

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**June 30, 2021**

**(UNAUDITED)**

**CITY OF LONGMONT**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**COMPARED TO BUDGET**  
**YTD as of June 30, 2021**

					%	
	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	Increase (Decrease) From Prior Year	2021 as a % of Budget
<b>TAXES</b>						
General property taxes:						
Current	22,107,881	16,154,444	(5,953,437)	15,335,210	5.3%	73.1%
Prior years	-	489	489	12,664	-96.1%	0.0%
General sales and use tax	37,584,440	16,374,292	(21,210,148)	13,875,851	18.0%	43.6%
Selected sales and use tax -						
Cigarette	150,000	59,833	(90,167)	62,527	-4.3%	39.9%
Franchise taxes:						
Gas	700,000	461,612	(238,388)	360,218	28.1%	65.9%
Cable Television	580,000	147,680	(432,320)	152,745	-3.3%	25.5%
Telephone	118,044	65,062	(52,982)	77,225	-15.8%	55.1%
Electric	6,147,490	2,819,041	(3,328,449)	2,651,344	6.3%	45.9%
Telecommunications	8,679	7,943	(736)	7,289	9.0%	91.5%
Water	488,594	236,835	(251,759)	229,374	3.3%	48.5%
Wastewater	628,188	314,310	(313,878)	314,526	-0.1%	50.0%
	68,513,316	36,641,540	(31,871,776)	33,078,974	10.8%	53.5%
<b>LICENSES AND PERMITS</b>						
Business licenses and permits:						
Liquor	10,000	739	(9,261)	4,636	-84.1%	7.4%
Marijuana	60,000	66,000	6,000	60,600	0.0%	0.0%
Business	5,400	2,795	(2,605)	4,065	-31.2%	51.8%
Sales Tax	24,000	14,800	(9,200)	13,075	13.2%	61.7%
Non-Business licenses and permits:						
Building	1,937,945	1,065,913	(872,032)	1,234,465	-13.7%	55.0%
Wood burning	-	-	-	10	-100.0%	0.0%
Contractor	132,000	65,675	(66,325)	58,200	12.8%	49.8%
Parade / use of public places	8,950	3,050	(5,900)	3,050	0.0%	34.1%
	2,178,295	1,218,971	(959,323)	1,378,101	-11.5%	56.0%
<b>INTERGOVERNMENTAL REVENUE</b>						
Federal revenue	127,407	9,072,929	8,945,522	50,071	18020.2%	7121.2%
State shared revenue:						
Severance tax	30,000	-	(30,000)	92,325	0.0%	0.0%
Grants	8,000	33,876	25,876	18,026	87.9%	0.0%
Non-grant state revenue	203,000	126,777	(76,223)	84,635	0.0%	0.0%
Local government shared revenue:						
Shared Fines	75,000	25,794	(49,206)	30,355	-15.0%	34.4%
Hazmat Authority	32,456	9,203	(23,253)	43,841	0.0%	28.4%
Loveland Housing Authority	377,731	(84,929)	(462,660)	-		
Grants / School Resource Officer	146,190	171,123	24,933	203,684	-16.0%	117.1%
	999,784	9,354,774	8,354,990	522,937	1688.9%	935.7%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of June 30, 2021**

(continued)

	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
<b>CHARGES FOR SERVICE</b>						
<b>General government:</b>						
Zoning and hearing	55,000	74,501	19,501	21,570	245.4%	135.5%
Disconnect Tag Fees	632,000	(229)	(632,229)	148,854	-100.2%	0.0%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	200	50	(150)	111	-55.0%	25.0%
Rebates	125,000	116,083	(8,917)	131,775	-11.9%	92.9%
Payroll Fee	800	305	(495)	433	0.0%	0.0%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	95,000	28,545	(66,455)	38,737	-26.3%	30.0%
Liquor Application Fee	28,000	7,475	(20,525)	15,650	-52.2%	26.7%
Metro District Review Fees	-	-	-	-	0	0.0%
Marijuana Modification Fee	5,000	-	(5,000)	5,700	0	0.0%
<b>Public safety:</b>						
Criminal justice records	29,000	13,907	(15,093)	13,353	4.1%	48.0%
Extra duty officer reimbursement	-	1,152	1,152	7,768	-85.2%	0.0%
Fire inspection & fireworks fees	79,400	44,471	(34,929)	30,801	44.4%	56.0%
Offender registration/impound fees	14,800	6,800	(8,000)	6,320	7.6%	45.9%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	36,015	(9,985)	9,645	273.4%	78.3%
<b>Highways and streets:</b>						
Work in right of way permit	2,000	-	(2,000)	250	0.0%	0.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	582,700	366,000	(216,700)	379,291	-3.5%	62.8%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	246,441	94,200	(152,241)	123,144	-23.5%	38.2%
<b>Culture and Recreation:</b>						
Recreation center - all fees	1,601,912	533,962	(1,067,950)	506,853	5.3%	33.3%
Pool fees	427,457	156,160	(271,297)	56,285	177.4%	36.5%
Arbor Day Tree Sales	-	12,010	12,010	14,400	0.0%	0.0%
Reservoir fees	500,000	319,690	(180,310)	132,786	140.8%	63.9%
Activity fees	1,150,066	386,249	(763,817)	326,545	18.3%	33.6%
Facility use fees	308,608	161,833	(146,775)	68,262	137.1%	52.4%
Concessions	44,837	2,001	(42,836)	2,531	-20.9%	4.5%
<b>Senior citizens:</b>						
Activity fees	200	72	(128)	89	-19.1%	36.0%
Facility fees	25,000	-	(25,000)	9,069	-100.0%	0.0%
<b>Administrative reimbursements:</b>						
Sanitation	729,072	353,130	(375,942)	341,724	0.0%	48.4%
Golf	168,113	91,959	(76,154)	99,864	0.0%	54.7%
Electric	1,715,788	860,499	(855,289)	863,100	0.0%	50.2%
Telecommunications	413,077	103,269	(309,808)	184,176	0.0%	25.0%
Water	1,608,789	802,887	(805,902)	801,378	0.0%	49.9%
Sewer	980,944	493,377	(487,567)	496,278	0.0%	50.3%
Storm Drainage	663,238	355,578	(307,660)	379,536	0.0%	53.6%
Airport	95,780	40,980	(54,800)	34,068	0.0%	42.8%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	938,000	446,439	(491,561)	423,876	0.0%	47.6%
Wedding	-	-	-	-	-	-
Museum	314,515	155,850	(158,665)	154,440	0.0%	49.6%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	171,160	98,394	(72,766)	111,210	0.0%	57.5%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	305,917	150,924	(154,993)	148,890	0.0%	49.3%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	10,260	5,376	(4,884)	5,622	0.0%	52.4%
	14,234,074	6,319,914	(7,914,158)	6,094,384	3.7%	44.4%
<b>FINES AND FORFEITS</b>						
<b>Court:</b>						
Parking	94,000	45,348	(48,652)	36,537	24.1%	48.2%
Other court fines	515,000	183,064	(331,936)	250,859	-27.0%	35.5%
Court fine surcharge	50,000	17,591	(32,409)	24,618	-28.5%	35.2%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	420	(8,580)	1,620	-74.1%	4.7%
Court education fees	17,000	5,865	(11,135)	8,230	-28.7%	34.5%
Court costs reimbursements	81,000	28,925	(52,075)	38,334	-24.5%	35.7%
Probation & home detention monitoring fees	19,500	9,295	(10,205)	9,935	-6.4%	47.7%
Code Enforcement Penalty	-	925	925	120	0.0%	0.0%
Tree Mitigation Fine	186,810	165,380	(21,430)	6,229	0.0%	0.0%
Outstanding judgments/warrants	4,200	2,220	(1,980)	2,255	-1.6%	52.9%
<b>Library fines</b>	62,000	6,352	(55,648)	9,881	-35.7%	10.2%
<b>False alarm fines</b>	20,000	3,000	(17,000)	8,550	-64.9%	15.0%
<b>Weed cutting fines</b>	10,000	655	(9,345)	7,505	-91.3%	6.6%
<b>Civil Penalty &amp; Nuisance fines</b>	-	7,126	7,126	-	0.0%	0.0%
<b>Other fines</b>	900	375	(525)	549	-31.7%	41.7%
	1,069,410	476,542	(592,868)	405,221	17.6%	44.6%

**CITY OF LONGMONT**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**COMPARED TO BUDGET**  
**YTD as of June 30, 2021**

(continued)

					%	
					<i>Increase</i>	
					(Decrease)	
					From	
					Prior Year	
	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual		2021 as a % of Budget
<b>INVESTMENT INCOME AND MISCELLANEOUS REVENUE</b>						
Investment income	150,000	80,493	(69,507)	157,182	-48.8%	53.7%
Miscellaneous	68,547	262,792	194,245	27,953	840.1%	383.4%
Pay phone commission						
Private grants/donations	-	2,759	2,759	4,292	-35.7%	0.0%
Oil and gas royalties	526,137	-	(526,137)	11	-100.0%	0.0%
	744,684	346,043	(398,640)	189,438	82.7%	46.5%
<b>OTHER FINANCING SOURCES</b>						
Transfers in:						
Electric Fund	-	-	-	-	0.0%	0.0%
Library Services Fund	20,500	-	(20,500)	-	0.0%	0.0%
Tree Planting	23,000	-	(23,000)	-	0.0%	0.0%
Rec Sponsorship	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Museum Services Fund	-	-	-	-	0.0%	0.0%
Museum Trust Fund	-	-	-	-	0.0%	0.0%
Judicial Wedding Fund	-	-	-	-	0.0%	0.0%
Sanitation Fund	-	-	-	-	0.0%	0.0%
Golf Fund	-	-	-	-	100.0%	0.0%
Telecommunications Fund	-	-	-	-	0.0%	0.0%
Water Fund	-	-	-	-	0.0%	0.0%
Sewer Fund	-	-	-	-	0.0%	0.0%
Storm Drainage Fund	-	-	-	-	0.0%	0.0%
Airport Fund	-	-	-	-	100.0%	0.0%
Workers Comp	129,421	64,710	(64,711)	64,710	200.0%	50.0%
Employee Benefit Fund	-	-	-	-	200.0%	0.0%
Self Insurance	-	-	-	-	300.0%	0.0%
Streets Fund	-	-	-	-	0.0%	0.0%
GID	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	337,558	-	(337,558)	-	100.0%	0.0%
Public Safety Fund	-	-	-	-	0.0%	0.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	-	-	-	-	0.0%	0.0%
Proceeds from Advance			-			
Total other financing sources	510,479	64,710	(445,769)	64,710	0%	12.7%
Total revenues and other sources (legal basis)	88,250,042	54,422,494	(33,827,548)	41,733,765	30.4%	61.7%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of June 30, 2021**

**EXPENDITURE  
NORM=44.8%**

		<b>2021</b>	<b>Variance</b>	<b>2020</b>	<b>% Increase (Decrease) From Prior Year</b>	<b>2021 as a % of Budget</b>
	<b>Budget</b>	<b>YTD Actual</b>	<b>from Final Budget</b>	<b>YTD Actual</b>		
<b>NON-DEPARTMENTAL</b>						
CITY COUNCIL	523,312	215,276	308,036	174,157	23.6%	41.1%
CITY ATTORNEY	1,464,496	600,303	864,193	650,702	-7.7%	41.0%
MUNICIPAL COURT						
Courts	617,968	242,660	375,308	254,692	-4.7%	39.3%
Probation	320,039	153,678	166,361	141,442	8.7%	48.0%
CITY MANAGER						
City Manager	1,753,637	672,746	1,080,891	777,499	-13.5%	38.4%
General Fund Transfers	359,755	167,160	192,595	154,440	0.0%	46.5%
Non Departmental	1,452,363	384,980	1,067,383	191,523	101.0%	26.5%
Coronavirus Relief Funding	-	75,873	(75,873)	-	0.0%	0.0%
Economic Development Contracts	562,808	173,935	388,873	375,119	-53.6%	30.9%
HUMAN RESOURCES	1,200,736	513,048	687,688	483,499	6.1%	42.7%
	8,255,114	3,199,660	5,055,454	3,203,073	-0.1%	38.8%
<b>SHARED SERVICES</b>						
Purchasing	675,244	279,531	395,713	305,785	-8.6%	41.4%
Enterprise Technology Services						
PC Replacements	217,182	15,534	201,648	197,441	-92.1%	7.2%
ETS Operations	1,889,189	1,081,763	807,426	1,001,675	8.0%	57.3%
ETS Applications	1,044,666	444,294	600,372	536,689	-17.2%	42.5%
ETS Telephone	330,661	101,238	229,423	115,753	-12.5%	30.6%
ETS CIS Support	239,922	109,953	109,953	108,999	0.0%	0.0%
Network Replacement	-	65,704	(65,704)	-	0.0%	0.0%
CJ System Replacement	-	44,160	-	30,359	0.0%	0.0%
City Clerk	541,231	219,394	321,837	219,856	-0.2%	40.5%
Election Voter Registration	124,405	14,013	110,392	13,822	1.4%	11.3%
Recovery Office	126,545	60,749	65,796	40,069	51.6%	48.0%
DOLA	-	-	-	-	0.0%	0.0%
	5,189,045	2,436,333	2,666,903	2,570,448	-5.2%	47.0%
<b>FINANCE</b>						
Finance Administration	372,213	125,144	247,069	161,265	-22.4%	33.6%
Housing Authority	367,730	248,544	119,186	-	0.0%	67.6%
Sales Tax	436,427	219,189	217,238	191,168	14.7%	50.2%
Treasury	343,959	157,748	186,211	124,909	26.3%	45.9%
Information Desk	73,113	32,311	40,802	27,693	16.7%	44.2%
Accounting	1,149,414	550,166	599,248	640,896	-14.2%	47.9%
Budget	545,806	242,220	303,586	218,320	10.9%	44.4%
HATS Project	170,100	6,234	163,866	12,529	-50.2%	0.0%
Risk	343,783	172,331	171,452	182,014	-5.3%	50.1%
Wellness	87,771	33,474	54,297	34,055	-1.7%	38.1%
Safety	153,828	71,889	81,939	77,282	-7.0%	46.7%
Utility Billing	2,163,176	646,268	1,516,908	620,436	4.2%	29.9%
Mail Delivery	70,680	34,181	36,499	32,335	5.7%	48.4%
	6,278,000	2,539,699	3,738,301	2,322,902	9.3%	40.5%

(continued)

CITY OF LONGMONT, COLORADO  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**COMPARED TO BUDGET**  
**YTD as of June 30, 2021**

**EXPENDITURE**  
**NORM=44.8%**

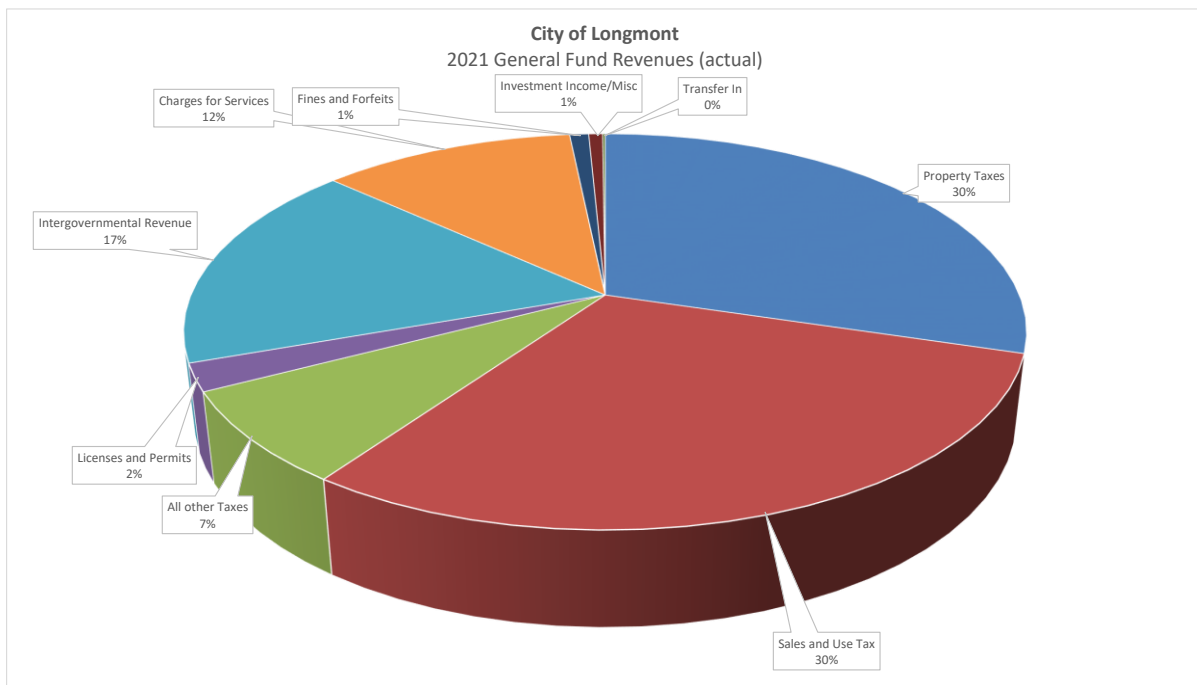
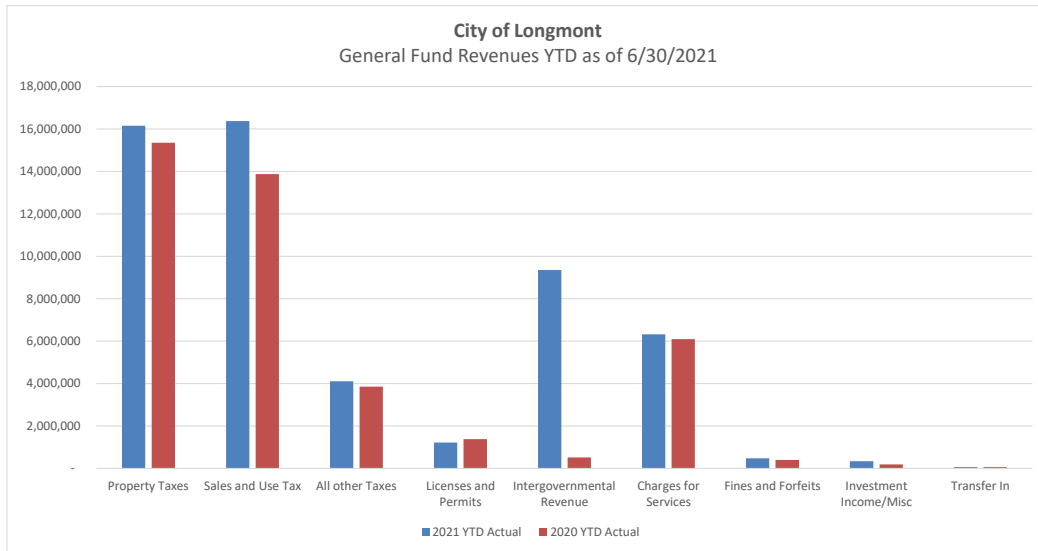
	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
<b>PUBLIC SAFETY</b>						
Public Safety Chief	\$ 785,107	\$ 315,881	\$ 469,226	\$ 340,249	-7.2%	40.2%
Patrol	11,798,146	5,506,941	6,291,205	5,191,766	6.1%	46.7%
Detectives	3,176,639	1,367,742	1,808,897	1,395,601	-2.0%	43.1%
Special Enforcement Unit	1,076,876	220,791	856,085	519,957	-57.5%	20.5%
RV Tow and Disposal	5,000	1,700	3,300	19,825	-91.4%	34.0%
SWAT Team	450,311	361,980	88,331	263,566	37.3%	80.4%
Animal Control	569,634	280,885	288,749	295,837	-5.1%	49.3%
School Resources Officers	705,724	352,903	352,821	337,975	4.4%	50.0%
Traffic Unit	1,395,922	554,245	841,677	562,529	-1.5%	39.7%
Special Operations	368,906	188,293	180,613	173,946	8.2%	51.0%
Fire Suppression	11,349,996	5,815,274	5,534,722	5,278,362	10.2%	51.2%
Hazmat Team	164,690	133,281	31,409	123,205	8.2%	80.9%
Technical Rescue Team	51,596	5,628	45,968	5,964	-5.6%	10.9%
Wild land Team	116,590	102,146	14,444	44,935	127.3%	87.6%
Fire Codes and Planning	599,429	276,405	323,024	280,966	-1.6%	46.1%
Fire Investigations	37,649	19,817	17,832	17,961	10.3%	52.6%
Public Safety Outreach	120,040	47,274	72,766	48,593	-2.7%	39.4%
Emergency Communication Center	2,011,210	851,705	1,159,505	833,606	2.2%	42.3%
Public Safety IT	759,882	433,011	326,871	393,840	0.0%	57.0%
Records Unit	668,389	246,162	422,227	297,534	0.0%	36.8%
Click it or Ticket Grant	-	-	-	-	0.0%	0.0%
Public Safety Volunteers	31,380	13,877	17,503	172,082	-91.9%	44.2%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	-	4,445	(4,445)	8,199	-45.8%	0.0%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	877,452	328,317	549,135	319,299	2.8%	37.4%
Extra Duty	9,000	8,193	807	14,899	-45.0%	91.0%
Training and Personnel	1,249,557	436,624	812,933	755,901	-42.2%	34.9%
Emergency Management	379,435	174,908	204,527	160,873	8.7%	46.1%
	38,758,560	18,048,428	20,710,132	17,857,469	1.1%	46.6%
<b>DEVELOPMENT SERVICES</b>						
Development Services	2,094,164	887,618	1,206,546	910,690	-2.5%	42.4%
Building Permits	-	61,598	(61,598)	664,202	-90.7%	0.0%
Code Enforcement	704,074	265,466	438,608	270,542	-1.9%	37.7%
Building Services	1,561,058	609,818	951,240	-	0.0%	0.0%
Redevelopment	3,851,028	1,687,780	2,163,248	1,174,745	43.7%	43.8%
	\$ 8,210,324	\$ 3,512,281	\$ 4,698,043	\$ 3,020,179	16.3%	42.8%

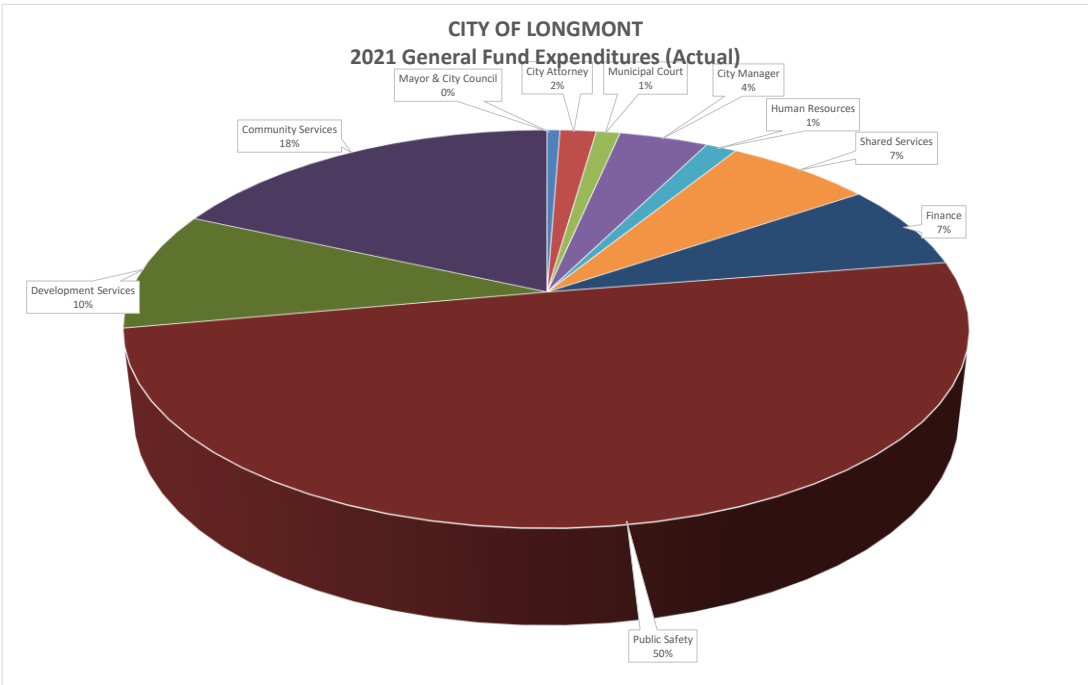
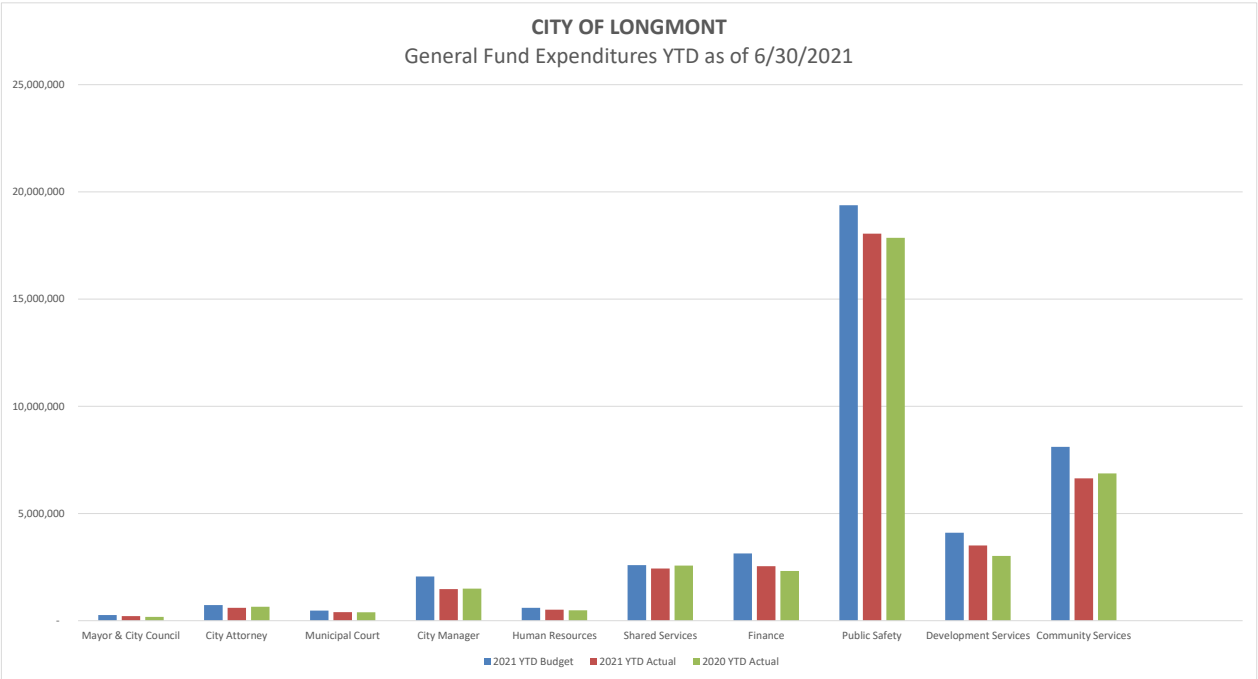
(continued)

CITY OF LONGMONT, COLORADO  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**COMPARED TO BUDGET**  
**YTD as of June 30, 2021**

**EXPENDITURE**  
**NORM=44.8%**

	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
<b>COMMUNITY SERVICES</b>						
Community Services Admin	\$ 1,922,339	\$ 917,236	\$ 1,005,103	\$ 871,648	5.2%	47.7%
Outside Agencies	1,724,481	769,001	955,480	661,719	16.2%	44.6%
Mental Health Community Conversations	-	-	-	31,069	-100.0%	0.0%
Recreation Administration	384,582	158,261	226,321	168,784	-6.2%	41.2%
Recreation Aquatics	925,346	385,501	539,845	355,876	8.3%	41.7%
Recreation Athletics	415,100	165,025	250,075	149,932	10.1%	39.8%
Recreation Concessions	37,170	12,926	24,244	9,099	42.1%	34.8%
Recreation Community Events	90,694	12,282	78,412	14,650	-16.2%	13.5%
Recreation General Programs	763,357	296,932	466,425	325,532	-8.8%	38.9%
Recreation Special Needs	40,010	4,632	35,378	5,255	-11.9%	11.6%
Recreation Outdoor Programs	30,763	1,504	29,259	282	433.3%	4.9%
Recreation Ice Rink	151,389	70,120	81,269	103,909	-32.5%	46.3%
Recreation Sport Fields Mtce	307,381	136,893	170,488	134,490	1.8%	44.5%
Recreation Youth Programs	46,052	10,422	35,630	19,064	-45.3%	22.6%
Recreation Center	1,515,870	653,228	862,642	779,267	-16.2%	43.1%
CNR Administration	423,477	172,536	250,941	182,277	-5.3%	40.7%
Neighborhood Resources	93,059	33,664	59,395	33,673	0.0%	36.2%
Parking Enforcement	153,416	65,845	87,571	57,331	14.9%	42.9%
CYF Administration	1,272,160	323,519	948,641	397,653	-18.6%	25.4%
Library Administration	595,152	193,046	402,106	256,445	-24.7%	32.4%
Library Adult Services	1,115,964	419,447	696,517	484,148	-13.4%	37.6%
Library Children and Teens	554,213	222,457	331,756	211,894	5.0%	40.1%
Library Tech Services	827,978	361,836	466,142	405,914	-10.9%	43.7%
Library Circulation	762,829	379,579	383,250	340,100	11.6%	49.8%
Museum Administration	859,612	377,390	482,222	378,768	-0.4%	43.9%
Museum Auditorium	262,213	90,280	171,933	110,064	-18.0%	34.4%
Senior Services Administration	932,490	400,161	532,329	381,137	5.0%	42.9%
Longmont Housing Authority	10,001	6,680	3,321	-	0.0%	66.8%
	16,217,098	6,640,401	9,576,694	6,869,980	-3.3%	40.9%
<b>PUBLIC WORKS NATURAL RESOURCES</b>						
PWNR Engineering and Tech Svcs	990,450	411,045	579,405	417,991	-1.7%	41.5%
PWNR Business Services	116,102	51,923	64,179	53,861	0.0%	44.7%
PWNR Facilities Operations	-	-	-	208,490	-100.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	176,165	-98.0%	0.0%
PWNR Parks Maintenance	2,054,039	929,837	1,124,202	917,411	1.4%	45.3%
PWNR Muni Grounds Maintenance	312,337	146,397	165,940	148,745	-1.6%	46.9%
PWNR ROW Maintenance	629,273	212,531	416,742	222,569	-4.5%	33.8%
PWNR Graffiti Removal	62,356	28,971	33,385	24,838	16.6%	46.5%
PWNR Regulatory Compliance	-	-	-	3,238	-100.0%	0.0%
PWNR Parks Administration	431,584	178,509	253,075	186,688	-4.4%	41.4%
PWNR Parks Resource Management	161,191	77,219	83,972	64,121	0.0%	0.0%
PWNR Parks Development Improvement	207,245	97,132	110,113	97,625	-0.5%	46.9%
PWNR EAB & Forestry Maintenance	1,022,485	574,892	447,593	564,603	1.8%	56.2%
PWNR Union Reservoir	395,071	169,905	225,166	185,543	-8.4%	43.0%
	6,382,133	2,881,816	3,500,317	3,271,888	-11.9%	45.2%
<b>Total Expenditures</b>	\$ 89,290,274	39,258,627	\$ 49,945,846	39,115,939	0.4%	44.0%
Net Change in Fund Balance	(1,040,232)	15,163,867		2,617,850		
FUND BALANCE, January 1	29,168,709	29,168,709		25,268,978		
<b>FUND BALANCES, June 30</b>	<b>28,128,477</b>	<b>44,332,576</b>		<b>27,886,828</b>		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND  
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS  
BEGINNING PROJECTS THROUGH JUNE 2021

Schedule C-1

		Appropriations		Transfers (to) from					
Project Number	Project	Budget		Current Year					
		Carryforward	2021	Allocations to Other Projects	Fund Balance	Expenditures Prior	2021	Unexpended Balance	
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 71,777	\$ -	\$ -	\$ 315,670	\$ 387,212	\$ 4,386	\$ (4,151)	
	Neighborhood Improvement Program	1,170,000	51,000	-	(38,653)	992,727	22,759	166,861	
	Economic Development Incentives	473,425	7,000	-	6,300	475,975	-	10,750	
	Bond issuance expense	608,922	-	-	(303,881)	300,212	-	4,829	
	Debt Service - Principal	37,510,240	990,000	-	14,990	37,525,230	-	990,000	
	Debt Service - Interest	27,315,204	1,052,050	-	(912,240)	26,402,964	526,025	526,026	
	Fiscal Charges	72,085	-	-	(6,935)	69,341	-	(4,191)	
	SUBTOTAL	67,221,653	2,100,050	-	(924,749)	66,153,661	553,170	1,690,123	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
PBF001	Municipal Building Roof Improvements	5,805,109	268,840	-	(1,539,991)	3,707,070	27,410	799,478	
PBF002	ADA Facility Improvements	2,778,436	212,000	-	(134,647)	1,908,603	33,229	913,957	
PBF02B	Municipal Facilities ADA Improvements - Parks	-	48,326	-	-	-	444	47,882	
PBF037	Fire Stations-Heat & Exhaust	1,495,489	40,000	-	(83,426)	1,276,508	3,575	171,979	
PBF073	Fire Station #2 Replacement/Renovation	4,408,000	-	-	72,000	1,295,833	146,135	3,038,032	
PBF074	Fire Station #6 Replacement	4,980,000	-	-	-	171,094	180,836	4,628,070	
PBF080	Municipal Building Boilers	1,423,745	273,003	-	(394,881)	980,166	-	321,701	
PBF082	Municipal Buildings HVAC	6,205,543	378,639	-	(612,194)	5,566,057	-	405,931	
PBF091	Callahan House Improvements	-	60,059	-	-	-	-	60,059	
PBF109	Parking Lot Rehabilitation	1,355,178	88,880	-	(255,011)	952,161	5,595	231,291	
PBF119	Municipal Buildings Carpet	2,021,642	269,690	-	(410,730)	1,378,801	244,808	256,994	
PBF145	Specialized Equipment Replacement	2,832,675	511,630	-	(231,381)	2,196,587	41,922	874,416	
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-	
PBF160	Municipal Buildings Auto Door Gate	85,000	15,000	-	(25,885)	44,115	-	30,000	
PBF163	Municipal Buildings Keyless Entry	28,000	15,000	-	(10,220)	2,780	-	30,000	
PBF165	Municipal Buildings Emergency Generator	320,862	157,587	-	(32,086)	145,514	-	300,849	
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	2,745	-	38,155	
PBF178	Council Chambers Remodel	534,826	-	-	-	534,768	-	58	
PBF181	UPS Repair/Replacement	290,714	15,000	-	(96,868)	184,546	-	24,300	
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(2,464)	133,886	86,205	30,810	
PBF186	Rec Center Fitness Imprvmt	8,663	9,200	-	-	-	-	17,863	
PBF189	Municipal Buildings Exterior Maintenance	164,300	15,000	-	(36,114)	113,186	30,165	(165)	
PBF190	Municipal Buildings Interior Maintenance	238,324	18,000	-	(48,090)	159,119	-	49,115	
PBF200	Civic Center Rehabilitation	11,156,798	-	-	2,793,658	9,120,791	966,549	3,863,116	
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	-	-	2,991,660	
PBF202	Library Rehabilitation	2,120,530	-	-	-	54,584	-	2,065,946	
PBF204	Sunset Campus Expansion	40,000	-	-	(25,709)	12,491	-	1,800	
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	-	-	-	-	2,455,000	
PBF207	Museum Collection Storage Facility	901,750	-	-	(849,041)	49,697	-	3,012	
PBF216	Museum Collection Storage Facility	-	60,600	-	-	-	-	60,600	
PBF218	Public Building Efficiency Improvements	-	94,852	-	-	-	-	94,852	
PBF224	Museum Entry Concrete Replacement	-	101,000	-	-	-	-	101,000	
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	95,766	20,031	1,362,804	
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	-	-	3,100,400	
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-	
PRO083	Primary and Secondary Greenway Connection	-	361,200	-	-	-	-	361,200	
PRO090	Sunset Irrigation System	854,800	-	-	-	-	-	854,800	
PRO102	Swimming and Wading Pool Improvements	6,469,454	608,720	-	(526,208)	5,678,021	2,950	870,995	
PRO113	Park Irrigation Pumps	1,365,250	75,000	-	38,390	1,357,459	47,034	74,147	
PRO121	Parks Ponds Dredging	264,345	-	-	(131)	129,211	25,203	109,801	
PRO134	Centennial Pool Renovation	941,428	-	-	(941,428)	-	-	-	
PRO136	Parks Bridge Replacement	763,671	-	-	(460,842)	300,067	-	2,762	
PRO143	Garden Acres Park Renewal	-	-	-	193,255	193,255	-	-	
PRO147	Kensington Park Rehab	712,389	-	-	-	-	-	712,389	
PRO186	Sport Court Reconstruction	2,468,183	268,524	-	(453,500)	1,670,193	115,673	497,342	
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	-	-	-	-	-	290,400	
PRO203	Roosevelt Pavilion Concrete Replacement	-	269,278	-	-	-	-	269,278	
PRO204	Pollinator Gardens	30,250	-	-	-	6,836	-	23,414	
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-	
TRP131	1st & Main Transit Station Area Imp	2,400,000	-	-	857,121	-	-	3,257,121	
	Public Safety Radios	5,977,446	125,000	-	(2,246,745)	3,130,701	-	725,000	
	Capital expenses not allocated to projects	-	-	-	-	-	-	-	
	Salary expenses not allocated to projects	125,464	128,067	-	-	82,987	52,592	117,953	
	SUBTOTAL	88,330,317	4,488,095	-	(6,999,074)	47,251,418	2,030,355	36,537,564	
CAPITAL PROJECTS FUND TOTAL									
		\$ 155,551,970	\$ 6,588,145	\$ -	\$ (7,923,823)	\$ 113,405,079	\$ 2,583,526	\$ 38,227,687	

City of Longmont  
Balance Sheet  
Public Improvement Bond Fund 501

	2021	2020
<b>ASSETS</b>		
Equity in pooled cash & cash equivalents	(607,142)	(1,969,021)
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	26,262,955	31,154,583
<b>Total assets</b>	<b>25,655,813</b>	<b>29,185,562</b>
<b>LIABILITIES</b>		
Accounts payable	346,719	95,045
Construction contracts payable	-	-
Accrued liabilities	-	-
<b>Total liabilities</b>	<b>346,719</b>	<b>95,045</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue-other	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	25,309,094	29,090,517
Unassigned	-	-
<b>Total fund balances</b>	<b>25,309,094</b>	<b>29,090,517</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>25,655,813</b>	<b>29,185,562</b>

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

	2021 Final Budget	2021 Actual	2021 Variance from Final Budget	2020 Final Budget	2020 Actual	2020 Variance from Final Budget
<b>REVENUES</b>						
Investment income	128,067	32,204	(95,863)	125,464	524,869	399,405
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>128,067</b>	<b>32,204</b>	<b>(95,863)</b>	<b>125,464</b>	<b>524,869</b>	<b>399,405</b>
<b>EXPENDITURES</b>						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	128,067	50,850	77,217	125,464	15,986	109,478
PBF074, Fire Station #6 Replacement	-	180,836	(180,836)	4,958,494	3,281	4,955,213
PBF073, Fire Station #2 Replacement/Renovation	-	146,135	(146,135)	3,238,578	11,903	3,226,675
PBF200, Civic Center Rehab	-	966,549	(966,549)	7,598,989	624,589	6,974,400
PBF201, Safety and Justice Rehab	-	-	-	2,991,660	-	2,991,660
PBF202, Library Rehab	-	-	-	2,120,530	39,517	2,081,013
PBF205, Facilities Condition Assessments and Rehab	-	-	-	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	-	20,031	(20,031)	1,445,000	10,159	1,434,842
PRO027, Twin Peaks Irrigation System	-	-	-	3,100,400	-	3,100,400
PRO090, Sunset Irrigation System	-	-	-	854,800	-	854,800
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	290,400	-	290,400
<b>Total Expenditures</b>	<b>128,067</b>	<b>1,364,401</b>	<b>(1,236,334)</b>	<b>29,184,144</b>	<b>705,435</b>	<b>28,478,709</b>
Excess of revenues over (under) expenditures	-	(1,332,197)	(1,332,197)	(29,058,680)	(180,566)	28,878,114
Net changes in fund balance	-	(1,332,197)	(1,332,197)	(29,058,680)	(180,566)	28,878,114
<b>FUND BALANCE, January 1</b>	<b>26,641,291</b>	<b>26,641,291</b>	<b>-</b>	<b>29,271,083</b>	<b>29,271,083</b>	<b>-</b>
<b>FUND BALANCES, June 30</b>	<b>26,641,291</b>	<b>25,309,094</b>	<b>(1,332,197)</b>	<b>212,403</b>	<b>29,090,517</b>	<b>28,878,114</b>

CITY OF LONGMONT  
STREETS SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021

	Original Budget	Final Budget	2021 Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>							
Taxes	18,064,498	18,064,498	7,848,741	(10,215,757)	6,706,765	17.0%	43.4%
Licenses and permits	15,000	15,000	39,858	24,858	21,998	81.2%	265.7%
Developer/owner participation	-	-	927	927	1,716	-46.0%	0.0%
Intergovernmental	6,206,186	6,206,186	1,827,404	(4,378,782)	1,408,087	29.8%	29.4%
Investment income	32,378	32,378	57,248	24,870	157,216	-63.6%	176.8%
Miscellaneous	10,000	10,000	11,863	1,863	17,498	-32.2%	118.6%
Total revenues	24,328,062	24,328,062	9,786,041	(14,542,021)	8,313,280	17.7%	40.2%
<b>EXPENDITURES</b>							
Highways and streets	11,872,309	11,872,309	4,266,786	7,605,523	4,510,313	-5.4%	35.9%
Capital Outlay	14,954,425	14,954,425	1,653,301	13,301,124	4,197,688	-60.6%	11.1%
Total Expenditures	26,826,734	26,826,734	5,920,087	20,906,647	8,708,001	-32.0%	22.1%
Excess of revenues over (under) expenditures	(2,498,672)	(2,498,672)	3,865,954	6,364,626	(394,721)		
<b>OTHER FINANCING USES</b>							
Transfers in							
Employee Benefit fund	-	-	-	-	-	0.0%	0.0%
Transfers out							
General fund	(146,157)	(146,157)	(31,400)	114,757	(123,144)	-74.5%	21.5%
Total other financing sources (uses)	(146,157)	(146,157)	(31,400)	114,757	(123,144)	-74.5%	21.5%
Net changes in fund balance	(2,644,829)	(2,644,829)	3,834,554	6,479,383	(517,865)		
<b>FUND BALANCE, January 1</b>	15,503,712	15,503,712	15,503,712	-	17,326,413		
<b>FUND BALANCES, June 30</b>	12,858,883	12,858,883	19,338,266	6,479,383	16,808,548		

**CITY OF LONGMONT  
PUBLIC SAFETY FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Taxes	12,902,686	5,619,234	(7,283,452)	4,783,796	17.5%	43.6%
Intergovernmental	954,923	1,005,007	50,084	753,314	33.4%	105.2%
Charges for service	40,440	7,771	(32,669)	8,895	-12.6%	19.2%
Investment income	20,000	26,340	6,340	60,215	-56.3%	131.7%
Miscellaneous	-	10,568	10,568	2,506	321.7%	0.0%
Total revenues	13,918,049	6,668,920	(7,249,129)	5,730,790	16.4%	47.9%
<b>EXPENDITURES</b>						
Current:						
Public Safety	13,928,173	6,714,878	7,213,295	6,218,787	8.0%	48.2%
Capital Outlay	708,750	93,655	615,095	305,967	-69.4%	13.2%
Total expenditures	14,636,923	6,808,533	7,828,390	6,524,754	4.3%	46.5%
Excess of revenues over (under) expenditures	(718,874)	(139,613)	579,261	(793,964)		
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	(7,087)	(1)	7,086	(232)	-	
General Fund	-	-	-	-	0.0%	0.0%
Total other financing (uses)	(7,087)	(1)	7,086	(232)		
Net changes in fund balance	(725,961)	(139,614)	586,347	(794,196)		
<b>FUND BALANCE, January 1</b>	<b>8,923,547</b>	<b>8,923,547</b>	<b>-</b>	<b>7,738,485</b>		
<b>FUND BALANCES, June 30</b>	<b>8,197,586</b>	<b>8,783,933</b>	<b>586,347</b>	<b>6,944,289</b>		

CITY OF LONGMONT  
PARK IMPROVEMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	1,448,900	920,149	(528,751)	1,488,148	-38.2%	63.5%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	72,316	60,010	(12,306)	159,292	-62.3%	83.0%
Total revenues	1,521,216	980,159	(541,057)	1,647,440	-40.5%	64.4%
<b>EXPENDITURES</b>						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	976,010	859,028	116,982	225,969	280.2%	88.0%
Total Expenditures	976,010	859,028	116,982	225,969	280.2%	88.0%
Excess of revenues over (under) expenditures	545,206	121,131	(424,075)	1,421,471	-91.5%	22.2%
<b>OTHER FINANCING (USES)</b>						
Transfer out	-	(487)	(487)	(346)	0.0%	0.0%
Total other financing (uses)	-	(487)	(487)	(346)	0.0%	0.0%
Net change in fund balance	545,206	120,644	(424,562)	1,421,125		
<b>FUND BALANCE, January 1</b>	19,562,748	19,562,748	-	18,292,190	6.9%	
<b>FUND BALANCES, June 30</b>	20,107,954	19,683,392	(424,562)	19,713,315	-0.2%	

**CITY OF LONGMONT**  
**CONSERVATION TRUST FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of June 30, 2021**

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Intergovernmental	900,000	617,339	(282,661)	474,809	30.0%	68.6%
Investment income	20,231	18,407	(1,824)	51,034	-63.9%	91.0%
Total revenues	920,231	635,746	(284,485)	525,843	20.9%	69.1%
<b>EXPENDITURES</b>						
Culture and recreation	236,091	65,692	170,399	70,488	-6.8%	27.8%
Capital Outlay	1,752,370	68,482	1,683,888	670,617	-89.8%	3.9%
Total Expenditures	1,988,461	134,174	1,854,287	741,105	-81.9%	6.7%
Net change in fund balance	(1,068,230)	501,572	1,569,802	(215,262)	-333.0%	-47.0%
<b>FUND BALANCE, January 1</b>	5,706,942	5,706,942	-	5,997,294		
<b>FUND BALANCES, June 30</b>	4,638,712	6,208,514	1,569,802	5,782,032		

**CITY OF LONGMONT  
OPEN SPACE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Taxes	4,449,202	1,937,662	(2,511,540)	1,649,583	17.5%	43.6%
Intergovernmental	177,957	93,515	(84,442)	-	0.0%	52.5%
Investment income	30,000	16,999	(13,001)	54,174	-68.6%	56.7%
Miscellaneous	55,000	490,145	435,145	2,556,160	-80.8%	891.2%
Total revenues	4,712,159	2,538,322	(2,173,837)	4,259,917	-40.4%	53.9%
<b>EXPENDITURES</b>						
Current:						
Culture and Recreation	1,226,727	474,414	752,313	471,632	0.6%	38.7%
Capital Outlay	101,063	160,160	(59,097)	1,788,437	-91.0%	158.5%
Debt Service:						
Bond principal retired	1,560,000	-	1,560,000	-	0.0%	0.0%
Interest and fiscal charges	1,090,689	488,293	602,396	570,032	-14.3%	44.8%
Total expenditures	3,978,479	1,122,867	2,855,612	2,830,101	-60.3%	28.2%
Excess of revenues (under) expenditures	733,680	1,415,453	681,773	1,429,814	-1.0%	192.9%
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	-	(536)	(536)	(12,148)	0.0%	0.0%
General Fund	(39,730)	-	39,730	-	0.0%	0.0%
Total other financing sources (uses)	(39,730)	(536)	39,194	(12,148)	0.0%	1.3%
Net changes in fund balance	693,950	1,414,917	720,967	1,417,666		
<b>FUND BALANCE, January 1</b>	<b>6,114,357</b>	<b>6,114,357</b>	<b>-</b>	<b>6,104,174</b>		
<b>FUND BALANCES, June 30</b>	<b>6,808,307</b>	<b>7,529,274</b>	<b>720,967</b>	<b>7,521,840</b>		

**CITY OF LONGMONT  
LODGERS TAX FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Taxes	150,000	109,618	(40,382)	74,718	46.7%	73.1%
Investment income	-	299	299	76	295.2%	
Total revenues	150,000	109,917	(40,083)	74,793	47.0%	73.3%
<b>EXPENDITURES</b>						
Culture and recreation	150,000	-	150,000	215,370	-100.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	150,000	-	150,000	215,370		0.0%
Excess of revenues over (under) expenditures	-	109,917	109,917	(140,577)	-178.2%	0.0%
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	109,917	109,917	(140,577)		
<b>FUND BALANCE, January 1</b>	47,601	47,601	-	102,059	-53.4%	
<b>FUND BALANCES, June 30</b>	47,601	157,518	109,917	(38,518)	-508.9%	

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NON MAJOR ENTERPRISE FUNDS**  
**YTD as of June 30, 2021**

	Sanitation	Golf	Airport	TOTALS
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,250,958	\$ 2,959,664	\$ 1,053,989	\$ 10,264,611
Cash and cash equivalents	2,491,199	-	-	2,491,199
Accounts receivable (net of allowance for doubtful accounts)	1,062,279	-	-	1,062,279
Grants receivable	238,556	-	-	238,556
Loans receivable	-	-	-	-
Accrued interest receivable	10,046	5,290	1,159	16,495
Prepaid expenses	-	-	-	-
<b>Total current assets</b>	<b>10,053,038</b>	<b>2,964,954</b>	<b>1,055,148</b>	<b>14,073,140</b>
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	9,006,348	175,230	1,335,229	10,516,807
Buildings	2,129,653	1,931,139	257,376	4,318,168
Improvements (other than buildings)	850,427	8,421,505	6,693,678	15,965,610
Equipment	3,219,281	266,354	90,519	3,576,154
<b>Total property and equipment</b>	<b>15,760,943</b>	<b>11,916,690</b>	<b>8,525,541</b>	<b>36,203,174</b>
Less - accumulated depreciation	4,069,366	8,970,440	5,260,733	18,300,539
<b>Net property and equipment</b>	<b>11,691,577</b>	<b>2,946,250</b>	<b>3,264,808</b>	<b>17,902,635</b>
<b>Total assets</b>	<b>21,744,615</b>	<b>5,911,204</b>	<b>4,319,956</b>	<b>31,975,775</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Related to OPEB	81,945	29,213	4,831	115,989
City Contributions Subsequent to the Measurement Date	294,530	104,910	17,322	416,762
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>\$ 376,475</b>	<b>\$ 134,123</b>	<b>\$ 22,153</b>	<b>\$ 532,751</b>
<b>Total assets and deferred outflows of resources</b>	<b>22,121,090</b>	<b>6,045,327</b>	<b>4,342,109</b>	<b>32,508,526</b>

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**YTD as of June 30, 2021**

	Sanitation	Golf	Airport	TOTALS
<b>LIABILITIES AND NET POSITION</b>				
<b>Current liabilities:</b>				
Payable from current assets:				
Accounts payable	\$ 5,874	\$ 59,875	\$ 3,887	\$ 69,636
Construction contracts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	40,138	14,529	1,297	55,963
Total unrestricted liabilities	-	-	-	-
Advances from other funds - current portion	-	129,717	-	129,717
<b>Total current liabilities</b>	<b>46,012</b>	<b>204,121</b>	<b>5,184</b>	<b>255,316</b>
<b>Long-term liabilities:</b>				
Advances from other funds			-	-
Bonds payable			-	-
Less portion due in one year			-	-
Loan payable			-	-
Long-term construction liability			-	-
Net other post employment benefit obligation	297,090	107,562	17,614	422,266
Net Pension Liability	629,346	224,359	37,107	890,812
Accrued sick and vacation	227,446	82,329	7,351	317,126
Advances from other funds	-	202,047	-	202,047
<b>Net long-term liabilities</b>	<b>1,153,882</b>	<b>616,297</b>	<b>62,072</b>	<b>1,832,251</b>
<b>Total liabilities</b>	<b>1,199,894</b>	<b>820,418</b>	<b>67,256</b>	<b>2,087,567</b>
<b>Deferred inflows of resources:</b>				
Related to pension	155,620	55,478	9,176	220,274
Related to OPEB	23,474	8,369	1,385	33,228
<b>Total deferred inflows of resources</b>	<b>179,094</b>	<b>63,847</b>	<b>10,560</b>	<b>253,501</b>
<b>Net position:</b>				
Net investment in capital assets	11,691,577	2,946,250	3,264,808	17,902,635
Unrestricted	9,050,525	2,214,813	999,485	12,264,823
<b>Total net position</b>	<b>20,742,102</b>	<b>5,161,063</b>	<b>4,264,293</b>	<b>30,167,458</b>
<b>Total liabilities and net position</b>	<b>\$ 22,121,090</b>	<b>\$ 6,045,327</b>	<b>\$ 4,342,110</b>	<b>\$ 32,508,527</b>

**CITY OF LONGMONT  
ELECTRIC ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	77,889,202	35,740,315	(42,148,887)	33,689,414	6.1%	45.9%
Intergovernmental	-	-	-	6,891	0.0%	0.0%
Investment income	100,000	32,942	(67,058)	71,715	-54.1%	32.9%
Miscellaneous	111,000	46,892	(64,108)	28,497	64.5%	42.2%
Aid to underground installation	4,100,000	1,269,953	(2,830,047)	500,926	153.5%	31.0%
Other sales	77,500	61,218	(16,282)	62,478	-2.0%	79.0%
<b>Total revenues</b>	<b>82,277,702</b>	<b>37,151,320</b>	<b>(45,126,382)</b>	<b>34,359,921</b>	<b>8.12%</b>	<b>45.2%</b>
<b>EXPENSES</b>						
Administration	5,480,682	2,313,120	3,167,562	1,989,901	16.2%	42.2%
Power purchased	54,503,056	21,245,424	33,257,632	24,516,860	-13.3%	39.0%
Distribution	8,939,615	3,775,464	5,164,151	3,827,914	-1.4%	42.2%
Franchise fee	6,147,490	2,819,041	3,328,449	2,651,344	6.3%	45.9%
Transfers out	782,296	-	782,296	-	0.0%	0.0%
<b>Total operations</b>	<b>75,853,139</b>	<b>30,153,049</b>	<b>45,700,090</b>	<b>32,986,019</b>	<b>-8.6%</b>	<b>39.8%</b>
Capital outlay	10,349,002	703,004	9,645,998	395,295	77.8%	6.8%
<b>Total expenses</b>	<b>86,202,141</b>	<b>30,856,053</b>	<b>55,346,088</b>	<b>33,381,314</b>	<b>-7.6%</b>	<b>35.8%</b>
<b>Excess of revenues over expenses</b>	<b>(3,924,439)</b>	<b>6,295,267</b>	<b>10,219,706</b>	<b>978,606</b>		

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add:	Additions to plant and equipment	
	Capital outlay	703,004
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		703,004
		703,004
Less:	Depreciation	-
	Vehicle transfers	-
		-
	<b>Net income (GAAP basis)</b>	<b>6,998,271</b>

**CITY OF LONGMONT  
BROADBAND ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	17,817,769	8,862,379	(8,955,390)	8,131,242	9.0%	49.7%
Investment income	20,000	19,729	(271)	44,057	-55.2%	98.6%
Miscellaneous	18,000	16,176	(1,824)	(6,747)	-339.8%	89.9%
Aid to underground installation	930,000	3,730	(926,270)	-	0.0%	0.4%
<b>Total revenues</b>	<b>18,785,769</b>	<b>8,902,014</b>	<b>(9,883,755)</b>	<b>8,168,552</b>	<b>9.0%</b>	<b>47.4%</b>
<b>EXPENSES</b>						
Administration	4,481,239	1,945,191	2,536,048	1,578,411	23.2%	43.4%
Distribution	4,209,806	1,805,783	2,404,023	1,840,469	-1.9%	42.9%
Franchise fee	8,679	7,943	736	7,289	9.0%	0.0%
Transfers out	12,014	602	11,412	186	223.7%	0.0%
<b>Total operations</b>	<b>8,711,738</b>	<b>3,759,519</b>	<b>4,952,219</b>	<b>3,426,356</b>	<b>9.7%</b>	<b>43.2%</b>
Debt service	4,453,901	586,950	3,866,951	547,729	7.2%	13.2%
Capital outlay	5,586,575	1,450,816	4,135,759	1,971,098	-26.4%	26.0%
<b>Total expenses</b>	<b>18,752,214</b>	<b>5,797,285</b>	<b>12,954,929</b>	<b>5,945,182</b>	<b>-2.5%</b>	<b>30.9%</b>
<b>Excess of revenues (under) expenses</b>	<b>33,555</b>	<b>3,104,729</b>	<b>3,071,174</b>	<b>2,223,370</b>		

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	1,450,816
Capitalized salaries and expenses	-
	<b>1,450,816</b>
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	<b>-</b>
<b>Net (loss) (GAAP basis)</b>	<b>4,555,545</b>

**CITY OF LONGMONT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**YTD as of June 30, 2021**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
<b>ASSETS</b>							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 12,923,410	\$ 93,401,069	\$ 11,507,106	\$ 8,314,458	\$ 10,264,611	\$ 136,410,654	\$ 38,666,382
Cash and cash equivalents	-	-	-	-	2,491,199	2,491,199	-
Accounts receivable (net of allowance for uncollectibles)	10,971,683	2,222,350	1,789,889	655,601	1,062,279	16,701,803	-
Intergovernmental receivable	-	1,039,272	518,670	905,273	238,556	2,701,771	-
Loans receivable	2,876	(4,332)	-	-	-	(1,456)	-
Interest receivable	31,609	85,302	22,461	15,607	16,495	171,474	77,144
Inventory of materials and supplies	-	-	-	-	-	-	6,787,229
Advance to other funds, current portion	-	-	-	82,500	-	82,500	6,226,418
Prepaid expenses	1,117	-	-	-	-	1,117	6,000
Total unrestricted current assets	23,930,695	96,743,661	13,838,126	9,973,439	14,073,140	158,559,062	51,763,173
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,530,220	283,690	4,861,836	2,000,282	-	10,676,028	-
Interest receivable	-	-	7,811	1,345	-	9,156	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	2,577,190
Electric/Storm drainage/Sewer construction:							
Equity in pooled cash & cash equivalents	-	-	359,912	381	-	360,293	-
Cash and cash equivalents	-	-	(75,513)	2,362,671	-	2,287,158	-
Interest receivable	2,351	-	1,873	2,414	-	6,638	-
Total restricted current assets	3,532,571	283,690	5,155,919	4,367,093	-	13,339,273	2,577,190
<b>Total current assets</b>	<b>27,463,266</b>	<b>97,027,351</b>	<b>18,994,045</b>	<b>14,340,532</b>	<b>14,073,140</b>	<b>171,898,334</b>	<b>54,340,363</b>
Noncurrent assets:							
Loan receivable-component unit	-	-	-	-	-	-	146,000
Capital assets:							
Land and water rights	1,609,104	212,996,976	2,012,093	16,309,133	1,826,435	234,753,741	333,200
Buildings	4,844,914	32,020,887	42,577,108	1,838,928	4,318,168	85,600,005	1,755,965
Improvements (other than buildings)	180,193,210	204,591,268	153,601,992	82,371,899	15,965,610	636,723,979	3,087,845
Equipment	6,382,699	2,593,892	3,971,162	286,592	3,576,154	16,810,499	50,483,819
Construction in progress	-	21,529,117	10,075,030	31,228,274	10,516,807	73,349,228	3,284,544
Total capital assets	193,029,927	473,732,140	212,237,385	132,034,826	36,203,174	1,047,237,452	58,945,373
Less - accumulated depreciation	74,179,852	84,691,057	68,355,726	27,876,326	18,300,539	273,403,500	38,526,970
Net capital assets	118,850,075	389,041,083	143,881,659	104,158,500	17,902,635	773,833,952	20,418,403
<b>Total noncurrent assets</b>	<b>118,850,075</b>	<b>389,041,083</b>	<b>143,881,659</b>	<b>104,158,500</b>	<b>17,902,635</b>	<b>773,833,952</b>	<b>20,564,403</b>
<b>Total assets</b>	<b>146,313,341</b>	<b>486,068,434</b>	<b>162,875,704</b>	<b>118,499,032</b>	<b>31,975,775</b>	<b>945,732,286</b>	<b>74,904,766</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>							
Related to OPEB	394,534	191,118	128,733	63,003	115,989	893,378	51,073
Related to Bond Refunding	-	-	200,152	-	-	200,152	-
City Contributions Subsequent to the Measurement Date	1,416,756	686,800	462,548	226,535	416,762	3,209,401	183,581
Actual experience less than expected experience	-	-	-	-	-	-	-
Total deferred outflows of resources	1,811,290	877,918	791,433	289,538	532,751	4,302,932	234,654
<b>Total assets and deferred outflows of resources</b>	<b>148,124,631</b>	<b># 486,946,352</b>	<b># 163,667,138</b>	<b># 118,788,570</b>	<b># 32,508,526</b>	<b># 950,035,218</b>	<b>75,139,420</b>

	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	\$	1,271,512	\$	276,346	\$	96,049	\$	99,568	\$	69,636	\$	1,813,111	\$	324,837
Construction contracts payable		198		211,199		5,633		393,059		-		610,089		-
Accrued liabilities		323,312		10,000		-		-		-		333,312		-
Due to other funds		-		-		-		-		-		-		5,724,508
Accrued sick and vacation - current portion		123,890		107,013		66,529		31,764		55,963		385,160		20,711
Unearned revenue		1,018,566		-		-		-		-		1,018,566		-
Advances from other funds - current portion		-		-		-		3,741,794		129,717		3,871,511		-
Loans payable - current portion		-		1,155,397		-		-		-		1,155,397		-
Claims payable - current portion		-		-		-		-		-		-		-
Customer deposits		998,740		23,680		-		8,590		-		1,031,010		-
Deferred inflow related to pension		-		-		-		-		-		-		-
Deferred inflow related to OPEB		-		-		-		-		-		-		-
Total current liabilities (payable from current assets)		3,736,218		1,783,635		168,211		4,274,775		255,316		10,218,156		6,070,056
Payable from restricted assets:														
Accounts payable		-		-		-		14,521		-		14,521		-
Construction contracts payable		-		-		-		-		-		-		-
Accrued liabilities		-		-		-		-		-		-		-
Accrued interest		97,825		38,188		254,971		67,920		-		458,904		-
Bonds payable - current portion		3,280,000		-		1,300,000		1,625,000		-		6,205,000		-
Total current liabilities (payable from restricted assets)		3,377,825		38,188		1,554,971		1,707,441		-		6,678,425		-
Total current liabilities		7,114,043		1,821,823		1,723,182		5,982,216		255,316		16,896,580		6,070,056
Long-term liabilities:														
Loan payable		-		2,507,985		-		-		-		2,507,985		-
Long-term construction liability		-		182,148		-		-		-		182,148		-
Claims payable		-		-		-		-		-		-		2,346,479
Accrued sick and vacation		1,035,202		606,409		376,995		179,996		317,126		2,515,728		117,365
Net other post employment benefit obligation		1,427,135		695,224		468,406		226,610		422,266		3,239,641		182,702
Net Pension Liability		3,030,087		1,467,825		988,699		483,877		890,812		6,861,300		392,250
Advances from other funds		-		-		290,862		494,406		202,047		987,315		-
Premium on bonds		-		-		3,057,620		-		-		-		-
Bonds payable		32,375,411		55,242,629		37,410,000		22,457,571		-		147,485,611		-
Net long-term liabilities		37,867,835		60,702,219		42,592,582		23,842,460		1,832,251		163,779,728		3,038,796
Total liabilities		44,981,878		62,524,042		44,315,764		29,824,676		2,087,567		180,676,308		9,108,852
Deferred inflows of resources:														
Related to Pension		749,248		362,952		244,477		119,649		220,274		1,696,600		96,993
Related to OPEB		113,028		54,751		36,879		18,049		33,228		255,934		14,631
Total Deferred inflows of resources		862,276		417,703		281,356		137,698		253,501		1,952,534		111,624
Net position:														
Net Investment in capital assets		83,194,466		440,226,983		105,450,425		82,045,922		17,902,635		728,820,431		20,418,403
Water acquisition/capital grants		-		-		-		-		-		-		-
Subdividers		-		-		-		-		-		-		-
System development		-		-		-		-		-		-		-
Restricted for construction		-		-		-		-		-		-		-
Restricted for debt service		3,530,220		283,690		4,861,836		2,000,282		-		10,676,028		-
Restricted for workers' compensation		-		-		-		-		-		-		2,577,190
Restricted for long-term disability		-		-		-		-		-		-		-
Unrestricted		15,555,791		(16,506,066)		8,757,757		4,779,993		12,264,823		24,852,298		42,923,351
Total net position		102,280,477		424,004,607		119,070,018		88,826,197		30,167,458		764,348,757		65,918,944
Total liabilities and net position	\$	148,124,632	\$	486,946,352	\$	163,667,138	\$	118,788,571	\$	32,508,527		946,977,598	\$	75,139,420

**CITY OF LONGMONT  
WATER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 Actual</b>	<b>Variance From Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Charges for services	24,234,696	7,794,067	(16,440,629)	7,731,650	0.8%	32.2%
System development fees	-	-	-	-	0.0%	0.0%
Development fee surcharge	311,800	207,880	(103,920)	308,996	-32.7%	66.7%
Intergovernmental	505,600	36,545	(469,055)	(21,409)	-270.7%	0.0%
Investment income - operating	60,500	141,133	80,633	313,528	-55.0%	233.3%
Miscellaneous	195,000	47,898	(147,102)	52,064	-8.0%	24.6%
Proceeds from Bonds	-	-	-	-	0.0%	0.0%
Transfer in	1,771,790	-	(1,771,790)	-	0.0%	0.0%
<b>Total revenues</b>	<b>27,079,386</b>	<b>8,227,524</b>	<b>(18,851,862)</b>	<b>8,384,829</b>	<b>-1.9%</b>	<b>30.4%</b>
<b>EXPENSES</b>						
Administration	5,187,934	2,442,347	2,745,587	2,222,130	9.9%	47.1%
Water resources	3,533,752	1,990,829	1,542,923	1,680,954	18.4%	56.3%
Transmission/distribution	2,812,978	1,123,417	1,689,561	1,075,732	4.4%	39.9%
Treatment plant	3,463,871	1,582,960	1,880,911	1,406,772	12.5%	45.7%
Transfer out	645,553	5,748	639,805	7,845	-26.7%	0.9%
<b>Total operations</b>	<b>15,644,088</b>	<b>7,145,301</b>	<b>8,498,787</b>	<b>6,393,433</b>	<b>11.8%</b>	<b>45.7%</b>
Debt service	3,959,246	644,423	3,314,823	629,459	2.4%	16.3%
Capital outlay	21,035,691	4,203,550	16,832,141	2,049,179	105.1%	20.0%
<b>Total expenses</b>	<b>40,639,025</b>	<b>11,993,274</b>	<b>28,645,751</b>	<b>9,072,071</b>	<b>32.2%</b>	<b>29.5%</b>
<b>Excess of revenue (under) expenses</b>	<b>(13,559,639)</b>	<b>(3,765,750)</b>	<b>9,793,889</b>	<b>(687,242)</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		4,203,550				
Capital contributions		-				
		<b>4,203,550</b>				
Principal retired		-				
		<b>4,203,550</b>				
Less: Depreciation		-				
Vehicle transfers		-				
		<b>-</b>				
<b>Net (loss) (GAAP basis)</b>		<b>437,800</b>				

**CITY OF LONGMONT**  
**WATER SYSTEM CONSTRUCTION RESERVE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Licenses and permits	1,520,900	1,000,895	(520,005)	1,520,349	-34.2%	65.8%
Developer/owner participation	-	-	-	-	0.0%	0.0%
Investment income	59,200	112,395	53,195	288,157	-61.0%	189.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,580,100	1,113,290	(466,810)	1,808,506	-38.4%	70.5%
<b>EXPENDITURES</b>						
Municipal utility systems	500,000	440,595	59,405	546,768	0.0%	0.0%
Capital Outlay	18,312,700	584,309	17,728,391	207,495	181.6%	3.2%
<b>Total Expenditures</b>	<b>18,812,700</b>	<b>1,024,904</b>	<b>17,787,796</b>	<b>754,263</b>	<b>35.9%</b>	<b>5.4%</b>
Excess of revenues over expenditures	(17,232,600)	88,386	17,320,986	1,054,243	-91.6%	-0.5%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(1,941,635)	(291)	1,941,344	(1,547)	0.0%	0.0%
Net change in fund balance	(19,174,235)	88,095	19,262,330	1,052,696		
<b>FUND BALANCE, January 1</b>	<b>36,182,248</b>	<b>36,182,248</b>	<b>-</b>	<b>33,998,863</b>		
<b>FUND BALANCES, June 30</b>	<b>17,008,013</b>	<b>36,270,343</b>	<b>19,262,330</b>	<b>35,051,559</b>		

**CITY OF LONGMONT  
WATER ACQUISITION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Charges for services	5,000	1,228,367	1,223,367	102,926	0.0%	24567.3%
Investment income	1,100	19,323	18,223	42,850	-54.9%	1756.6%
Total revenues	6,100	1,247,690	1,241,590	145,776	755.9%	20453.9%
<b>EXPENDITURES</b>						
Municipal utility systems	100,000	-	100,000	944	-100.0%	0.0%
Capital Outlay	-	583,350	(583,350)	1,066,667	0.0%	0.0%
<b>Total Expenditures</b>	100,000	583,350	(483,350)	1,067,611	-45.4%	583.4%
Net change in fund balance	(93,900)	664,340	758,240	(921,835)		
<b>FUND BALANCE, January 1</b>	5,946,945	5,946,945	-	5,967,451		
<b>FUND BALANCES, June 30</b>	5,853,045	6,611,285	758,240	5,045,616		

**CITY OF LONGMONT**  
**RAW WATER STORAGE RESERVE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Investment income	-	1,375	1,375	3,663	-62.5%	0.0%
<b>EXPENDITURES</b>						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
<b>Total Expenditures</b>	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	1,375	1,375	3,663		
<b>FUND BALANCE, January 1</b>	440,842	440,842	-	434,589		
<b>FUND BALANCES, June 30</b>	440,842	442,217	1,375	438,252		

**CITY OF LONGMONT  
SEWER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	15,701,700	7,658,965	(8,042,735)	7,496,477	2.2%	48.8%
Intergovernmental	0	(34,893)	(34,893)	7,308	0.0%	0.0%
Investment income	40,700	49,741	9,041	137,641	-63.9%	122.2%
Miscellaneous	3,000	19,761	16,761	19,172	3.1%	658.7%
Transfers in	465,013	0	(465,013)	0	0.0%	0.0%
<b>Total revenues</b>	<b>16,210,413</b>	<b>7,693,574</b>	<b>(8,516,839)</b>	<b>7,660,598</b>	<b>0.4%</b>	<b>47.5%</b>
<b>EXPENSES</b>						
Administration	3,761,283	1,635,339	2,125,944	1,618,071	1.1%	43.5%
Sewer collection system	1,470,024	556,634	913,390	666,476	-16.5%	37.9%
Sewer disposal plant	4,283,146	1,977,640	2,305,506	1,790,011	10.5%	46.2%
Transfers out	287,445	1,802	285,643	13,488	0.0%	0.6%
<b>Total operations</b>	<b>9,801,898</b>	<b>4,171,415</b>	<b>5,630,483</b>	<b>4,088,046</b>	<b>2.0%</b>	<b>42.6%</b>
Debt service	3,309,825	764,913	2,544,912	556,990	37.3%	23.1%
Capital outlay	2,577,636	367,452	2,210,184	1,844,564	-80.1%	14.3%
<b>Total expenses</b>	<b>15,689,359</b>	<b>5,303,780</b>	<b>10,385,579</b>	<b>6,489,600</b>	<b>-18.3%</b>	<b>33.8%</b>
<b>Excess of revenues over (under) expenses</b>	<b>521,054</b>	<b>2,389,794</b>	<b>1,868,740</b>	<b>1,170,998</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		367,452				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		367,452				
Principal retired		764,913				
		1,132,365				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
<b>Net (loss) (GAAP basis)</b>		<b>3,522,159</b>				

**CITY OF LONGMONT**  
**STORM DRAINAGE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 Actual</b>	<b>Variance From Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Charges for services	7,521,600	3,740,440	(3,781,160)	3,701,963	1.0%	49.7%
Plant investment fee	182,500	132,035	(50,465)	232,990	-43.3%	72.3%
Intergovernmental	-	(3,107)	(3,107)	(93,359)	-96.7%	0.0%
Investment income	200	31,377	31,177	98,375	-68.1%	15688.5%
Miscellaneous	32,000	106,405	74,405	83,804	27.0%	332.5%
<b>Total revenues</b>	<b>7,736,300</b>	<b>4,007,150</b>	<b>(3,729,150)</b>	<b>4,023,773</b>	<b>-0.4%</b>	<b>51.8%</b>
<b>EXPENSES</b>						
Administration	2,148,088	908,661	1,239,427	972,523	-6.6%	42.3%
Engineering	904,091	285,987	618,104	644,374	-55.6%	31.6%
Maintenance	1,279,030	456,133	822,897	405,262	12.6%	35.7%
Transfers out	271,208	166	271,042	3,688	-95.5%	0.1%
<b>Total operations</b>	<b>4,602,417</b>	<b>1,650,947</b>	<b>2,951,470</b>	<b>2,025,847</b>	<b>-18.5%</b>	<b>35.9%</b>
Debt service	2,580,537	294,969	2,285,568	368,932	-20.0%	11.4%
Capital outlay	4,922	1,182,682	(1,177,760)	1,221,016	-3.1%	24028.5%
<b>Total expenses</b>	<b>7,187,876</b>	<b>3,128,597</b>	<b>4,059,279</b>	<b>3,615,795</b>	<b>-13.5%</b>	<b>43.5%</b>
<b>Excess of revenues (under) expenses</b>	<b>548,424</b>	<b>878,553</b>	<b>330,129</b>	<b>407,978</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add:						
Additions to plant and equipment						
Capital outlay		1,182,682				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		56,402				
		1,239,084				
Principal retired		-				
		1,239,084				
Less:						
Depreciation		-				
Vehicle transfers		-				
		-				
<b>Net (loss) (GAAP basis)</b>		<b>2,117,637</b>				

**CITY OF LONGMONT**  
**ELECTRIC COMMUNITY INVESTMENT FEE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Licenses and permits	517,344	220,275	(297,069)	661,649	-66.7%	42.6%
Investment income	40,000	16,220	(23,780)	42,774	-62.1%	40.6%
Total revenues	557,344	236,495	(320,849)	704,423	-66.4%	42.4%
<b>EXPENDITURES</b>						
Municipal utility systems	49,500	55,593	(6,093)	9,766	469.3%	112.3%
Capital Outlay	1,783,000	139,202	1,643,798	31,003	349.0%	7.8%
Total Expenditures	1,832,500	194,795	1,637,705	40,769	377.8%	10.6%
Excess of revenues over expenditures	(1,275,156)	41,700	1,316,856	663,654	-93.7%	-3.3%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,275,156)	41,700	1,316,856	663,654		
<b>FUND BALANCE, January 1</b>	<b>5,194,088</b>	<b>5,194,088</b>	<b>-</b>	<b>4,360,699</b>		
<b>FUND BALANCES, June 30</b>	<b>3,918,932</b>	<b>5,235,788</b>	<b>1,316,856</b>	<b>5,024,353</b>		

**CITY OF LONGMONT  
SEWER CONSTRUCTION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Final Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Final Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Licenses and permits	1,177,000	639,250	(537,750)	1,041,678	-38.6%	54.3%
Developer participation	-	-	-	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	47,900	37,541	(10,359)	89,218	-57.9%	78.4%
Miscellaneous	-	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>1,224,900</b>	<b>676,791</b>	<b>(548,109)</b>	<b>1,130,896</b>	<b>-40.2%</b>	<b>55.3%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	-	-	8,760	0.0%	0.0%
Capital Outlay	2,393,500	40,486	2,353,014	38,192	0.0%	0.0%
<b>Total Expenditures</b>	<b>2,393,500</b>	<b>40,486</b>	<b>2,353,014</b>	<b>46,952</b>	<b>0.0%</b>	<b>1.7%</b>
Excess of revenues over expenditures	(1,168,600)	636,305	1,804,905	1,083,944	-41.3%	-54.5%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Sewer Fund	(465,013)	-	465,013	-	0.0%	0.0%
Art in public places fund	-	-	-	-	0.0%	0.0%
<b>Total other financing (uses)</b>	<b>(465,013)</b>	<b>-</b>	<b>465,013</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Net change in fund balance</b>	<b>(1,633,613)</b>	<b>636,305</b>	<b>2,269,918</b>	<b>1,083,944</b>		
<b>FUND BALANCE, January 1</b>	<b>11,744,654</b>	<b>11,744,654</b>	<b>-</b>	<b>10,150,094</b>		
<b>FUND BALANCES, June 30</b>	<b>10,111,041</b>	<b>12,380,959</b>	<b>2,269,918</b>	<b>11,234,038</b>		

CITY OF LONGMONT  
SANITATION ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	8,738,700	4,677,603	(4,061,097)	4,531,717	3.2%	53.5%
Intergovernmental	-	0	0	304,988	-100.0%	0.0%
Investment income	16,339	15,537	(802)	33,726	-53.9%	95.1%
Miscellaneous	46,000	2,661,426	2,615,426	11,825	22406.8%	5785.7%
<b>Total revenues</b>	<b>8,801,039</b>	<b>7,354,566</b>	<b>(1,446,473)</b>	<b>4,882,256</b>	<b>50.6%</b>	<b>83.6%</b>
<b>EXPENSES</b>						
Administration	865,756	317,770	547,986	263,331	20.7%	36.7%
Landfill operations	30,000	-	30,000	-	0.0%	0.0%
Trash removal	4,585,667	2,126,386	2,459,281	2,136,179	-0.5%	46.4%
Special trash pickup	947,999	304,915	643,084	386,400	-21.1%	32.2%
Curbside recycling	1,724,080	822,928	901,152	893,028	-7.8%	47.7%
Transfers out	235,074	0	235,074	4,725	-100.0%	0.0%
<b>Total operations</b>	<b>8,388,576</b>	<b>3,571,999</b>	<b>4,816,577</b>	<b>3,683,663</b>	<b>-3.0%</b>	<b>42.6%</b>
Capital outlay	250,757	0	250,757	679,397	-100.0%	0.0%
<b>Total expenses</b>	<b>8,639,333</b>	<b>3,571,999</b>	<b>5,067,334</b>	<b>4,363,060</b>	<b>-18.1%</b>	<b>41.3%</b>
<b>Excess of revenues over (under) expenses</b>	<b>161,706</b>	<b>3,782,567</b>	<b>3,620,861</b>	<b>519,196</b>		
<b>RECONCILIATION TO NET INCOME (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		0				
Less: Depreciation		0				
<b>Net Income (GAAP basis)</b>		<b>3,782,567</b>				

**CITY OF LONGMONT  
GOLF ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	<b>Budget</b>	<b>2021 YTD Actual</b>	<b>Variance From Budget</b>	<b>2020 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2021 Actual as a % of Budget</b>
<b>REVENUES</b>						
Charges for services	2,838,159	1,571,347	(1,266,812)	1,189,863	32.1%	55.4%
Investment income	8,000	7,870	(130)	14,315	-45.0%	98.4%
Miscellaneous	-	937	937	(123)	-861.8%	0.0%
<b>Total revenues</b>	<b>2,846,159</b>	<b>1,580,154</b>	<b>(1,266,005)</b>	<b>1,204,055</b>	<b>31.2%</b>	<b>55.5%</b>
<b>EXPENSES</b>						
Administration	375,642	166,351	209,291	191,334	-13.1%	44.3%
Course maintenance/development	2,286,567	969,020	1,317,547	968,458	0.1%	42.4%
Transfers out	6,803	31	6,772	-	0.0%	0.5%
<b>Total operations</b>	<b>2,669,012</b>	<b>1,135,402</b>	<b>1,533,610</b>	<b>1,159,792</b>	<b>-2.1%</b>	<b>42.5%</b>
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	120,468	40,507	79,961	78	51832.1%	33.6%
<b>Total expenses</b>	<b>2,922,624</b>	<b>1,175,909</b>	<b>1,746,715</b>	<b>1,159,870</b>	<b>1.4%</b>	<b>40.2%</b>
<b>Excess of revenues over expenses</b>	<b>(76,465)</b>	<b>404,245</b>	<b>480,710</b>	<b>44,185</b>	<b>814.9%</b>	

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	40,507
Principal payments capital leases	-
Gain on sale of assets	-
	<b>40,507</b>
Less: Depreciation	-
<b>Net income (GAAP basis)</b>	<b>444,752</b>

**CITY OF LONGMONT**  
**AIRPORT ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of June 30, 2021**

	Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	504,922	305,593	(199,329)	278,212	10%	60.5%
Intergovernmental	-	-	-	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	2,956	2,956	5,610	-47%	0.0%
Miscellaneous	23,000	3,187	(19,813)	2,176	46%	13.9%
<b>Total revenues</b>	<b>527,922</b>	<b>311,736</b>	<b>(216,186)</b>	<b>285,998</b>	<b>9%</b>	<b>59.0%</b>
<b>EXPENSES</b>						
Administration	272,468	122,874	149,594	115,935	6%	45.1%
Maintenance	201,500	60,575	140,925	25,089	141%	30.1%
<b>Total operations</b>	<b>473,968</b>	<b>179,722</b>	<b>294,246</b>	<b>141,024</b>	<b>0</b>	<b>37.9%</b>
Capital outlay	-	37,588	(37,588)	86,268	-56%	0.0%
<b>Total expenses</b>	<b>473,968</b>	<b>217,310</b>	<b>256,658</b>	<b>227,292</b>	<b>-4%</b>	<b>45.8%</b>
Excess of revenue over (under) expenses	53,954	94,426	40,472	58,706		

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Capital outlay	37,588
	<u>37,588</u>
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	<u>-</u>
<b>Net income (GAAP basis)</b>	<u><u>132,014</u></u>

**CITY OF LONGMONT  
FLEET INTERNAL SERVICE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of June 30, 2021**

	Budget	2021 Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)
<b>REVENUES</b>					
Charges for services	-	4,812,929	4,812,929	5,277,300	-8.8%
Investment income	99,910	63,919	(35,991)	134,668	-52.5%
Miscellaneous	11,163,499	545,587	(10,617,912)	3,391	15989.3%
Total revenues	11,263,409	5,422,435	(5,840,974)	5,415,359	0.1%
<b>EXPENSES</b>					
Operations:					
Personal services	1,712,834	735,942	976,892	751,741	-2.1%
Operating & maintenance	2,250,822	954,126	1,296,696	1,032,662	-7.6%
Transfers out	5,157	-	5,157	-	0.0%
Total operations	3,968,813	1,690,068	2,278,745	1,784,403	-5.3%
Capital outlay	5,903,207	2,642,125	3,261,082	2,200,734	20.1%
Total expenses	9,872,020	4,332,193	5,539,827	3,985,137	8.7%
Excess of revenues (under) expenses	1,391,389	1,090,242	(301,147)	1,430,222	

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	2,642,125
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,642,125
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	3,732,367