

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

August 31, 2026

(UNAUDITED)

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

		2026	Variance	2025	%	
	Budget	YTD	from Final	YTD	Increase	2026
		Actual	Budget	Actual	(Decrease)	as a % of
					From	Budget
					Prior Year	
TAXES						
General property taxes:						
Current	31,212,599	29,878,589	(1,334,010)	29,371,259	1.7%	95.7%
Prior years	-	(75,118)	(75,118)	(7,102)	957.7%	0.0%
General sales and use tax	53,127,892	30,179,658	(22,948,234)	28,960,345	4.2%	56.8%
Selected sales and use tax -						
Cigarette	150,000	52,999	(97,001)	59,731	-11.3%	35.3%
Franchise taxes:						
Gas	1,100,000	579,013	(520,987)	696,429	-16.9%	52.6%
Cable Television	560,000	246,218	(313,783)	260,276	0.0%	44.0%
Telephone	100,000	67,246	(32,754)	63,229	6.4%	67.2%
Electric	7,849,821	5,251,364	(2,598,457)	5,215,826	0.7%	66.9%
Telecommunications	924,000	618,024	(305,976)	127,100	386.2%	66.9%
Water	714,028	476,016	(238,012)	443,800	7.3%	66.7%
Wastewater	866,359	577,576	(288,783)	564,664	2.3%	66.7%
	96,604,699	67,851,585	(28,753,114)	65,755,558	3.2%	70.2%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	12,000	7,392	(4,608)	7,845	-5.8%	61.6%
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	17,325	(2,675)	14,875	16.5%	86.6%
Non-Business licenses and permits:						
Building	2,854,076	1,868,324	(985,752)	1,813,529	3.0%	65.5%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,150	103,700	(41,450)	103,375	0.3%	71.4%
Parade / use of public places	9,100	6,200	(2,900)	6,925	-10.5%	68.1%
	3,104,826	2,065,471	(1,039,354)	2,013,829	2.6%	66.5%
INTERGOVERNMENTAL REVENUE						
Federal revenue	237,538	593,750	356,212	257,787	0.0%	250.0%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	302,465	139,775	(162,690)	4,668	2894.2%	0.0%
Non-grant state revenue	110,800	48,809	(61,991)	141,807	-65.6%	0.0%
Local government shared revenue:						
Shared Fines	57,000	25,291	(31,709)	42,033	-39.8%	44.4%
Hazmat Authority	40,000	27,102	(12,898)	25,802	0.0%	67.8%
Longmont Housing Authority	1,069,041	641,241	(427,800)	644,146	-0.5%	60.0%
Grants / School Resource Officer	5,136,402	4,977,382	(159,020)	372,433	1236.5%	96.9%
	6,983,246	6,453,350	(529,896)	1,488,677	333.5%	92.4%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 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	22,892	(42,108)	47,896	-52.2%	35.2%
Disconnect Tag Fees	-	68,850	68,850	530,159	-87.0%	0.0%
Maps and publications	200	45	(155)	118	0.0%	22.5%
Rebates	183,825	194,461	10,636	207,930	-6.5%	105.8%
Payroll Fee	700	559	(141)	450	24.4%	79.9%
Sales tax commission	80,000	74,292	(5,708)	60,222	23.4%	92.9%
Liquor Application Fee	40,000	31,500	(8,500)	32,295	-2.5%	78.8%
Marijuana Modification Fee	6,000	-	(6,000)	3,000	-100.0%	0.0%
Recording Fees	800	4,789	3,989	-	0.0%	598.6%
Tourism Fee Administration	-	1,589	1,589	-	0.0%	0.0%
Public safety:						
Criminal justice records	50,000	32,181	(17,819)	32,040	0.4%	64.4%
Extra duty officer reimbursement	-	5,231	5,231	24,852	-79.0%	0.0%
Fire inspection & fireworks fees	223,311	169,442	(53,869)	150,416	12.6%	75.9%
Offender registration/impound fees	9,000	8,294	(707)	5,276	57.2%	92.2%
Emergency dispatch reimbursement	200,000	119,540	(80,460)	116,695	0.0%	0.0%
Elevator inspection	58,420	76,400	17,980	31,475	142.7%	130.8%
Highways and streets:						
Work in right of way permit	1,000	-	(1,000)	25	0.0%	0.0%
Plan check fees	539,285	676,581	137,296	448,616	50.8%	125.5%
Right-of-way maintenance	667,659	445,104	(222,555)	384,488	15.8%	66.7%
Culture and Recreation:						
Recreation center - all fees	2,477,682	1,579,291	(898,391)	1,548,189	2.0%	63.7%
Pool fees	551,957	493,370	(58,587)	456,094	8.2%	89.4%
Arbor Day Tree Sales	-	16,373	16,373	13,153	24.5%	0.0%
Reservoir fees	785,625	489,235	(296,390)	570,723	-14.3%	62.3%
Activity fees	1,690,663	1,178,072	(512,591)	1,122,099	5.0%	69.7%
Facility use fees	510,720	486,623	(24,097)	322,036	51.1%	95.3%
Concessions	66,821	78,413	11,592	60,316	30.0%	117.3%
Senior citizens:						
Activity fees	100	70	(30)	30	133.3%	70.0%
Facility fees	2,500	4,102	1,602	3,215	27.6%	164.1%
Administrative reimbursements:						
Sanitation	602,148	401,432	(200,716)	658,752	-39.1%	66.7%
Golf	178,750	119,168	(59,582)	179,264	-33.5%	66.7%
Electric	1,856,111	1,237,387	(618,724)	1,698,968	-27.2%	66.7%
Telecommunications	904,204	602,800	(301,404)	491,520	22.6%	66.7%
Water	1,675,355	1,116,904	(558,451)	1,477,400	-24.4%	66.7%
Sewer	935,414	623,608	(311,806)	852,776	-26.9%	66.7%
Storm Drainage	593,649	395,768	(197,881)	557,896	-29.1%	66.7%
Airport	119,776	79,848	(39,928)	57,920	37.9%	66.7%
Streets	1,191,297	794,200	(397,097)	745,448	6.5%	66.7%
Museum	320,811	213,872	(106,939)	224,032	-4.5%	66.7%
Oil and Gas	70,655	47,104	(23,551)	24,888	89.3%	66.7%
UBCIS	496,007	330,672	(165,335)	-	100.0%	0.0%
Open Space	482,448	321,632	(160,816)	122,488	162.6%	66.7%
Fleet	380,473	253,648	(126,825)	319,768	-20.7%	66.7%
General Improvement District	45,669	30,448	(15,221)	17,360	75.4%	66.7%
	18,064,035	12,825,790	(5,238,243)	13,762,577	-6.8%	71.0%
FINES AND FORFEITS						
Court:						
Parking	141,700	115,253	(26,447)	67,032	71.9%	81.3%
Other court fines	225,000	158,203	(66,797)	193,145	-18.1%	70.3%
Court fine surcharge	25,000	15,805	(9,195)	19,250	-17.9%	63.2%
Bond forfeitures	6,200	9,310	3,110	7,050	32.1%	150.2%
Other forfeitures	30,000	-	(30,000)	119,205	0.0%	0.0%
Court education fees	8,500	5,386	(3,114)	6,430	-16.2%	63.4%
Court costs reimbursements	37,000	31,241	(5,759)	29,902	4.5%	84.4%
Probation & home detention monitoring fees	12,500	11,056	(1,444)	10,615	4.2%	88.4%
Code Enforcement Penalty	600	358	(242)	600	-40.3%	59.7%
Tree Mitigation Fine	222,718	46,013	(176,705)	61,020	0.0%	20.7%
Outstanding judgments/warrants	1,700	757	(943)	990	-23.5%	44.5%
Traffic Camera fines	676,000	305,733	(370,268)	-	0.0%	0.0%
Library fines	10,000	7,944	(2,056)	10,625	-25.2%	0.0%
False alarm fines	15,000	20,361	5,361	14,971	36.0%	135.7%
Weed cutting fines	20,000	9,712	(10,288)	16,698	0.0%	48.6%
Civil Penalty & Nuisance fines	22,500	39,824	17,324	74,134	-46.3%	177.0%
Property Lien filing fees	-	12,378	12,378	4,426	0.0%	0.0%
Other fines	-	50	50	25	100.0%	0.0%
	1,454,418	789,383	(665,035)	636,119	24.1%	54.3%

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

(continued)

		2026	Variance	2025	% Increase (Decrease) From	2026 as a % of
	Budget	YTD Actual	from Final Budget	YTD Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,500,000	706,790	(793,210)	1,826,833	-61.3%	47.1%
Miscellaneous	93,859	214,527	120,668	269,931	-20.5%	228.6%
Private grants/donations	9,000	17,905	8,905	7,709	132.2%	198.9%
Oil and gas royalties	1,061,714	3,552,212	2,490,498	70,909	4909.5%	334.6%
	2,664,573	4,491,434	1,826,862	2,175,382	106.5%	168.6%
OTHER FINANCING SOURCES						
Transfers in:						
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Workers Comp	137,996	91,998	(45,998)	89,138	3.2%	66.7%
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	374,999	(45,998)	387,138	-3.1%	89.1%
Total revenues and other sources (legal basis)	129,296,793	94,852,012	(34,444,781)	86,219,281	10.0%	73.4%

(continued)

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

**EXPENDITURE
NORM=57.7%**

	Budget	2026 YTD Actual	2025 YTD Actual	% Increase (Decrease) From Prior Year	2026 as a % of Budget
NON-DEPARTMENTAL					
City Council	\$ 671,864	\$ 346,997	\$ 433,960	-20.0%	51.6%
City Attorney	2,151,905	1,354,515	1,211,081	11.8%	62.9%
Municipal Court					
Courts	1,010,248	516,653	540,036	-4.3%	51.1%
Probation	396,698	261,562	258,718	1.1%	65.9%
City Manager					
City Manager	6,678,711	1,409,855	860,892	63.8%	21.1%
General Fund Transfers	3,883,354	3,776,415	4,435,325	-14.9%	97.2%
Non Departmental	2,070,704	184,760	528,396	-65.0%	8.9%
Economic Development Contracts	1,032,948	347,667	130,348	166.7%	33.7%
LHA General	119,129	81,065	134,549	-39.8%	68.0%
Total Non-Departmental	\$ 18,015,561	\$ 8,279,489	\$ 8,533,304	-3.0%	46.0%
SHARED SERVICES					
Communications	2,040,840	1,345,809	732,625	83.7%	65.9%
Human Resources					
Human Resources	2,477,596	1,520,179	1,357,518	12.0%	61.4%
Strategic Integration					
Strategic Integration Admin	1,226,633	778,028	120,761	544.3%	63.4%
Oil and Gas	1,148,391	577,465	501,368	15.2%	50.3%
CDPHE Air Quality Grant	234,836	46,395	-	0.0%	19.8%
Geospatial Data and Analysis	187,322	102,704	101,208	1.5%	54.8%
Data and Analytics	127,933	64,731	136,215	-52.5%	50.6%
Salesforce	242,887	156,868	19,350	0.0%	64.6%
Business Enablement	15,208	9,789	10,010	-2.2%	64.4%
Technical Services	81,095	45,580	44,542	2.3%	56.2%
Customer Service and Admin	35,654	19,682	21,682	-9.2%	55.2%
CIS Technical Support	9,317	31,370	207,734	-84.9%	336.7%
Utility Billing	4,125	-	1,636,970	-100.0%	0.0%
Mail Delivery	65,952	11,224	30,978	-63.8%	17.0%
Community Neighborhood and Equity Resou	914,922	509,309	491,506	3.6%	55.7%
Lgmt Multicultural Action Comm	25,000	16,743	6,364	163.1%	67.0%
Purchasing	1,272,869	746,424	766,704	-2.6%	58.6%
Enterprise Technology Services					
PC Replacements	526,428	274,316	63,595	331.3%	52.1%
ETS Operations	4,133,065	2,659,236	2,446,402	8.7%	64.3%
LHA ETS Operations	50,991	27,163	23,744	14.4%	53.3%
ETS Applications	1,573,716	806,343	890,216	-9.4%	51.2%
ETS CIS Support	-	-	4,242	-100.0%	0.0%
ETS Telephone	158,224	114,165	102,555	11.3%	72.2%
ETS Network Replacement	-	34,975	-	0.0%	0.0%
CJ System Replacement	162,307	31,796	10,219	211.2%	19.6%
City Clerk					
City Clerk	800,525	485,444	441,431	10.0%	60.6%
Election Voter Registration	130,351	23,141	23,272	-0.6%	17.8%
Recovery Office	140,088	31,452	47,231	-33.4%	22.5%
Total Shared Services	\$ 17,786,275	\$ 10,470,329	\$ 10,238,440	2.3%	58.9%
FINANCE					
Finance Administration	758,683	471,262	555,336	-15.1%	62.1%
Sales Tax	680,657	417,766	346,368	20.6%	61.4%
Accounting	1,596,835	1,098,904	1,059,467	3.7%	68.8%
Treasury	509,798	293,291	292,979	0.1%	57.5%
Information Desk	51,412	37,303	50,974	-26.8%	72.6%
LHA Accounting	509,450	323,710	321,006	0.8%	63.5%
Budget	569,181	356,168	332,140	7.2%	62.6%
HATS	1,128,743	6,080	-	0.0%	0.5%
Risk	774,668	388,445	343,362	13.1%	50.1%
Wellness	142,895	81,688	60,430	35.2%	57.2%
Safety	205,210	132,716	127,181	4.4%	64.7%
Mail Delivery	-	-	489	-100.0%	0.0%
Total Finance	\$ 6,927,532	\$ 3,607,333	\$ 3,489,733	3.4%	52.1%

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

**EXPENDITURE
NORM=57.7%**

	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	\$ 861,718	\$ 903,153	-4.6%	67.1%
Neighborhood Resources	-	(129)	208,604	-100.1%	0.0%
Emergency Communication Center	3,519,252	2,423,141	1,933,753	25.3%	68.9%
Public Safety Radio Replacemnt	5,600	4,584	13	35186.9%	81.9%
Public Safety BRETSA Funded Train &	64,513	18,118	11,328	59.9%	28.1%
Police Services	776,499	439,060	409,911	7.1%	56.5%
SWAT	435,071	277,447	310,028	-10.5%	63.8%
Police Training	567,867	385,122	363,007	6.1%	67.8%
Extra Duty	9,051	41,186	59,454	-30.7%	455.0%
Detectives	5,157,472	3,125,363	3,269,602	-4.4%	60.6%
Special Investigation Unit	233,686	215,595	134,401	60.4%	92.3%
RV Tow and Disposal	127,898	21,562	15,795	36.5%	16.9%
School Resource Unit	943,159	617,119	622,050	-0.8%	65.4%
Animal Control	-	-	1,017,682	-100.0%	0.0%
Traffic	1,825,804	1,033,777	934,652	10.6%	56.6%
Special Operations	-	-	305	-100.0%	0.0%
Patrol	16,387,864	9,430,619	11,150,356	-15.4%	57.5%
Police Svcs CIP	71,660	66,885	-	0.0%	93.3%
Fire Suppression	16,422,829	10,643,519	10,083,648	5.6%	64.8%
Hazmat Team	182,908	139,183	145,481	-4.3%	76.1%
Technical Rescue Team	147,626	104,535	49,592	110.8%	70.8%
Wildland Team	123,247	166,713	293,882	-43.3%	135.3%
Fire Codes and Planning	684,172	420,061	452,678	-7.2%	61.4%
Fire Investigations	37,857	17,754	38,271	-53.6%	46.9%
Fire Outreach and Prevention	9,936	3,747	1,643	128.0%	37.7%
Fire Services	950,755	626,867	640,975	-2.2%	65.9%
Fire Training	551,074	769,402	567,295	35.6%	139.6%
DUI Grant	2,242	3,200	4,233	-24.4%	142.7%
Collaborative Services	1,243,550	761,271	417,160	82.5%	61.2%
CORE	362,855	229,340	150,471	52.4%	63.2%
Case Management	703	472	104,704	-99.5%	67.1%
Outreach and Volunteers	45,679	22,188	7,424	198.9%	48.6%
Equipment Replacements	60,375	-	-	0.0%	0.0%
Peer Support	37,543	9,213	3,282	180.7%	24.5%
Training and Personnel	779,276	594,273	492,282	20.7%	76.3%
Information Technology	1,180,650	784,646	628,583	24.8%	66.5%
Records Unit	875,358	565,304	524,390	7.8%	64.6%
Emergency Management	27,119	7,351	23,225	-68.4%	27.1%
Community Enhancement and Comp	299,771	185,794	-	0.0%	62.0%
CE Code Enforcement	1,011,848	475,006	-	0.0%	46.9%
CE Parking Enforcement	217,123	143,524	-	0.0%	66.1%
CE Union Reservoir	563,899	330,370	-	0.0%	58.6%
CE Animal Control	1,439,570	990,645	-	0.0%	68.8%
CE Animal Control Docupet	3,000	-	-	0.0%	0.0%
CE Park Rangers	311,748	182,557	-	0.0%	58.6%
CE Graffiti Removal	133,378	46,726	-	0.0%	35.0%
LHA Community Enh and Comp	79,593	48,526	-	0.0%	61.0%
CECD CIP	65,659	2,216	-	0.0%	3.4%
Total Public Safety	\$ 59,260,186	\$ 37,241,771	\$ 35,980,305	3.5%	62.8%

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

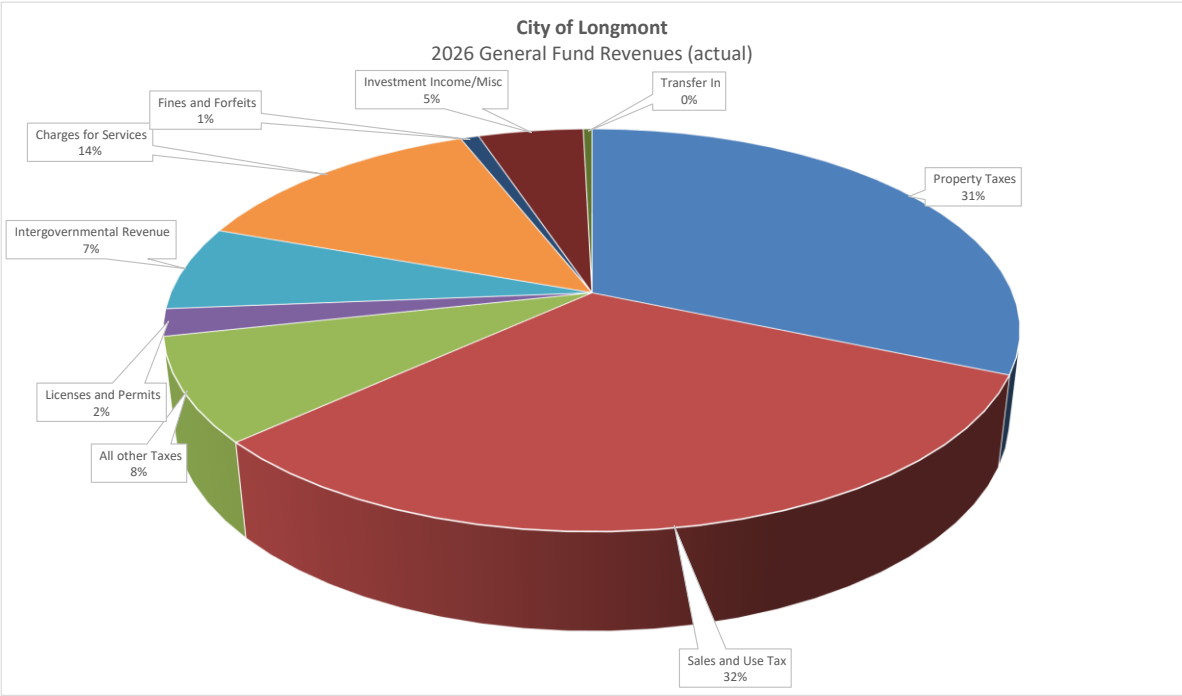
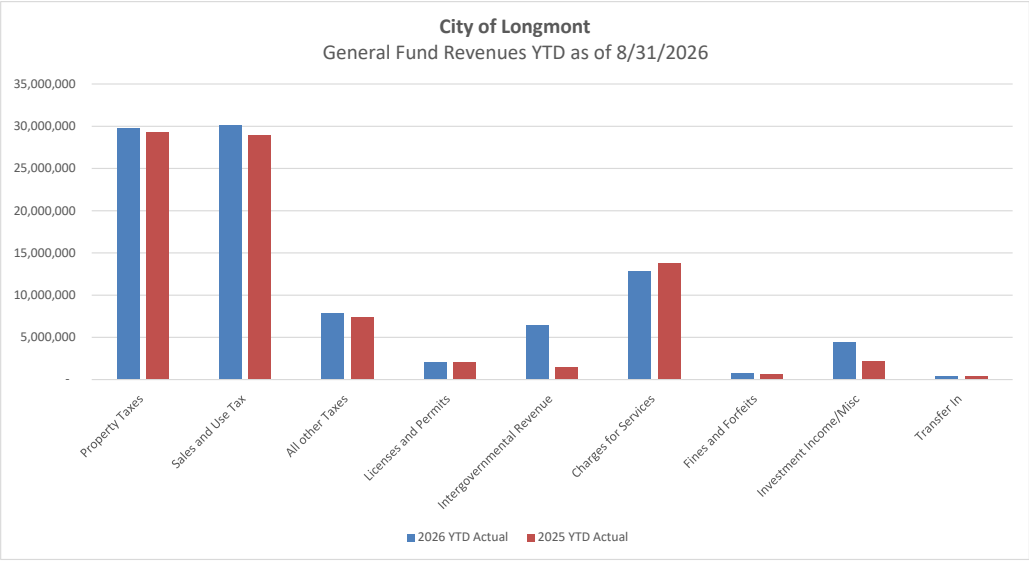
**EXPENDITURE
NORM=57.7%**

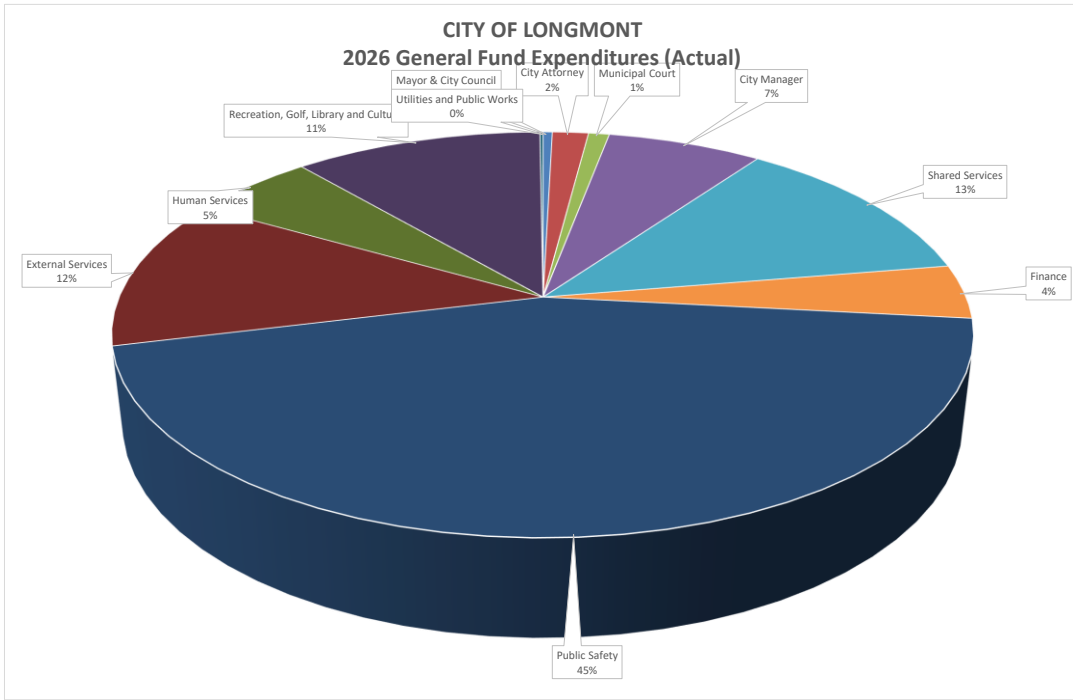
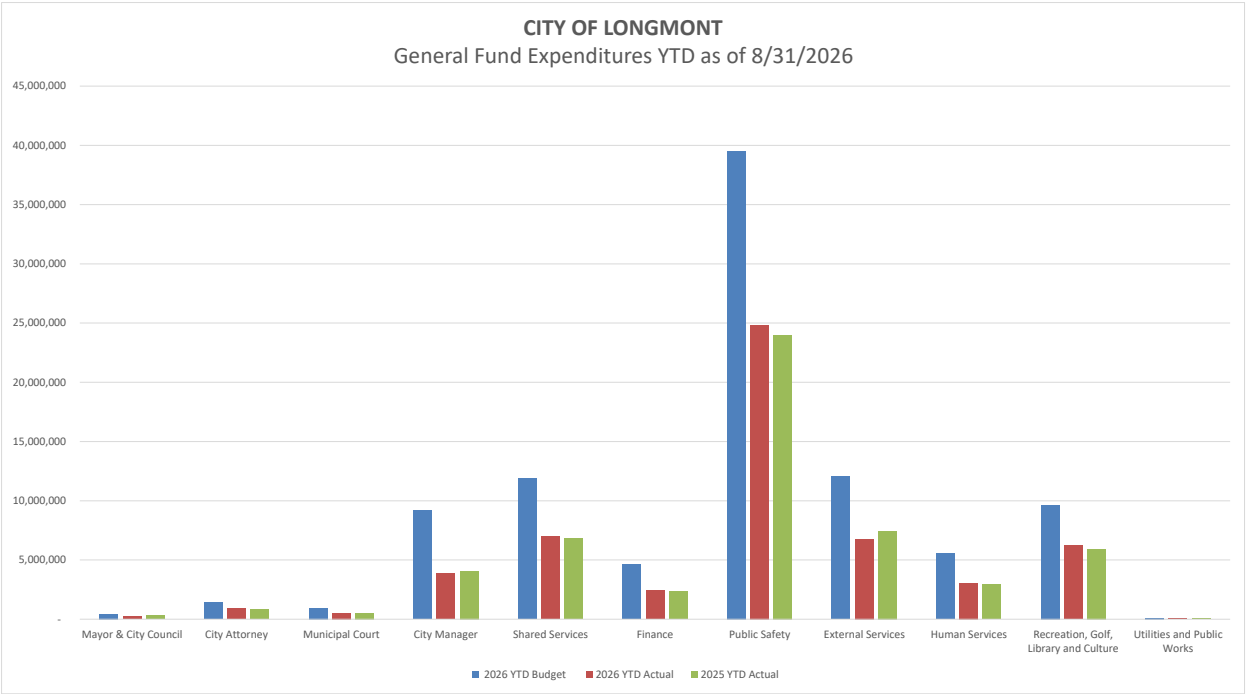
	Budget	2026 YTD Actual	2025 YTD Actual	% Increase (Decrease) From Prior Year	2026 as a % of Budget
EXTERNAL SERVICES					
Development Services					
Development Services	2,498,575	1,362,404	1,270,304	7.3%	54.5%
Accela Implementation Project	239,282	84,530	80,346	0.0%	0.0%
Code Enforcement	-	43,357	696,772	-93.8%	0.0%
Parking Enforcement	-	6,139	125,883	-95.1%	0.0%
Redevelopment	705,863	387,329	360,291	7.5%	54.9%
Facilities Project Management	357,994	235,227	208,583	12.8%	65.7%
Facilities Operations	2,726,111	1,485,335	1,330,561	11.6%	54.5%
Facilities Maintenance	2,434,956	1,393,140	1,333,048	4.5%	57.2%
Facilities CIP Projects	61,451	61,450	-	0.0%	100.0%
Transportation Planning	477,881	249,862	283,841	-12.0%	52.3%
Building Services	1,844,559	1,042,563	1,051,017	-0.8%	56.5%
Natural Resources Admin	429,480	247,394	426,361	-42.0%	57.6%
Parks Maintenance	3,014,347	1,926,382	2,031,689	-5.2%	63.9%
Parks Resource Management	266,570	135,931	131,860	3.1%	51.0%
Muni Grounds Maintenance	390,520	217,579	243,081	-10.5%	55.7%
ROW Maintenance	667,659	388,272	344,122	12.8%	58.2%
Graffiti Removal	-	752	52,907	-98.6%	0.0%
Parks Development	302,546	184,909	192,280	-3.8%	61.1%
Forestry Maintenance	1,102,854	550,674	565,950	-2.7%	49.9%
Forestry EAB	322,280	120,846	98,724	22.4%	37.5%
Union Reservoir	197,644	20,105	353,707	-94.3%	10.2%
GOCO Wild Grant	32,717	14,233	-	0.0%	43.5%
Total External Services	\$ 18,040,572	\$ 10,144,179	\$ 11,181,326	-9.3%	56.2%
HUMAN SERVICES					
Human Services Admin	565,961	276,321	321,821	-14.1%	48.8%
Human Service Agencies	4,483,192	2,517,571	2,265,647	11.1%	56.2%
Children, Youth and Families	1,546,086	880,506	923,439	-4.6%	57.0%
Stadium Funding	112,576	19,463	25,925	-24.9%	0.0%
Senior Services	1,476,842	841,690	826,205	1.9%	57.0%
Senior Svcs Short Term Asstnce	123,283	39,752	25,361	56.7%	0.0%
GOCO Wild Grant	43,370	5,654	-	0.0%	0.0%
Total Human Services	\$ 8,307,940	\$ 4,575,304	\$ 4,388,399	4.3%	55.1%
RECREATION, GOLF, LIBRARY AND CULTURE					
Rec Golf Library and Cult Adm	328,213	213,071	156,939	35.8%	64.9%
Recreation Administration	411,247	226,933	241,265	-5.9%	55.2%
Callahan House Transfer	103,911	68,715	72,024	-4.6%	66.1%
Recreation Aquatics	1,386,851	941,602	904,814	4.1%	67.9%
Recreation Athletics	605,926	425,817	383,984	10.9%	70.3%
Recreation Concessions	62,643	65,892	74,881	-12.0%	105.2%
Recreation Community Events	266,686	224,079	80,675	177.8%	84.0%
Recreation General Programs	1,056,147	740,986	684,315	8.3%	70.2%
Recreation Special Needs	71,643	28,279	68,552	-58.7%	39.5%
Recreation Outdoor Programs	31,219	2,322	5,457	-57.4%	7.4%
Recreation Ice Rink	252,373	138,548	136,933	1.2%	54.9%
Recreation Sport Fields Mtce	431,685	359,672	301,109	19.4%	83.3%
Recreation Youth Programs	40,486	15,671	19,597	-20.0%	38.7%
Recreation Union Reservoir	229,180	147,314	150,111	0.0%	0.0%
Recreation Center	2,377,424	1,475,062	1,381,616	6.8%	62.0%
Library Administration	694,192	429,761	474,045	-9.3%	61.9%
Library Adult Services	1,310,488	795,939	771,401	3.2%	60.7%
Library Childrens and Teens	867,736	528,674	507,584	4.2%	60.9%
Library Tech Services	1,149,521	711,403	706,421	0.7%	61.9%
Library Circulation	1,077,057	709,994	691,546	2.7%	65.9%
Museum Administration	1,179,694	746,843	744,335	0.3%	63.3%
Museum Auditorium	328,802	236,741	218,681	8.3%	72.0%
LHA Housing	184,300	80,289	105,538	-23.9%	43.6%
Total Recreation, Golf, Library and Culture	\$ 14,447,424	\$ 9,313,607	\$ 8,881,822	4.9%	64.5%

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

EXPENDITURE
NORM=57.7%

	Budget	2026 YTD Actual	2025 YTD Actual	% Increase (Decrease) From Prior Year	2026 as a % of Budget
UTILITIES AND PUBLIC WORKS					
PWNR Business Services	1,989	1,328	2,160	-38.5%	0.0%
Survey and Engineering Support	63,298	37,485	39,050	-4.0%	59.2%
PWNR Regulatory Compliance	120,240	80,160	80,436	-0.3%	66.7%
Total Utilities and Public Works	\$ 185,527	\$ 118,973	\$ 121,646	-2.2%	64.1%
Total Expenditures	142,971,017	83,750,983	82,814,976	1.1%	58.6%
Net Change in Fund Balance	(13,674,224)	11,101,029	3,404,304		
FUND BALANCE, January 1	53,708,999	53,708,999	58,188,547		
FUND BALANCE, July 31	\$ 40,034,775	\$ 64,810,028	\$ 61,592,851		





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

Schedule C-1

		Appropriations							
Project Number	Project	Budget	Current Year				Expenditures Prior	Unexpended Balance	
		Carryforward	2026	Allocations to Other Projects	Fund Balance	2026			
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 137,040	\$ 7,000	\$ -	\$ 334,647	\$ 460,228	\$ 832	17,627	
	Neighborhood Improvement Program	1,420,000	50,000	-	(38,654)	1,143,117	12,769	275,460	
	Economic Development Incentives	1,156,249	230,386	-	6,300	1,072,983	235,988	83,964	
	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	-	(3,166)	71,780	-	3,250	
	SUBTOTAL	78,426,596	2,328,536	-	(904,084)	77,181,008	657,164	2,012,876	
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	53,169	1,489,695	
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	265,905	869,897	
PBF037	Fire Stations-Heat & Exhaust	1,595,489	121,000	-	(83,426)	1,512,063	106,542	14,458	
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	43,953	709,850	
PBF082	Municipal Buildings HVAC	10,131,717	828,504	-	(387,194)	9,412,761	16,315	1,143,951	
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	223,283	126,486	
PBF119	Municipal Buildings Carpet	3,381,334	202,000	-	(410,730)	2,831,762	151,155	189,687	
PBF145	Specialized Equipment Replacement	4,982,630	552,840	-	(231,381)	3,942,106	319,495	1,042,488	
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	-	(325,000)	(32,086)	787,719	62,341	191,541	
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	4,117,926	135,251	
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	-	-	-	-	45,051	49,801	
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 August 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	6,591	733,273
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	224,182	725,661
PRO113	Park Irrigation Pumps	2,669,026	360,000	-	38,390	2,543,707	185,805	337,905
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	-	-	-	-	228,198	9,952
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	705,170	1,454,289
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	-	-	-	86,862	13,138
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	4,000,000	500,550	857,121	9,355,245	60,116	4,657,310
TRP141	Safety&Justice Retaining Wall/Prkng	1,531,850	-	-	-	51,211	855,154	625,485
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	10,321,090	-	(8,237,302)	108,446,387	7,810,982	19,498,866
CAPITAL PROJECTS FUND TOTAL		\$ 212,099,043	\$ 12,649,626	\$ -	\$ (9,141,386)	\$ 185,627,395	\$ 8,468,146	21,511,744

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2026	2025
ASSETS		
Equity in pooled cash & cash equivalents	(1,832,711)	(572,346)
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	2,390,902	3,508,336
Total assets	558,192	2,935,990
LIABILITIES		
Accounts payable	430,769	885,159
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	430,769	885,159
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	127,423	2,050,831
Unassigned	-	-
Total fund balances	127,423	2,050,831
Total liabilities, deferred inflows of resources and fund balances (deficits)	558,192	2,935,990

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	-	70,184	70,184	162,000	149,568	(12,432)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	70,184	70,184	162,000	149,568	(12,432)
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	1,737,749	19,992	4,108,713	2,264,588	1,844,125
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	-	-	-
PRO024, Ute Creek Maintenance Facility	-	-	-	6,721	5,936	785
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	1,737,749	19,992	4,466,015	2,403,751	2,062,264
Excess of revenues over (under) expenditures	(1,757,741)	(1,667,565)	90,176	(4,304,015)	(2,254,183)	2,049,832
Net changes in fund balance	(1,757,741)	(1,667,565)	90,176	(4,304,015)	(2,254,183)	2,049,832
FUND BALANCE, January 1	1,794,988	1,794,988	-	4,305,014	4,305,014	-
FUND BALANCE, July 31	37,247	127,423	90,176	999	2,050,831	2,049,832

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	14,260,210	(10,743,973)	13,760,807	3.6%	57.0%
Licenses and permits	100,000	100,000	60,766	(39,234)	54,401	11.7%	60.8%
Developer/owner participation	-	781,973	788,173	6,200	68,426	1051.9%	0.0%
Intergovernmental	3,853,767	18,394,090	6,531,462	(11,862,628)	10,001,545	-34.7%	35.5%
Investment income	200,000	200,000	427,755	227,755	1,426,239	-70.0%	213.9%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	97,000	97,000	1,169,433	1,072,433	61,207	1810.6%	1205.6%
Total revenues	29,254,950	44,577,246	23,237,799	(21,339,447)	25,372,625	-8.4%	52.1%
EXPENDITURES							
Highways and streets	17,082,751	20,936,939	9,369,545	11,567,394	9,212,672	1.7%	44.8%
Capital Outlay	19,985,716	47,461,389	8,660,182	38,801,207	15,766,604	-45.1%	18.2%
Total Expenditures	37,068,467	68,398,328	18,029,727	50,368,601	24,979,276	-27.8%	26.4%
Excess of revenues over (under) expenditures	(7,813,517)	(23,821,082)	5,208,073	29,029,155	393,349		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(355,424)	(355,424)	(286,450)	68,974	(276,748)	0.0%	80.6%
Total other financing sources (uses)	(355,424)	(355,424)	(286,450)	68,974	(276,748)	0.0%	80.6%
Net changes in fund balance	(8,168,941)	(24,176,506)	4,921,623	29,098,129	116,601		
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	31,677,781	29,098,129	30,410,722		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	10,326,405	(7,850,163)	9,913,501	4.2%	56.8%
Intergovernmental	2,855,498	1,494,582	(1,360,916)	1,722,788	-13.2%	52.3%
Charges for service	39,423	32,086	(7,337)	29,426	9.0%	81.4%
Investment income	59,505	184,039	124,534	520,295	-64.6%	309.3%
Miscellaneous	-	53,308	53,308	179,423	0.0%	0.0%
Total revenues	21,130,994	12,090,420	(9,040,574)	12,365,433	-2.2%	57.2%
EXPENDITURES						
Current:						
Public Safety	22,258,068	12,730,028	9,528,040	12,913,672	-1.4%	57.2%
Capital Outlay	4,758,647	1,957,778	2,800,869	609,428	221.2%	41.1%
Total expenditures	27,016,715	14,687,806	12,328,909	13,523,100	8.6%	54.4%
Excess of revenues over (under) expenditures	(5,885,721)	(2,597,386)	3,288,336	(1,157,667)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(43,738)	(2,889)	40,849	-	-	
Other funds	-	-	-	-	-	
Total other financing (uses)	(43,738)	(2,889)	40,849	-		
Net changes in fund balance	(5,929,459)	(2,600,275)	3,329,185	(1,157,667)		
FUND BALANCE, January 1	13,197,410	13,197,410	-	14,439,543		
FUND BALANCE, July 31	7,267,951	10,597,135	3,329,185	13,281,876		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	2,080,603	(1,509,678)	3,587,026	-42.0%	58.0%
Investment income	81,439	258,220	176,781	742,050	-65.2%	317.1%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	3,671,720	2,338,823	(1,332,897)	4,341,257	-46.1%	63.7%
EXPENDITURES						
Culture and recreation	413,485	218,824	194,661	152,007	0.0%	0.0%
Capital Outlay	13,634,679	766,864	12,867,815	3,306,638	0.0%	5.6%
Total Expenditures	14,048,164	985,688	13,062,476	3,458,645	0.0%	7.0%
Excess of revenues over (under) expenditures	(10,376,444)	1,353,135	11,729,579	882,612	53.3%	-13.0%
OTHER FINANCING (USES)						
Transfer out	(133,683)	(9,189)	124,494	-	0.0%	0.0%
Total other financing (uses)	(133,683)	(9,189)	124,494	-	0.0%	0.0%
Net change in fund balance	(10,510,127)	1,343,946	11,854,073	882,612		
FUND BALANCE, January 1	16,803,614	16,803,614	-	16,294,893	3.1%	
FUND BALANCE, July 31	6,293,487	18,147,560	11,854,073	17,177,505	5.6%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	128,196	91,765	358,927	-64.3%	351.9%
Total revenues	1,206,431	727,494	(478,937)	934,719	-22.2%	60.3%
EXPENDITURES						
Culture and recreation	782,840	443,445	339,395	374,698	18.3%	56.6%
Capital Outlay	7,831,641	2,411,924	5,419,717	49,052	4817.1%	30.8%
Total Expenditures	8,614,481	2,855,369	5,759,112	423,750	573.8%	33.1%
Net change in fund balance	(7,408,050)	(2,127,875)	5,280,175	510,969	-516.4%	28.7%
FUND BALANCE, January 1	8,826,729	8,826,729	-	7,900,680		
FUND BALANCE, July 31	1,418,679	6,698,854	5,280,175	8,411,650		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	3,560,793	(2,706,989)	3,418,426	4.2%	56.8%
Investment income	95,110	289,029	193,919	696,171	-58.5%	0.0%
Miscellaneous	250,000	1,848,694	1,598,694	646,552	185.9%	739.5%
Total revenues	6,649,172	5,700,309	(948,863)	4,761,149	19.7%	85.7%
EXPENDITURES						
Current:						
Culture and Recreation	3,542,707	1,876,192	1,666,515	1,214,673	54.5%	53.0%
Capital Outlay	9,469,909	1,675,053	7,794,856	172,150	873.0%	17.7%
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	3,885,657	11,495,784	1,755,398	121.4%	25.3%
Excess of revenues (under) expenditures	(8,732,269)	1,814,652	10,546,921	3,005,750	-39.6%	-20.8%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(94,029)	(14,291)	79,738	-	0.0%	0.0%
General Fund	(89,681)	(59,787)	29,894	(52,808)	0.0%	0.0%
Total other financing sources (uses)	(183,710)	(74,078)	109,632	(52,808)	0.0%	40.3%
Net changes in fund balance	(8,915,979)	1,740,574	10,656,553	2,952,943		
FUND BALANCE, January 1	16,639,983	16,639,983	-	14,698,551		
FUND BALANCE, July 31	7,724,004	18,380,558	10,656,553	17,651,493		

**CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	370,088	(129,912)	304,022	21.7%	74.0%
Investment income	-	83,692	83,692	293	28420.0%	
Total revenues	500,000	453,780	(46,220)	304,316	49.1%	90.8%
EXPENDITURES						
Culture and recreation	515,935	390,852	125,083	372,000	0.0%	75.8%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	515,935	390,852	125,083	372,000		75.8%
Excess of revenues over (under) expenditures	(15,935)	62,928	78,863	(67,684)	-193.0%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(15,935)	62,928	78,863	(67,684)		
FUND BALANCE, January 1	62,096	62,096	-	45,828	35.5%	
FUND BALANCE, July 31	46,161	125,024	78,863	(21,856)	-672.0%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,678,969	\$ 8,550,617	\$ 1,283,507	\$ 16,513,093
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,251,391	3,590	45,131	1,300,112
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	7,905,047	8,519,869	1,328,491	17,753,407
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	19,641,544	22,064,007	4,556,893	46,262,444
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	20,387,207	22,295,385	4,602,534	47,285,126

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 46,537	\$ 26,291	\$ 5,284	\$ 78,112
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	219,391	102,330	12,390	334,111
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	2,313,442	2,048,361	136,927	4,498,731
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	6,236,765	6,666,285	1,229,977	14,133,027
Total net position	17,955,787	20,210,423	4,458,379	42,624,589
Total liabilities and net position	\$ 20,387,207	\$ 22,295,385	\$ 4,602,535	\$ 47,285,127

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	66,246,788	(33,785,957)	65,554,552	1.1%	66.2%
Intergovernmental	899,969	56,877	(843,092)	-	0.0%	0.0%
Investment income	100,000	307,101	207,101	846,342	-63.7%	307.1%
Miscellaneous	204,485	188,276	(16,209)	216,603	-13.1%	92.1%
Aid to underground installation	5,738,000	3,476,817	(2,261,183)	3,393,330	2.5%	60.6%
Other sales	71,580	64,604	(6,976)	100,526	-35.7%	90.3%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	107,046,779	70,340,463	(36,706,316)	70,111,353	0.33%	65.7%
EXPENSES						
Administration	12,525,461	3,711,184	8,814,277	5,330,856	-30.4%	29.6%
Power purchased	70,000,000	48,227,530	21,772,470	44,334,343	8.8%	68.9%
Distribution	15,023,740	9,096,240	5,927,500	7,831,333	16.2%	60.5%
Franchise fee	7,849,821	5,251,364	2,598,457	5,215,826	0.7%	66.9%
Transfers out	646,092	228,597	417,495	592,774	0.0%	35.4%
Total operations	106,045,114	66,514,915	39,530,199	63,305,132	5.1%	62.7%
Capital outlay	15,231,560	5,469,446	9,762,114	4,920,710	11.2%	35.9%
Total expenses	121,276,674	71,984,361	49,292,313	68,225,842	5.5%	59.4%
Excess of revenues over expenses	(14,229,895)	(1,643,898)	12,585,997	1,885,511		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	5,469,446
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		5,469,446
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	3,825,548

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	15,244,902	(7,131,405)	14,612,907	4.3%	68.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	174,865	74,865	421,683	-58.5%	174.9%
Miscellaneous	464,574	329,289	(135,285)	296,556	11.0%	70.9%
Aid to underground installation	216,645	34,010	(182,635)	4,045	0.0%	15.7%
Total revenues	23,157,526	15,783,066	(7,374,460)	15,335,191	2.9%	68.2%
EXPENSES						
Administration	9,248,298	4,688,338	4,559,960	4,390,725	6.8%	50.7%
Distribution	6,018,308	3,746,324	2,271,984	3,966,762	-5.6%	62.2%
Franchise fee	924,000	618,024	305,976	127,100	0.0%	0.0%
Transfers out	44,028	131	43,897	33,496	0.0%	0.0%
Total operations	16,234,634	9,052,817	7,181,817	8,518,083	6.3%	55.8%
Debt service	4,434,651	222,771	4,211,880	285,271	0.0%	5.0%
Capital outlay	3,054,839	1,367,010	1,687,829	1,615,678	-15.4%	44.7%
Total expenses	23,724,124	10,642,599	13,081,526	10,419,032	2.1%	44.9%
Excess of revenues (under) expenses	(566,598)	5,140,467	5,707,066	4,916,159		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,367,010				
Capitalized salaries and expenses		-				
		1,367,010				
Less: Depreciation		-				
Proceeds from issuance of bonds		-				
Capital contributions:						
Loss on asset disposal		-				
Aid to underground installation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		6,507,477				

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of August 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	\$	31,675,984	\$	57,359,650	\$	27,218,536	\$	14,527,091	\$	16,513,093	\$	147,294,354	\$	39,258,142
Cash and cash equivalents		-		-		-		-		-		-		-
Accounts receivable (net of allowance for uncollectibles)		16,412,446		4,144,858		1,808,119		623,709		1,300,112		24,289,244		59,877
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		-		-		-		-		-		-		13,685,315
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		48,001,424		61,722,712		29,071,711		16,291,615		17,753,407		172,840,868		62,156,781
Restricted assets:														
Bond debt service:														
Equity in pooled cash & cash equivalents		3,324,352		47,599,459		2,530,531		1,760,503		-		55,214,845		-
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		-		(11,099,786)		-		-		-		(11,099,786)		-
Cash and cash equivalents		-		-		567,350		-		-		567,350		-
Interest receivable		(15,756)		-		-		-		-		(15,756)		-
Total restricted current assets		3,308,596		36,499,673		3,093,073		1,755,643		-		44,656,985		-
Total current assets		51,310,020		98,222,384		32,164,784		18,047,258		17,753,407		217,497,853		62,156,781
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		208,007,196		667,327,076		176,758,934		132,022,137		46,262,444		1,230,377,787		96,037,958
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	\$	211,914,991	\$	669,069,689	\$	178,028,998	\$	132,650,918	\$	47,285,126	\$	1,238,949,722	\$	96,761,172

	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	\$ 7,545,508	\$ 100,088	\$ 33,015	\$ 41,033	\$ 78,112	\$ 7,797,756	\$ 1,085,332
Construction contracts payable	2,978	251,171	55,892	127,165	18,497	455,704	-
Accrued liabilities	668,022	10,000	-	-	-	678,022	-
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	1,077,051	-	-	-	-	1,077,051	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	323,383
Customer deposits	1,211,559	129,211	-	8,590	-	1,349,360	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	11,411,539	869,320	359,197	326,605	334,111	13,300,773	14,500,292
Payable from restricted assets:							
Accounts payable	-	96,835	-	-	-	96,835	-
Construction contracts payable	677	-	-	-	-	677	-
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)	3,900,677	3,196,835	2,285,000	2,030,000	-	11,412,512	-
Total current liabilities	15,312,216	4,066,156	2,644,197	2,356,605	334,111	24,713,286	14,500,292
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	39,610,194	80,464,994	34,358,959	16,836,406	4,498,731	175,769,284	17,227,455
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	139,602,359	506,353,521	116,225,608	99,128,811	28,491,562	889,801,861	33,735,177
Water acquisition/capital grants	-	-	-	-	-	-	-
Subdividers	-	-	-	-	-	-	-
System development	-	-	-	-	-	-	-
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	3,324,352	47,599,459	2,530,531	1,760,503	-	55,214,845	-
Restricted for workers' compensation	-	-	-	-	-	-	110,000
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	28,759,389	34,375,980	24,728,409	14,825,693	14,133,027	116,822,498	45,573,955
Total net position	171,686,100	588,328,960	143,484,548	115,715,007	42,624,589	1,061,839,204	79,419,132
Total liabilities and net position	\$ 211,914,990	\$ 669,069,690	\$ 178,028,998	\$ 132,650,919	\$ 47,285,127	1,238,949,724	\$ 96,761,172

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	20,354,101	(15,166,295)	18,839,713	8.0%	57.3%
Development fee surcharge	300,600	398,548	97,948	611,665	-34.8%	132.6%
Intergovernmental	57,425	11,109	(46,316)	32,503	-65.8%	0.0%
Investment income - operating	127,700	(837,919)	(965,619)	3,495,697	-124.0%	-656.2%
Miscellaneous	200,000	1,142,891	942,891	460,677	148.1%	571.4%
Transfer in	1,842,153	1,842,153	-	1,840,378	0.0%	100.0%
Total revenues	38,048,274	22,910,883	(15,137,391)	25,280,633	-9.4%	60.2%
EXPENSES						
Administration	12,195,232	6,832,049	5,363,183	5,924,372	15.3%	56.0%
Water resources	5,130,720	2,899,662	2,231,058	2,038,943	42.2%	56.5%
Transmission/distribution	3,520,254	2,127,783	1,392,471	1,701,830	25.0%	60.4%
Treatment plant	5,195,318	3,066,212	2,129,106	2,654,439	15.5%	59.0%
Transfer out	696,593	48,959	647,634	-	0.0%	7.0%
Total operations	26,738,117	14,974,665	11,763,452	12,319,584	21.6%	56.0%
Debt service	5,273,388	724,462	4,548,926	763,254	0.0%	13.7%
Capital outlay	71,059,156	7,141,633	63,917,523	5,284,414	35.1%	10.1%
Total expenses	103,070,661	22,840,760	80,229,901	18,367,252	24.4%	22.2%
Excess of revenue (under) expenses	(65,022,387)	70,123	65,092,510	6,913,381		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		7,141,633				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		7,141,633				
Principal retired		-				
		7,141,633				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense						
Vehicle transfers						
		-				
Net (loss) (GAAP basis)		7,211,756				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	1,949,066	525,266	2,625,231	-25.8%	136.9%
Investment income	43,200	383,762	340,562	973,764	-60.6%	888.3%
Total revenues	1,467,000	2,364,663	897,663	3,601,687	-34.3%	161.2%
EXPENDITURES						
Municipal utility systems	-	-	-	303	0.0%	0.0%
Capital Outlay	14,074,784	-	14,074,784	46,078	-100.0%	0.0%
Total Expenditures	14,074,784	-	14,074,784	46,381	-100.0%	0.0%
Excess of revenues over expenditures	(12,607,784)	2,364,663	14,972,447	3,555,306	-33.5%	-18.8%
OTHER FINANCING (USES)						
Transfer out	(2,304,412)	(1,842,153)	462,259	(1,840,378)	0.0%	79.9%
Net change in fund balance	(14,912,196)	522,510	15,434,706	1,714,928		
FUND BALANCE, January 1	24,426,515	24,426,515	-	22,509,705		
FUND BALANCE, July 31	9,514,319	24,949,025	15,434,706	24,224,634		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	110,010	89,210	244,366	-55.0%	528.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	25,800	110,010	84,210	929,332	-88.2%	426.4%
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)	(1,090,622)	678,898	511,399		
FUND BALANCE, January 1	5,698,923	5,698,923	-	5,268,808		
FUND BALANCE, July 31	3,929,403	4,608,301	678,898	5,780,207		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	-	12,107	12,107	3,777	220.5%	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	-	12,107	12,107	3,777		
FUND BALANCE, January 1	33,138	33,138	-	29,178		
FUND BALANCE, July 31	33,138	45,245	12,107	32,955		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	14,138,361	(7,550,939)	13,948,063	1.4%	65.2%
Intergovernmental	0	96,071	96,071	0	0.0%	0.0%
Investment income	187,300	445,000	257,700	1,020,029	-56.4%	237.6%
Miscellaneous	3,000	243,499	240,499	49,228	394.6%	8116.6%
Transfers in	467,548	467,548	0	466,633	0.0%	100.0%
Total revenues	22,347,148	15,390,479	(6,956,669)	15,483,953	-0.6%	68.9%
EXPENSES						
Administration	7,612,883	4,260,903	3,351,980	3,259,962	30.7%	56.0%
Sewer collection system	2,074,793	1,187,215	887,578	1,007,436	17.8%	57.2%
Sewer disposal plant	6,489,841	3,840,284	2,649,557	3,614,273	6.3%	59.2%
Transfers out	190,677	86,592	104,085	249,156	0.0%	45.4%
Total operations	16,368,194	9,374,994	6,993,200	8,130,827	15.3%	57.3%
Debt service	3,343,125	352,708	2,990,417	387,475	0.0%	10.6%
Capital outlay	7,363,690	1,442,710	5,920,980	1,264,321	14.1%	19.6%
Total expenses	27,075,009	11,170,412	15,904,597	9,782,623	14.2%	41.3%
Excess of revenues over (under) expenses	(4,727,861)	4,220,067	8,947,928	5,701,330		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,442,710				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,442,710				
Principal retired		-				
		1,442,710				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		5,662,777				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	7,168,957	(4,682,743)	7,690,142	-6.8%	60.5%
Plant investment fee	937,600	598,246	(339,355)	599,694	-0.2%	63.8%
Intergovernmental	114,504	-	(114,504)	-	0.0%	0.0%
Investment income	96,600	381,375	284,775	642,483	-40.6%	0.0%
Miscellaneous	27,400	516,778	489,378	(369,258)	-240.0%	1886.0%
Total revenues	13,027,804	8,665,355	(4,362,449)	8,563,061	1.2%	66.5%
EXPENSES						
Administration	3,604,261	1,597,206	2,007,055	2,013,712	-20.7%	44.3%
Engineering	3,923,420	2,225,429	1,697,991	1,703,482	30.6%	56.7%
Maintenance	255,722	161,294	94,428	111,530	44.6%	63.1%
Transfers out	134,614	8,073	126,541	-	#DIV/0!	6.0%
Total operations	7,918,017	3,992,002	3,926,015	3,828,724	4.3%	50.4%
Debt service	2,450,938	175,391	2,275,547	207,891	0.0%	7.2%
Capital outlay	13,210,864	2,923,844	10,287,020	2,930,129	-0.2%	22.1%
Total expenses	23,579,819	7,091,236	16,488,583	6,966,743	1.8%	30.1%
Excess of revenues (under) expenses	(10,552,015)	1,574,119	12,126,134	1,596,318		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,923,844				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		2,923,844				
Principal retired		-				
		2,923,844				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		4,497,963				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	1,403,046	170,046	1,601,075	-12.4%	113.8%
Investment income	10,000	80,217	70,217	153,100	-47.6%	802.2%
Total revenues	1,243,000	1,483,263	240,263	1,754,175	-15.4%	119.3%
EXPENDITURES						
Municipal utility systems	119,200	43,893	75,307	22,199	97.7%	36.8%
Capital Outlay	2,176,549	342,204	1,834,345	671,801	-49.1%	15.7%
Total Expenditures	2,295,749	386,097	1,909,652	694,000	-44.4%	16.8%
Excess of revenues over expenditures	(1,052,749)	1,097,166	2,149,915	1,060,175	3.5%	-104.2%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,052,749)	1,097,166	2,149,915	1,060,175		
FUND BALANCE, January 1	4,861,895	4,861,895	-	3,025,236		
FUND BALANCE, July 31	3,809,146	5,959,061	2,149,915	4,085,411		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	1,545,604	331,404	2,815,233	-45.1%	127.3%
Developer participation	-	-	-	18,876	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	8,800	149,195	140,395	350,969	-57.5%	1695.4%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,223,000	1,694,799	471,799	3,185,078	-46.8%	138.6%
EXPENDITURES						
Municipal utility systems	-	-	-	267	0.0%	0.0%
Capital Outlay	54,849	23,663	31,186	107,413	0.0%	0.0%
Total Expenditures	54,849	23,663	31,186	107,680	0.0%	43.1%
Excess of revenues over expenditures	1,168,151	1,671,136	502,985	3,077,398	-45.7%	143.1%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(467,548)	(467,548)	-	(466,633)	0.0%	100.0%
Art in public places fund	(294)	(233)	61	-	0.0%	0.0%
Total other financing (uses)	(467,842)	(467,781)	61	(466,633)	0.0%	100.0%
Net change in fund balance	700,309	1,203,355	503,046	2,610,765		
FUND BALANCE, January 1	9,455,902	9,455,902	-	6,565,396		
FUND BALANCE, July 31	10,156,211	10,659,257	503,046	9,176,161		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	6,744,431	(3,448,769)	6,530,274	3.3%	66.2%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	150,000	156,143	6,143	317,663	-50.8%	104.1%
Miscellaneous	1,000	686,535	685,535	128,864	432.8%	68653.5%
Transfers in	330,000.00	330,000.00	-	330,000.00	0.0%	100.0%
Total revenues	10,674,200	7,917,109	(2,757,091)	7,306,801	8.4%	74.2%
EXPENSES						
Administration	2,564,783	1,367,490	1,197,293	1,203,691	13.6%	53.3%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,094,332	3,509,215	2,585,117	3,895,824	-9.9%	57.6%
Special trash pickup	1,189,253	623,010	566,243	515,160	20.9%	52.4%
Curbside recycling	2,425,011	1,491,388	933,623	1,437,502	3.7%	61.5%
Transfers out	1,803	0	1,803	0	0.0%	0.0%
Total operations	12,310,132	6,991,103	5,319,029	7,052,177	-0.9%	56.8%
Capital outlay	159,270	78,733	80,537	241,035	0.0%	49.4%
Total expenses	12,469,402	7,069,836	5,399,566	7,293,212	-3.1%	56.7%
Excess of revenues over (under) expenses	(1,795,202)	847,273	2,642,475	13,589		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		78,733				
Less: Depreciation		0				
Net Income (GAAP basis)		926,006				

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

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	4,256,822	3,857,260	(399,562)	3,819,323	1.0%	90.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	15,128	124,856	109,728	273,070	-54.3%	825.3%
Miscellaneous	3,000	9,782	6,782	(420)	0.0%	0.0%
Total revenues	4,274,950	3,991,898	(283,052)	4,091,973	-2.4%	93.4%
EXPENSES						
Administration	382,198	212,154	170,044	310,107	-31.6%	55.5%
Course maintenance/development	3,520,657	2,271,584	1,249,073	1,938,174	17.2%	64.5%
Transfers out	41,054	1,030	40,024	-	0.0%	2.5%
Total operations	3,943,909	2,484,768	1,459,141	2,248,281	10.5%	63.0%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	3,633,223	127,435	3,505,788	267,369	-52.3%	3.5%
Total expenses	7,777,132	2,612,203	5,164,929	2,515,650	3.8%	33.6%
Excess of revenues over expenses	(3,502,182)	1,379,695	4,881,877	1,576,323	-12.5%	

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	-
	<u>127,435</u>
Less: Depreciation	-
Net income (GAAP basis)	<u><u>1,507,130</u></u>

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	555,546	(119,152)	532,938	4%	82.3%
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	15,328	7,644	49,521	-69%	0.0%
Miscellaneous	7,956	7,585	(371)	9,192	-17%	95.3%
Total revenues	2,166,544	617,459	(1,549,085)	702,951	-12%	28.5%
EXPENSES						
Administration	486,977	296,727	190,250	254,011	17%	60.9%
Maintenance	295,825	86,662	209,163	66,897	30%	29.3%
Transfers out	-	-	-	-	-	0.0%
Total operations	782,802	383,389	399,413	320,908	0	49.0%
Capital outlay	1,820,375	49,100	1,771,275	486,938	0%	0.0%
Total expenses	2,603,177	432,489	2,170,688	807,846	-46%	16.6%
Excess of revenue over (under) expenses	(436,633)	184,970	621,603	(104,895)		

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)	234,070

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

	Budget	2026 Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	-	0.0%
Investment income	900,000	357,087	(542,913)	1,120,555	-68.1%
Intergovernmental	-	100,000	100,000	-	0.0%
Miscellaneous	15,424,684	11,402,035	(4,022,649)	9,231,056	23.5%
Total revenues	16,324,684	11,859,122	(4,465,562)	10,351,611	14.6%
EXPENSES					
Operations:					
Personal services	2,691,219	1,503,754	1,187,465	1,388,553	8.3%
Operating & maintenance	5,090,510	2,693,564	2,396,946	2,454,563	9.7%
Transfers out	3,512	482	3,030	-	0.0%
Total operations	7,785,241	4,197,800	3,587,441	3,843,116	9.2%
Capital outlay	29,956,612	17,031,581	12,925,031	7,071,694	140.8%
Total expenses	37,741,853	21,229,381	16,512,472	10,914,810	94.5%
Excess of revenues (under) expenses	(21,417,169)	(9,370,259)	12,046,910	(563,199)	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	17,031,581
Property and equipment transferred	-
from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	17,031,581
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	7,661,322