

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**September 30, 2021**

**(UNAUDITED)**

**CITY OF LONGMONT**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**COMPARED TO BUDGET**  
**YTD as of September 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	21,956,140	(151,741)	21,348,721	2.8%	99.3%
Prior years	-	(16,327)	(16,327)	(42,684)	-61.7%	0.0%
General sales and use tax	38,193,724	28,084,426	(10,109,298)	24,180,385	16.1%	73.5%
Selected sales and use tax -						
Cigarette	150,000	112,147	(37,853)	103,924	7.9%	74.8%
Franchise taxes:						
Gas	700,000	570,131	(129,869)	446,611	27.7%	81.4%
Cable Television	580,000	296,396	(283,604)	305,074	-2.8%	51.1%
Telephone	118,044	96,282	(21,762)	110,500	-12.9%	81.6%
Electric	6,147,490	4,703,165	(1,444,325)	4,419,239	6.4%	76.5%
Telecommunications	8,679	8,170	(509)	7,116	14.8%	94.1%
Water	488,594	358,983	(129,611)	344,061	4.3%	73.5%
Wastewater	628,188	471,357	(156,831)	471,789	-0.1%	75.0%
	69,122,600	56,640,869	(12,481,731)	51,694,734	9.6%	81.9%
<b>LICENSES AND PERMITS</b>						
Business licenses and permits:						
Liquor	10,000	991	(9,009)	8,029	-87.7%	9.9%
Marijuana	60,000	66,600	6,600	60,600	0.0%	0.0%
Business	5,400	2,890	(2,510)	4,185	-31.0%	53.5%
Sales Tax	24,000	22,611	(1,389)	19,831	14.0%	94.2%
Non-Business licenses and permits:						
Building	1,937,945	1,509,946	(427,999)	2,092,899	-27.9%	77.9%
Wood burning	-	408	408	10	3979.8%	0.0%
Contractor	132,000	104,000	(28,000)	100,225	3.8%	78.8%
Parade / use of public places	8,950	6,196	(2,754)	3,450	79.6%	69.2%
	2,178,295	1,713,643	(464,651)	2,289,228	-25.1%	78.7%
<b>INTERGOVERNMENTAL REVENUE</b>						
Federal revenue	136,116	9,178,711	9,042,595	50,071	18231.5%	6743.3%
State shared revenue:						
Severance tax	30,000	62,422	32,422	133,921	0.0%	208.1%
Grants	299,088	57,641	(241,447)	22,425	157.0%	0.0%
Non-grant state revenue	203,000	180,116	(22,884)	191,549	0.0%	0.0%
Local government shared revenue:						
Shared Fines	75,000	38,245	(36,755)	44,053	-13.2%	51.0%
Hazmat Authority	32,456	13,555	(18,901)	34,756	0.0%	41.8%
Longmont Housing Authority	377,981	203,881	(174,100)	-		
Grants / School Resource Officer	314,963	186,675	(128,288)	235,101	-20.6%	59.3%
	1,468,604	9,921,246	8,452,642	711,876	1293.7%	675.6%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of September 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	92,581	37,581	34,146	171.1%	168.3%
Disconnect Tag Fees	632,000	33,096	(598,904)	148,854	-77.8%	5.2%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	200	70	(130)	121	-42.1%	35.0%
Rebates	125,000	116,083	(8,917)	131,775	-11.9%	92.9%
Payroll Fee	800	488	(312)	610	0.0%	0.0%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	95,000	48,562	(46,438)	65,849	-26.3%	51.1%
Liquor Application Fee	28,000	10,550	(17,450)	26,600	-60.3%	37.7%
Metro District Review Fees	-	-	-	5,000	0	0.0%
Marijuana Modification Fee	5,000	-	(5,000)	6,300	0	0.0%
<b>Public safety:</b>						
Criminal justice records	29,000	24,252	(4,748)	20,834	16.4%	83.6%
Extra duty officer reimbursement	-	31,494	31,494	9,008	249.6%	0.0%
Fire inspection & fireworks fees	79,400	60,645	(18,755)	55,769	8.7%	76.4%
Offender registration/impound fees	14,800	12,257	(2,543)	9,700	26.4%	82.8%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	48,705	2,705	34,945	39.4%	105.9%
<b>Highways and streets:</b>						
Work in right of way permit	2,000	2,259	259	250	0.0%	0.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	582,700	649,427	66,727	493,254	31.7%	111.5%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	246,441	188,400	(58,041)	184,716	2.0%	76.4%
<b>Culture and Recreation:</b>						
Recreation center - all fees	1,601,912	826,468	(775,444)	704,495	17.3%	51.6%
Pool fees	427,457	366,844	(60,613)	115,811	216.8%	85.8%
Arbor Day Tree Sales	-	12,040	12,040	16,144	0.0%	0.0%
Reservoir fees	500,000	691,911	191,911	421,007	64.3%	138.4%
Activity fees	1,150,066	687,024	(463,042)	429,356	60.0%	59.7%
Facility use fees	308,608	289,812	(18,796)	118,618	144.3%	93.9%
Concessions	44,837	5,204	(39,633)	2,783	87.0%	11.6%
<b>Senior citizens:</b>						
Activity fees	200	83	(117)	89	-6.7%	41.5%
Facility fees	25,000	-	(25,000)	8,909	-100.0%	0.0%
<b>Administrative reimbursements:</b>						
Sanitation	729,072	535,398	(193,674)	512,586	0.0%	73.4%
Golf	168,113	133,986	(34,127)	149,796	0.0%	79.7%
Electric	1,715,788	1,289,448	(426,340)	1,294,650	0.0%	75.2%
Telecommunications	413,077	206,538	(206,539)	251,403	0.0%	50.0%
Water	1,608,789	1,205,085	(403,704)	1,202,067	0.0%	74.9%
Sewer	980,944	738,615	(242,329)	744,417	0.0%	75.3%
Storm Drainage	663,238	521,388	(141,850)	569,304	0.0%	78.6%
Airport	95,780	64,926	(30,854)	51,102	0.0%	67.8%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	938,000	680,940	(257,060)	635,814	0.0%	72.6%
Wedding	-	-	-	-	-	-
Museum	314,515	234,480	(80,035)	231,660	0.0%	74.6%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	171,160	141,183	(29,977)	166,815	0.0%	82.5%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	305,917	227,403	(78,514)	223,335	0.0%	74.3%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	10,260	7,941	(2,319)	8,433	0.0%	77.4%
	14,234,074	10,185,585	(4,048,487)	9,086,323	12.1%	71.6%
<b>FINES AND FORFEITS</b>						
<b>Court:</b>						
Parking	94,000	69,974	(24,026)	61,331	14.1%	74.4%
Other court fines	515,000	285,395	(229,605)	360,429	-20.8%	55.4%
Court fine surcharge	50,000	28,186	(21,814)	35,453	-20.5%	56.4%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	5,310	(3,690)	2,300	130.9%	59.0%
Court education fees	17,000	9,350	(7,650)	11,820	-20.9%	55.0%
Court costs reimbursements	81,000	45,139	(35,861)	55,604	-18.8%	55.7%
Probation & home detention monitoring fees	19,500	13,045	(6,455)	16,085	-18.9%	66.9%
Code Enforcement Penalty	-	1,763	1,763	200	0.0%	0.0%
Tree Mitigation Fine	186,810	165,380	(21,430)	67,932	0.0%	0.0%
Outstanding judgments/warrants	4,200	3,631	(569)	3,350	8.4%	86.5%
<b>Library fines</b>	62,000	13,863	(48,137)	4,745	192.2%	22.4%
<b>False alarm fines</b>	20,000	7,050	(12,950)	11,450	-38.4%	35.3%
<b>Weed cutting fines</b>	10,000	15,203	5,203	24,109	-36.9%	152.0%
<b>Civil Penalty &amp; Nuisance fines</b>	-	12,026	12,026	-	0.0%	0.0%
<b>Other fines</b>	900	505	(395)	629	-19.7%	56.1%
	1,069,410	675,820	(393,590)	655,437	3.1%	63.2%

**CITY OF LONGMONT**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**COMPARED TO BUDGET**  
**YTD as of September 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	120,935	(29,065)	224,549	-46.1%	80.6%
Miscellaneous	69,451	103,201	33,750	26,544	288.8%	148.6%
Pay phone commission						
Private grants/donations	-	5,448	5,448	16,155	-66.3%	0.0%
Oil and gas royalties	526,137	-	(526,137)	11	-100.0%	0.0%
	745,588	229,584	(516,003)	267,258	-14.1%	30.8%
<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	97,065	(32,356)	97,065	200.0%	75.0%
Employee Benefit Fund	-	-	-	2,177,992	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	97,065	(413,414)	2,275,057	0%	19.0%
Total revenues and other sources (legal basis)	89,329,050	79,463,812	(9,865,238)	66,979,914	18.6%	89.0%

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

**EXPENDITURE  
NORM=66.6%**

		<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	725,364	284,715	440,649	240,445	18.4%	39.3%
CITY ATTORNEY	1,562,848	1,001,791	561,057	1,025,665	-2.3%	64.1%
MUNICIPAL COURT						
Courts	622,536	385,879	236,657	401,186	-3.8%	62.0%
Probation	324,020	248,516	75,504	230,066	8.0%	76.7%
CITY MANAGER						
City Manager	1,901,573	1,101,676	799,897	1,207,976	-8.8%	57.9%
General Fund Transfers	361,380	255,475	105,905	231,660	0.0%	70.7%
Non Departmental	1,275,515	470,425	805,090	404,618	16.3%	36.9%
Coronavirus Relief Funding	36,388	75,873	(39,485)	698	0.0%	0.0%
Economic Development Contracts	1,371,990	229,125	1,142,865	425,308	-46.1%	16.7%
HUMAN RESOURCES	1,212,694	869,855	342,839	764,682	13.8%	71.7%
	9,394,308	4,923,330	4,470,978	4,932,303	-0.2%	52.4%
<b>SHARED SERVICES</b>						
Purchasing	706,614	453,353	253,261	485,382	-6.6%	64.2%
Enterprise Technology Services						
PC Replacements	223,128	220,617	2,511	226,425	-2.6%	98.9%
ETS Operations	2,013,113	1,480,497	532,616	1,259,828	17.5%	73.5%
ETS Applications	1,072,518	697,786	374,732	801,703	-13.0%	65.1%
ETS Telephone	332,124	188,023	144,101	211,250	-11.0%	56.6%
ETS CIS Support	244,013	176,852	67,161	174,352	0.0%	0.0%
Network Replacement	368,040	65,704	302,336	-	0.0%	0.0%
CJ System Replacement	-	74,491	-	52,869	0.0%	0.0%
City Clerk	591,953	357,670	234,283	348,066	2.8%	60.4%
Election Voter Registration	156,711	22,407	134,304	22,035	1.7%	14.3%
Recovery Office	127,017	96,395	30,622	65,242	47.7%	75.9%
DOLA	-	-	-	-	0.0%	0.0%
	5,835,231	3,833,795	2,008,766	3,647,152	5.1%	65.7%
<b>FINANCE</b>						
Finance Administration	385,606	216,324	169,282	236,455	-8.5%	56.1%
Housing Authority	367,980	377,580	(9,600)	-	0.0%	102.6%
Sales Tax	609,097	333,922	275,175	318,479	4.8%	54.8%
Treasury	381,684	240,227	141,457	200,956	19.5%	62.9%
Information Desk	73,736	52,289	21,447	46,149	13.3%	70.9%
Accounting	1,169,152	887,675	281,477	867,389	2.3%	75.9%
Budget	574,551	395,353	179,198	328,605	20.3%	68.8%
HATS Project	1,207,690	11,523	1,196,167	12,529	-8.0%	0.0%
Risk	348,841	258,773	90,068	264,167	-2.0%	74.2%
Wellness	88,595	53,956	34,639	55,351	-2.5%	60.9%
Safety	156,363	111,375	44,988	115,623	-3.7%	71.2%
Utility Billing	2,400,681	1,061,656	1,339,025	1,091,503	-2.7%	44.2%
Mail Delivery	72,230	54,626	17,604	51,769	5.5%	75.6%
	7,836,206	4,055,279	3,780,927	3,588,975	13.0%	51.8%

(continued)

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

**EXPENDITURE**  
**NORM=66.6%**

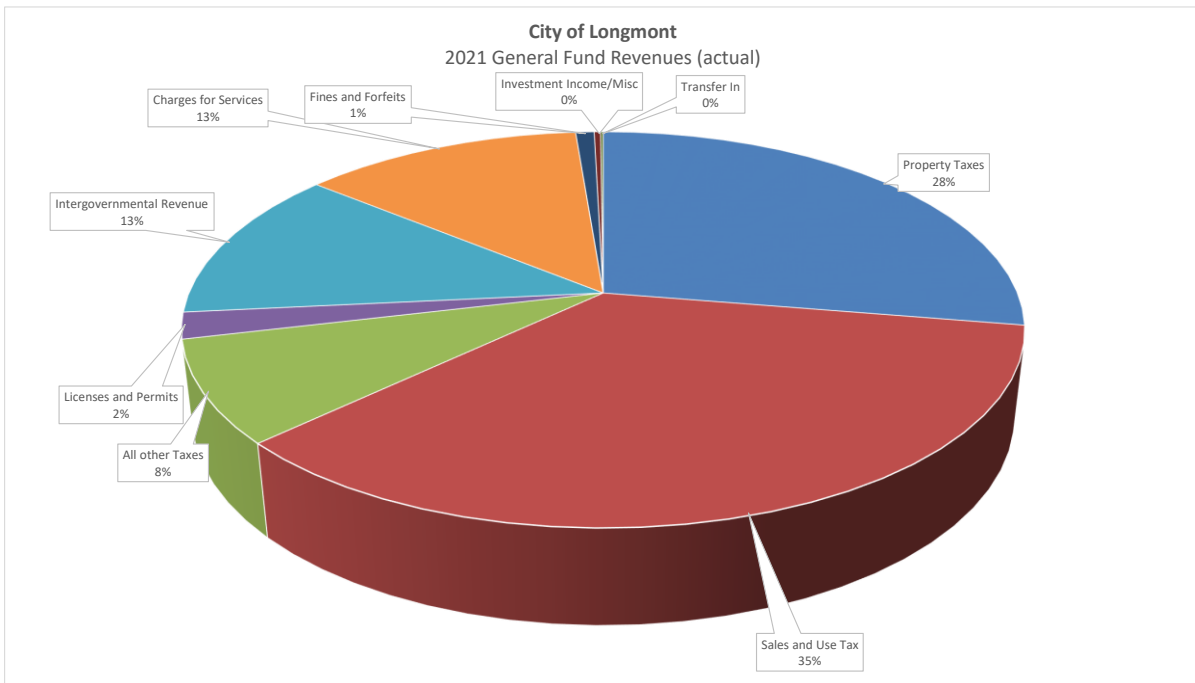
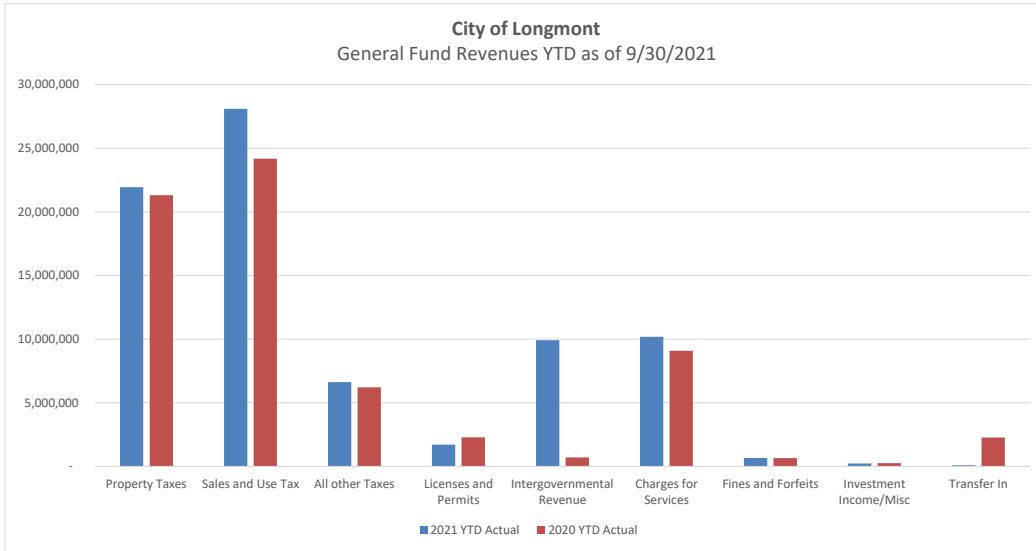
	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
<b>PUBLIC SAFETY</b>						
Public Safety Chief	\$ 795,570	\$ 485,205	\$ 310,365	\$ 604,293	-19.7%	61.0%
Patrol	11,922,699	8,850,115	3,072,584	8,262,576	7.1%	74.2%
Detectives	3,219,993	2,193,143	1,026,850	2,252,169	-2.6%	68.1%
Special Enforcement Unit	1,122,948	283,216	839,732	765,440	-63.0%	25.2%
RV Tow and Disposal	19,440	10,781	8,659	29,140	-63.0%	55.5%
SWAT Team	592,843	472,871	119,972	354,137	33.5%	79.8%
Animal Control	573,068	427,294	145,774	447,259	-4.5%	74.6%
School Resources Officers	715,968	500,616	215,352	550,715	-9.1%	69.9%
Traffic Unit	1,419,914	871,342	548,572	871,009	0.0%	61.4%
Special Operations	375,819	252,335	123,484	275,945	-8.6%	67.1%
Fire Suppression	12,341,597	9,906,388	2,435,209	8,342,420	18.7%	80.3%
Hazmat Team	164,714	142,239	22,475	133,249	6.7%	86.4%
Technical Rescue Team	51,596	14,384	37,212	13,268	8.4%	27.9%
Wild land Team	116,590	137,974	(21,384)	292,508	-52.8%	118.3%
Fire Codes and Planning	607,672	437,962	169,710	434,280	0.8%	72.1%
Fire Investigations	37,714	28,548	9,166	26,772	6.6%	75.7%
Public Safety Outreach	120,970	82,572	38,398	78,760	4.8%	68.3%
Emergency Communication Center	2,035,520	1,324,644	710,876	1,322,268	0.2%	65.1%
Public Safety IT	766,171	613,322	152,849	587,170	0.0%	80.1%
Records Unit	675,580	406,519	269,061	456,941	0.0%	60.2%
Click it or Ticket Grant	-	-	-	2,618	0.0%	0.0%
Public Safety Volunteers	37,500	22,584	14,916	217,733	-89.6%	60.2%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	17,296	6,594	10,702	13,721	-51.9%	0.0%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	886,997	570,100	316,897	563,008	1.3%	64.3%
Extra Duty	9,000	27,291	(18,291)	22,391	21.9%	303.2%
Training and Personnel	1,262,455	789,889	472,566	1,021,478	-22.7%	62.6%
Emergency Management	382,181	297,225	84,956	236,413	25.7%	77.8%
	40,271,815	29,155,153	11,116,662	28,177,681	3.5%	72.4%
<b>DEVELOPMENT SERVICES</b>						
Development Services	2,531,193	1,426,879	1,104,314	1,327,164	7.5%	56.4%
Building Permits	11,661	101,566	(89,905)	1,097,865	-90.7%	0.0%
Code Enforcement	711,378	439,913	271,465	435,602	1.0%	61.8%
Building Services	1,709,172	974,781	734,391	-	0.0%	0.0%
Parking	154,327	48,567	105,760	-	0.0%	0.0%
Redevelopment	3,960,690	2,502,091	1,458,599	2,032,927	23.1%	63.2%
	\$ 9,078,421	\$ 5,493,795	\$ 3,584,626	\$ 4,893,558	12.3%	60.5%

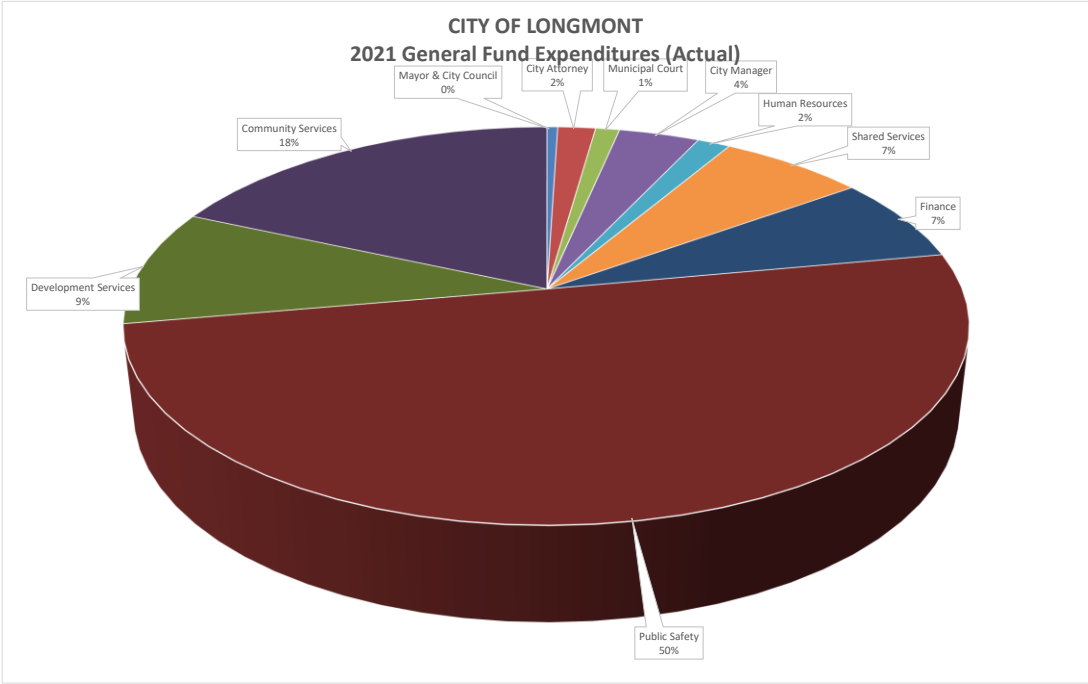
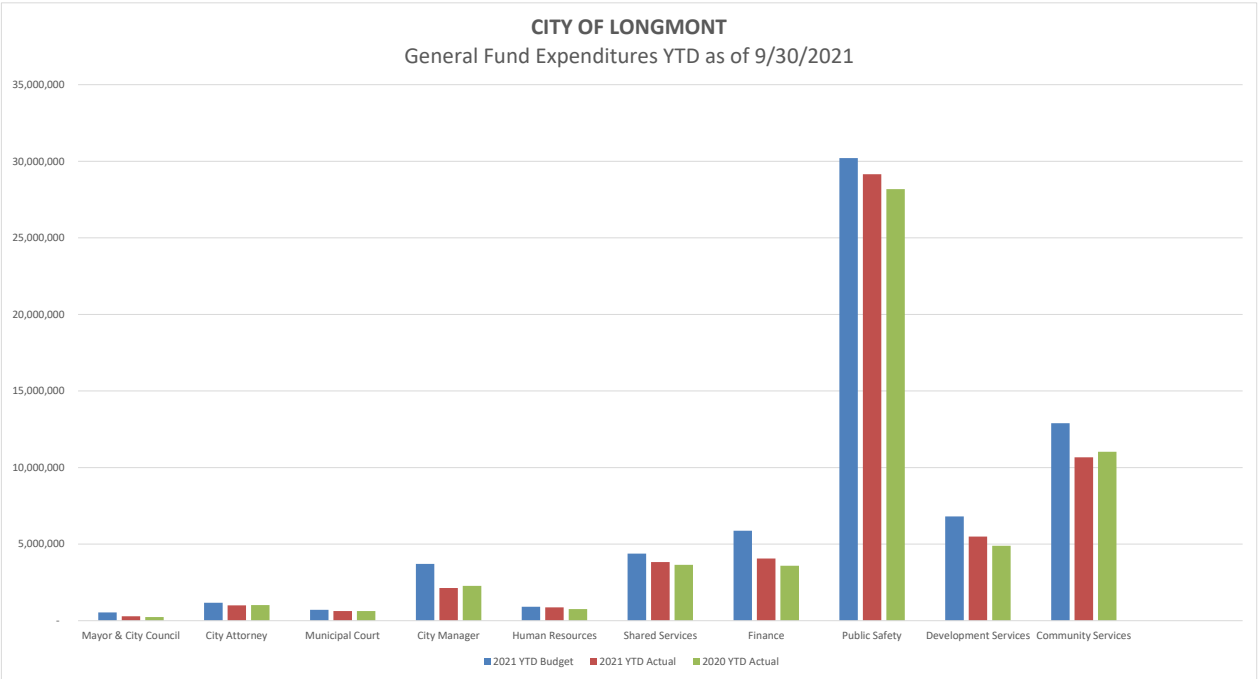
(continued)

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

**EXPENDITURE**  
**NORM=66.6%**

	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	\$ 2,168,275	\$ 1,408,196	\$ 760,079	\$ 1,362,898	3.3%	64.9%
Outside Agencies	2,037,270	1,128,248	909,022	1,375,527	-18.0%	55.4%
Mental Health Community Conversations	66,227	-	66,227	36,825	-100.0%	0.0%
Recreation Administration	387,703	280,878	106,825	258,052	8.8%	72.4%
Recreation Aquatics	957,418	736,909	220,509	655,538	12.4%	77.0%
Recreation Athletics	417,310	288,452	128,858	292,090	-1.2%	69.1%
Recreation Concessions	38,390	16,846	21,544	16,491	2.2%	43.9%
Recreation Community Events	95,694	15,178	80,516	15,569	-2.5%	15.9%
Recreation General Programs	767,543	523,266	244,277	531,556	-1.6%	68.2%
Recreation Special Needs	40,087	11,953	28,134	10,524	13.6%	29.8%
Recreation Outdoor Programs	30,763	9,118	21,645	1,428	538.5%	29.6%
Recreation Ice Rink	151,389	69,421	81,968	107,034	-35.1%	45.9%
Recreation Sport Fields Mtce	310,204	248,102	62,102	232,134	6.9%	80.0%
Recreation Youth Programs	46,052	16,799	29,253	24,098	-30.3%	36.5%
Recreation Center	1,524,410	1,019,655	504,755	1,154,891	-11.7%	66.9%
CNR Administration	477,327	282,342	194,985	286,881	-1.6%	59.2%
Neighborhood Resources	94,751	56,026	38,725	43,333	29.3%	59.1%
Parking Enforcement	-	60,132	(60,132)	85,165	-29.4%	0.0%
CYF Administration	1,561,424	564,629	996,795	623,604	-9.5%	36.2%
Library Administration	599,758	316,380	283,378	371,328	-14.8%	52.8%
Library Adult Services	1,123,249	698,605	424,644	739,771	-5.6%	62.2%
Library Children and Teens	559,199	365,330	193,869	344,958	5.9%	65.3%
Library Tech Services	835,149	534,588	300,561	567,712	-5.8%	64.0%
Library Circulation	770,984	599,443	171,541	543,440	10.3%	77.8%
Museum Administration	870,055	637,477	232,578	586,405	8.7%	73.3%
Museum Auditorium	264,045	143,571	120,474	157,620	-8.9%	54.4%
Senior Services Administration	985,908	627,183	358,725	603,445	3.9%	63.6%
Longmont Housing Authority	10,001	6,979	3,022	-	0.0%	69.8%
	17,190,585	10,665,703	6,524,879	11,028,317	-3.3%	62.0%
<b>PUBLIC WORKS NATURAL RESOURCES</b>						
PWNR Engineering and Tech Svcs	1,022,490	626,394	396,096	541,152	15.8%	61.3%
PWNR Business Services	117,708	77,444	40,264	84,625	0.0%	65.8%
PWNR Facilities Operations	-	-	-	216,140	-100.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	203,165	-98.3%	0.0%
PWNR Parks Maintenance	2,105,034	1,616,188	488,846	1,500,931	7.7%	76.8%
PWNR Muni Grounds Maintenance	315,535	245,857	69,678	250,804	-2.0%	77.9%
PWNR ROW Maintenance	631,531	408,450	223,081	394,987	3.4%	64.7%
PWNR Graffiti Removal	62,986	36,079	26,907	42,345	-14.8%	57.3%
PWNR Regulatory Compliance	-	-	-	3,238	-100.0%	0.0%
PWNR Parks Administration	656,893	306,662	350,231	303,568	1.0%	46.7%
PWNR Parks Resource Management	166,130	145,122	21,008	121,293	0.0%	0.0%
PWNR Parks Development Improvement	211,609	155,618	55,991	157,394	-1.1%	73.5%
PWNR EAB & Forestry Maintenance	1,027,653	799,524	228,129	791,887	1.0%	77.8%
PWNR Union Reservoir	398,217	310,897	87,320	279,612	11.2%	78.1%
	6,715,786	4,731,691	1,984,095	4,891,226	-3.3%	70.5%
<b>Total Expenditures</b>	\$ 96,322,352	62,858,747	\$ 33,470,934	61,159,212	2.8%	65.3%
Net Change in Fund Balance	(6,993,302)	16,605,065		5,820,726		
FUND BALANCE, January 1	29,168,709	29,168,709		25,268,978		
<b>FUND BALANCES, September 30</b>	<b>22,175,407</b>	<b>45,773,775</b>		<b>31,089,704</b>		





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

Schedule C-1

		Appropriations		Transfers (to) from					
Project Number	Project	Budget		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Carryforward	2021	Allocations to Other Projects	Prior		2021		
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 71,777	\$ -	\$ -	\$ 315,670	\$ 387,212	\$ 4,501	\$ (4,266)	
	Neighborhood Improvement Program	1,170,000	51,000	-	(38,653)	992,727	23,009	166,611	
	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	553,535	1,689,758	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
PBF001	Municipal Building Roof Improvements	5,805,109	268,840	-	(1,539,991)	3,707,070	46,645	780,243	
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	-	-	-	105,529	(57,203)	
PBF037	Fire Stations-Heat & Exhaust	1,495,489	40,000	-	(83,426)	1,276,508	53,933	121,622	
PBF073	Fire Station #2 Replacement/Renovation	4,408,000	-	-	72,000	1,295,833	390,495	2,793,673	
PBF074	Fire Station #6 Replacement	4,980,000	-	-	-	171,094	209,073	4,599,832	
PBF080	Municipal Building Boilers	1,423,745	273,003	-	(394,881)	980,166	85,443	236,258	
PBF082	Municipal Buildings HVAC	6,205,543	378,639	-	(612,194)	5,566,057	3,700	402,231	
PBF091	Callahan House Improvements	-	60,059	-	-	-	-	60,059	
PBF109	Parking Lot Rehabilitation	1,355,178	88,880	-	(255,011)	952,161	21,515	215,371	
PBF119	Municipal Buildings Carpet	2,021,642	269,690	-	(410,730)	1,378,801	345,951	155,850	
PBF145	Specialized Equipment Replacement	2,832,675	511,630	-	(231,381)	2,196,587	65,189	851,149	
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	4,281	33,874	
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	118,498	(1,483)	
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	1,574,128	3,255,537	
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	-	-	-	6,671	354,529	
PRO090	Sunset Irrigation System	854,800	-	-	-	-	-	854,800	
PRO102	Swimming and Wading Pool Improvements	6,469,454	608,720	-	(526,208)	5,678,021	10,299	863,646	
PRO113	Park Irrigation Pumps	1,365,250	75,000	-	38,390	1,357,459	77,659	43,521	
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	305,791	307,223	
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	83,264	87,280	
	SUBTOTAL	88,330,317	4,488,095	-	(6,999,074)	47,251,418	3,616,692	34,951,228	
CAPITAL PROJECTS FUND TOTAL									
		\$ 155,551,970	\$ 6,588,145	\$ -	\$ (7,923,823)	\$ 113,405,079	\$ 4,170,227	\$ 36,640,986	

City of Longmont  
Balance Sheet  
Public Improvement Bond Fund 501

	2021	2020
<b>ASSETS</b>		
Equity in pooled cash & cash equivalents	(308,928)	(381,714)
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	25,434,563	28,702,280
<b>Total assets</b>	<b>25,125,634</b>	<b>28,320,565</b>
<b>LIABILITIES</b>		
Accounts payable	718,205	214,937
Construction contracts payable	-	-
Accrued liabilities	-	-
<b>Total liabilities</b>	<b>718,205</b>	<b>214,937</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	24,407,430	28,105,628
Unassigned	-	-
<b>Total fund balances</b>	<b>24,407,430</b>	<b>28,105,628</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>25,125,634</b>	<b>28,320,565</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	129,325	41,388	(87,937)	125,464	535,201	409,737
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>129,325</b>	<b>41,388</b>	<b>(87,937)</b>	<b>125,464</b>	<b>535,201</b>	<b>409,737</b>
<b>EXPENDITURES</b>						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	26,072,943	81,522	25,991,421	125,464	47,233	78,231
PBF074, Fire Station #6 Replacement	-	209,073	(209,073)	4,958,494	56,041	4,902,453
PBF073, Fire Station #2 Replacement/Renovation	-	390,495	(390,495)	3,238,578	11,903	3,226,675
PBF200, Civic Center Rehab	-	1,574,128	(1,574,128)	7,598,989	1,518,944	6,080,046
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	27,019	1,417,982
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>26,072,943</b>	<b>2,275,249</b>	<b>23,797,694</b>	<b>29,184,144</b>	<b>1,700,656</b>	<b>27,483,488</b>
Excess of revenues over (under) expenditures	(25,943,618)	(2,233,861)	23,709,757	(29,058,680)	(1,165,455)	27,893,225
Net changes in fund balance	(25,943,618)	(2,233,861)	23,709,757	(29,058,680)	(1,165,455)	27,893,225
<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>697,673</b>	<b>24,407,430</b>	<b>23,709,757</b>	<b>212,403</b>	<b>28,105,628</b>	<b>27,893,225</b>

CITY OF LONGMONT  
STREETS SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of September 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	18,105,952	13,388,589	(4,717,363)	11,663,302	14.8%	73.9%
Licenses and permits	15,000	15,000	78,724	63,724	35,173	123.8%	524.8%
Developer/owner participation	-	330,305	927	(329,378)	2,600	-64.3%	0.0%
Intergovernmental	6,206,186	7,789,765	3,737,503	(4,052,262)	2,868,674	30.3%	48.0%
Investment income	32,378	32,378	78,805	46,427	197,698	-60.1%	243.4%
Miscellaneous	10,000	10,000	16,052	6,052	22,974	-30.1%	160.5%
Total revenues	24,328,062	26,283,400	17,300,600	(8,982,800)	14,790,421	17.0%	65.8%
<b>EXPENDITURES</b>							
Highways and streets	11,490,529	12,005,787	6,509,488	5,496,299	7,024,547	-7.3%	54.2%
Capital Outlay	14,954,425	23,181,933	5,670,415	17,511,518	11,293,595	-49.8%	24.5%
<b>Total Expenditures</b>	26,444,954	35,187,720	12,179,903	23,007,817	18,318,142	-33.5%	34.6%
Excess of revenues over (under) expenditures	(2,116,892)	(8,904,320)	5,120,697	14,025,017	(3,527,721)		
<b>OTHER FINANCING USES</b>							
Transfers in							
Employee Benefit fund	-	-	-	-	-	0.0%	0.0%
Transfers out							
General fund	(381,780)	(381,780)	(188,400)	193,380	(184,716)	2.0%	49.3%
Total other financing sources (uses)	(381,780)	(381,780)	(188,400)	193,380	(184,716)	2.0%	49.3%
Net changes in fund balance	(2,498,672)	(9,286,100)	4,932,297	14,218,397	(3,712,437)		
<b>FUND BALANCE, January 1</b>	15,503,712	15,503,712	15,503,712	-	17,326,413		
<b>FUND BALANCES, September 30</b>	13,005,040	6,217,612	20,436,008	14,218,397	13,613,976		

**CITY OF LONGMONT**  
**PUBLIC SAFETY FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	13,006,317	9,635,726	(3,370,591)	8,331,572	15.7%	74.1%
Intergovernmental	2,730,827	1,348,660	(1,382,167)	948,590	42.2%	49.4%
Charges for service	40,440	17,434	(23,006)	7,963	118.9%	43.1%
Investment income	20,000	35,384	15,384	76,471	-53.7%	176.9%
Miscellaneous	1,314	10,568	9,254	9,587	10.2%	0.0%
Total revenues	15,798,898	11,047,772	(4,751,126)	9,564,702	15.5%	69.9%
<b>EXPENDITURES</b>						
Current:						
Public Safety	16,334,821	10,262,007	6,072,814	10,176,401	0.8%	62.8%
Capital Outlay	3,352,550	301,214	3,051,336	544,398	-44.7%	9.0%
Total expenditures	19,687,371	10,563,221	9,124,150	10,720,799	-1.5%	53.7%
Excess of revenues over (under) expenditures	(3,888,473)	484,551	4,373,024	(1,156,097)		
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	(16,604)	(6)	16,598	(232)	-	
General Fund	-	-	-	-	0.0%	0.0%
Total other financing (uses)	(16,604)	(6)	16,598	(232)		
Net changes in fund balance	(3,905,077)	484,545	4,389,622	(1,156,329)		
<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, September 30</b>	<b>5,018,470</b>	<b>9,408,092</b>	<b>4,389,622</b>	<b>6,582,156</b>		

CITY OF LONGMONT  
PARK IMPROVEMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of September 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	1,210,519	(238,381)	2,078,827	-41.8%	83.5%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	72,316	80,159	7,843	205,442	-61.0%	110.8%
Total revenues	1,521,216	1,290,678	(230,538)	2,284,683	-43.5%	84.8%
<b>EXPENDITURES</b>						
Culture and recreation	-	500	(500)	-	0.0%	0.0%
Capital Outlay	5,548,260	838,562	4,709,698	1,348,935	-37.8%	15.1%
Total Expenditures	5,548,260	839,062	4,709,198	1,348,935	-37.8%	15.1%
Excess of revenues over (under) expenditures	(4,027,044)	451,616	4,478,660	935,748	-51.7%	-11.2%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(39,101)	(434)	38,667	(346)	0.0%	0.0%
Total other financing (uses)	(39,101)	(434)	38,667	(346)	0.0%	0.0%
Net change in fund balance	(4,066,145)	451,182	4,517,327	935,402		
<b>FUND BALANCE, January 1</b>	19,562,748	19,562,748	-	18,292,190	6.9%	
<b>FUND BALANCES, September 30</b>	15,496,603	20,013,930	4,517,327	19,227,592	4.1%	

**CITY OF LONGMONT**  
**CONSERVATION TRUST FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of September 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>						
Intergovernmental	900,000	883,597	(16,403)	736,372	20.0%	98.2%
Investment income	20,231	24,749	4,518	64,971	-61.9%	122.3%
Total revenues	920,231	908,346	(11,885)	801,343	13.4%	98.7%
<b>EXPENDITURES</b>						
Culture and recreation	241,596	125,109	116,487	141,213	-11.4%	51.8%
Capital Outlay	2,221,907	72,082	2,149,825	821,691	-91.2%	3.2%
Total Expenditures	2,463,503	197,191	2,266,312	962,904	-79.5%	8.0%
Net change in fund balance	(1,543,272)	711,155	2,254,427	(161,561)	-540.2%	-46.1%
<b>FUND BALANCE, January 1</b>	5,706,942	5,706,942	-	5,997,294		
<b>FUND BALANCES, September 30</b>	4,163,670	6,418,097	2,254,427	5,835,733		

**CITY OF LONGMONT  
OPEN SPACE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of September 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	4,454,675	3,322,653	(1,132,022)	2,872,947	15.7%	74.6%
Intergovernmental	177,957	93,515	(84,442)	92,727	0.0%	52.5%
Investment income	30,000	22,742	(7,258)	72,983	-68.8%	75.8%
Miscellaneous	55,000	2,349,633	2,294,633	2,850,101	-17.6%	4272.1%
Total revenues	4,717,632	5,788,543	1,070,911	5,888,758	-1.7%	122.7%
<b>EXPENDITURES</b>						
Current:						
Culture and Recreation	1,265,734	735,548	530,186	726,337	1.3%	58.1%
Capital Outlay	5,340,761	215,259	5,125,502	2,568,188	-91.6%	4.0%
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	9,257,184	1,439,100	7,818,084	3,864,557	-62.8%	15.5%
Excess of revenues (under) expenditures	(4,539,552)	4,349,442	8,888,994	2,024,200	114.9%	-95.8%
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	-	(904)	(904)	(12,148)	0.0%	0.0%
General Fund	(39,730)	-	39,730	-	0.0%	0.0%
Total other financing sources (uses)	(39,730)	(904)	38,826	(12,148)	0.0%	2.3%
Net changes in fund balance	(4,579,282)	4,348,538	8,927,820	2,012,052		
<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, September 30</b>	<b>1,535,075</b>	<b>10,462,895</b>	<b>8,927,820</b>	<b>8,116,226</b>		

**CITY OF LONGMONT  
LODGERS TAX FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of September 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	200,000	266,638	66,638	126,649	110.5%	133.3%
Investment income	-	475	475	79	500.7%	
Total revenues	200,000	267,112	67,112	126,728	110.8%	133.6%
<b>EXPENDITURES</b>						
Culture and recreation	200,000	133,333	66,667	215,370	-38.1%	66.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	200,000	133,333	66,667	215,370		66.7%
Excess of revenues over (under) expenditures	-	133,779	133,779	(88,643)	-250.9%	0.0%
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	133,779	133,779	(88,643)		
<b>FUND BALANCE, January 1</b>	47,601	47,601	-	102,059	-53.4%	
<b>FUND BALANCES, September 30</b>	47,601	181,380	133,779	13,416	1251.9%	

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

	Sanitation	Golf	Airport	TOTALS
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,213,781	\$ 3,617,343	\$ 953,967	\$ 10,785,091
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,257,700	-	-	1,257,700
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total current assets</b>	<b>10,474,634</b>	<b>3,617,343</b>	<b>953,967</b>	<b>15,045,944</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	3,217,606	266,354	90,519	3,574,479
<b>Total property and equipment</b>	<b>15,759,268</b>	<b>11,916,690</b>	<b>8,525,541</b>	<b>36,201,499</b>
Less - accumulated depreciation	4,067,691	8,970,440	5,260,733	18,298,864
<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>22,166,211</b>	<b>6,563,593</b>	<b>4,218,775</b>	<b>32,948,579</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>22,542,686</b>	<b>6,697,716</b>	<b>4,240,928</b>	<b>33,481,330</b>

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

	Sanitation	Golf	Airport	TOTALS
<b>LIABILITIES AND NET POSITION</b>				
<b>Current liabilities:</b>				
Payable from current assets:				
Accounts payable	\$ 1,671	\$ 33,578	\$ -	\$ 35,249
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>41,809</b>	<b>177,824</b>	<b>1,297</b>	<b>220,929</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>1,195,691</b>	<b>794,121</b>	<b>63,369</b>	<b>2,053,180</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	9,476,324	2,893,499	902,191	13,272,014
<b>Total net position</b>	<b>21,167,901</b>	<b>5,839,749</b>	<b>4,166,999</b>	<b>31,174,649</b>
<b>Total liabilities and net position</b>	<b>\$ 22,542,686</b>	<b>\$ 6,697,716</b>	<b>\$ 4,240,929</b>	<b>\$ 33,481,331</b>

**CITY OF LONGMONT  
ELECTRIC ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of September 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	59,650,663	(18,238,539)	55,707,332	7.1%	76.6%
Intergovernmental	-	-	-	6,891	0.0%	0.0%
Investment income	100,000	45,751	(54,249)	96,353	-52.5%	45.8%
Miscellaneous	111,000	45,949	(65,051)	49,006	-6.2%	41.4%
Aid to underground installation	4,100,000	1,784,754	(2,315,246)	738,952	141.5%	43.5%
Other sales	77,500	67,144	(10,356)	77,674	-13.6%	86.6%
<b>Total revenues</b>	<b>82,277,702</b>	<b>61,594,261</b>	<b>(20,683,441)</b>	<b>57,049,689</b>	<b>7.97%</b>	<b>74.9%</b>
<b>EXPENSES</b>						
Administration	5,970,192	3,776,161	2,194,031	3,136,739	20.4%	63.3%
Power purchased	54,398,056	40,528,903	13,869,153	39,930,098	1.5%	74.5%
Distribution	9,054,105	5,938,132	3,115,973	5,766,871	3.0%	65.6%
Franchise fee	6,147,490	4,703,165	1,444,325	4,419,239	6.4%	76.5%
Transfers out	787,780	-	787,780	-	0.0%	0.0%
<b>Total operations</b>	<b>76,357,623</b>	<b>54,946,361</b>	<b>21,411,262</b>	<b>53,252,947</b>	<b>3.2%</b>	<b>72.0%</b>
Capital outlay	11,105,475	1,257,117	9,848,358	1,111,141	13.1%	11.3%
<b>Total expenses</b>	<b>87,463,098</b>	<b>56,203,478</b>	<b>31,259,620</b>	<b>54,364,088</b>	<b>3.4%</b>	<b>64.3%</b>
<b>Excess of revenues over expenses</b>	<b>(5,185,396)</b>	<b>5,390,783</b>	<b>10,576,179</b>	<b>2,685,602</b>		

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

Add:	Additions to plant and equipment	
	Capital outlay	1,257,117
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		<b>1,257,117</b>
		<b>1,257,117</b>
Less:	Depreciation	-
	Vehicle transfers	-
		-
	<b>Net income (GAAP basis)</b>	<b>6,647,900</b>

**CITY OF LONGMONT**  
**BROADBAND ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	13,333,466	(4,484,303)	12,240,224	8.9%	74.8%
Intergovernmental	-	26,923	26,923	-	0.0%	
Investment income	20,000	28,031	8,031	58,018	-51.7%	140.2%
Miscellaneous	18,000	58,952	40,952	(10,219)	-676.9%	327.5%
Aid to underground installation	930,000	5,608	(924,392)	-	0.0%	0.6%
<b>Total revenues</b>	<b>18,785,769</b>	<b>13,452,980</b>	<b>(5,332,789)</b>	<b>12,288,023</b>	<b>9.5%</b>	<b>71.6%</b>
<b>EXPENSES</b>						
Administration	4,491,060	3,151,967	1,339,093	2,581,879	22.1%	70.2%
Distribution	4,199,985	2,954,417	1,245,568	2,891,076	2.2%	70.3%
Franchise fee	8,679	8,170	509	7,116	14.8%	0.0%
Transfers out	12,014	-	12,014	-	#DIV/0!	0.0%
<b>Total operations</b>	<b>8,711,738</b>	<b>6,114,554</b>	<b>2,597,184</b>	<b>5,480,071</b>	<b>11.6%</b>	<b>70.2%</b>
Debt service	4,453,901	586,950	3,866,951	547,729	7.2%	13.2%
Capital outlay	5,961,575	2,217,201	3,744,374	3,210,375	-30.9%	37.2%
<b>Total expenses</b>	<b>19,127,214</b>	<b>8,918,705</b>	<b>10,208,509</b>	<b>9,238,174</b>	<b>-3.5%</b>	<b>46.6%</b>
<b>Excess of revenues (under) expenses</b>	<b>(341,445)</b>	<b>4,534,275</b>	<b>4,875,720</b>	<b>3,049,849</b>		

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

Add: Additions to plant and equipment	
Capital outlay	2,217,201
Capitalized salaries and expenses	-
	<b>2,217,201</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>6,751,476</b>

**CITY OF LONGMONT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**YTD as of September 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	\$ 14,560,254	\$ 129,079,201	\$ 11,760,576	\$ 7,683,006	\$ 10,785,091	\$ 173,868,128	\$ 40,468,501
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	12,447,590	3,839,766	1,866,231	614,023	1,257,700	20,025,311	-
Intergovernmental receivable	-	1,039,272	518,670	905,273	3,153	2,466,368	-
Loans receivable	1,796	3,682	-	-	-	5,478	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	6,839,020
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	27,010,757	133,961,921	14,145,477	9,284,802	15,045,944	199,448,902	53,539,939
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,783,460	(33,166,585)	5,910,549	2,579,029	-	(19,893,547)	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	2,577,190
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	936,448	359,669	383	-	1,296,500	-
Cash and cash equivalents	-	-	(75,513)	2,071,277	-	1,995,764	-
Interest receivable	-	-	1,868	-	-	1,868	-
Total restricted current assets	4,783,460	(32,230,136)	6,196,573	4,650,689	-	(16,599,414)	2,577,190
<b>Total current assets</b>	<b>31,794,217</b>	<b>101,731,785</b>	<b>20,342,050</b>	<b>13,935,491</b>	<b>15,045,944</b>	<b>182,849,487</b>	<b>56,117,129</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	2,579,403	3,969,487	284,917	3,574,479	16,790,985	48,949,452
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	473,717,651	212,235,710	132,033,151	36,201,499	1,047,217,938	57,411,006
Less - accumulated depreciation	74,179,852	84,676,567	68,354,051	27,874,651	18,298,864	273,383,985	37,010,716
Net capital assets	118,850,075	389,041,084	143,881,659	104,158,500	17,902,635	773,833,953	20,400,290
<b>Total noncurrent assets</b>	<b>118,850,075</b>	<b>389,041,084</b>	<b>143,881,659</b>	<b>104,158,500</b>	<b>17,902,635</b>	<b>773,833,953</b>	<b>20,546,290</b>
<b>Total assets</b>	<b>150,644,292</b>	<b>490,772,869</b>	<b>164,223,709</b>	<b>118,093,991</b>	<b>32,948,579</b>	<b>956,683,440</b>	<b>76,663,419</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>152,455,582</b>	<b># 491,650,787</b>	<b># 165,015,143</b>	<b># 118,383,529</b>	<b># 33,481,330</b>	<b># 960,986,372</b>	<b>76,898,073</b>

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
<b>LIABILITIES AND NET POSITION</b>							
<b>Current liabilities:</b>							
Payable from current assets:							
Accounts payable	\$ 4,880,466	\$ 261,604	\$ 244,602	\$ 27,605	\$ 35,249	\$ 5,449,526	\$ 481,425
Construction contracts payable	198	172,242	19,477	440,099	-	632,016	-
Accrued liabilities	400,140	10,000	-	-	-	410,140	-
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	1,041,429	-	-	-	-	1,041,429	-
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	1,095,981	29,680	-	8,590	-	1,134,251	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,542,104	1,735,936	330,608	4,249,852	220,929	14,079,430	6,226,644
Payable from restricted assets:							
Accounts payable	-	-	-	530	-	530	-
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	1,693,450	-	6,664,434	-
<b>Total current liabilities</b>	<b>10,919,929</b>	<b>1,774,124</b>	<b>1,885,579</b>	<b>5,943,302</b>	<b>220,929</b>	<b>20,743,863</b>	<b>6,226,644</b>
<b>Long-term liabilities:</b>							
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	-	4,347,282	3,057,620	-	-	-	-
Bonds payable	32,375,411	83,982,629	37,410,000	22,457,571	-	176,225,611	-
<b>Net long-term liabilities</b>	<b>37,867,835</b>	<b>93,789,502</b>	<b>42,592,582</b>	<b>23,842,460</b>	<b>1,832,251</b>	<b>192,519,728</b>	<b>3,038,796</b>
<b>Total liabilities</b>	<b>48,787,764</b>	<b>95,563,626</b>	<b>44,478,161</b>	<b>29,785,762</b>	<b>2,053,180</b>	<b>213,263,591</b>	<b>9,265,440</b>
<b>Deferred inflows of resources:</b>							
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
<b>Total Deferred inflows of resources</b>	<b>862,276</b>	<b>417,703</b>	<b>281,356</b>	<b>137,698</b>	<b>253,501</b>	<b>1,952,534</b>	<b>111,624</b>
<b>Net position:</b>							
Net Investment in capital assets	83,194,466	301,040,684	105,436,338	81,707,490	17,902,635	589,281,613	20,400,290
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	4,783,460	(33,166,585)	5,910,549	2,579,029	-	(19,893,547)	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	14,827,616	127,795,360	8,908,739	4,173,551	13,272,014	168,977,280	44,543,529
<b>Total net position</b>	<b>102,805,542</b>	<b>395,669,459</b>	<b>120,255,626</b>	<b>88,460,070</b>	<b>31,174,649</b>	<b>738,365,346</b>	<b>67,521,009</b>
<b>Total liabilities and net position</b>	<b>\$ 152,455,583</b>	<b>\$ 491,650,787</b>	<b>\$ 165,015,143</b>	<b>\$ 118,383,530</b>	<b>\$ 33,481,331</b>	<b>953,581,471</b>	<b>\$ 76,898,073</b>

**CITY OF LONGMONT  
WATER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of September 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	18,833,373	(5,401,323)	18,283,996	3.0%	77.7%
System development fees	-	-	-	-	0.0%	0.0%
Development fee surcharge	311,800	338,340	26,540	496,174	-31.8%	108.5%
Intergovernmental	1,012,431	129,508	(882,923)	371,051	-65.1%	0.0%
Investment income - operating	60,500	271,375	210,875	403,853	-32.8%	448.6%
Miscellaneous	195,000	601,747	406,747	84,220	614.5%	308.6%
Proceeds from Bonds	90,822,629	-	(90,822,629)	-	0.0%	0.0%
Transfer in	1,771,790	-	(1,771,790)	203,614	0.0%	0.0%
<b>Total revenues</b>	<b>118,408,846</b>	<b>20,174,343</b>	<b>(98,234,503)</b>	<b>19,842,909</b>	<b>1.7%</b>	<b>17.0%</b>
<b>EXPENSES</b>						
Administration	5,665,456	3,906,781	1,758,675	3,572,060	9.4%	69.0%
Water resources	3,618,754	3,584,318	34,436	2,469,568	45.1%	99.0%
Transmission/distribution	2,889,520	1,839,646	1,049,874	1,790,605	2.7%	63.7%
Treatment plant	3,544,082	2,562,836	981,246	2,366,872	8.3%	72.3%
Transfer out	695,113	10,743	684,370	7,845	36.9%	1.5%
<b>Total operations</b>	<b>16,412,925</b>	<b>11,904,324</b>	<b>4,508,601</b>	<b>10,206,950</b>	<b>16.6%</b>	<b>72.5%</b>
Debt service	3,959,246	1,288,847	2,670,399	1,281,737	0.6%	32.6%
Capital outlay	123,904,150	39,082,073	84,822,077	3,735,465	946.2%	31.5%
<b>Total expenses</b>	<b>144,276,321</b>	<b>52,275,244</b>	<b>92,001,077</b>	<b>15,224,152</b>	<b>243.4%</b>	<b>36.2%</b>
<b>Excess of revenue (under) expenses</b>	<b>(25,867,475)</b>	<b>(32,100,900)</b>	<b>(6,233,425)</b>	<b>4,618,757</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		39,082,073				
Capital contributions		-				
		<b>39,082,073</b>				
Principal retired		-				
		<b>39,082,073</b>				
Less: Depreciation		-				
Vehicle transfers		-				
		<b>-</b>				
<b>Net (loss) (GAAP basis)</b>		<b>6,981,173</b>				

**CITY OF LONGMONT**  
**WATER SYSTEM CONSTRUCTION RESERVE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	1,759,783	238,883	2,652,527	-33.7%	115.7%
Developer/owner participation	-	-	-	-	0.0%	0.0%
Investment income	59,200	143,291	84,091	371,735	-61.5%	242.0%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,580,100	1,903,074	322,974	3,024,262	-37.1%	120.4%
<b>EXPENDITURES</b>						
Municipal utility systems	500,000	450,195	49,805	546,768	0.0%	0.0%
Capital Outlay	30,904,988	12,118,109	18,786,879	546,068	2119.2%	39.2%
<b>Total Expenditures</b>	<b>31,404,988</b>	<b>12,568,304</b>	<b>18,836,684</b>	<b>1,092,836</b>	<b>1050.1%</b>	<b>40.0%</b>
Excess of revenues over expenditures	(29,824,888)	(10,665,230)	19,159,658	1,931,426	-652.2%	35.8%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(1,945,703)	(1,249)	1,944,454	(1,547)	0.0%	0.1%
Net change in fund balance	(31,770,591)	(10,666,479)	21,104,112	1,929,879		
<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, September 30</b>	<b>4,411,657</b>	<b>25,515,769</b>	<b>21,104,112</b>	<b>35,928,742</b>		

**CITY OF LONGMONT  
WATER ACQUISITION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of September 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	464,758	2,168,459	1,703,701	102,926	0.0%	466.6%
Investment income	1,100	23,581	22,481	54,704	-56.9%	2143.7%
Total revenues	465,858	2,192,040	1,726,182	157,630	1290.6%	470.5%
<b>EXPENDITURES</b>						
Municipal utility systems	559,758	-	559,758	14,724	-100.0%	0.0%
Capital Outlay	5,579,813	5,576,813	3,000	1,066,667	0.0%	0.0%
<b>Total Expenditures</b>	<b>6,139,571</b>	<b>5,576,813</b>	<b>562,758</b>	<b>1,081,391</b>	<b>415.7%</b>	<b>90.8%</b>
Net change in fund balance	(5,673,713)	(3,384,773)	2,288,940	(923,761)		
<b>FUND BALANCE, January 1</b>	<b>5,946,945</b>	<b>5,946,945</b>	<b>-</b>	<b>5,967,451</b>		
<b>FUND BALANCES, September 30</b>	<b>273,232</b>	<b>2,562,172</b>	<b>2,288,940</b>	<b>5,043,690</b>		

**CITY OF LONGMONT**  
**RAW WATER STORAGE RESERVE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	-	1,600	1,600	4,694	-65.9%	0.0%
<b>EXPENDITURES</b>						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	415,000	415,000	-	-	0.0%	0.0%
<b>Total Expenditures</b>	<b>415,000</b>	<b>415,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Net change in fund balance	(415,000)	(413,400)	1,600	4,694		
<b>FUND BALANCE, January 1</b>	<b>440,842</b>	<b>440,842</b>	<b>-</b>	<b>434,589</b>		
<b>FUND BALANCES, September 30</b>	<b>25,842</b>	<b>27,442</b>	<b>1,600</b>	<b>439,283</b>		

**CITY OF LONGMONT  
SEWER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of September 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	11,863,553	(3,838,147)	11,508,043	3.1%	75.6%
Intergovernmental	500,000	(34,893)	(534,893)	72,711	0.0%	0.0%
Investment income	40,700	67,354	26,654	175,633	-61.7%	165.5%
Miscellaneous	3,000	41,252	38,252	(15,410)	-367.7%	1375.1%
Transfers in	465,013	0	(465,013)	131,832	0.0%	0.0%
<b>Total revenues</b>	<b>16,710,413</b>	<b>11,937,266</b>	<b>(4,773,147)</b>	<b>11,872,809</b>	<b>0.5%</b>	<b>71.4%</b>
<b>EXPENSES</b>						
Administration	3,798,958	2,534,745	1,264,213	2,601,157	-2.6%	66.7%
Sewer collection system	1,494,883	919,633	575,250	1,074,860	-14.4%	61.5%
Sewer disposal plant	4,315,676	3,134,063	1,181,613	2,958,861	5.9%	72.6%
Transfers out	785,372	2,986,282	(2,200,910)	13,488	0.0%	380.2%
<b>Total operations</b>	<b>10,394,889</b>	<b>9,574,723</b>	<b>820,166</b>	<b>6,648,366</b>	<b>44.0%</b>	<b>92.1%</b>
Debt service	3,309,825	764,913	2,544,912	556,990	37.3%	23.1%
Capital outlay	10,988,592	1,089,469	9,899,123	2,714,677	-59.9%	9.9%
<b>Total expenses</b>	<b>24,693,306</b>	<b>11,429,105</b>	<b>13,264,201</b>	<b>9,920,033</b>	<b>15.2%</b>	<b>46.3%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(7,982,893)</b>	<b>508,161</b>	<b>8,491,054</b>	<b>1,952,776</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		1,089,469				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,089,469				
Principal retired		764,913				
		1,854,382				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
<b>Net (loss) (GAAP basis)</b>		<b>2,362,543</b>				

**CITY OF LONGMONT**  
**STORM DRAINAGE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	5,619,087	(1,902,513)	5,559,600	1.1%	74.7%
Plant investment fee	182,500	144,484	(38,016)	385,742	-62.5%	79.2%
Intergovernmental	3,114,872	(3,107)	(3,117,979)	460,480	-100.7%	0.0%
Investment income	200	41,692	41,492	125,931	-66.9%	20846.0%
Miscellaneous	32,000	154,296	122,296	(12,103)	-1374.9%	482.2%
<b>Total revenues</b>	<b>10,851,172</b>	<b>5,956,452</b>	<b>(4,894,720)</b>	<b>6,585,401</b>	<b>-9.6%</b>	<b>54.9%</b>
<b>EXPENSES</b>						
Administration	2,173,259	1,394,125	779,134	1,453,498	-4.1%	64.1%
Engineering	904,912	686,445	218,467	937,415	-26.8%	75.9%
Maintenance	1,272,319	781,476	490,843	720,017	8.5%	61.4%
Transfers out	279,815	177	279,638	3,688	-95.2%	0.1%
<b>Total operations</b>	<b>4,630,305</b>	<b>2,862,223</b>	<b>1,768,082</b>	<b>3,114,618</b>	<b>-8.1%</b>	<b>61.8%</b>
Debt service	2,580,537	407,519	2,173,018	368,932	10.5%	15.8%
Capital outlay	9,562,534	2,174,286	7,388,248	2,192,745	-0.8%	22.7%
<b>Total expenses</b>	<b>16,773,376</b>	<b>5,444,028</b>	<b>11,329,348</b>	<b>5,676,294</b>	<b>-4.1%</b>	<b>32.5%</b>
<b>Excess of revenues (under) expenses</b>	<b>(5,922,204)</b>	<b>512,424</b>	<b>6,434,628</b>	<b>909,107</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add:						
Additions to plant and equipment						
Capital outlay		2,174,286				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		56,402				
		2,230,688				
Principal retired		-				
		2,230,688				
Less:						
Depreciation		-				
Vehicle transfers		-				
		-				
<b>Net (loss) (GAAP basis)</b>		<b>2,743,112</b>				

**CITY OF LONGMONT**  
**ELECTRIC COMMUNITY INVESTMENT FEE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	310,982	(206,362)	861,448	-63.9%	60.1%
Investment income	40,000	21,492	(18,508)	55,003	-60.9%	53.7%
Total revenues	557,344	332,474	(224,870)	916,451	-63.7%	59.7%
<b>EXPENDITURES</b>						
Municipal utility systems	49,500	56,653	(7,153)	22,871	147.7%	114.5%
Capital Outlay	3,575,483	205,289	3,370,194	556,613	-63.1%	5.7%
Total Expenditures	3,624,983	261,942	3,363,041	579,484	-54.8%	7.2%
Excess of revenues over expenditures	(3,067,639)	70,532	3,138,171	336,967	-79.1%	-2.3%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,067,639)	70,532	3,138,171	336,967		
<b>FUND BALANCE, January 1</b>	5,194,088	5,194,088	-	4,360,699		
<b>FUND BALANCES, September 30</b>	2,126,449	5,264,620	3,138,171	4,697,666		

**CITY OF LONGMONT**  
**SEWER CONSTRUCTION FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	744,380	(432,620)	1,597,115	-53.4%	63.2%
Developer participation	-	-	-	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	47,900	50,076	2,176	116,260	-56.9%	104.5%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,224,900	794,456	(430,444)	1,713,375	-53.6%	64.9%
<b>EXPENDITURES</b>						
Municipal utility systems	-	-	-	8,760	0.0%	0.0%
Capital Outlay	3,340,053	83,185	3,256,868	82,386	0.0%	0.0%
Total Expenditures	3,340,053	83,185	3,256,868	91,146	0.0%	2.5%
Excess of revenues over expenditures	(2,115,153)	711,271	2,826,424	1,622,229	-56.2%	-33.6%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Sewer Fund	(465,013)	-	465,013	-	0.0%	0.0%
Art in public places fund	(938)	-	938	-	0.0%	0.0%
Total other financing (uses)	(465,951)	-	465,951	-	0.0%	0.0%
Net change in fund balance	(2,581,104)	711,271	3,292,375	1,622,229		
<b>FUND BALANCE, January 1</b>	11,744,654	11,744,654	-	10,150,094		
<b>FUND BALANCES, September 30</b>	9,163,550	12,455,925	3,292,375	11,772,323		

CITY OF LONGMONT  
SANITATION ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of September 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	7,061,074	(1,677,626)	6,831,784	3.4%	80.8%
Intergovernmental	-	203,783	203,783	304,988	-33.2%	0.0%
Investment income	16,339	21,617	5,278	44,099	-51.0%	132.3%
Miscellaneous	46,000	2,663,918	2,617,918	15,043	17608.7%	5791.1%
<b>Total revenues</b>	<b>8,801,039</b>	<b>9,950,392</b>	<b>1,149,353</b>	<b>7,195,914</b>	<b>38.3%</b>	<b>113.1%</b>
<b>EXPENSES</b>						
Administration	905,823	497,812	408,011	387,661	28.4%	55.0%
Landfill operations	30,000	22,400	7,600	-	0.0%	74.7%
Trash removal	4,688,167	3,410,307	1,277,860	3,281,161	3.9%	72.7%
Special trash pickup	950,923	528,081	422,842	600,381	-12.0%	55.5%
Curbside recycling	1,860,496	1,283,424	577,072	1,420,338	-9.6%	69.0%
Transfers out	238,574	0	238,574	4,725	-100.0%	0.0%
<b>Total operations</b>	<b>8,673,983</b>	<b>5,742,024</b>	<b>2,931,959</b>	<b>5,694,266</b>	<b>0.8%</b>	<b>66.2%</b>
Capital outlay	601,846	0	601,846	686,087	-100.0%	0.0%
<b>Total expenses</b>	<b>9,275,829</b>	<b>5,742,024</b>	<b>3,533,805</b>	<b>6,380,353</b>	<b>-10.0%</b>	<b>61.9%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(474,790)</b>	<b>4,208,368</b>	<b>4,683,158</b>	<b>815,561</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>4,208,368</b>				

**CITY OF LONGMONT  
GOLF ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of September 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	3,096,928	258,769	2,736,664	13.2%	109.1%
Investment income	8,000	11,218	3,218	19,708	-43.1%	140.2%
Miscellaneous	-	439	439	(110)	-499.1%	0.0%
<b>Total revenues</b>	<b>2,846,159</b>	<b>3,108,585</b>	<b>262,426</b>	<b>2,756,262</b>	<b>12.8%</b>	<b>109.2%</b>
<b>EXPENSES</b>						
Administration	375,440	250,934	124,506	287,284	-12.7%	66.8%
Course maintenance/development	2,300,644	1,642,611	658,033	1,659,444	-1.0%	71.4%
Transfers out	14,210	188	14,022	-	0.0%	1.3%
<b>Total operations</b>	<b>2,690,294</b>	<b>1,893,733</b>	<b>796,561</b>	<b>1,946,728</b>	<b>-2.7%</b>	<b>70.4%</b>
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	598,861	131,920	466,941	49,078	168.8%	22.0%
<b>Total expenses</b>	<b>3,422,299</b>	<b>2,025,653</b>	<b>1,396,646</b>	<b>1,995,806</b>	<b>1.5%</b>	<b>59.2%</b>
<b>Excess of revenues over expenses</b>	<b>(576,140)</b>	<b>1,082,932</b>	<b>1,659,072</b>	<b>760,456</b>	<b>42.4%</b>	

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

Add: Additions to plant and equipment	
Capital outlay	131,920
Principal payments capital leases	-
Gain on sale of assets	-
	<b>131,920</b>
Less: Depreciation	-
<b>Net income (GAAP basis)</b>	<b>1,214,852</b>

**CITY OF LONGMONT**  
**AIRPORT ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of September 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	380,876	(124,046)	343,025	11%	75.4%
Intergovernmental	400,000	-	(400,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	3,944	3,944	7,260	-46%	0.0%
Miscellaneous	23,000	5,476	(17,524)	9,069	-40%	23.8%
<b>Total revenues</b>	<b>927,922</b>	<b>390,296</b>	<b>(537,626)</b>	<b>359,354</b>	<b>9%</b>	<b>42.1%</b>
<b>EXPENSES</b>						
Administration	251,012	200,106	50,906	188,108	6%	79.7%
Maintenance	224,314	159,197	65,117	58,895	170%	71.0%
<b>Total operations</b>	<b>475,326</b>	<b>355,576</b>	<b>119,750</b>	<b>247,003</b>	<b>0</b>	<b>74.8%</b>
Capital outlay	763,731	37,588	726,143	90,896	-59%	0.0%
<b>Total expenses</b>	<b>1,239,057</b>	<b>393,164</b>	<b>845,893</b>	<b>337,899</b>	<b>16%</b>	<b>31.7%</b>
Excess of revenue over (under) expenses	(311,135)	(2,868)	308,267	21,455		

**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>34,720</u></u>

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

	Budget	2021 Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)
<b>REVENUES</b>					
Charges for services	-	5,859,761	5,859,761	7,975,283	-26.5%
Investment income	99,910	87,089	(12,821)	174,778	-50.2%
Miscellaneous	11,163,499	2,347,699	(8,815,800)	(3,707)	-63431.5%
Total revenues	11,263,409	8,294,549	(2,968,860)	8,146,354	1.8%
<b>EXPENSES</b>					
Operations:					
Personal services	1,729,177	1,149,981	579,196	1,192,424	-3.6%
Operating & maintenance	2,251,549	1,481,674	769,875	1,551,991	-4.5%
Transfers out	5,157	-	5,157	-	0.0%
Total operations	3,985,883	2,631,655	1,354,228	2,744,415	-4.1%
Capital outlay	7,539,223	3,026,914	4,512,309	2,744,573	10.3%
Total expenses	11,525,106	5,658,569	5,866,537	5,488,988	3.1%
<b>Excess of revenues (under) expenses</b>	<b>(261,697)</b>	<b>2,635,980</b>	<b>2,897,677</b>	<b>2,657,366</b>	

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

Add: Additions to plant and equipment	
Capital outlay	3,026,914
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,026,914
Less: Depreciation	6,768
Loss on the disposal of assets	-
	6,768
<b>Net income (GAAP basis)</b>	<b>5,656,126</b>