CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

June 30, 2026

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of June 30, 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	21,191,902	(10,020,697)	20,682,020	2.5%	67.9%
Prior years	-	(53,758)	(53,758)	(3,784)	1320.8%	0.0%
General sales and use tax	53,127,892	20,264,251	(32,863,641)	19,773,117	2.5%	38.1%
Selected sales and use tax -						
Cigarette	150,000	36,024	(113,976)	41,092	-12.3%	24.0%
Franchise taxes:						
Gas	1,100,000	497,423	(602,577)	605,904	-17.9%	45.2%
Cable Television	560,000	123,418	(436,582)	126,111	0.0%	22.0%
Telephone	100,000	44,068	(55,932)	49,759	-11.4%	44.1%
Electric	7,849,821	3,388,102	(4,461,719)	3,602,979	-6.0%	43.2%
Telecommunications	924,000	467,767	(456,233)	837	55797.4%	50.6%
Water	714,028	357,012	(357,016)	332,850	7.3%	50.0%
Wastewater	866,359	433,182	(433,177)	423,498	2.3%	50.0%
	96,604,699	46,749,390	(49,855,309)	45,634,381	2.4%	48.4%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	12,000	5,942	(6,058)	7,320	-18.8%	49.5%
Marijuana	60,000	60,000	-	63,000	-4.8%	0.0%
Business	4,500	2,505	(1,995)	4,280	-41.5%	55.7%
Sales Tax	20,000	12,050	(7,950)	11,275	6.9%	60.2%
Non-Business licenses and permits:						
Building	2,854,076	1,421,182	(1,432,894)	990,466	43.5%	49.8%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,150	70,200	(74,950)	71,150	-1.3%	48.4%
Parade / use of public places	9,100	4,600	(4,500)	5,825	-21.0%	50.5%
	3,104,826	1,576,479	(1,528,346)	1,153,316	36.7%	50.8%
INTERGOVERNMENTAL REVENUE						
Federal revenue	237,538	588,115	350,577	150,087	0.0%	247.6%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	302,465	203,512	(98,953)	2,298	8754.5%	0.0%
Non-grant state revenue	110,800	34,111	(76,689)	99,731	-65.8%	0.0%
Local government shared revenue:						
Shared Fines	57,000	21,781	(35,219)	35,128	-38.0%	38.2%
Hazmat Authority	40,000	14,629	(25,371)	15,321	0.0%	36.6%
Longmont Housing Authority	1,053,214	532,279	(520,935)	332,596	60.0%	50.5%
Grants / School Resource Officer	5,136,402	901,202	(4,235,200)	168,797	433.9%	17.5%
	6,967,419	2,295,628	(4,671,791)	803,959	185.5%	32.9%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of June 30, 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	16,772	(48,228)	40,076	-58.2%	25.8%
Disconnect Tag Fees	-	45,651	45,651	386,362	-88.2%	0.0%
Maps and publications	200	45	(155)	108	0.0%	22.5%
Rebates	183,825	188,943	5,118	205,430	-8.0%	102.8%
Payroll Fee	700	394	(306)	325	21.4%	56.3%
Sales tax commission	80,000	35,923	(44,077)	23,401	53.5%	44.9%
Liquor Application Fee	40,000	25,165	(14,835)	26,310	-4.4%	62.9%
Marijuana Modification Fee	6,000	-	(6,000)	3,000	-100.0%	0.0%
Recording Fees	800	3,731	2,931	-	0.0%	466.4%
Tourism Fee Administration	-	857	857	-	0.0%	0.0%
Public safety:						
Criminal justice records	50,000	26,296	(23,704)	27,155	-3.2%	52.6%
Extra duty officer reimbursement	-	(189)	(189)	21,511	-100.9%	0.0%
Fire inspection & fireworks fees	212,400	131,014	(81,386)	148,000	-11.5%	61.7%
Offender registration/impound fees	9,000	5,743	(3,257)	3,371	70.4%	63.8%
Emergency dispatch reimbursement	200,000	88,890	(111,110)	82,270	0.0%	0.0%
Elevator inspection	58,420	68,880	10,460	29,825	130.9%	117.9%
Highways and streets:						
Work in right of way permit	1,000	-	(1,000)	25	0.0%	0.0%
Plan check fees	539,285	526,569	(12,716)	331,462	58.9%	97.6%
Right-of-way maintenance	667,659	333,828	(333,831)	288,366	15.8%	50.0%
Culture and Recreation:						
Recreation center - all fees	2,477,682	1,217,244	(1,260,438)	1,180,477	3.1%	49.1%
Pool fees	551,957	335,571	(216,386)	267,029	25.7%	60.8%
Arbor Day Tree Sales	-	16,373	16,373	13,153	24.5%	0.0%
Reservoir fees	785,625	299,086	(486,539)	338,612	-11.7%	38.1%
Activity fees	1,690,663	949,090	(741,573)	847,037	12.0%	56.1%
Facility use fees	510,720	235,585	(275,135)	229,668	2.6%	46.1%
Concessions	66,821	34,181	(32,640)	23,070	48.2%	51.2%
Senior citizens:						
Activity fees	100	58	(42)	30	93.3%	58.0%
Facility fees	2,500	3,093	593	2,758	12.1%	123.7%
Administrative reimbursements:						
Sanitation	602,148	301,074	(301,074)	494,064	-39.1%	50.0%
Golf	178,750	89,376	(89,374)	134,448	-33.5%	50.0%
Electric	1,856,111	928,041	(928,070)	1,274,226	-27.2%	50.0%
Telecommunications	904,204	452,100	(452,104)	368,640	22.6%	50.0%
Water	1,675,355	837,678	(837,677)	1,108,050	-24.4%	50.0%
Sewer	935,414	467,706	(467,708)	639,582	-26.9%	50.0%
Storm Drainage	593,649	296,826	(296,823)	418,422	-29.1%	50.0%
Airport	119,776	59,886	(59,890)	43,440	37.9%	50.0%
Streets	1,191,297	595,650	(595,647)	559,086	6.5%	50.0%
Museum	320,811	160,404	(160,407)	168,024	-4.5%	50.0%
Oil and Gas	70,655	35,328	(35,327)	18,666	89.3%	50.0%
UBCIS	-	248,004	248,004	-	100.0%	0.0%
Open Space	482,448	241,224	(241,224)	91,866	162.6%	50.0%
Fleet	380,473	190,236	(190,237)	239,826	-20.7%	50.0%
General Improvement District	45,669	22,836	(22,833)	13,020	75.4%	50.0%
	17,557,117	9,515,162	(8,041,953)	10,252,481	-7.2%	54.2%
FINES AND FORFEITS						
Court:						
Parking	141,700	87,581	(54,119)	56,874	54.0%	61.8%
Other court fines	225,000	124,348	(100,652)	153,365	-18.9%	55.3%
Court fine surcharge	25,000	12,530	(12,470)	15,150	-17.3%	50.1%
Bond forfeitures	6,200	9,310	3,110	5,630	65.4%	150.2%
Other forfeitures	30,000	-	(30,000)	119,205	0.0%	0.0%
Court education fees	8,500	4,260	(4,240)	5,050	-15.6%	50.1%
Court costs reimbursements	37,000	24,581	(12,419)	23,227	5.8%	66.4%
Probation & home detention monitoring fees	12,500	8,700	(3,800)	7,440	16.9%	69.6%
Code Enforcement Penalty	600	133	(467)	500	-73.4%	22.1%
Tree Mitigation Fine	222,718	32,072	(190,646)	-	0.0%	14.4%
Outstanding judgments/warrants	1,700	515	(1,186)	810	-36.5%	30.3%
Traffic Camera fines	676,000	169,683	(506,318)	-	0.0%	0.0%
Library fines	10,000	6,368	(3,632)	7,567	-15.8%	0.0%
False alarm fines	15,000	17,056	2,056	10,090	69.0%	113.7%
Weed cutting fines	20,000	5,561	(14,439)	1,351	0.0%	27.8%
Civil Penalty & Nuisance fines	22,500	26,850	4,350	56,236	-52.3%	119.3%
Property Lien filing fees	-	8,659	8,659	1,168	0.0%	0.0%
Other fines	-	50	50	50	0.0%	0.0%
	1,454,418	538,257	(916,161)	463,713	16.1%	37.0%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of June 30, 2026

(continued)

	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	762,138	(737,862)	1,016,443	-25.0%	50.8%
Miscellaneous	93,859	163,530	69,671	108,389	50.9%	174.2%
Private grants/donations	9,000	14,471	5,471	6,749	114.4%	0.0%
Oil and gas royalties	1,061,714	3,435,443	2,373,729	56,030	0.0%	323.6%
	2,664,573	4,375,582	1,711,010	1,187,611	268.4%	164.2%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	-	-	-	-	0.0%	0.0%
Library Services Fund	-	-	-	-	0.0%	0.0%
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Rec Sponsorship	-	-	-	-	0.0%	0.0%
Sanitation Fund	-	-	-	-	0.0%	0.0%
Golf Fund	-	-	-	-	0.0%	0.0%
Telecommunications Fund	-	-	-	-	0.0%	0.0%
Water Fund	-	-	-	-	0.0%	0.0%
Sewer Fund	-	-	-	-	0.0%	0.0%
Storm Drainage Fund	-	-	-	-	0.0%	0.0%
Airport Fund	-	-	-	-	0.0%	0.0%
Workers Comp	137,996	68,997	(68,999)	64,710	0.0%	50.0%
Streets Fund	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	245,000	245,000	-	275,000	0.0%	0.0%
Public Safety Fund	-	-	-	-	0.0%	0.0%
Sustainability Fund	-	-	-	-	0.0%	0.0%
DDA Fund	-	-	-	-	0.0%	0.0%
UBCIS Fund	496,007	-	(496,007)	-	0.0%	0.0%
Affordable Housing Fund	15,000	15,000	-	-	0.0%	0.0%
Fleet Fund	-	-	-	-	0.0%	0.0%
Proceeds from Advance			-			
Total other financing sources	917,003	351,998	(565,006)	362,710	-3.0%	38.4%
Total revenues and other sources (legal basis)	129,270,055	65,402,496	(63,867,559)	59,858,172	9.3%	50.6%

(continued)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2026

EXPENDITURE NORM=44.7%

		Budget		2026 YTD Actual		2025 YTD Actual	*% Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
NON-DEPARTMENTAL								
City Council	$	671,864	$	322,250	$	365,273	-11.8%	48.0%
City Attorney		2,151,905		994,058		921,092	7.9%	46.2%
Municipal Court								
Courts		1,010,248		390,957		396,574	-1.4%	38.7%
Probation		396,698		197,560		195,114	1.3%	49.8%
City Manager								
City Manager		6,678,711		1,177,307		696,721	69.0%	17.6%
General Fund Transfers		3,883,354		3,722,947		4,379,317	-15.0%	95.9%
Non Departmental		2,085,855		142,478		432,157	-67.0%	6.8%
Economic Development Contracts		904,157		261,134		103,181	153.1%	28.9%
LHA General		119,129		61,013		102,515	-40.5%	51.2%
Total Non-Departmental	$	17,901,921	$	7,269,705	$	7,591,944	-4.2%	40.6%
SHARED SERVICES								
Communications		2,033,840		1,055,136		562,098	87.7%	51.9%
Human Resources								
Human Resources		2,477,596		1,137,197		1,030,474	10.4%	45.9%
Strategic Integration								
Strategic Integration Admin		1,226,633		597,614		91,622	552.3%	48.7%
Oil and Gas		1,148,391		454,453		327,613	38.7%	39.6%
CDPHE Air Quality Grant		234,836		46,395		-	0.0%	19.8%
Geospatial Data and Analysis		187,322		80,011		76,885	4.1%	42.7%
Data and Analytics		127,933		51,984		117,998	-55.9%	40.6%
Salesforce		242,887		152,107		-	0.0%	62.6%
Business Enablement		15,208		7,418		7,717	-3.9%	48.8%
Technical Services		81,095		40,638		39,606	2.6%	50.1%
Customer Service and Admin		35,654		14,710		16,420	-10.4%	41.3%
CIS Technical Support		9,317		31,370		155,900	-79.9%	336.7%
Utility Billing		4,125		161,360		1,237,397	-87.0%	3911.8%
Mail Delivery		65,952		9,311		27,808	-66.5%	14.1%
Community Neighborhood and Equity Reso		914,922		377,620		367,014	2.9%	41.3%
Lgmt Multicultural Action Comm		25,000		2,796		5,580	-49.9%	11.2%
Purchasing		1,272,869		570,035		588,153	-3.1%	44.8%
Enterprise Technology Services								
PC Replacements		526,428		267,708		38,679	592.1%	50.9%
ETS Operations		4,133,065		2,311,819		2,052,792	12.6%	55.9%
LHA ETS Operations		50,991		22,964		16,018	43.4%	45.0%
ETS Applications		1,573,716		611,621		683,845	-10.6%	38.9%
ETS CIS Support		-		-		4,242	-100.0%	0.0%
ETS Telephone		158,224		84,235		77,874	8.2%	53.2%
ETS Network Replacement		-		34,275		-	0.0%	0.0%
CJ System Replacement		147,156		15,510		8,554	81.3%	10.5%
City Clerk								
City Clerk		800,525		384,252		347,314	10.6%	48.0%
Election Voter Registration		130,351		17,532		17,590	-0.3%	13.4%
Recovery Office		140,088		25,433		33,483	-24.0%	18.2%
Total Shared Services	$	17,764,124	$	8,565,503	$	7,932,676	8.0%	48.2%
FINANCE								
Finance Administration		758,683		357,518		442,201	-19.2%	47.1%
Sales Tax		680,657		273,395		250,437	9.2%	40.2%
Accounting		1,596,835		930,035		873,315	6.5%	58.2%
Treasury		509,798		207,321		216,280	-4.1%	40.7%
Information Desk		51,412		35,093		38,547	-9.0%	68.3%
LHA Accounting		493,623		248,100		183,917	34.9%	50.3%
Budget		569,181		249,914		252,498	-1.0%	43.9%
HATS		1,128,743		6,080		-	0.0%	0.5%
Risk		774,668		314,874		275,665	14.2%	40.6%
Wellness		142,895		65,210		43,915	48.5%	45.6%
Safety		205,210		103,958		100,720	3.2%	50.7%
Utility Billing		-		-		22,999	-100.0%	0.0%
Mail Delivery		-		-		489	-100.0%	0.0%
Total Finance	$	6,911,705	$	2,791,498	$	2,700,984	3.4%	40.4%

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2026

EXPENDITURE NORM=44.7%

	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	$ 623,819	$ 687,690	-9.3%	48.6%
Neighborhood Resources	-	3,825	167,455	-97.7%	0.0%
Emergency Communication Center	3,519,252	2,006,133	1,518,646	32.1%	57.0%
Public Safety Radio Replacemnt	5,600	4,584	13	35186.9%	81.9%
Public Safety BRETSA Funded Train 8	64,513	16,549	6,839	142.0%	25.7%
Police Services	776,499	346,368	348,420	-0.6%	44.6%
SWAT	435,071	193,691	254,685	-23.9%	44.5%
Police Training	567,867	328,263	301,147	9.0%	57.8%
Extra Duty	9,051	30,175	37,249	-19.0%	333.4%
Detectives	5,157,472	2,403,741	2,504,492	-4.0%	46.6%
Special Investigation Unit	233,686	141,011	89,287	57.9%	60.3%
RV Tow and Disposal	127,898	16,262	8,265	96.8%	12.7%
School Resource Unit	943,159	473,304	479,605	-1.3%	50.2%
Animal Control	54	2,941	783,433	-99.6%	5446.6%
Traffic	1,825,804	795,755	721,739	10.3%	43.6%
Special Operations	-	-	305	-100.0%	0.0%
Patrol	16,573,657	7,028,623	8,420,124	-16.5%	42.4%
Police Svcs CIP	71,660	66,217	-	0.0%	92.4%
Fire Suppression	16,237,036	8,100,938	7,809,982	3.7%	49.9%
Hazmat Team	182,908	136,944	138,185	-0.9%	74.9%
Technical Rescue Team	147,626	56,389	43,185	30.6%	38.2%
Wildland Team	123,247	65,210	88,015	-25.9%	52.9%
Fire Codes and Planning	684,172	325,164	311,902	4.3%	47.5%
Fire Investigations	37,857	11,813	31,427	-62.4%	31.2%
Fire Outreach and Prevention	9,936	3,671	1,196	206.8%	36.9%
Fire Services	950,755	488,234	509,475	-4.2%	51.4%
Fire Training	551,074	615,359	447,566	37.5%	111.7%
DUI Grant	2,242	2,250	3,193	-29.6%	100.3%
Collaborative Services	1,247,460	592,927	356,057	66.5%	47.5%
CORE	362,855	175,341	114,536	53.1%	48.3%
Case Management	703	354	79,525	-99.6%	50.4%
Outreach and Volunteers	45,679	16,593	3,519	371.5%	36.3%
Equipment Replacements	60,375	-	-	0.0%	0.0%
Peer Support	37,543	3,776	2,462	53.4%	10.1%
Training and Personnel	775,365	452,262	363,704	24.3%	58.3%
Information Technology	1,180,650	668,940	460,970	45.1%	56.7%
Records Unit	875,358	426,023	396,063	7.6%	48.7%
Emergency Management	27,119	6,293	14,901	-57.8%	23.2%
Community Enhancement and Comp	263,075	139,117	-	0.0%	52.9%
CE Code Enforcement	1,011,848	330,938	-	0.0%	32.7%
CE Parking Enforcement	217,123	108,968	-	0.0%	50.2%
CE Union Reservoir	563,899	249,678	-	0.0%	44.3%
CE Animal Control	1,439,516	749,840	-	0.0%	52.1%
CE Animal Control Docupet	3,000	-	-	0.0%	0.0%
CE Park Rangers	311,748	135,413	-	0.0%	43.4%
CE Graffiti Removal	133,378	34,841	-	0.0%	26.1%
LHA Community Enh and Comp	79,593	36,581	-	0.0%	46.0%
CECD CIP	65,659	2,216	-	0.0%	3.4%
Total Public Safety	$ 59,223,489	$ 28,420,269	$ 27,512,251	3.3%	48.0%

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2026

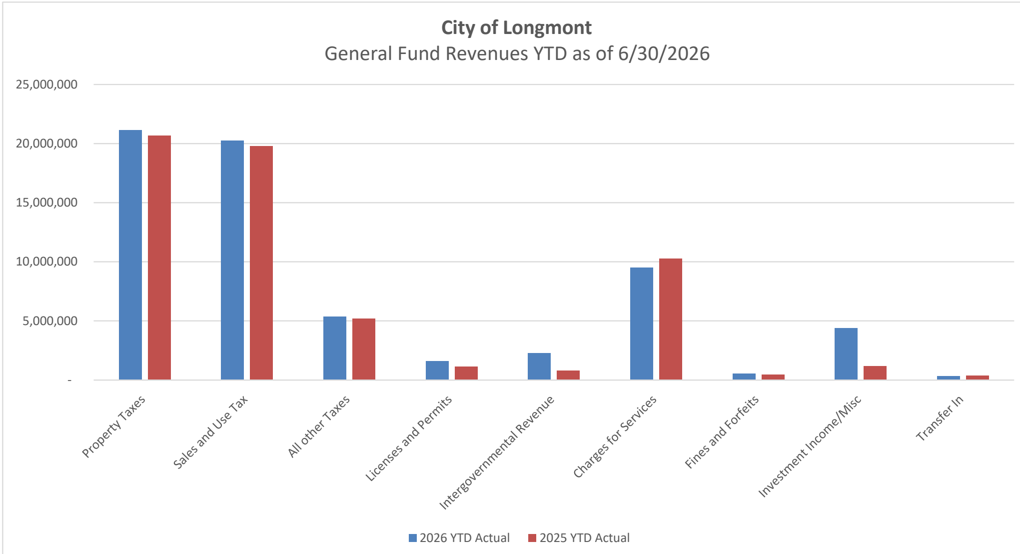
EXPENDITURE
NORM=44.7%

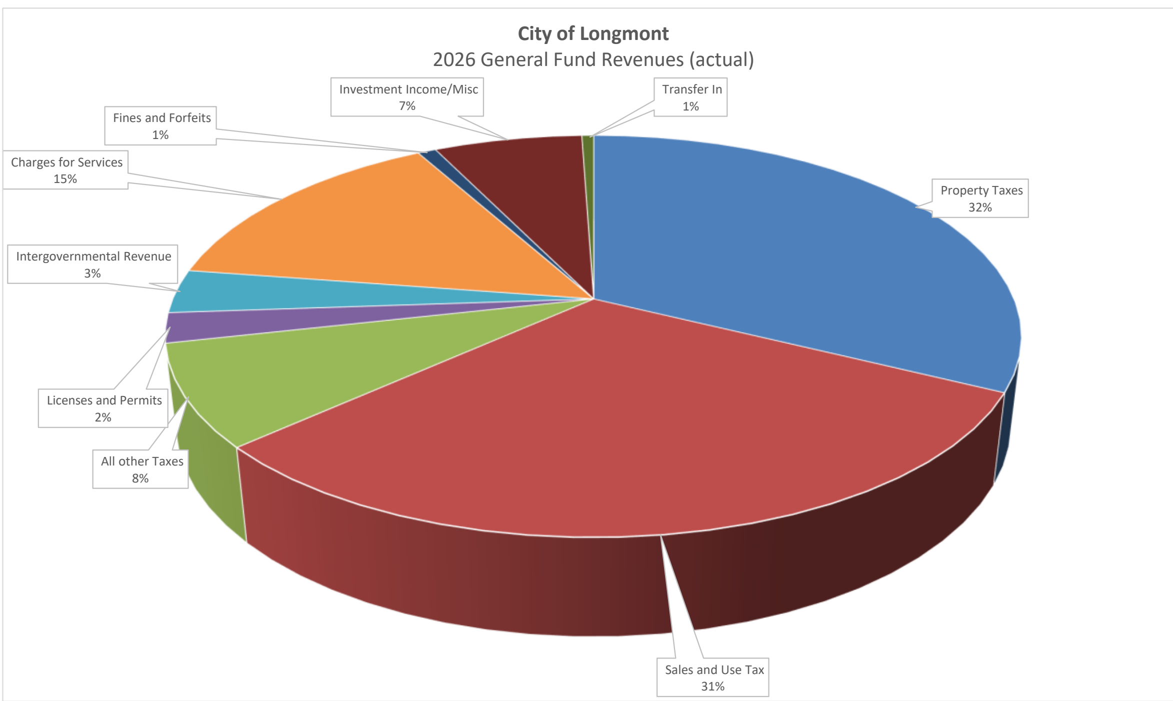
	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
EXTERNAL SERVICES					
Development Services					
Development Services	2,498,575	1,033,462	929,309	11.2%	41.4%
Accela Implementation Project	239,282	84,530	45,581	0.0%	0.0%
Code Enforcement	-	42,077	558,845	-92.5%	0.0%
Parking Enforcement	-	6,139	99,988	-93.9%	0.0%
Redevelopment	705,863	303,024	292,702	3.5%	42.9%
Facilities Project Management	357,994	178,294	159,020	12.1%	49.8%
Facilities Operations	2,726,111	1,105,520	1,006,637	9.8%	40.6%
Facilities Maintenance	2,434,956	1,065,804	950,454	12.1%	43.8%
Transportation Planning	477,881	195,344	219,142	-10.9%	40.9%
Building Services	1,844,559	806,463	768,641	4.9%	43.7%
Natural Resources Admin	429,480	189,070	322,310	-41.3%	44.0%
Parks Maintenance	3,014,347	1,421,810	1,610,727	-11.7%	47.2%
Parks Resource Management	266,570	89,977	89,476	0.6%	33.8%
Muni Grounds Maintenance	448,061	155,674	179,435	-13.2%	34.7%
ROW Maintenance	667,659	255,706	216,438	18.1%	38.3%
Graffiti Removal	-	752	40,564	-98.1%	0.0%
Parks Development	302,546	139,525	149,501	-6.7%	46.1%
Forestry Maintenance	1,102,854	399,186	405,782	-1.6%	36.2%
Forestry EAB	223,191	120,753	92,831	30.1%	54.1%
Union Reservoir	197,644	11,726	276,075	-95.8%	5.9%
GOCO Wild Grant	32,717	6,309	-	0.0%	19.3%
Total External Services	$ 17,937,573	$ 7,604,835	$ 8,413,460	-9.6%	42.4%
HUMAN SERVICES					
Human Services Admin	565,961	208,243	259,059	-19.6%	36.8%
Human Service Agencies	4,483,192	2,256,613	1,871,277	20.6%	50.3%
Children, Youth and Families	1,546,086	730,845	704,818	3.7%	47.3%
Stadium Funding	112,576	14,072	17,235	-18.4%	0.0%
Senior Services	1,476,842	632,857	618,870	2.3%	42.9%
Senior Svcs Short Term Asstnce	123,283	30,947	24,412	26.8%	0.0%
GOCO Wild Grant	43,370	3,992	-	0.0%	0.0%
Total Human Services	$ 8,307,940	$ 3,873,576	$ 3,495,671	10.8%	46.6%
RECREATION, GOLF, LIBRARY AND CULTURE					
Rec Golf Library and Cult Adm	327,733	121,892	117,907	3.4%	37.2%
Recreation Administration	411,727	181,323	189,793	-4.5%	44.0%
Callahan House Transfer	103,911	51,118	57,778	-11.5%	49.2%
Recreation Aquatics	1,386,851	570,733	568,581	0.4%	41.2%
Recreation Athletics	605,926	311,298	258,992	20.2%	51.4%
Recreation Concessions	62,643	24,261	48,607	-50.1%	38.7%
Recreation Community Events	266,686	50,270	13,521	271.8%	18.9%
Recreation General Programs	1,056,147	485,660	468,164	3.7%	46.0%
Recreation Special Needs	71,643	17,301	48,763	-64.5%	24.1%
Recreation Outdoor Programs	31,219	1,522	2,837	-46.4%	4.9%
Recreation Ice Rink	252,373	126,703	123,484	2.6%	50.2%
Recreation Sport Fields Mtce	431,685	253,987	209,449	21.3%	58.8%
Recreation Youth Programs	40,486	13,615	17,212	-20.9%	33.6%
Recreation Union Reservoir	229,180	118,339	121,050	0.0%	0.0%
Recreation Center	2,377,424	1,095,855	1,020,128	7.4%	46.1%
Library Administration	730,888	329,485	349,735	-5.8%	45.1%
Library Adult Services	1,310,488	614,682	563,114	9.2%	46.9%
Library Childrens and Teens	867,736	392,291	367,718	6.7%	45.2%
Library Tech Services	1,149,521	508,081	540,165	-5.9%	44.2%
Library Circulation	1,077,057	551,486	518,856	6.3%	51.2%
Museum Administration	1,184,694	562,282	564,770	-0.4%	47.5%
Museum Auditorium	323,802	192,018	175,782	9.2%	59.3%
LHA Housing	184,300	54,865	80,791	-32.1%	29.8%
Total Recreation, Golf, Library and Culture	$ 14,484,120	$ 6,629,066	$ 6,427,196	3.1%	45.8%

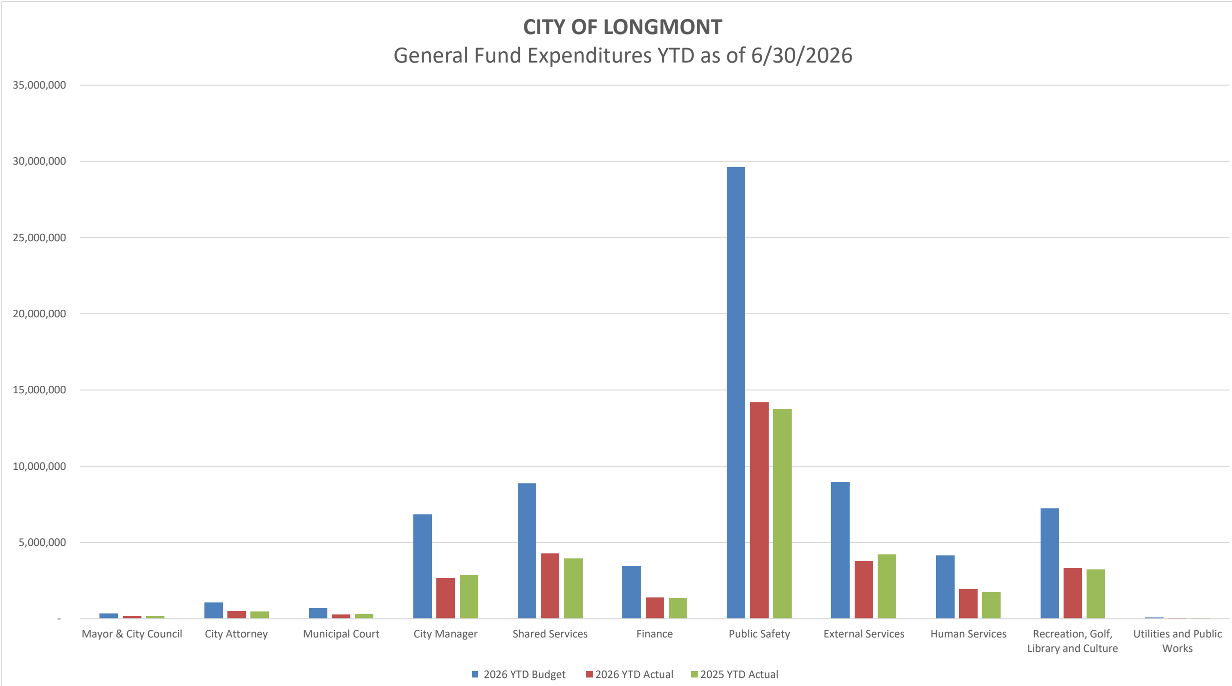
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2026

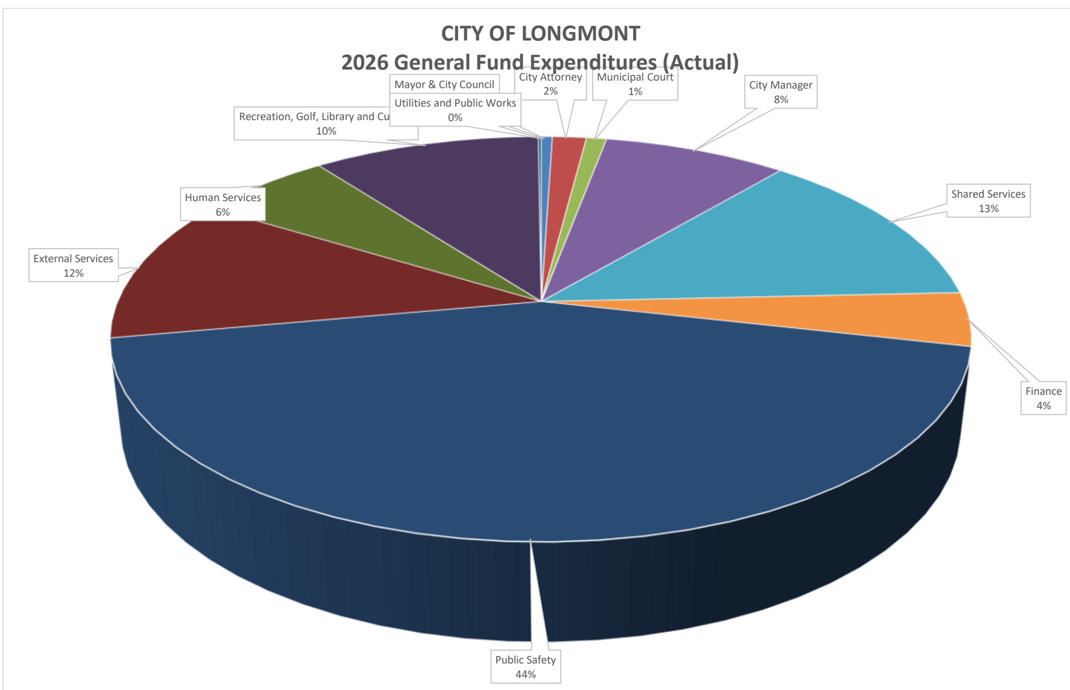
EXPENDITURE NORM=44.7%

	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	996	1,620	-38.5%	0.0%
Survey and Engineering Support	63,298	28,136	29,346	-4.1%	44.5%
PWNR Regulatory Compliance	120,240	60,120	60,120	0.0%	50.0%
Total Utilities and Public Works	$ 185,527	$ 89,252	$ 91,086	-2.0%	48.1%
Total Expenditures	142,716,399	65,243,703	64,165,267	1.7%	45.7%
Net Change in Fund Balance	(13,446,344)	158,793	(4,307,095)		
FUND BALANCE, January 1	53,708,999	53,708,999	58,188,547		
FUND BALANCE, June 30	$ 40,262,655	$ 53,867,792	$ 53,881,451		


City of Longmont
General Fund Revenues YTD as of 6/30/2026
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
7%
Transfer In
1%
Fines and Forfeits
1%
Charges for Services
15%
Property Taxes
32%
Intergovernmental Revenue
3%
Licenses and Permits
2%
All other Taxes
8%
Sales and Use Tax
31%


CITY OF LONGMONT
General Fund Expenditures YTD as of 6/30/2026
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%
Utilities and Public Works 0%
City Manager 8%
Recreation, Golf, Library and Cu 10%
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 June 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	$ 795	17,664
	Neighborhood Improvement Program	1,420,000	50,000	-	(38,654)	1,143,117	9,596	278,633
	Economic Development Incentives	1,156,249	225,000	-	6,300	1,072,983	230,603	83,963
	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**	**648,569**	**2,191,635**
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	16,594	1,526,270
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	15,251	105,749
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	139,330	201,512
PBF145	Specialized Equipment Replacement	4,982,630	552,840	-	(231,381)	3,942,106	178,674	1,183,309
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	9,411	669,617
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	3,202,211	1,050,966
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 June 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	4,993	734,870
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	111,132	838,712
PRO113	Park Irrigation Pumps	2,669,026	360,000	-	38,390	2,543,707	139,632	384,077
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	-	-	-	61,902	38,098
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**	**5,801,013**	**17,333,285**
	CAPITAL PROJECTS FUND TOTAL	**$ 212,099,043**	**$ 8,644,240**	**$ -**	**$ (9,141,386)**	**$ 185,627,395**	**$ 6,449,582**	**19,524,922**

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2026	2025
ASSETS		
Equity in pooled cash & cash equivalents	(1,817,069)	(2,126,847)
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	2,375,752	5,529,869
Total assets	558,684	3,403,022
LIABILITIES		
Accounts payable	430,769	863,614
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	430,769	863,614
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	127,915	2,539,409
Unassigned	-	-
Total fund balances	127,915	2,539,409
Total liabilities, deferred inflows of resources and fund balances (deficits)	558,684	3,403,022

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	-	55,033	55,033	162,000	120,642	(41,358)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	55,033	55,033	162,000	120,642	(41,358)
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	1,722,107	35,634	4,108,713	1,752,584	2,356,129
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	1,722,107	35,634	4,466,015	1,886,247	2,579,768
Excess of revenues over (under) expenditures	(1,757,741)	(1,667,073)	90,668	(4,304,015)	(1,765,605)	2,538,410
Net changes in fund balance	(1,757,741)	(1,667,073)	90,668	(4,304,015)	(1,765,605)	2,538,410
FUND BALANCE, January 1	1,794,988	1,794,988	-	4,305,014	4,305,014	-
FUND BALANCE, June 30	37,247	127,915	90,668	999	2,539,409	2,538,410

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	9,616,357	(15,387,826)	9,421,996	2.1%	38.5%
Licenses and permits	100,000	100,000	45,506	(54,494)	35,208	29.2%	45.5%
Developer/owner participation	-	781,973	781,973	-	-	#DIV/0!	0.0%
Intergovernmental	3,853,767	18,394,090	5,232,071	(13,162,019)	7,639,867	-31.5%	28.4%
Investment income	200,000	200,000	485,280	285,280	860,598	-43.6%	242.6%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	97,000	97,000	1,156,007	1,059,007	14,289	7990.2%	1191.8%
Total revenues	29,254,950	44,577,246	17,317,194	(27,260,052)	17,971,958	-3.6%	38.8%
EXPENDITURES							
Highways and streets	17,082,751	20,923,578	6,703,803	14,219,775	6,176,004	8.5%	32.0%
Capital Outlay	19,985,716	47,261,389	4,615,880	42,645,508	9,086,044	-49.2%	9.8%
Total Expenditures	37,068,467	68,184,967	11,319,683	56,865,284	15,262,048	-25.8%	16.6%
Excess of revenues over (under) expenditures	(7,813,517)	(23,607,721)	5,997,511	29,605,232	2,709,910		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(355,424)	(355,424)	(251,962)	103,462	(244,686)	0.0%	70.9%
Total other financing sources (uses)	(355,424)	(355,424)	(251,962)	103,462	(244,686)	0.0%	70.9%
Net changes in fund balance	(8,168,941)	(23,963,145)	5,745,549	29,708,694	2,465,224		
FUND BALANCE, January 1	26,756,159	26,756,159	26,756,159	-	30,294,121		
FUND BALANCE, June 30	18,587,218	2,793,014	32,501,708	29,708,694	32,759,345		

CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	6,934,734	(11,241,834)	6,770,297	2.4%	38.2%
Intergovernmental	2,501,952	1,321,879	(1,180,073)	682,505	93.7%	52.8%
Charges for service	39,423	31,776	(7,647)	19,978	59.1%	80.6%
Investment income	59,505	206,110	146,605	313,080	-34.2%	346.4%
Miscellaneous	-	6,007	6,007	6,700	0.0%	0.0%
Total revenues	20,777,448	8,500,506	(12,276,942)	7,792,560	9.1%	40.9%
EXPENDITURES						
Current:						
Public Safety	21,904,522	9,518,510	12,386,012	9,995,394	-4.8%	43.5%
Capital Outlay	4,758,647	275,717	4,482,930	520,646	-47.0%	5.8%
Total expenditures	26,663,169	9,794,227	16,868,942	10,516,040	-6.9%	36.7%
Excess of revenues over (under) expenditures	(5,885,721)	(1,293,721)	4,592,001	(2,723,480)		
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)	(1,293,725)	4,635,734	(2,723,480)		
FUND BALANCE, January 1	13,197,410	13,197,410	-	14,439,543		
FUND BALANCE, June 30	7,267,951	11,903,685	4,635,734	11,716,063		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	2,044,615	(1,545,666)	1,193,700	71.3%	56.9%
Investment income	81,439	289,947	208,508	465,609	-37.7%	356.0%
Miscellaneous	-	13,918	13,918	-	0.0%	0.0%
Total revenues	3,671,720	2,348,480	(1,323,240)	1,671,490	40.5%	64.0%
EXPENDITURES						
Culture and recreation	413,485	164,993	248,492	125,878	0.0%	0.0%
Capital Outlay	13,634,679	709,349	12,925,330	2,557,251	0.0%	5.2%
Total Expenditures	14,048,164	874,342	13,173,822	2,683,129	0.0%	6.2%
Excess of revenues over (under) expenditures	(10,376,444)	1,474,138	11,850,582	(1,011,639)	-245.7%	-14.2%
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)	1,466,559	11,976,686	(1,011,639)		
FUND BALANCE, January 1	16,803,614	16,803,614	-	16,294,893	3.1%	
FUND BALANCE, June 30	6,293,487	18,270,173	11,976,686	15,283,254	19.5%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	144,766	108,335	211,565	-31.6%	397.4%
Total revenues	1,206,431	744,064	(462,367)	787,357	-5.5%	61.7%
EXPENDITURES						
Culture and recreation	782,840	203,980	578,860	200,282	1.8%	26.1%
Capital Outlay	7,831,641	1,166,205	6,665,436	15,974	7200.7%	14.9%
Total Expenditures	8,614,481	1,370,185	7,244,296	216,256	533.6%	15.9%
Net change in fund balance	(7,408,050)	(626,121)	6,781,929	571,101	-209.6%	8.5%
FUND BALANCE, January 1	8,826,729	8,826,729	-	7,900,680		
FUND BALANCE, June 30	1,418,679	8,200,608	6,781,929	8,471,782		

CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	2,391,257	(3,876,525)	2,334,574	2.4%	38.2%
Investment income	95,110	320,915	225,805	407,961	-21.3%	0.0%
Miscellaneous	250,000	1,668,237	1,418,237	432,945	285.3%	667.3%
Total revenues	6,649,172	4,382,203	(2,266,969)	3,175,480	38.0%	65.9%
EXPENDITURES						
Current:						
Culture and Recreation	3,542,707	1,406,998	2,135,709	911,546	54.4%	39.7%
Capital Outlay	9,469,909	879,109	8,590,800	143,982	510.6%	9.3%
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	2,620,519	12,760,922	1,424,102	84.0%	17.0%
Excess of revenues (under) expenditures	(8,732,269)	1,761,683	10,493,952	1,751,377	0.6%	-20.2%
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)	(44,840)	44,841	(39,606)	0.0%	0.0%
Total other financing sources (uses)	(183,710)	(47,564)	136,146	(39,606)	0.0%	25.9%
Net changes in fund balance	(8,915,979)	1,714,119	10,630,098	1,711,772		
FUND BALANCE, January 1	16,639,983	16,639,983	-	14,698,551		
FUND BALANCE, June 30	7,724,004	18,354,103	10,630,098	16,410,323		

CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	226,330	(273,670)	174,727	29.5%	45.3%
Investment income	-	83,790	83,790	293	28453.5%	
Total revenues	500,000	310,120	(189,880)	175,020	77.2%	62.0%
EXPENDITURES						
Culture and recreation	515,935	291,417	224,518	297,500	0.0%	56.5%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	515,935	291,417	224,518	297,500		56.5%
Excess of revenues over (under) expenditures	(15,935)	18,703	34,638	(122,480)	-115.3%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(15,935)	18,703	34,638	(122,480)		
FUND BALANCE, January 1	62,096	62,096	-	45,828	35.5%	
FUND BALANCE, June 30	46,161	80,799	34,638	(76,652)	-205.4%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of June 30, 2026

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	$ 6,210,325	$ 8,064,317	$ 1,346,079	$ 15,620,721
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,289,120	3,740	20,465	1,313,325
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	7,474,132	8,033,719	1,366,397	16,874,248
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	19,210,629	21,577,857	4,594,799	45,383,285
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	19,956,292	21,809,235	4,640,440	46,405,967

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of June 30, 2026

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	$ 808	$ 53,120	$ 3,500	$ 57,428
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	173,662	129,159	10,606	313,427
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	2,267,713	2,075,190	135,143	4,478,047
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	5,851,579	6,153,306	1,269,667	13,274,552
Total net position	**17,570,601**	**19,697,444**	**4,498,069**	**41,766,114**
Total liabilities and net position	$ 19,956,292	$ 21,809,235	$ 4,640,441	$ 46,405,968

CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 2026

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	99,999,995	42,749,543	(57,250,452)	45,404,722	-5.8%	42.7%
Intergovernmental	899,969	12,679	(887,290)	-	0.0%	0.0%
Investment income	100,000	345,374	245,374	520,743	-33.7%	345.4%
Miscellaneous	204,485	116,955	(87,530)	115,502	1.3%	57.2%
Aid to underground installation	5,738,000	3,411,873	(2,326,127)	2,865,264	19.1%	59.5%
Other sales	71,580	61,140	(10,440)	113,157	-46.0%	85.4%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	107,014,029	46,697,563	(60,316,466)	49,019,388	-4.74%	43.6%
EXPENSES						
Administration	12,465,984	1,881,646	10,584,338	3,967,797	-52.6%	15.1%
Power purchased	70,000,000	32,989,105	37,010,895	31,174,962	5.8%	47.1%
Distribution	15,023,740	6,815,415	8,208,325	5,691,936	19.7%	45.4%
Franchise fee	7,849,821	3,388,102	4,461,719	3,602,979	-6.0%	43.2%
Transfers out	647,474	176,866	470,608	542,606	0.0%	27.3%
Total operations	105,987,019	45,251,134	60,735,885	44,980,280	0.6%	42.7%
Capital outlay	15,230,178	3,652,004	11,578,174	4,047,281	-9.8%	24.0%
Total expenses	121,217,197	48,903,138	72,314,059	49,027,561	-0.3%	40.3%
Excess of revenues over expenses	(14,203,168)	(2,205,574)	11,997,594	(8,173)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	3,652,004
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		3,652,004
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	1,446,430

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	11,427,515	(10,948,792)	10,813,168	5.7%	51.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	193,987	93,987	231,532	-16.2%	194.0%
Miscellaneous	464,574	282,983	(181,591)	209,710	34.9%	60.9%
Aid to underground installation	216,645	34,010	(182,635)	4,045	0.0%	15.7%
Total revenues	23,157,526	11,938,495	(11,219,031)	11,258,455	6.0%	51.6%
EXPENSES						
Administration	9,248,058	3,572,487	5,675,571	3,397,981	5.1%	38.6%
Distribution	6,018,548	2,808,449	3,210,099	2,993,159	-6.2%	46.7%
Franchise fee	924,000	467,767	456,233	837	0.0%	0.0%
Transfers out	44,090	9	44,081	23,668	0.0%	0.0%
Total operations	16,234,696	6,848,711	9,385,985	6,415,645	6.8%	42.2%
Debt service	4,434,651	222,771	4,211,880	285,271	0.0%	5.0%
Capital outlay	3,054,777	1,009,283	2,045,494	1,287,587	-21.6%	33.0%
Total expenses	23,724,124	8,080,766	15,643,359	7,988,503	1.2%	34.1%
Excess of revenues (under) expenses	(566,598)	3,857,729	4,424,328	3,269,952		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,009,283
	Capitalized salaries and expenses	-
		1,009,283
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		4,867,012

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of June 30, 2026

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	$ 31,461,616	$ 54,479,384	$ 26,414,891	$ 14,370,919	$ 15,620,721	$ 142,347,531	$ 41,927,057
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	14,610,996	2,967,853	1,817,785	660,882	1,313,325	21,370,840	51,482
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	-	-	-	-	-	-	13,683,924
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	45,985,606	57,665,441	28,277,732	16,172,616	16,874,248	164,975,643	64,815,910
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	2,588,239	46,978,532	1,976,239	1,353,339	-	52,896,349	-
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	-	(10,348,635)	-	-	-	(10,348,635)	-
Cash and cash equivalents	-	-	567,350	-	-	567,350	-
Interest receivable	(15,756)	-	-	-	-	(15,756)	-
Total restricted current assets	2,572,483	36,629,897	2,538,781	1,348,479	-	43,089,640	-
Total current assets	48,558,089	94,295,338	30,816,513	17,521,095	16,874,248	208,065,283	64,815,910
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	205,255,265	663,400,030	175,410,663	131,495,974	45,383,285	1,220,945,217	98,697,087
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	$ 209,163,060	$ 665,142,643	$ 176,680,727	$ 132,124,755	$ 46,405,967	$ 1,229,517,152	$ 99,420,301

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	$ 6,852,408	$ 270,732	$ 95,262	$ 84,498	$ 57,428	$ 7,360,328	$ 784,277
Construction contracts payable	2,281	238,188	46,004	112,988	18,497	417,959	-
Accrued liabilities	463,246	10,000	-	-	-	473,246	-
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	1,159,451	-	-	-	-	1,159,451	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	323,383
Customer deposits	1,120,549	129,833	-	8,590	-	1,258,972	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	10,504,356	1,027,603	411,556	355,893	313,427	12,612,836	14,199,238
Payable from restricted assets:							
Accounts payable	-	66,021	-	-	-	66,021	-
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	3,166,021	2,285,000	2,030,000	-	11,381,367	-
Total current liabilities	14,404,702	4,193,625	2,696,556	2,385,893	313,427	23,994,204	14,199,238
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	38,702,680	80,592,463	34,411,318	16,865,694	4,478,047	175,050,202	16,926,400
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	506,366,504	116,235,496	99,142,988	28,491,562	889,839,937	33,735,177
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,588,239	46,978,532	1,976,239	1,353,339	-	52,896,349	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	27,650,057	30,929,409	23,872,183	14,663,229	13,274,552	110,389,430	48,644,138
Total net position	**169,841,683**	**584,274,445**	**142,083,918**	**115,159,556**	**41,766,114**	**1,053,125,716**	82,379,316
Total liabilities and net position	$ 209,163,059	$ 665,142,644	$ 176,680,727	$ 132,124,756	$ 46,405,968	1,229,517,154	$ 99,420,301

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	10,908,605	(24,611,791)	10,589,835	3.0%	30.7%
Development fee surcharge	300,600	381,818	81,218	295,725	29.1%	127.0%
Intergovernmental	57,425	8,630	(48,795)	20,433	-57.8%	0.0%
Investment income - operating	127,700	(1,044,213)	(1,171,913)	2,420,802	-143.1%	-817.7%
Miscellaneous	200,000	930,028	730,028	412,698	125.4%	465.0%
Transfer in	1,842,153	1,842,153	-	1,840,378	0.0%	100.0%
Total revenues	38,048,274	13,027,020	(25,021,254)	15,579,872	-16.4%	34.2%
EXPENSES						
Administration	12,174,531	5,001,791	7,172,740	4,472,683	11.8%	41.1%
Water resources	5,130,720	1,559,687	3,571,033	1,762,063	-11.5%	30.4%
Transmission/distribution	3,520,254	1,475,491	2,044,763	1,223,074	20.6%	41.9%
Treatment plant	5,195,318	2,354,248	2,841,070	1,783,450	32.0%	45.3%
Transfer out	693,117	35,642	657,475	-	0.0%	5.1%
Total operations	26,713,940	10,426,859	16,287,081	9,241,270	12.8%	39.0%
Debt service	5,273,388	724,462	4,548,926	763,254	0.0%	13.7%
Capital outlay	70,862,642	5,860,089	65,002,553	4,375,514	33.9%	8.3%
Total expenses	102,849,970	17,011,410	85,838,560	14,380,038	18.3%	16.5%
Excess of revenue (under) expenses	(64,801,696)	(3,984,390)	60,817,306	1,199,834		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	5,860,089
	Capitalized salaries	-
	Capitalized interest	-
	Capital contributions	-
	Principal payments on loans	-
	Transfers in	-
	Gain on sale of assets	-
		5,860,089
	Principal retired	-
		5,860,089
Less:	Depreciation	-
	Impairment loss	-
	Tranfers in decreasing operating expense	
	Vehicle transfers	
		-
Net (loss) (GAAP basis)		1,875,700

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	1,847,484	423,684	1,208,345	52.9%	129.8%
Investment income	43,200	426,264	383,064	572,917	-25.6%	986.7%
Total revenues	1,467,000	2,305,583	838,583	1,783,954	29.2%	157.2%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	13,097,195	-	13,097,195	17,900	-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)	2,305,583	13,935,778	1,766,054	30.5%	-19.8%
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)	463,430	14,388,261	(74,324)		
FUND BALANCE, January 1	24,426,515	24,426,515	-	22,509,705		
FUND BALANCE, June 30	10,501,684	24,889,945	14,388,261	22,435,382		

CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	117,789	96,989	144,781	-18.6%	566.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	25,800	117,789	91,989	829,747	-85.8%	456.5%
EXPENDITURES						
Municipal utility systems	128,320	3,142	125,178	417,555	0.0%	2.4%
Capital Outlay	1,667,000	1,196,915	470,085	-	0.0%	0.0%
Total Expenditures	1,795,320	1,200,057	595,263	417,555	187.4%	66.8%
Net change in fund balance	(1,769,520)	(1,082,268)	687,252	412,192		
FUND BALANCE, January 1	5,698,923	5,698,923	-	5,268,808		
FUND BALANCE, June 30	3,929,403	4,616,655	687,252	5,681,000		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Investment income	-	12,189	12,189	2,967	310.8%	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	-	12,189	12,189	2,967		
FUND BALANCE, January 1	33,138	33,138	-	29,178		
FUND BALANCE, June 30	33,138	45,327	12,189	32,145		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	10,116,210	(11,573,090)	10,250,713	-1.3%	46.6%
Intergovernmental	0	0	0	0	0.0%	0.0%
Investment income	187,300	492,531	305,231	586,458	-16.0%	263.0%
Miscellaneous	3,000	236,282	233,282	39,373	500.1%	7876.1%
Transfers in	467,548	467,548	0	466,633	0.0%	100.0%
Total revenues	22,347,148	11,312,571	(11,034,577)	11,343,177	-0.3%	50.6%
EXPENSES						
Administration	7,599,522	3,195,598	4,403,924	2,449,144	30.5%	42.0%
Sewer collection system	2,074,793	842,155	1,232,638	690,234	22.0%	40.6%
Sewer disposal plant	6,489,841	2,825,284	3,664,557	2,679,980	5.4%	43.5%
Transfers out	181,751	72,776	108,975	240,942	0.0%	40.0%
Total operations	16,345,907	6,935,813	9,410,094	6,060,300	14.4%	42.4%
Debt service	3,343,125	352,708	2,990,417	387,475	0.0%	10.6%
Capital outlay	6,471,106	1,204,615	5,266,491	1,063,517	13.3%	18.6%
Total expenses	26,160,138	8,493,136	17,667,002	7,511,292	13.1%	32.5%
Excess of revenues over (under) expenses	(3,812,990)	2,819,435	6,632,425	3,831,885		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)	
Add: Additions to plant and equipment	
Capital outlay	1,204,615
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,204,615
Principal retired	-
	1,204,615
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	4,024,050

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	5,191,610	(6,660,090)	5,756,706	-9.8%	43.8%
Plant investment fee	937,600	553,385	(384,215)	211,864	161.2%	59.0%
Intergovernmental	114,504	-	(114,504)	-	#DIV/0!	0.0%
Investment income	96,600	407,387	310,787	379,245	7.4%	0.0%
Miscellaneous	27,400	500,802	473,402	71,922	596.3%	1827.7%
Total revenues	13,027,804	6,653,184	(6,374,620)	6,419,737	3.6%	51.1%
EXPENSES						
Administration	3,590,900	1,074,380	2,516,520	1,551,269	-30.7%	29.9%
Engineering	3,923,420	1,669,878	2,253,542	1,278,208	30.6%	42.6%
Maintenance	255,722	120,707	135,015	77,178	56.4%	47.2%
Transfers out	103,889	4,351	99,538	-	#DIV/0!	4.2%
Total operations	7,873,931	2,869,316	5,004,615	2,906,655	-1.3%	36.4%
Debt service	2,450,938	175,391	2,275,547	207,891	0.0%	7.2%
Capital outlay	10,509,674	2,589,810	7,919,864	2,178,791	18.9%	24.6%
Total expenses	20,834,543	5,634,516	15,200,027	5,293,336	6.4%	27.0%
Excess of revenues (under) expenses	(7,806,739)	1,018,668	8,825,407	1,126,401		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	2,589,810
	Capitalized salaries	-
	Capitalized interest	-
	Capital contributions	-
		2,589,810
	Principal retired	-
		2,589,810
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net (loss) (GAAP basis)	3,608,478

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	1,215,779	(17,221)	821,189	48.1%	98.6%
Investment income	10,000	89,926	79,926	85,470	5.2%	899.3%
Total revenues	1,243,000	1,305,705	62,705	906,659	44.0%	105.0%
EXPENDITURES						
Municipal utility systems	119,200	25,314	93,886	22,199	14.0%	21.2%
Capital Outlay	2,176,549	334,368	1,842,181	109,834	204.4%	15.4%
Total Expenditures	2,295,749	359,682	1,936,067	132,033	172.4%	15.7%
Excess of revenues over expenditures	(1,052,749)	946,023	1,998,772	774,626	22.1%	-89.9%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,052,749)	946,023	1,998,772	774,626		
FUND BALANCE, January 1	4,861,895	4,861,895	-	3,025,236		
FUND BALANCE, June 30	3,809,146	5,807,918	1,998,772	3,799,863		

CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	1,444,889	230,689	1,070,306	35.0%	119.0%
Developer participation	-	-	-	8,433	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	8,800	167,229	158,429	209,570	-20.2%	1900.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,223,000	1,612,118	389,118	1,288,309	25.1%	131.8%
EXPENDITURES						
Municipal utility systems	-	-	-	267	0.0%	0.0%
Capital Outlay	54,849	20,238	34,611	101,108	0.0%	0.0%
Total Expenditures	54,849	20,238	34,611	101,375	0.0%	36.9%
Excess of revenues over expenditures	1,168,151	1,591,880	423,729	1,186,934	34.1%	136.3%
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	1,124,191	423,882	720,301		
FUND BALANCE, January 1	9,455,902	9,455,902	-	6,565,396		
FUND BALANCE, June 30	10,156,211	10,580,093	423,882	7,285,697		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	4,885,897	(5,307,303)	4,855,191	0.6%	47.9%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	150,000	166,269	16,269	202,426	-17.9%	110.8%
Miscellaneous	1,000	191,533	190,533	102,401	87.0%	19153.3%
Transfers in	330,000.00	330,000.00	-	330,000.00	0.0%	100.0%
Total revenues	10,674,200	5,573,699	(5,100,501)	5,490,018	1.5%	52.2%
EXPENSES						
Administration	2,558,196	1,018,741	1,539,455	931,656	9.3%	39.8%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,094,332	2,494,041	3,600,291	2,885,601	-13.6%	40.9%
Special trash pickup	1,189,253	467,576	721,677	387,968	20.5%	39.3%
Curbside recycling	2,425,011	1,052,521	1,372,490	968,731	8.6%	43.4%
Transfers out	1,803	0	1,803	0	0.0%	0.0%
Total operations	12,303,545	5,032,879	7,270,666	5,173,956	-2.7%	40.9%
Capital outlay	159,270	78,733	80,537	220,846	0.0%	49.4%
Total expenses	12,462,815	5,111,612	7,351,203	5,394,802	-5.2%	41.0%
Excess of revenues over (under) expenses	(1,788,615)	462,087	2,250,702	95,216		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	78,733
Less: Depreciation	0
Net Income (GAAP basis)	540,820

CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	2,617,371	(1,597,651)	2,313,013	13.2%	62.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,978	137,938	129,960	156,905	-12.1%	1729.0%
Miscellaneous	-	7,111	7,111	-	0.0%	0.0%
Total revenues	4,223,000	2,762,420	(1,460,580)	2,469,918	11.8%	65.4%
EXPENSES						
Administration	382,198	163,629	218,569	234,025	-30.1%	42.8%
Course maintenance/development	3,468,707	1,593,860	1,874,847	1,360,717	17.1%	45.9%
Transfers out	41,054	1,030	40,024	-	0.0%	2.5%
Total operations	3,891,959	1,758,519	2,133,440	1,594,742	10.3%	45.2%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	3,633,223	137,185	3,496,038	104,696	31.0%	3.8%
Total expenses	7,725,182	1,895,704	5,829,478	1,699,438	11.5%	24.5%
Excess of revenues over expenses	(3,502,182)	866,716	4,368,898	770,480	12.5%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	137,185
	Principal payments capital leases	-
	Gain on sale of assets	-
		137,185
Less:	Depreciation	-
	Net income (GAAP basis)	1,003,901

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 2026

	Budget	2026 Actual	Variance From Budget	2025 YTD Actual	% *Increase* (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	674,698	466,838	(207,860)	459,678	2%	69.2%
Intergovernmental	708,369	39,000	(669,369)	13,566	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	7,684	17,765	10,081	30,695	-42%	0.0%
Miscellaneous	7,956	6,751	(1,205)	5,117	32%	84.9%
Total revenues	1,398,707	530,354	(868,353)	509,056	4%	37.9%
EXPENSES						
Administration	486,977	220,998	265,979	189,573	17%	45.4%
Maintenance	295,825	35,598	260,227	37,933	-6%	12.0%
Transfers out	-	-	-	-	-	0.0%
Total operations	782,802	256,596	526,206	227,506	0	32.8%
Capital outlay	1,010,931	49,100	961,831	369,871	0%	0.0%
Total expenses	1,793,733	305,696	1,488,037	597,377	-49%	17.0%
Excess of revenue over (under) expenses	(395,026)	224,658	619,684	(88,321)		

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)	273,758

CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 2026

	Budget	2026 Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	900,000	395,819	(504,181)	671,410	-41.0%
Miscellaneous	15,424,684	8,625,777	(6,798,907)	7,019,316	22.9%
Total revenues	16,324,684	9,021,596	(7,303,088)	7,690,726	17.3%
EXPENSES					
Operations:					
Personal services	2,691,219	1,128,068	1,563,151	1,037,757	8.7%
Operating & maintenance	5,090,510	1,863,334	3,227,176	1,648,151	13.1%
Transfers out	3,512	139	3,373	-	0.0%
Total operations	7,785,241	2,991,541	4,793,700	2,685,908	11.4%
Capital outlay	29,652,855	12,045,519	17,607,336	4,887,146	146.5%
Total expenses	37,438,096	15,037,060	22,401,036	7,573,054	98.6%
Excess of revenues (under) expenses	(21,113,412)	(6,015,464)	15,097,948	117,672	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	12,045,519
	Property and equipment transferred	-
	from other funds	-
	Principal payments on capital leases	-
	Gain on disposal of assets	-
		12,045,519
Less:	Depreciation	-
	Loss on the disposal of assets	-
		-
	Net income (GAAP basis)	6,030,055