CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

September 30, 2026

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 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	30,478,113	(734,486)	29,550,952	3.1%	97.6%
Prior years	-	(85,207)	(85,207)	(7,684)	1008.9%	0.0%
General sales and use tax	53,127,892	34,551,220	(18,576,672)	33,478,188	3.2%	65.0%
Selected sales and use tax -						
Cigarette	150,000	82,943	(67,057)	82,365	0.7%	55.3%
Franchise taxes:						
Gas	1,100,000	615,460	(484,540)	737,105	-16.5%	56.0%
Cable Television	560,000	246,218	(313,783)	260,276	0.0%	44.0%
Telephone	100,000	75,224	(24,776)	77,451	-2.9%	75.2%
Electric	7,849,821	6,182,959	(1,666,862)	5,997,996	3.1%	78.8%
Telecommunications	924,000	694,924	(229,076)	116,043	498.8%	75.2%
Water	714,028	535,518	(178,510)	499,275	7.3%	75.0%
Wastewater	866,359	649,773	(216,586)	635,247	2.3%	75.0%
	96,604,699	74,027,145	(22,577,554)	71,427,215	3.6%	76.6%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	12,000	8,439	(3,562)	8,531	-1.1%	70.3%
Marijuana	60,000	60,000	-	63,000	-4.8%	0.0%
Business	4,500	2,590	(1,910)	4,340	-40.3%	57.6%
Sales Tax	20,000	19,150	(850)	16,800	14.0%	95.7%
Non-Business licenses and permits:						
Building	2,854,076	2,053,189	(800,887)	2,015,940	1.8%	71.9%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,150	112,400	(32,750)	114,725	-2.0%	77.4%
Parade / use of public places	9,100	6,750	(2,350)	7,825	-13.7%	74.2%
	3,104,826	2,262,517	(842,308)	2,231,162	1.4%	72.9%
INTERGOVERNMENTAL REVENUE						
Federal revenue	237,538	1,839,132	1,601,594	257,787	0.0%	774.2%
State shared revenue:						
Severance tax	30,000	35,053	5,053	9,602	0.0%	116.8%
Grants	302,465	381,121	78,656	10,556	3510.4%	0.0%
Non-grant state revenue	110,800	72,705	(38,095)	153,245	-52.6%	0.0%
Local government shared revenue:						
Shared Fines	57,000	25,391	(31,609)	45,729	-44.5%	44.5%
Hazmat Authority	40,000	27,102	(12,898)	25,802	0.0%	67.8%
Longmont Housing Authority	1,069,041	641,241	(427,800)	718,135	-10.7%	60.0%
Grants / School Resource Officer	5,136,402	5,021,771	(114,631)	419,350	1097.5%	97.8%
	6,983,246	8,043,515	1,060,269	1,640,206	390.4%	115.2%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 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	26,172	(38,828)	49,889	-47.5%	40.3%
Disconnect Tag Fees	-	(30)	(30)	590,491	-100.0%	0.0%
Maps and publications	200	55	(145)	118	0.0%	27.5%
Rebates	183,825	194,461	10,636	207,930	-6.5%	105.8%
Payroll Fee	700	634	(66)	512	23.8%	90.6%
Sales tax commission	80,000	83,079	3,079	72,533	14.5%	103.8%
Liquor Application Fee	40,000	34,650	(5,350)	35,725	-3.0%	86.6%
Marijuana Modification Fee	6,000	-	(6,000)	3,000	-100.0%	0.0%
Recording Fees	800	5,015	4,215	-	0.0%	626.9%
Tourism Fee Administration	-	2,305	2,305	-	0.0%	0.0%
Public safety:						
Criminal justice records	50,000	40,040	(9,960)	35,542	12.7%	80.1%
Extra duty officer reimbursement	-	29,429	29,429	52,550	-44.0%	0.0%
Fire inspection & fireworks fees	223,311	172,321	(50,990)	161,714	6.6%	77.2%
Offender registration/impound fees	9,000	8,953	(48)	6,366	40.6%	99.5%
Emergency dispatch reimbursement	200,000	139,115	(60,885)	156,926	0.0%	0.0%
Elevator inspection	58,420	74,790	16,370	32,895	127.4%	128.0%
Highways and streets:						
Work in right of way permit	1,000	-	(1,000)	25	0.0%	0.0%
Plan check fees	539,285	690,700	151,415	587,338	17.6%	128.1%
Right-of-way maintenance	667,659	500,742	(166,917)	432,549	15.8%	75.0%
Culture and Recreation:						
Recreation center - all fees	2,477,682	1,718,824	(758,858)	1,708,552	0.6%	69.4%
Pool fees	551,957	511,688	(40,269)	481,822	6.2%	92.7%
Arbor Day Tree Sales	-	16,373	16,373	13,153	24.5%	0.0%
Reservoir fees	785,625	535,971	(249,654)	609,082	-12.0%	68.2%
Activity fees	1,690,663	1,259,840	(430,823)	1,215,142	3.7%	74.5%
Facility use fees	510,720	538,846	28,126	393,642	36.9%	105.5%
Concessions	66,821	81,975	15,154	61,880	32.5%	122.7%
Senior citizens:						
Activity fees	100	70	(30)	34	105.9%	70.0%
Facility fees	2,500	4,102	1,602	4,365	-6.0%	164.1%
Administrative reimbursements:						
Sanitation	602,148	451,611	(150,537)	741,096	-39.1%	75.0%
Golf	178,750	134,064	(44,686)	201,672	-33.5%	75.0%
Electric	1,856,111	1,392,060	(464,051)	1,911,339	-27.2%	75.0%
Telecommunications	904,204	678,150	(226,054)	552,960	22.6%	75.0%
Water	1,675,355	1,256,517	(418,838)	1,662,075	-24.4%	75.0%
Sewer	935,414	701,559	(233,855)	959,373	-26.9%	75.0%
Storm Drainage	593,649	445,239	(148,410)	627,633	-29.1%	75.0%
Airport	119,776	89,829	(29,947)	65,160	37.9%	75.0%
Streets	1,191,297	893,475	(297,822)	838,629	6.5%	75.0%
Museum	320,811	240,606	(80,205)	252,036	-4.5%	75.0%
Oil and Gas	70,655	52,992	(17,663)	27,999	89.3%	75.0%
UBCIS	496,007	372,006	(124,001)	-	100.0%	0.0%
Open Space	482,448	361,836	(120,612)	137,799	162.6%	75.0%
Fleet	380,473	285,354	(95,119)	359,739	-20.7%	75.0%
General Improvement District	45,669	34,254	(11,415)	19,530	75.4%	75.0%
	18,064,035	14,059,672	(4,004,361)	15,433,104	-8.9%	77.8%
FINES AND FORFEITS						
Court:						
Parking	141,700	128,875	(12,825)	69,287	86.0%	90.9%
Other court fines	225,000	178,024	(46,976)	213,015	-16.4%	79.1%
Court fine surcharge	25,000	17,785	(7,215)	21,195	-16.1%	71.1%
Bond forfeitures	6,200	9,310	3,110	7,040	32.2%	150.2%
Other forfeitures	30,000	-	(30,000)	119,205	0.0%	0.0%
Court education fees	8,500	6,041	(2,459)	7,075	-14.6%	71.1%
Court costs reimbursements	37,000	35,202	(1,798)	33,142	6.2%	95.1%
Probation & home detention monitoring fees	12,500	11,911	(589)	12,714	-6.3%	95.3%
Code Enforcement Penalty	600	483	(117)	775	-37.7%	80.5%
Tree Mitigation Fine	222,718	46,013	(176,705)	65,737	0.0%	20.7%
Outstanding judgments/warrants	1,700	817	(883)	1,065	-23.3%	48.1%
Traffic Camera fines	676,000	305,753	(370,248)	-	0.0%	0.0%
Library fines	10,000	9,078	(922)	11,954	-24.1%	0.0%
False alarm fines	15,000	23,713	8,713	17,865	32.7%	158.1%
Weed cutting fines	20,000	13,952	(6,048)	21,172	0.0%	69.8%
Civil Penalty & Nuisance fines	22,500	52,924	30,424	86,225	-38.6%	235.2%
Property Lien filing fees	-	14,489	14,489	6,779	0.0%	0.0%
Other fines	-	50	50	25	100.0%	0.0%
	1,454,418	854,418	(600,000)	694,270	23.1%	58.7%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 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	876,449	(623,551)	2,056,935	-57.4%	58.4%
Miscellaneous	93,859	252,450	158,591	226,449	11.5%	269.0%
Private grants/donations	9,000	17,905	8,905	5,362	233.9%	198.9%
Oil and gas royalties	1,061,714	1,784,710	722,996	50,528	3432.1%	168.1%
	2,664,573	2,931,514	266,942	2,339,274	25.3%	110.0%
OTHER FINANCING SOURCES						
Transfers in:						
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Workers Comp	137,996	103,497	(34,499)	101,352	2.1%	75.0%
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	386,497	(34,499)	399,352	-3.2%	91.8%
Total revenues and other sources (legal basis)	129,296,793	102,565,279	(26,731,514)	94,164,583	8.9%	79.3%

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

EXPENDITURE NORM=67.2%

	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
NON-DEPARTMENTAL					
City Council	$ 671,864	$ 412,837	$ 452,190	-8.7%	61.4%
City Attorney	2,301,905	1,522,938	1,362,796	11.8%	66.2%
Municipal Court					
Courts	1,010,248	686,479	603,250	13.8%	68.0%
Probation	396,698	292,969	289,618	1.2%	73.9%
City Manager					
City Manager	6,795,811	1,870,370	958,536	95.1%	27.5%
General Fund Transfers	3,883,354	3,803,149	4,463,329	-14.8%	97.9%
Non Departmental	1,803,604	586,024	598,155	-2.0%	32.5%
Economic Development Contracts	1,032,948	728,613	143,931	406.2%	70.5%
LHA General	119,129	91,091	149,820	-39.2%	76.5%
Total Non-Departmental	$ 18,015,561	$ 9,994,469	$ 9,021,626	10.8%	55.5%
SHARED SERVICES					
Communications	2,040,840	1,467,412	825,789	77.7%	71.9%
Human Resources					
Human Resources	2,477,596	1,703,003	1,545,204	10.2%	68.7%
Strategic Integration					
Strategic Integration Admin	1,226,633	868,405	149,457	481.0%	70.8%
Oil and Gas	1,448,391	610,856	530,003	15.3%	42.2%
CDPHE Air Quality Grant	234,836	77,658	5,888	0.0%	33.1%
Geospatial Data and Analysis	187,322	117,776	113,022	4.2%	62.9%
Data and Analytics	127,933	70,468	143,601	-50.9%	55.1%
Salesforce	242,887	146,553	161,534	0.0%	60.3%
Business Enablement	15,208	10,933	11,142	-1.9%	71.9%
Technical Services	81,095	48,020	46,966	2.2%	59.2%
Customer Service and Admin	35,654	22,260	24,262	-8.3%	62.4%
CIS Technical Support	9,317	31,370	233,277	-86.6%	336.7%
Utility Billing	4,125	-	1,978,472	-100.0%	0.0%
Mail Delivery	65,952	13,240	31,678	-58.2%	20.1%
Community Neighborhood and Equity Reso	914,922	575,395	562,633	2.3%	62.9%
Lgmt Multicultural Action Comm	25,000	16,743	6,687	150.4%	67.0%
Purchasing	1,272,869	839,244	856,114	-2.0%	65.9%
Enterprise Technology Services					
PC Replacements	526,428	274,316	197,131	39.2%	52.1%
ETS Operations	4,133,065	2,791,463	2,562,542	8.9%	67.5%
LHA ETS Operations	50,991	27,171	27,507	-1.2%	53.3%
ETS Applications	1,573,716	901,985	1,011,975	-10.9%	57.3%
ETS CIS Support	-	-	4,242	-100.0%	0.0%
ETS Telephone	158,224	129,688	114,645	13.1%	82.0%
ETS Network Replacement	-	35,925	-	0.0%	0.0%
CJ System Replacement	162,307	29,718	15,934	86.5%	18.3%
City Clerk					
City Clerk	800,525	531,710	506,876	4.9%	66.4%
Election Voter Registration	130,351	25,904	26,107	-0.8%	19.9%
Recovery Office	140,088	34,558	55,382	-37.6%	24.7%
Total Shared Services	$ 18,086,275	$ 11,401,777	$ 11,748,069	-2.9%	63.0%
FINANCE					
Finance Administration	758,683	519,917	613,350	-15.2%	68.5%
Sales Tax	680,657	481,007	372,776	29.0%	70.7%
Accounting	1,596,835	1,182,038	1,141,623	3.5%	74.0%
Treasury	509,798	334,287	333,720	0.2%	65.6%
Information Desk	51,412	38,387	56,968	-32.6%	74.7%
LHA Accounting	509,450	360,710	371,200	-2.8%	70.8%
Budget	569,181	394,780	370,094	6.7%	69.4%
HATS	1,128,743	6,080	-	0.0%	0.5%
Risk	774,668	426,213	375,632	13.5%	55.0%
Wellness	142,895	88,785	67,575	31.4%	62.1%
Safety	205,210	145,786	140,325	3.9%	71.0%
Mail Delivery	-	-	489	-100.0%	0.0%
Total Finance	$ 6,927,532	$ 3,977,991	$ 3,843,751	3.5%	57.4%

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

EXPENDITURE NORM=67.2%

	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	$ 955,591	$ 1,008,042	-5.2%	74.5%
Neighborhood Resources	-	(129)	228,193	-100.1%	0.0%
Emergency Communication Center	3,519,252	2,637,656	2,165,385	21.8%	74.9%
Public Safety Radio Replacemnt	5,600	4,622	13	35482.1%	82.5%
Public Safety BRETSA Funded Train &	64,513	18,118	13,326	36.0%	28.1%
Police Services	776,499	497,048	440,125	12.9%	64.0%
SWAT	435,071	299,826	352,811	-15.0%	68.9%
Police Training	567,867	413,875	409,454	1.1%	72.9%
Extra Duty	9,051	61,568	72,914	-15.6%	680.2%
Detectives	5,157,472	3,472,307	3,722,067	-6.7%	67.3%
Special Investigation Unit	233,686	240,851	155,012	55.4%	103.1%
RV Tow and Disposal	127,898	24,181	24,481	-1.2%	18.9%
School Resource Unit	943,159	693,364	703,712	-1.5%	73.5%
Animal Control	-	-	1,133,348	-100.0%	0.0%
Traffic	1,825,804	1,163,515	1,034,431	12.5%	63.7%
Special Operations	-	-	305	-100.0%	0.0%
Patrol	16,387,864	10,776,976	12,225,025	-11.8%	65.8%
Police Svcs CIP	71,660	66,885	-	0.0%	93.3%
Fire Suppression	16,422,829	12,075,943	11,258,548	7.3%	73.5%
Hazmat Team	182,908	142,137	146,786	-3.2%	77.7%
Technical Rescue Team	147,626	129,654	56,084	131.2%	87.8%
Wildland Team	123,247	187,496	420,350	-55.4%	152.1%
Fire Codes and Planning	684,172	466,769	498,933	-6.4%	68.2%
Fire Investigations	37,857	21,504	40,666	-47.1%	56.8%
Fire Outreach and Prevention	9,936	4,794	2,380	101.4%	48.3%
Fire Services	950,755	697,614	707,714	-1.4%	73.4%
Fire Training	551,074	885,824	662,782	33.7%	160.7%
DUI Grant	2,242	5,304	7,246	-26.8%	236.6%
Collaborative Services	1,243,550	846,808	446,905	89.5%	68.1%
CORE	362,855	255,088	167,896	51.9%	70.3%
Case Management	703	531	117,093	-99.5%	75.5%
Outreach and Volunteers	45,679	25,355	10,817	134.4%	55.5%
Equipment Replacements	60,375	-	-	0.0%	0.0%
Peer Support	37,543	10,513	3,665	186.9%	28.0%
Training and Personnel	779,276	680,481	554,035	22.8%	87.3%
Information Technology	1,180,650	845,893	699,371	21.0%	71.6%
Records Unit	875,358	633,512	586,030	8.1%	72.4%
Emergency Management	27,119	7,812	25,541	-69.4%	28.8%
Community Enhancement and Comp	299,771	208,790	-	0.0%	69.6%
CE Code Enforcement	1,011,848	542,127	-	0.0%	53.6%
CE Parking Enforcement	217,123	159,792	-	0.0%	73.6%
CE Union Reservoir	563,899	368,953	-	0.0%	65.4%
CE Animal Control	1,439,570	1,107,709	-	0.0%	76.9%
CE Animal Control Docupet	3,000	-	-	0.0%	0.0%
CE Park Rangers	311,748	205,414	-	0.0%	65.9%
CE Graffiti Removal	133,378	52,483	-	0.0%	39.3%
LHA Community Enh and Comp	79,593	54,499	-	0.0%	68.5%
CECD CIP	65,659	2,216	-	0.0%	3.4%
Total Public Safety	$ 59,260,186	$ 41,957,471	$ 40,108,477	4.6%	70.8%

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

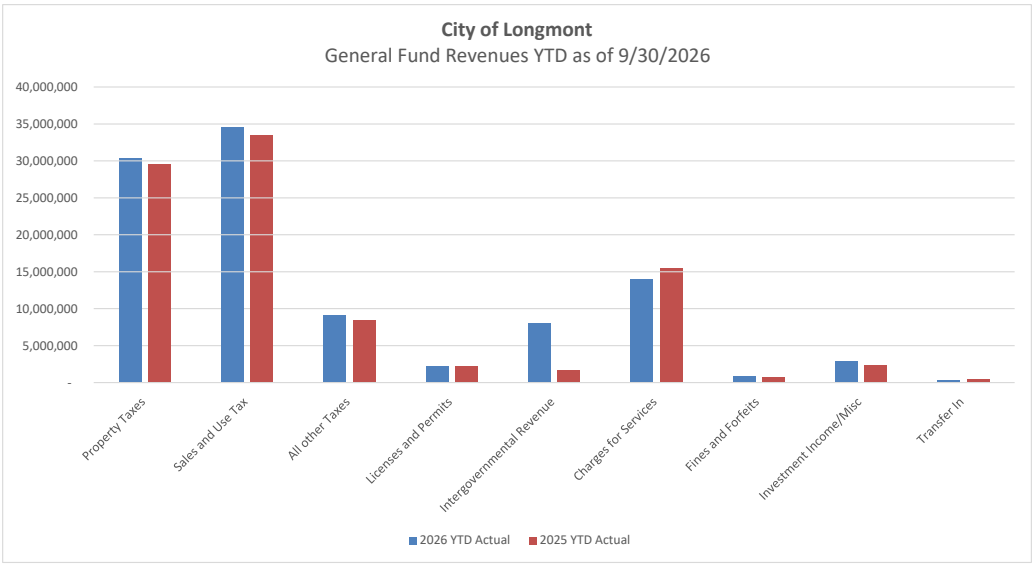
EXPENDITURE NORM=67.2%

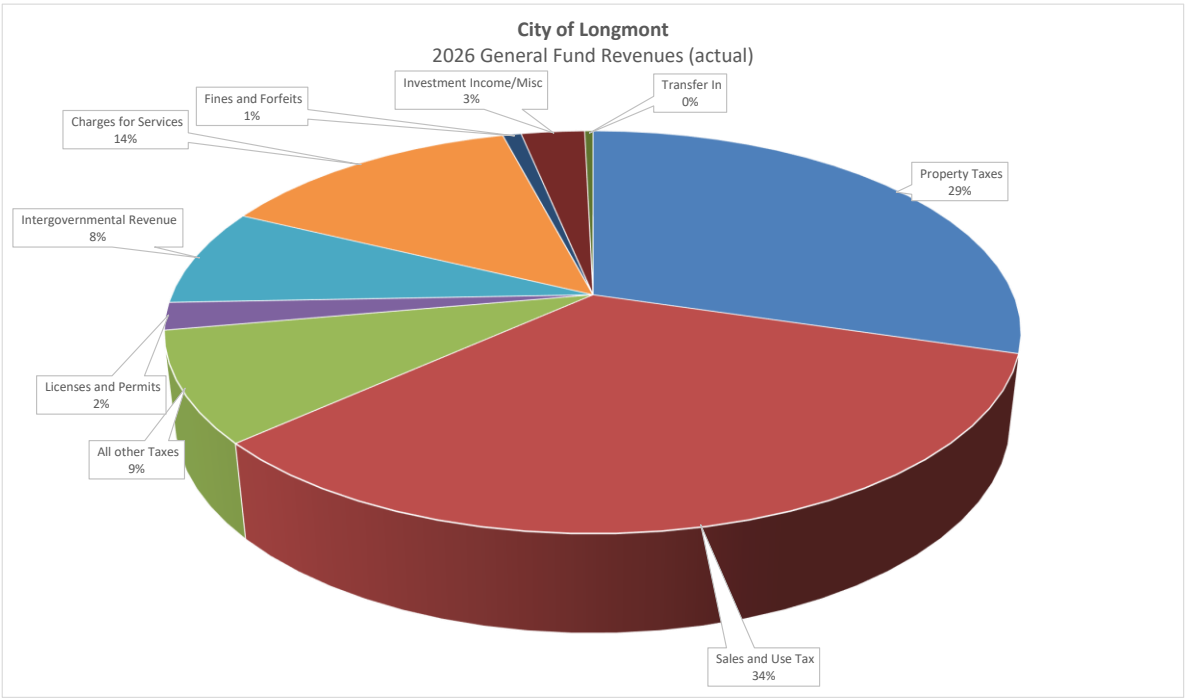
	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
EXTERNAL SERVICES					
Development Services					
Development Services	2,498,575	1,529,526	1,417,341	7.9%	61.2%
Accela Implementation Project	239,282	84,530	80,346	0.0%	0.0%
Code Enforcement	-	43,892	751,187	-94.2%	0.0%
Parking Enforcement	-	6,139	128,976	-95.2%	0.0%
Redevelopment	705,863	435,945	378,685	15.1%	61.8%
Facilities Project Management	357,994	263,293	232,964	13.0%	73.5%
Facilities Operations	2,726,111	1,747,969	1,561,608	11.9%	64.1%
Facilities Maintenance	2,434,956	1,587,467	1,468,787	8.1%	65.2%
Facilities CIP Projects	61,451	61,450	-	0.0%	100.0%
Transportation Planning	477,881	276,330	297,637	-7.2%	57.8%
Building Services	1,844,559	1,178,758	1,171,962	0.6%	63.9%
Natural Resources Admin	429,480	275,867	484,600	-43.1%	64.2%
Parks Maintenance	3,014,347	2,150,388	2,238,547	-3.9%	71.3%
Parks Resource Management	266,570	161,685	138,568	16.7%	60.7%
Muni Grounds Maintenance	390,520	249,684	272,353	-8.3%	63.9%
ROW Maintenance	667,659	451,690	404,926	11.5%	67.7%
Graffiti Removal	-	752	59,438	-98.7%	0.0%
Parks Development	302,546	206,967	212,759	-2.7%	68.4%
Forestry Maintenance	1,102,854	619,616	619,493	0.0%	56.2%
Forestry EAB	322,280	122,243	102,170	19.6%	37.9%
Union Reservoir	197,644	23,114	408,995	-94.3%	11.7%
GOCO Wild Grant	32,717	16,841	-	0.0%	51.5%
Total External Services	$ 18,040,572	$ 11,477,306	$ 12,431,343	-7.7%	63.6%
HUMAN SERVICES					
Human Services Admin	565,961	307,245	354,828	-13.4%	54.3%
Human Service Agencies	4,483,192	3,105,602	2,839,607	9.4%	69.3%
Children, Youth and Families	1,546,086	980,469	1,009,429	-2.9%	63.4%
Stadium Funding	112,576	20,977	28,922	-27.5%	0.0%
Senior Services	1,476,842	936,215	943,162	-0.7%	63.4%
Senior Svcs Short Term Asstnce	123,283	46,267	25,361	82.4%	0.0%
GOCO Wild Grant	43,370	5,887	-	0.0%	0.0%
Total Human Services	$ 8,307,940	$ 5,396,774	$ 5,201,309	3.8%	65.0%
RECREATION, GOLF, LIBRARY AND CULTURE					
Rec Golf Library and Cult Adm	328,213	232,467	176,051	32.0%	70.8%
Recreation Administration	411,247	267,970	301,091	-11.0%	65.2%
Callahan House Transfer	103,911	77,514	79,147	-2.1%	74.6%
Recreation Aquatics	1,386,851	1,060,259	996,844	6.4%	76.5%
Recreation Athletics	605,926	475,923	425,988	11.7%	78.5%
Recreation Concessions	62,643	68,635	82,865	-17.2%	109.6%
Recreation Community Events	266,686	224,079	151,155	48.2%	84.0%
Recreation General Programs	1,056,147	808,608	747,502	8.2%	76.6%
Recreation Special Needs	71,643	32,133	76,182	-57.8%	44.9%
Recreation Outdoor Programs	31,219	2,381	12,426	-80.8%	7.6%
Recreation Ice Rink	252,373	144,988	142,425	1.8%	57.4%
Recreation Sport Fields Mtce	431,685	399,250	350,805	13.8%	92.5%
Recreation Youth Programs	40,486	16,941	21,335	-20.6%	41.8%
Recreation Union Reservoir	229,180	158,248	160,258	0.0%	0.0%
Recreation Center	2,377,424	1,594,262	1,515,417	5.2%	67.1%
Library Administration	694,192	524,278	526,325	-0.4%	75.5%
Library Adult Services	1,310,488	883,486	860,679	2.6%	67.4%
Library Childrens and Teens	867,736	592,740	570,216	3.9%	68.3%
Library Tech Services	1,149,521	776,035	776,096	0.0%	67.5%
Library Circulation	1,077,057	782,763	770,194	1.6%	72.7%
Museum Administration	1,179,694	845,425	836,245	1.1%	71.7%
Museum Auditorium	328,802	256,685	241,622	6.2%	78.1%
LHA Housing	184,300	92,966	117,753	-21.0%	50.4%
Total Recreation, Golf, Library and Culture	$ 14,447,424	$ 10,318,032	$ 9,938,619	3.8%	71.4%

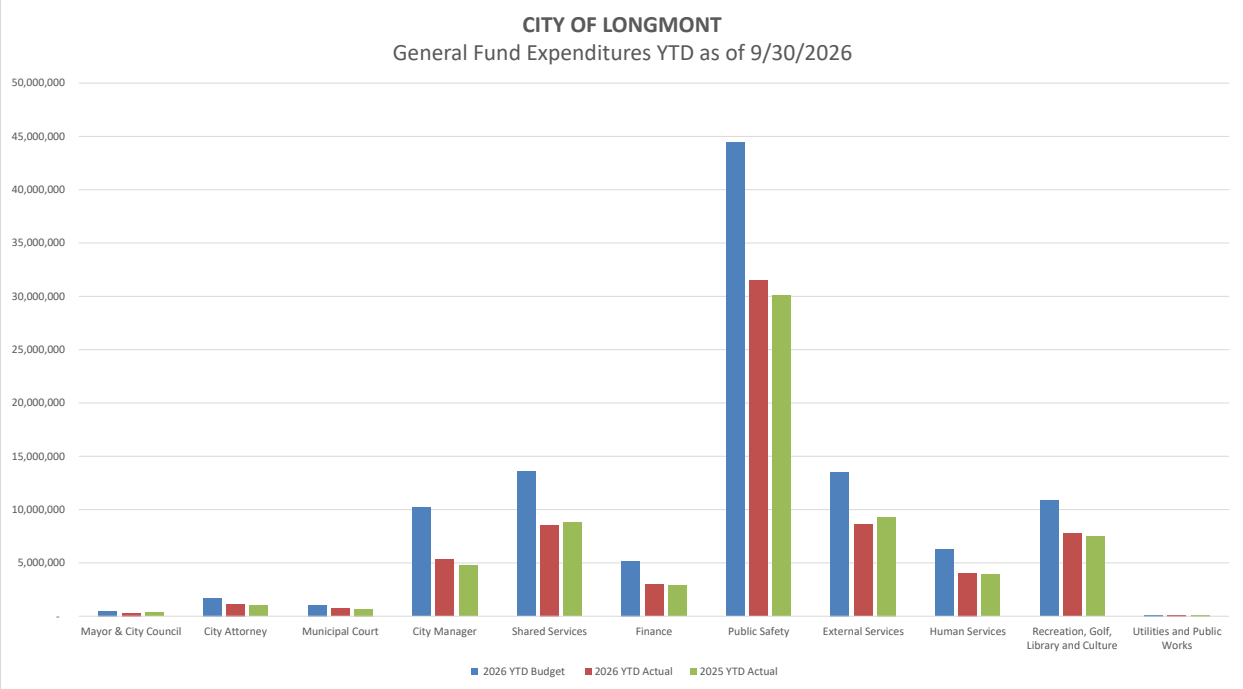
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2026

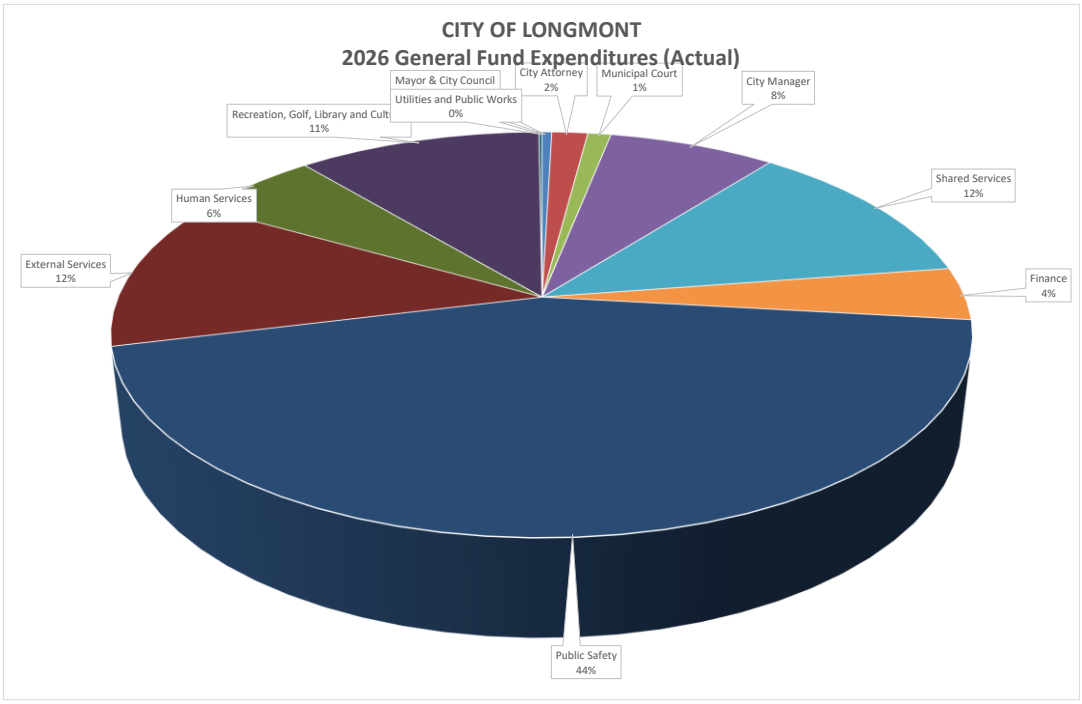
EXPENDITURE NORM=67.2%

	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
UTIITIES AND PUBLIC WORKS					
PWNR Business Services	1,989	1,494	2,430	-38.5%	0.0%
Survey and Engineering Support	63,298	44,423	43,812	1.4%	70.2%
PWNR Regulatory Compliance	120,240	90,180	90,456	-0.3%	75.0%
Total Utilities and Public Works	$ 185,527	$ 136,097	$ 136,698	-0.4%	73.4%
Total Expenditures	143,271,017	94,659,917	92,429,893	2.4%	66.1%
Net Change in Fund Balance	(13,974,224)	7,905,362	1,734,690		
FUND BALANCE, January 1	53,708,999	53,708,999	58,188,547		
END of MONTH Balance	$ 39,734,775	$ 61,614,361	$ 59,923,236		


City of Longmont
General Fund Revenues YTD as of 9/30/2026
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
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 3%
Transfer In 0%
Fines and Forfeits 1%
Charges for Services 14%
Property Taxes 29%
Intergovernmental Revenue 8%
Licenses and Permits 2%
All other Taxes 9%
Sales and Use Tax 34%


CITY OF LONGMONT
General Fund Expenditures YTD as of 9/30/2026
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
Mayor & City Council
City Attorney
Municipal Court
City Manager
Shared Services
Finance
Public Safety
External Services
Human Services
Recreation, Golf, Library and Culture
Utilities and Public Works
2026 YTD Budget
2026 YTD Actual
2025 YTD Actual


CITY OF LONGMONT
2026 General Fund Expenditures (Actual)
Mayor & City Council
City Attorney 2%
Municipal Court 1%
City Manager 8%
Utilities and Public Works 0%
Recreation, Golf, Library and Cult 11%
Shared Services 12%
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 September 2026

Schedule C-1

Project Number	Project	Appropriations: Budget Carryforward	Appropriations: Current Year 2026	Appropriations: Current Year Allocations to Other Projects	Appropriations: Current Year Fund Balance	Expenditures Prior	Expenditures 2026	Unexpended Balance
INCENTIVES AND DEBT PAYMENTS								
	DDA Building Permits	$ 137,040	$ 7,000	$ -	$ 334,647	$ 460,228	$ 908	17,551
	Neighborhood Improvement Program	1,420,000	50,000	-	(38,654)	1,143,117	12,984	275,245
	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	250	3,000
	SUBTOTAL	**78,426,596**	**2,328,536**	**-**	**(904,084)**	**77,181,008**	**657,705**	**2,012,335**
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	65,669	1,477,195
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	299,433	836,369
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	293,675	460,128
PBF082	Municipal Buildings HVAC	10,131,717	828,504	-	(387,194)	9,412,761	90,065	1,070,201
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	202,081	138,761
PBF145	Specialized Equipment Replacement	4,982,630	552,840	-	(231,381)	3,942,106	534,421	827,562
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	111,791	567,237
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	4,127,075	126,102
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	-	-	-	14,632	55,368
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 September 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	18,569	721,295
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	515,682	434,161
PRO113	Park Irrigation Pumps	2,669,026	360,000	-	38,390	2,543,707	196,737	326,972
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	-	-	-	88,532	11,468
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	64,824	4,652,602
TRP141	Safety&Justice Retaining Wall/Prkng	1,531,850	-	-	-	51,211	1,256,368	224,271
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**	**9,285,365**	**18,024,483**
	CAPITAL PROJECTS FUND TOTAL	**$ 212,099,043**	**$ 12,649,626**	**$ -**	**$ (9,141,386)**	**$ 185,627,395**	**$ 9,943,070**	**20,036,820**

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2026	2025
ASSETS		
Equity in pooled cash & cash equivalents	(1,841,859)	(575,538)
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	2,398,447	3,520,736
Total assets	556,587	2,945,198
LIABILITIES		
Accounts payable	430,769	885,327
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	430,769	885,327
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	125,819	2,059,870
Unassigned	-	-
Total fund balances	125,819	2,059,870
Total liabilities, deferred inflows of resources and fund balances (deficits)	556,587	2,945,198

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	-	77,728	77,728	162,000	161,967	(33)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	77,728	77,728	162,000	161,967	(33)
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	1,746,897	10,844	4,108,713	2,267,948	1,840,765
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	1,746,897	10,844	4,466,015	2,407,111	2,058,904
Excess of revenues over (under) expenditures	(1,757,741)	(1,669,169)	88,572	(4,304,015)	(2,245,143)	2,058,872
Net changes in fund balance	(1,757,741)	(1,669,169)	88,572	(4,304,015)	(2,245,143)	2,058,872
FUND BALANCE, January 1	1,794,988	1,794,988	-	4,305,014	4,305,014	-
END of MONTH Balance	37,247	125,819	88,572	999	2,059,871	2,058,872

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	16,302,252	(8,701,931)	15,900,931	2.5%	65.2%
Licenses and permits	100,000	100,000	65,711	(34,289)	62,996	4.3%	65.7%
Developer/owner participation	-	781,973	788,173	6,200	68,426	1051.9%	0.0%
Intergovernmental	3,853,767	18,400,340	7,049,701	(11,350,639)	10,106,637	-30.2%	38.3%
Investment income	200,000	200,000	519,178	319,178	1,566,136	-66.8%	259.6%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	97,000	97,000	1,191,146	1,094,146	62,828	1795.9%	1228.0%
Total revenues	29,254,950	44,583,496	25,916,161	(18,667,335)	27,767,954	-6.7%	58.1%
EXPENDITURES							
Highways and streets	17,082,751	20,901,100	10,756,751	10,144,349	10,243,385	5.0%	51.5%
Capital Outlay	19,985,716	47,503,478	10,107,525	37,395,953	19,426,002	-48.0%	21.3%
Total Expenditures	37,068,467	68,404,578	20,864,276	47,540,302	29,669,387	-29.7%	30.5%
Excess of revenues over (under) expenditures	(7,813,517)	(23,821,082)	5,051,885	28,872,967	(1,901,433)		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(355,424)	(355,424)	(303,693)	51,731	(292,779)	0.0%	85.4%
Total other financing sources (uses)	(355,424)	(355,424)	(303,693)	51,731	(292,779)	0.0%	85.4%
Net changes in fund balance	(8,168,941)	(24,176,506)	4,748,192	28,924,698	(2,194,212)		
FUND BALANCE, January 1	26,756,159	26,756,159	26,756,159	-	30,294,121		
END of MONTH Balance	18,587,218	2,579,653	31,504,351	28,924,698	28,099,909		

CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	11,822,389	(6,354,179)	11,459,026	3.2%	65.0%
Intergovernmental	2,855,498	1,690,833	(1,164,665)	1,956,845	-13.6%	59.2%
Charges for service	39,423	33,297	(6,126)	33,500	-0.6%	84.5%
Investment income	59,505	213,857	154,352	577,132	-62.9%	359.4%
Miscellaneous	-	54,586	54,586	179,423	0.0%	0.0%
Total revenues	21,130,994	13,814,962	(7,316,032)	14,205,926	-2.8%	65.4%
EXPENDITURES						
Current:						
Public Safety	22,258,068	14,004,673	8,253,395	14,249,863	-1.7%	62.9%
Capital Outlay	4,758,647	2,445,863	2,312,784	1,029,864	137.5%	51.4%
Total expenditures	27,016,715	16,450,536	10,566,179	15,279,726	7.7%	60.9%
Excess of revenues over (under) expenditures	(5,885,721)	(2,635,574)	3,250,148	(1,073,800)		
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)	(2,638,463)	3,290,997	(1,073,800)		
FUND BALANCE, January 1	13,197,410	13,197,410	-	14,439,543		
END of MONTH Balance	7,267,951	10,558,947	3,290,997	13,365,743		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	2,102,030	(1,488,251)	3,608,347	-41.7%	58.5%
Investment income	81,439	310,353	228,914	822,622	-62.3%	381.1%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	3,671,720	2,412,383	(1,259,337)	4,443,150	-45.7%	65.7%
EXPENDITURES						
Culture and recreation	413,485	247,521	165,964	168,905	0.0%	0.0%
Capital Outlay	13,634,679	1,102,646	12,532,033	3,411,618	0.0%	8.1%
Total Expenditures	14,048,164	1,350,167	12,697,997	3,580,523	0.0%	9.6%
Excess of revenues over (under) expenditures	(10,376,444)	1,062,216	11,438,660	862,627	23.1%	-10.2%
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)	1,053,027	11,563,154	862,627		
FUND BALANCE, January 1	16,803,614	16,803,614	-	16,294,893	3.1%	
END of MONTH Balance	6,293,487	17,856,641	11,563,154	17,157,520	4.1%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	866,336	(303,664)	838,907	3.3%	74.0%
Investment income	36,431	147,350	110,919	398,281	-63.0%	404.5%
Total revenues	1,206,431	1,013,686	(192,745)	1,237,188	-18.1%	84.0%
EXPENDITURES						
Culture and recreation	782,840	563,225	219,615	450,052	25.1%	71.9%
Capital Outlay	7,831,641	2,733,496	5,098,145	59,074	4527.3%	34.9%
Total Expenditures	8,614,481	3,296,721	5,317,760	509,125	547.5%	38.3%
Net change in fund balance	(7,408,050)	(2,283,035)	5,125,015	728,063	-413.6%	30.8%
FUND BALANCE, January 1	8,826,729	8,826,729	-	7,900,680		
END of MONTH Balance	1,418,679	6,543,694	5,125,015	8,628,744		

CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	4,076,648	(2,191,134)	3,951,363	3.2%	65.0%
Investment income	95,110	344,913	249,803	777,654	-55.6%	0.0%
Miscellaneous	250,000	3,751,689	3,501,689	621,148	504.0%	1500.7%
Total revenues	6,649,172	8,175,043	1,525,871	5,350,165	52.8%	122.9%
EXPENDITURES						
Current:						
Culture and Recreation	3,542,707	2,089,642	1,453,065	1,380,607	51.4%	59.0%
Capital Outlay	9,469,909	1,939,538	7,530,371	184,680	950.2%	20.5%
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	4,363,593	11,017,848	1,933,861	125.6%	28.4%
Excess of revenues (under) expenditures	(8,732,269)	3,811,449	12,543,718	3,416,303	11.6%	-43.6%
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)	(67,260)	22,421	(59,409)	0.0%	0.0%
Total other financing sources (uses)	(183,710)	(81,551)	102,159	(59,409)	0.0%	44.4%
Net changes in fund balance	(8,915,979)	3,729,898	12,645,877	3,356,895		
FUND BALANCE, January 1	16,639,983	16,639,983	-	14,698,551		
END of MONTH Balance	7,724,004	20,369,882	12,645,877	18,055,445		

CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	446,830	(53,170)	361,433	23.6%	89.4%
Investment income	-	84,122	84,122	293	28566.5%	
Total revenues	500,000	530,952	30,952	361,727	46.8%	106.2%
EXPENDITURES						
Culture and recreation	515,935	432,602	83,333	414,500	0.0%	83.8%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	515,935	432,602	83,333	414,500		83.8%
Excess of revenues over (under) expenditures	(15,935)	98,350	114,285	(52,773)	-286.4%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(15,935)	98,350	114,285	(52,773)		
FUND BALANCE, January 1	62,096	62,096	-	45,828	35.5%	
END of MONTH Balance	46,161	160,446	114,285	(6,945)	-2410.1%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	$ 6,684,865	$ 8,835,769	$ 1,300,646	$ 16,821,280
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	980,871	3,425	33,162	1,017,458
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	7,640,423	8,804,856	1,333,661	17,778,940
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	19,376,920	22,348,994	4,562,063	46,287,977
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	20,122,583	22,580,372	4,607,704	47,310,660

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	$ 3,974	$ 43,465	$ 9,059	$ 56,498
Construction contracts payable	17,475	4,185	-	21,660
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	176,828	122,667	16,165	315,660
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	2,270,879	2,068,698	140,702	4,480,280
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	6,014,704	6,930,935	1,231,372	14,177,011
Total net position	**17,733,726**	**20,475,073**	**4,459,774**	**42,668,573**
Total liabilities and net position	$ 20,122,583	$ 22,580,372	$ 4,607,705	$ 47,310,660

CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	77,940,424	(22,092,321)	75,427,253	3.3%	77.9%
Intergovernmental	899,969	70,817	(829,152)	-	0.0%	0.0%
Investment income	100,000	349,708	249,708	940,659	-62.8%	349.7%
Miscellaneous	204,485	271,365	66,880	262,507	3.4%	132.7%
Aid to underground installation	5,738,000	3,583,173	(2,154,827)	3,624,616	-1.1%	62.4%
Other sales	71,580	71,904	324	106,564	-32.5%	100.5%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	107,046,779	82,287,390	(24,759,389)	80,361,599	2.40%	76.9%
EXPENSES						
Administration	12,525,461	7,163,392	5,362,069	5,874,507	21.9%	57.2%
Power purchased	70,000,000	54,577,825	15,422,175	49,573,833	10.1%	78.0%
Distribution	15,023,740	10,355,583	4,668,157	8,858,742	16.9%	68.9%
Franchise fee	7,849,821	6,182,959	1,666,862	5,997,996	3.1%	78.8%
Transfers out	646,439	254,240	392,199	617,858	0.0%	39.3%
Total operations	106,045,461	78,533,998	27,511,463	70,922,935	10.7%	74.1%
Capital outlay	15,231,213	6,501,165	8,730,048	5,668,106	14.7%	42.7%
Total expenses	121,276,674	85,035,163	36,241,511	76,591,041	11.0%	70.1%
Excess of revenues over expenses	(14,229,895)	(2,747,773)	11,482,122	3,770,557		

RECONCILIATION TO NET INCOME (GAAP BASIS)		
Add:	Additions to plant and equipment	
	Capital outlay	6,501,165
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		6,501,165
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	3,753,392

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 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	17,125,176	(5,251,131)	16,423,475	4.3%	76.5%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	214,925	114,925	478,923	-55.1%	214.9%
Miscellaneous	464,574	377,287	(87,287)	331,683	13.7%	81.2%
Aid to underground installation	216,645	34,010	(182,635)	4,045	0.0%	15.7%
Total revenues	23,157,526	17,751,398	(5,406,128)	17,238,126	3.0%	76.7%
EXPENSES						
Administration	9,235,298	5,482,103	3,753,195	4,937,997	11.0%	59.4%
Distribution	6,018,308	4,207,161	1,811,147	4,544,932	-7.4%	69.9%
Franchise fee	924,000	694,924	229,076	116,043	0.0%	0.0%
Transfers out	47,989	(935)	48,924	34,156	0.0%	0.0%
Total operations	16,225,595	10,383,253	5,842,342	9,633,128	7.8%	64.0%
Debt service	4,434,651	222,771	4,211,880	285,271	0.0%	5.0%
Capital outlay	3,063,878	1,621,146	1,442,732	1,738,906	-6.8%	52.9%
Total expenses	23,724,124	12,227,172	11,496,954	11,657,305	4.9%	51.5%
Excess of revenues (under) expenses	(566,598)	5,524,227	6,090,826	5,580,822		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)		
Add:	Additions to plant and equipment	
	Capital outlay	1,621,146
	Capitalized salaries and expenses	-
		1,621,146
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		7,145,373

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of September 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	$ 19,662,736	$ 59,701,106	$ 27,635,186	$ 14,465,505	$ 16,821,280	$ 138,285,813	$ 39,095,545
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	26,845,164	4,168,932	1,675,666	209,307	1,017,458	33,916,527	90,938
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	-	-	-	-	-	-	13,448,909
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	46,420,894	64,088,242	29,355,908	15,815,627	17,778,940	173,459,612	61,788,839
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,703,609	47,909,327	2,818,096	1,969,867	-	56,400,899	-
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	-	(11,751,174)	-	-	-	(11,751,174)	-
Cash and cash equivalents	-	-	567,350	-	-	567,350	-
Interest receivable	(15,756)	-	-	-	-	(15,756)	-
Total restricted current assets	3,687,853	36,158,153	3,380,638	1,965,007	-	45,191,651	-
Total current assets	50,108,747	100,246,395	32,736,546	17,780,634	17,778,940	218,651,263	61,788,839
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	206,805,923	669,351,087	177,330,696	131,755,513	46,287,977	1,231,531,197	95,670,016
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	$ 210,713,718	$ 671,093,700	$ 178,600,760	$ 132,384,294	$ 47,310,660	$ 1,240,103,131	$ 96,393,230

	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	$ 6,571,352	$ 333,746	$ 178,539	$ 108,586	$ 56,498	$ 7,248,721	$ 347,763
Construction contracts payable	4,684	265,498	72,035	120,928	21,660	484,806	-
Accrued liabilities	599,748	10,000	-	-	-	609,748	-
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	1,063,159	-	-	-	-	1,063,159	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	323,383
Customer deposits	1,784,199	143,218	-	8,590	-	1,936,007	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	10,929,563	1,131,312	520,864	387,921	315,660	13,285,321	13,762,723
Payable from restricted assets:							
Accounts payable	-	131,076	-	-	-	131,076	-
Construction contracts payable	1,496	-	-	-	-	1,496	-
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)	3,901,496	3,231,076	2,285,000	2,030,000	-	11,447,572	-
Total current liabilities	14,831,059	4,362,388	2,805,864	2,417,921	315,660	24,732,893	13,762,723
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	39,129,037	80,761,226	34,520,626	16,897,722	4,480,280	175,788,891	16,489,886
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	139,599,834	506,339,194	116,209,465	99,135,048	28,491,562	889,775,103	33,735,177
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	3,703,609	47,909,327	2,818,096	1,969,867	-	56,400,899	-
Restricted for workers' compensation	-	-	-	-	-	-	110,000
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	27,662,541	35,808,218	24,867,082	14,282,152	14,177,011	116,797,004	45,943,582
Total net position	**170,965,984**	**590,056,739**	**143,894,643**	**115,387,067**	**42,668,573**	**1,062,973,006**	79,788,759
Total liabilities and net position	$ 210,713,717	$ 671,093,702	$ 178,600,760	$ 132,384,295	$ 47,310,660	1,240,103,134	$ 96,393,230

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 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	24,846,828	(10,673,568)	23,081,280	7.6%	70.0%
Development fee surcharge	300,600	410,748	110,148	625,645	-34.3%	136.6%
Intergovernmental	57,425	11,109	(46,316)	32,503	-65.8%	0.0%
Investment income - operating	127,700	(529,663)	(657,363)	3,844,756	-113.8%	-414.8%
Miscellaneous	200,000	1,211,402	1,011,402	452,680	167.6%	605.7%
Transfer in	1,842,153	1,842,153	-	1,840,378	0.0%	100.0%
Total revenues	38,048,274	27,792,577	(10,255,697)	29,877,243	-7.0%	73.0%
EXPENSES						
Administration	12,195,232	7,696,059	4,499,173	6,625,362	16.2%	63.1%
Water resources	5,130,720	3,465,182	1,665,538	2,671,130	29.7%	67.5%
Transmission/distribution	3,520,254	2,370,697	1,149,557	1,913,115	23.9%	67.3%
Treatment plant	5,195,318	3,451,918	1,743,400	3,035,664	13.7%	66.4%
Transfer out	696,593	48,959	647,634	-	0.0%	7.0%
Total operations	26,738,117	17,032,815	9,705,302	14,245,271	19.6%	63.7%
Debt service	5,273,388	724,462	4,548,926	763,254	0.0%	13.7%
Capital outlay	71,059,156	8,237,398	62,821,758	6,606,229	24.7%	11.6%
Total expenses	103,070,661	25,994,674	77,075,987	21,614,754	20.3%	25.2%
Excess of revenue (under) expenses	(65,022,387)	1,797,903	66,820,290	8,262,489		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)	
Add: Additions to plant and equipment	
Capital outlay	8,237,398
Capitalized salaries	-
Capitalized interest	-
Capital contributions	-
Principal payments on loans	-
Transfers in	-
Gain on sale of assets	-
	8,237,398
Principal retired	-
	8,237,398
Less: Depreciation	-
Impairment loss	-
Tranfers in decreasing operating expense	
Vehicle transfers	
	-
Net (loss) (GAAP basis)	10,035,300

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	1,989,477	565,677	2,690,917	-26.1%	139.7%
Investment income	43,200	455,818	412,618	1,086,258	-58.0%	1055.1%
Total revenues	1,467,000	2,477,130	1,010,130	3,779,867	-34.5%	168.9%
EXPENDITURES						
Municipal utility systems	-	-	-	784	0.0%	0.0%
Capital Outlay	14,074,784	9,833	14,064,951	45,597	-78.4%	0.1%
Total Expenditures	14,074,784	9,833	14,064,951	46,381	-78.8%	0.1%
Excess of revenues over expenditures	(12,607,784)	2,467,297	15,075,081	3,733,486	-33.9%	-19.6%
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)	625,144	15,537,340	1,893,108		
FUND BALANCE, January 1	24,426,515	24,426,515	-	22,509,705		
END of MONTH Balance	9,514,319	25,051,659	15,537,340	24,402,814		

CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	123,323	102,523	271,097	-54.5%	592.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	25,800	123,323	97,523	956,063	-87.1%	478.0%
EXPENDITURES						
Municipal utility systems	128,320	3,717	124,603	424,066	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	424,066	183.1%	66.9%
Net change in fund balance	(1,769,520)	(1,077,309)	692,211	531,997		
FUND BALANCE, January 1	5,698,923	5,698,923	-	5,268,808		
END of MONTH Balance	3,929,403	4,621,614	692,211	5,800,805		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	-	12,238	12,238	3,930	211.4%	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	-	12,238	12,238	3,930		
FUND BALANCE, January 1	33,138	33,138	-	29,178		
END of MONTH Balance	33,138	45,376	12,238	33,108		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 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	16,116,662	(5,572,638)	15,902,094	1.3%	74.3%
Intergovernmental	0	96,071	96,071	0	0.0%	0.0%
Investment income	187,300	533,281	345,981	1,144,120	-53.4%	284.7%
Miscellaneous	3,000	247,074	244,074	49,556	398.6%	8235.8%
Transfers in	467,548	467,548	0	466,633	0.0%	100.0%
Total revenues	22,347,148	17,460,636	(4,886,512)	17,562,403	-0.6%	78.1%
EXPENSES						
Administration	7,612,883	4,891,229	2,721,654	3,696,152	32.3%	64.2%
Sewer collection system	2,074,793	1,322,364	752,429	1,129,000	17.1%	63.7%
Sewer disposal plant	6,489,841	4,290,084	2,199,757	4,073,699	5.3%	66.1%
Transfers out	190,677	91,458	99,219	253,263	0.0%	48.0%
Total operations	16,368,194	10,595,135	5,773,059	9,152,114	15.8%	64.7%
Debt service	3,343,125	352,708	2,990,417	387,475	0.0%	10.6%
Capital outlay	7,363,690	1,882,632	5,481,058	1,289,046	46.0%	25.6%
Total expenses	27,075,009	12,830,475	14,244,534	10,828,635	18.5%	47.4%
Excess of revenues over (under) expenses	(4,727,861)	4,630,161	9,358,022	6,733,768		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)	
Add: Additions to plant and equipment	
Capital outlay	1,882,632
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,882,632
Principal retired	-
	1,882,632
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	6,512,793

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 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	8,162,718	(3,688,982)	8,660,701	-5.7%	68.9%
Plant investment fee	937,600	606,076	(331,524)	606,721	-0.1%	64.6%
Intergovernmental	114,504	-	(114,504)	-	0.0%	0.0%
Investment income	96,600	428,434	331,834	716,553	-40.2%	0.0%
Miscellaneous	27,400	551,059	523,659	(364,370)	-251.2%	2011.2%
Total revenues	13,027,804	9,748,287	(3,279,517)	9,619,605	1.3%	74.8%
EXPENSES						
Administration	3,604,261	2,303,776	1,300,485	2,222,023	3.7%	63.9%
Engineering	3,923,420	2,430,064	1,493,356	1,893,678	28.3%	61.9%
Maintenance	255,722	181,123	74,599	127,757	41.8%	70.8%
Transfers out	134,614	8,073	126,541	-	#DIV/0!	6.0%
Total operations	7,918,017	4,923,036	2,994,981	4,243,458	16.0%	62.2%
Debt service	2,450,938	175,391	2,275,547	207,891	0.0%	7.2%
Capital outlay	13,210,864	3,403,681	9,807,183	3,029,258	12.4%	25.8%
Total expenses	23,579,819	8,502,108	15,077,711	7,480,606	13.7%	36.1%
Excess of revenues (under) expenses	(10,552,015)	1,246,179	11,798,194	2,138,999		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)		
Add: Additions to plant and equipment		
Capital outlay		3,403,681
Capitalized salaries		-
Capitalized interest		-
Capital contributions		-
		3,403,681
Principal retired		-
		3,403,681
Less: Depreciation		-
Vehicle transfers		-
		-
Net (loss) (GAAP basis)		4,649,860

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	1,434,888	201,888	1,790,254	-19.9%	116.4%
Investment income	10,000	96,779	86,779	172,150	-43.8%	967.8%
Total revenues	1,243,000	1,531,667	288,667	1,962,404	-21.9%	123.2%
EXPENDITURES						
Municipal utility systems	119,200	43,893	75,307	22,199	97.7%	36.8%
Capital Outlay	2,176,549	791,859	1,384,690	753,960	5.0%	36.4%
Total Expenditures	2,295,749	835,752	1,459,997	776,159	7.7%	36.4%
Excess of revenues over expenditures	(1,052,749)	695,915	1,748,664	1,186,245	-41.3%	-66.1%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,052,749)	695,915	1,748,664	1,186,245		
FUND BALANCE, January 1	4,861,895	4,861,895	-	3,025,236		
END of MONTH Balance	3,809,146	5,557,810	1,748,664	4,211,481		

CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 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	1,589,284	375,084	2,865,918	-44.5%	130.9%
Developer participation	-	-	-	18,876	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	8,800	180,036	171,236	395,308	-54.5%	2045.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,223,000	1,769,320	546,320	3,280,102	-46.1%	144.7%
EXPENDITURES						
Municipal utility systems	-	-	-	267	0.0%	0.0%
Capital Outlay	54,849	23,663	31,186	125,283	0.0%	0.0%
Total Expenditures	54,849	23,663	31,186	125,550	0.0%	43.1%
Excess of revenues over expenditures	1,168,151	1,745,657	577,506	3,154,552	-44.7%	149.4%
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	1,277,876	577,567	2,687,919		
FUND BALANCE, January 1	9,455,902	9,455,902	-	6,565,396		
END of MONTH Balance	10,156,211	10,733,778	577,567	9,253,315		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 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	7,669,527	(2,523,673)	7,336,212	4.5%	75.2%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	150,000	175,362	25,362	348,475	-49.7%	116.9%
Miscellaneous	1,000	722,776	721,776	92,078	685.0%	72277.6%
Transfers in	330,000.00	330,000.00	-	330,000.00	0.0%	100.0%
Total revenues	10,674,200	8,897,665	(1,776,535)	8,106,765	9.8%	83.4%
EXPENSES						
Administration	2,564,783	1,527,969	1,036,814	1,331,951	14.7%	59.6%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,094,332	4,302,936	1,791,396	4,343,828	-0.9%	70.6%
Special trash pickup	1,189,253	711,168	478,085	600,932	18.3%	59.8%
Curbside recycling	2,425,011	1,647,764	777,247	1,676,755	-1.7%	67.9%
Transfers out	1,803	0	1,803	0	0.0%	0.0%
Total operations	12,310,132	8,189,837	4,120,295	7,953,466	3.0%	66.5%
Capital outlay	159,270	82,615	76,655	241,035	0.0%	51.9%
Total expenses	12,469,402	8,272,452	4,196,950	8,194,501	1.0%	66.3%
Excess of revenues over (under) expenses	(1,795,202)	625,213	2,420,415	(87,736)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	82,615
Less: Depreciation	0
Net Income (GAAP basis)	707,828

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

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	4,257,922	4,478,884	220,962	4,429,125	1.1%	105.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	15,128	149,953	134,825	307,051	-51.2%	991.2%
Miscellaneous	3,000	9,779	6,779	(484)	0.0%	0.0%
Total revenues	4,276,050	4,638,616	362,566	4,735,692	-2.0%	108.5%
EXPENSES						
Administration	382,198	235,711	146,487	348,131	-32.3%	61.7%
Course maintenance/development	3,521,757	2,566,833	954,924	2,211,369	16.1%	72.9%
Transfers out	41,054	1,030	40,024	-	0.0%	2.5%
Total operations	3,945,009	2,803,574	1,141,435	2,559,500	9.5%	71.1%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	3,633,223	190,695	3,442,528	274,743	-30.6%	5.2%
Total expenses	7,778,232	2,994,269	4,783,963	2,834,243	5.6%	38.5%
Excess of revenues over expenses	(3,502,182)	1,644,347	5,146,529	1,901,449	-13.5%	

RECONCILIATION TO NET INCOME (GAAP BASIS)		
Add:	Additions to plant and equipment	
	Capital outlay	190,695
	Principal payments capital leases	-
	Gain on sale of assets	-
		190,695
Less:	Depreciation	-
	Net income (GAAP basis)	1,835,042

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 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	602,470	(72,228)	587,313	3%	89.3%
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	19,026	11,342	54,197	-65%	0.0%
Miscellaneous	7,956	10,949	2,993	9,481	15%	137.6%
Total revenues	2,166,544	671,445	(1,495,099)	762,291	-12%	31.0%
EXPENSES						
Administration	486,977	334,597	152,380	286,714	17%	68.7%
Maintenance	295,825	93,184	202,641	71,611	30%	31.5%
Transfers out	-	-	-	-	-	0.0%
Total operations	782,802	427,781	355,021	358,325	0	54.6%
Capital outlay	1,820,375	57,300	1,763,075	498,524	0%	0.0%
Total expenses	2,603,177	485,081	2,118,096	856,849	-43%	18.6%
Excess of revenue over (under) expenses	(436,633)	186,364	622,997	(94,558)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Capital outlay	57,300
		57,300
Less:	Depreciation	-
	Vehicle Transfers to Fleet	-
	Capital grant	-
	Loss on asset disposal	-
		-
	Net income (GAAP basis)	243,664

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

	Budget	2026 Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	-	0.0%
Investment income	900,000	410,729	(489,271)	1,242,806	-67.0%
Intergovernmental	-	100,000	100,000	-	0.0%
Miscellaneous	15,424,684	12,780,692	(2,643,992)	10,111,620	26.4%
Total revenues	16,324,684	13,291,421	(3,033,263)	11,354,426	17.1%
EXPENSES					
Operations:					
Personal services	2,691,219	1,687,726	1,003,493	1,556,605	8.4%
Operating & maintenance	5,090,510	3,097,475	1,993,035	3,297,068	-6.1%
Transfers out	3,512	482	3,030	-	0.0%
Total operations	7,785,241	4,785,683	2,999,558	4,853,673	-1.4%
Capital outlay	29,956,612	17,320,625	12,635,987	7,435,212	133.0%
Total expenses	37,741,853	22,106,308	15,635,545	12,288,885	79.9%
Excess of revenues (under) expenses	(21,417,169)	(8,814,887)	12,602,282	(934,459)	

RECONCILIATION TO NET INCOME (GAAP BASIS)		
Add:	Additions to plant and equipment	
	Capital outlay	17,320,625
	Property and equipment transferred from other funds	-
	Principal payments on capital leases	-
	Gain on disposal of assets	-
		17,320,625
Less:	Depreciation	-
	Loss on the disposal of assets	-
		-
	Net income (GAAP basis)	8,505,738