

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

October 31, 2021

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of October 31, 2021

	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
TAXES						
General property taxes:						
Current	22,107,881	21,976,599	(131,282)	21,417,119	2.6%	99.4%
Prior years	-	(119,270)	(119,270)	(42,684)	179.4%	0.0%
General sales and use tax	38,193,724	31,637,366	(6,556,358)	27,545,631	14.9%	82.8%
Selected sales and use tax -						
Cigarette	150,000	133,142	(16,858)	118,342	12.5%	88.8%
Franchise taxes:						
Gas	700,000	605,687	(94,313)	478,623	26.5%	86.5%
Cable Television	580,000	296,396	(283,604)	305,074	-2.8%	51.1%
Telephone	118,044	104,046	(13,998)	118,862	-12.5%	88.1%
Electric	6,147,490	5,235,107	(912,383)	4,902,811	6.8%	85.2%
Telecommunications	8,679	8,188	(491)	7,099	15.3%	94.3%
Water	488,594	399,699	(88,895)	382,290	4.6%	81.8%
Wastewater	628,188	523,706	(104,482)	524,210	-0.1%	83.4%
	69,122,600	60,800,666	(8,321,934)	55,757,378	9.0%	88.0%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	1,111	(8,889)	8,857	-87.5%	11.1%
Marijuana	60,000	66,600	6,600	60,600	0.0%	0.0%
Business	5,400	2,945	(2,455)	4,845	-39.2%	54.5%
Sales Tax	24,000	24,536	536	21,731	12.9%	102.2%
Non-Business licenses and permits:						
Building	1,937,945	1,627,161	(310,784)	2,304,087	-29.4%	84.0%
Wood burning	-	408	408	10	3979.8%	0.0%
Contractor	132,000	111,775	(20,225)	110,150	1.5%	84.7%
Parade / use of public places	8,950	6,785	(2,165)	3,750	80.9%	75.8%
	2,178,295	1,841,321	(336,973)	2,514,031	-26.8%	84.5%
INTERGOVERNMENTAL REVENUE						
Federal revenue	136,116	10,768,576	10,632,460	82,038	13026.4%	7911.3%
State shared revenue:						
Severance tax	30,000	90,060	60,060	133,921	0.0%	300.2%
Grants	321,088	58,911	(262,177)	27,742	112.4%	0.0%
Non-grant state revenue	203,000	180,116	(22,884)	217,229	0.0%	0.0%
Local government shared revenue:						
Shared Fines	75,000	42,044	(32,956)	47,607	-11.7%	56.1%
Hazmat Authority	32,456	13,555	(18,901)	34,756	0.0%	41.8%
Longmont Housing Authority	377,981	320,941	(57,040)	-		
Grants / School Resource Officer	315,162	199,959	(115,203)	244,627	-18.3%	63.4%
	1,490,803	11,674,162	10,183,359	787,919	1381.6%	783.1%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of October 31, 2021**

(continued)

	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	55,000	101,961	46,961	38,846	162.5%	185.4%
Disconnect Tag Fees	632,000	51,888	(580,112)	148,854	-65.1%	8.2%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	200	80	(120)	121	-33.9%	40.0%
Rebates	125,000	116,083	(8,917)	131,775	-11.9%	92.9%
Payroll Fee	800	535	(265)	663	0.0%	0.0%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	95,000	52,727	(42,273)	71,033	-25.8%	55.5%
Liquor Application Fee	28,000	11,842	(16,158)	30,375	-61.0%	42.3%
Metro District Review Fees	-	1,000	1,000	5,000	0.0%	0.0%
Marijuana Modification Fee	5,000	-	(5,000)	6,600	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	27,554	(1,446)	24,694	11.6%	95.0%
Extra duty officer reimbursement	-	42,196	42,196	9,008	368.4%	0.0%
Fire inspection & fireworks fees	79,400	66,350	(13,050)	62,422	6.3%	83.6%
Offender registration/impound fees	14,800	13,131	(1,669)	11,370	15.5%	88.7%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	52,155	6,155	34,945	49.2%	113.4%
Highways and streets:						
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	613,547	30,847	561,233	9.3%	105.3%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	246,441	219,800	(26,641)	187,489	17.2%	89.2%
Culture and Recreation:						
Recreation center - all fees	1,601,912	925,090	(676,822)	686,454	34.8%	57.7%
Pool fees	427,457	388,501	(38,956)	132,496	193.2%	90.9%
Arbor Day Tree Sales	12,010	12,040	30	16,144	0.0%	0.0%
Reservoir fees	500,000	695,827	195,827	448,454	55.2%	139.2%
Activity fees	1,150,066	767,348	(382,718)	461,719	66.2%	66.7%
Facility use fees	308,608	331,223	22,615	132,398	150.2%	107.3%
Concessions	44,837	6,368	(38,469)	2,898	119.8%	14.2%
Senior citizens:						
Activity fees	200	171	(29)	89	92.1%	85.5%
Facility fees	25,000	70	(24,930)	8,909	-99.2%	0.3%
Administrative reimbursements:						
Sanitation	729,072	596,154	(132,918)	569,540	0.0%	81.8%
Golf	168,113	147,995	(20,118)	166,440	0.0%	88.0%
Electric	1,715,788	1,432,431	(283,357)	1,438,500	0.0%	83.5%
Telecommunications	413,077	240,961	(172,116)	251,403	0.0%	58.3%
Water	1,608,789	1,339,151	(269,638)	1,335,630	0.0%	83.2%
Sewer	980,944	820,361	(160,583)	827,130	0.0%	83.6%
Storm Drainage	663,238	576,658	(86,580)	632,560	0.0%	86.9%
Airport	95,780	72,908	(22,872)	56,780	0.0%	76.1%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	938,000	759,107	(178,893)	706,460	0.0%	80.9%
Wedding	-	-	-	-	-	-
Museum	314,515	260,690	(53,825)	257,400	0.0%	82.9%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	171,160	155,446	(15,714)	185,350	0.0%	90.8%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	305,917	252,896	(53,021)	248,150	0.0%	82.7%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	10,260	8,796	(1,464)	9,370	0.0%	85.7%
	14,246,084	11,163,300	(3,082,782)	9,898,950	12.8%	78.4%
FINES AND FORFEITS						
Court:						
Parking	94,000	77,994	(16,006)	71,124	9.7%	83.0%
Other court fines	515,000	313,218	(201,782)	391,092	-19.9%	60.8%
Court fine surcharge	50,000	30,926	(19,074)	38,488	-19.6%	61.9%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	5,310	(3,690)	2,480	114.1%	59.0%
Court education fees	17,000	10,230	(6,770)	12,870	-20.5%	60.2%
Court costs reimbursements	81,000	49,414	(31,586)	60,829	-18.8%	61.0%
Probation & home detention monitoring fees	19,500	14,435	(5,065)	17,515	-17.6%	74.0%
Code Enforcement Penalty	-	1,813	1,813	240	0.0%	0.0%
Tree Mitigation Fine	186,810	165,380	(21,430)	67,932	0.0%	0.0%
Outstanding judgments/warrants	4,200	3,871	(329)	3,770	2.7%	92.2%
Library fines	62,000	17,649	(44,351)	5,695	209.9%	28.5%
False alarm fines	20,000	7,450	(12,550)	13,550	-45.0%	37.3%
Weed cutting fines	10,000	17,353	7,353	26,712	-35.0%	173.5%
Civil Penalty & Nuisance fines	-	16,126	16,126	-	0.0%	0.0%
Other fines	900	555	(345)	629	-11.8%	61.7%
	1,069,410	731,723	(337,687)	712,926	2.6%	68.4%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of October 31, 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
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	150,000	129,961	(20,039)	247,524	-47.5%	86.6%
Miscellaneous	101,951	108,083	6,132	31,674	241.2%	106.0%
Pay phone commission						
Private grants/donations	-	8,938	8,938	21,582	-58.6%	0.0%
Oil and gas royalties	526,137	-	(526,137)	11	-100.0%	0.0%
	778,088	246,983	(531,104)	300,790	-17.9%	31.7%
OTHER FINANCING SOURCES						
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	107,850	(21,571)	107,850	200.0%	83.3%
Employee Benefit Fund	-	-	-	2,177,992	300.0%	0.0%
Self Insurance	-	-	-	-	0.0%	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	107,850	(402,629)	2,285,842	0%	21.1%
Total revenues and other sources (legal basis)	89,395,759	86,566,005	(2,829,754)	72,257,834	19.8%	96.8%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2021**

**EXPENDITURE
NORM=73.0%**

		2021	Variance	2020	% Increase (Decrease) From Prior Year	2021 as a % of Budget
	Budget	YTD Actual	from Final Budget	YTD Actual		
NON-DEPARTMENTAL						
CITY COUNCIL	725,364	301,569	423,795	259,322	16.3%	41.6%
CITY ATTORNEY	1,569,415	1,132,937	436,478	1,085,494	4.4%	72.2%
MUNICIPAL COURT						
Courts	622,536	428,483	194,053	446,830	-4.1%	68.8%
Probation	324,020	275,910	48,110	257,002	7.4%	85.2%
CITY MANAGER						
City Manager	1,915,194	1,247,574	667,620	1,313,156	-5.0%	65.1%
General Fund Transfers	361,380	285,455	75,925	257,400	0.0%	79.0%
Non Departmental	947,281	509,295	437,986	455,472	11.8%	53.8%
Coronavirus Relief Funding	36,388	75,873	(39,485)	83,401	0.0%	0.0%
Economic Development Contracts	1,371,990	552,068	819,922	440,371	25.4%	40.2%
HUMAN RESOURCES	1,218,221	953,914	264,307	840,291	13.5%	78.3%
	9,091,789	5,763,078	3,328,711	5,438,740	6.0%	63.4%
SHARED SERVICES						
Purchasing	708,010	502,029	205,981	531,502	-5.5%	70.9%
Enterprise Technology Services						
PC Replacements	223,128	222,494	634	226,425	-1.7%	99.7%
ETS Operations	2,022,901	1,570,430	452,471	1,345,955	16.7%	77.6%
ETS Applications	1,083,421	772,486	310,935	874,328	-11.6%	71.3%
ETS Telephone	335,949	207,746	128,203	228,615	-9.1%	61.8%
ETS CIS Support	244,013	195,802	195,802	192,758	0.0%	0.0%
Network Replacement	368,040	65,704	302,336	-	0.0%	0.0%
CJ System Replacement	-	107,807	-	60,319	0.0%	0.0%
City Clerk	599,598	393,168	206,430	384,207	2.3%	65.6%
Election Voter Registration	158,060	24,851	133,209	24,501	1.4%	15.7%
Recovery Office	127,909	109,562	18,347	75,430	45.2%	85.7%
	5,871,029	4,172,079	1,758,546	3,944,040	5.8%	71.1%
FINANCE						
Finance Administration	385,606	235,622	149,984	272,073	-13.4%	61.1%
Housing Authority	373,327	416,657	(43,330)	-	0.0%	111.6%
Sales Tax	613,093	383,480	229,613	345,217	11.1%	62.5%
Treasury	385,859	280,082	105,777	238,950	17.2%	72.6%
Information Desk	73,908	57,870	16,038	51,515	12.3%	78.3%
Accounting	1,176,244	953,055	223,189	929,575	2.5%	81.0%
Budget	585,093	438,439	146,654	360,751	21.5%	74.9%
HATS Project	1,207,690	12,654	1,195,036	12,529	1.0%	0.0%
Risk	353,720	282,269	71,451	287,014	-1.7%	79.8%
Wellness	88,756	59,723	29,033	60,953	-2.0%	67.3%
Safety	160,679	121,691	38,988	125,679	-3.2%	75.7%
Utility Billing	2,402,369	1,157,135	1,245,234	1,320,351	-12.4%	48.2%
Mail Delivery	72,264	61,137	11,127	58,110	5.2%	84.6%
	7,878,608	4,459,814	3,418,794	4,062,717	9.8%	56.6%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2021

EXPENDITURE
NORM=73.0%

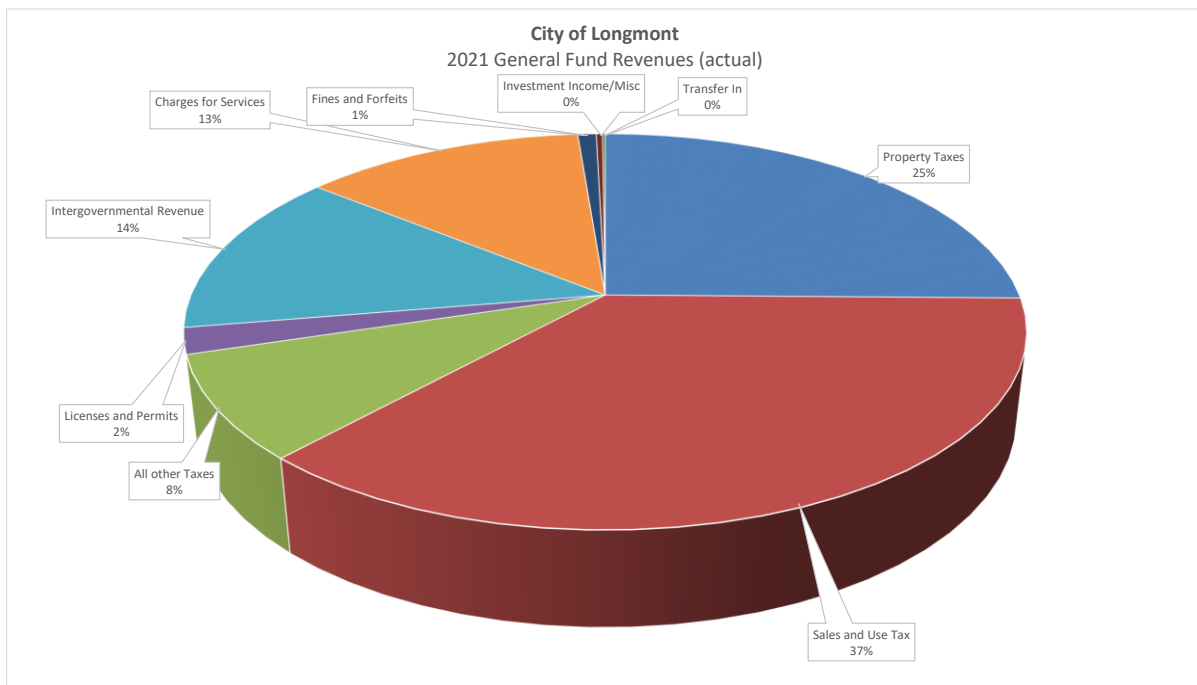
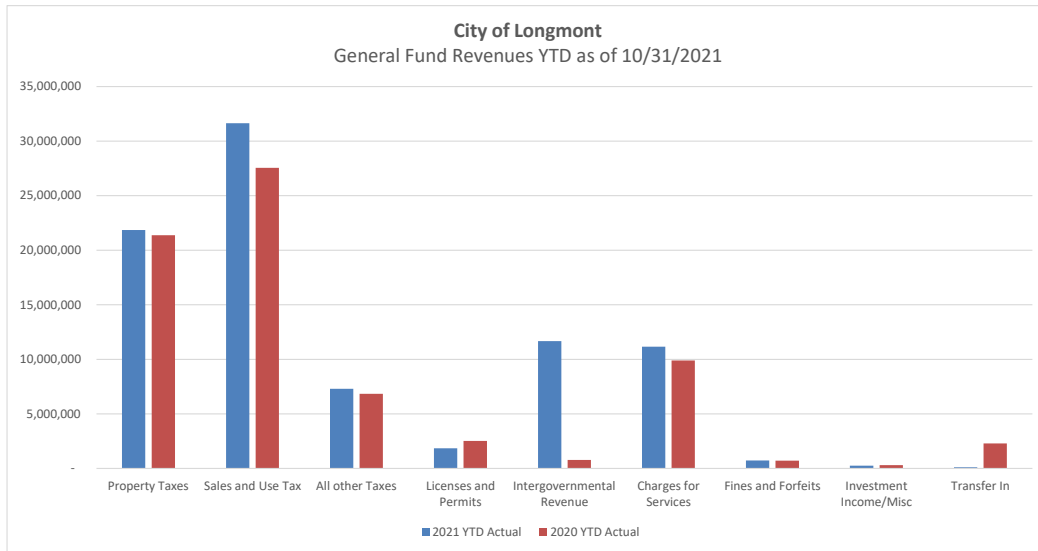
	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 739,674	\$ 537,364	\$ 202,310	\$ 654,144	-17.9%	72.6%
Patrol	11,929,983	9,776,871	2,153,112	9,114,796	7.3%	82.0%
Detectives	3,220,192	2,444,538	775,654	2,482,477	-1.5%	75.9%
Special Enforcement Unit	1,122,948	305,187	817,761	842,264	-63.8%	27.2%
RV Tow and Disposal	42,664	14,031	28,633	29,140	-51.8%	32.9%
SWAT Team	556,843	516,098	40,745	390,248	32.2%	92.7%
Animal Control	573,068	472,512	100,556	491,494	-3.9%	82.5%
School Resources Officers	715,968	561,101	154,867	609,243	-7.9%	78.4%
Traffic Unit	1,419,914	968,770	451,144	961,822	0.7%	68.2%
Special Operations	375,819	275,811	100,008	304,539	-9.4%	73.4%
Fire Suppression	12,343,511	10,870,459	1,473,052	9,312,479	16.7%	88.1%
Hazmat Team	164,714	143,874	20,840	135,194	6.4%	87.3%
Technical Rescue Team	51,596	16,351	35,245	13,948	17.2%	31.7%
Wild land Team	116,590	145,600	(29,010)	343,994	-57.7%	124.9%
Fire Codes and Planning	627,923	484,069	143,854	477,529	1.4%	77.1%
Fire Investigations	37,714	30,794	6,920	29,215	5.4%	81.7%
Public Safety Outreach	120,970	90,818	30,152	87,115	4.3%	75.1%
Emergency Communication Center	2,041,422	1,457,562	583,860	1,454,863	0.2%	71.4%
Public Safety IT	773,016	663,493	109,523	618,407	0.0%	85.8%
Records Unit	677,974	449,208	228,766	499,207	0.0%	66.3%
Click it or Ticket Grant	-	-	-	2,915	0.0%	0.0%
Public Safety Volunteers	37,500	25,838	11,662	228,714	-88.7%	68.9%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	33,496	7,927	25,569	14,822	-46.5%	0.0%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	888,752	642,320	246,432	607,686	5.7%	72.3%
Extra Duty	9,000	33,952	(24,952)	26,817	26.6%	377.2%
Training and Personnel	1,270,075	914,397	355,678	1,079,198	-15.3%	72.0%
Emergency Management	445,416	330,304	115,112	256,903	28.6%	74.2%
CHR Neighborhood Resources	-	326	(326)	-	0.0%	0.0%
	40,336,742	32,179,576	8,157,166	31,069,174	3.6%	79.8%
DEVELOPMENT SERVICES						
Development Services	2,551,309	1,571,544	979,765	1,444,466	8.8%	61.6%
Building Permits	19,253	93,996	(74,743)	1,198,859	-92.2%	0.0%
Code Enforcement	712,577	488,321	224,256	478,775	2.0%	68.5%
Building Services	1,713,766	1,071,859	641,907	-	0.0%	0.0%
Parking	154,327	118,199	36,128	-	0.0%	0.0%
Redevelopment	3,977,084	2,803,895	1,173,189	2,273,355	23.3%	70.5%
	\$ 9,128,316	\$ 6,147,814	\$ 2,980,502	\$ 5,395,455	13.9%	67.3%

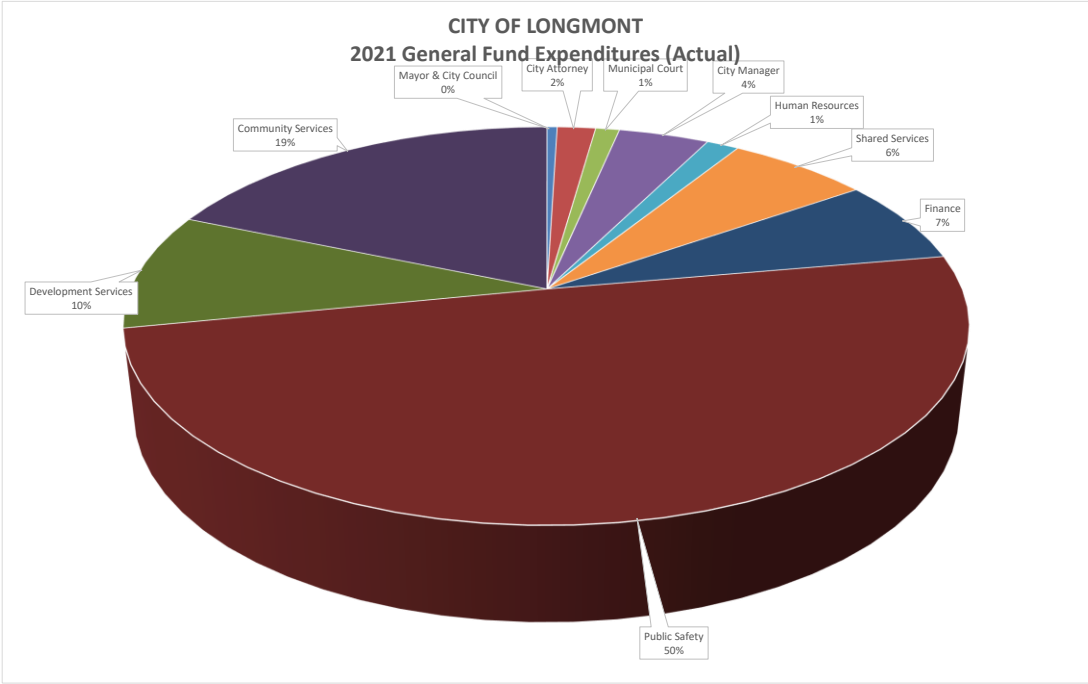
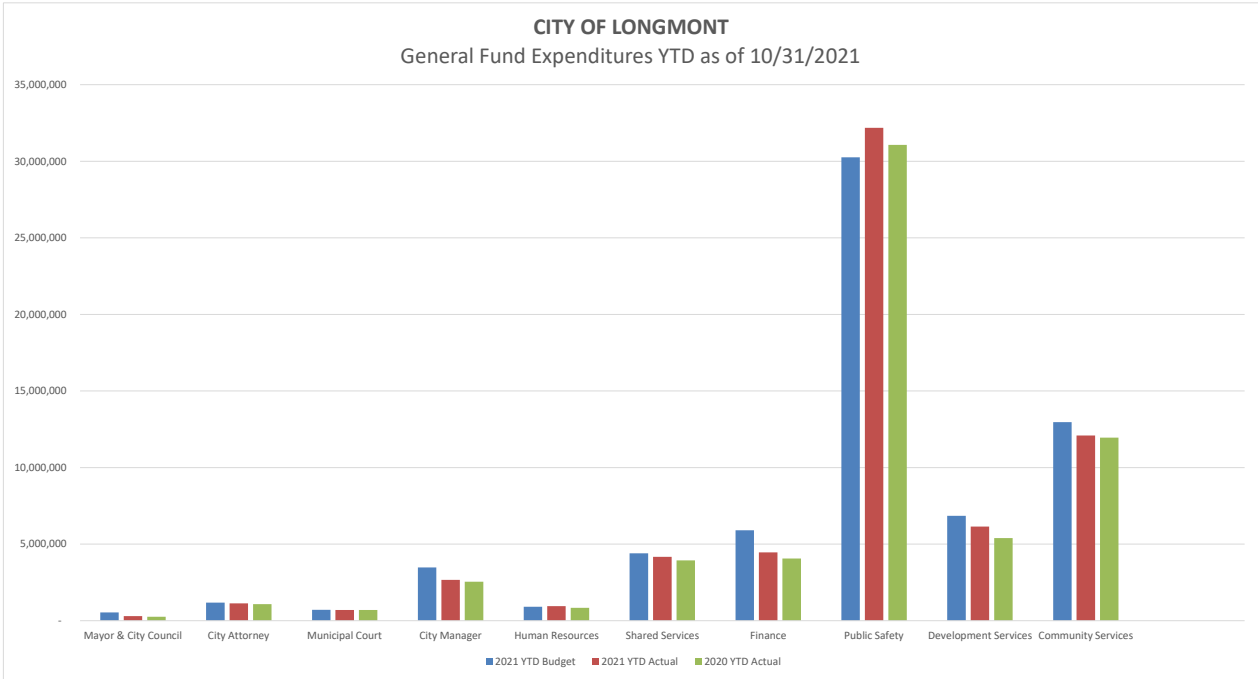
(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2021

EXPENDITURE
NORM=73.0%

	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
COMMUNITY SERVICES			-			
Community Services Admin	\$ 2,177,910	\$ 1,560,125	\$ 617,785	\$ 1,500,422	4.0%	71.6%
Outside Agencies	2,037,270	1,544,044	493,226	1,401,413	10.2%	75.8%
Mental Health Community Conversations	66,227	-	66,227	36,825	-100.0%	0.0%
Recreation Administration	395,413	308,598	86,815	280,294	10.1%	78.0%
Recreation Aquatics	958,639	798,508	160,131	712,575	12.1%	83.3%
Recreation Athletics	417,528	321,915	95,613	328,926	-2.1%	77.1%
Recreation Concessions	38,390	19,893	18,497	19,618	1.4%	51.8%
Recreation Community Events	95,694	16,774	78,920	15,762	6.4%	17.5%
Recreation General Programs	771,779	573,503	198,276	574,284	-0.1%	74.3%
Recreation Special Needs	40,485	13,023	27,462	11,170	16.6%	32.2%
Recreation Outdoor Programs	30,763	9,281	21,482	1,475	529.2%	30.2%
Recreation Ice Rink	151,389	72,607	78,782	111,906	-35.1%	48.0%
Recreation Sport Fields Mtce	310,204	270,765	39,439	257,583	5.1%	87.3%
Recreation Youth Programs	46,052	23,140	22,912	25,759	-10.2%	50.2%
Recreation Center	1,532,818	1,126,013	406,805	1,254,205	-10.2%	73.5%
CNR Administration	491,605	318,610	172,995	315,409	1.0%	64.8%
Neighborhood Resources	94,751	62,350	32,401	50,870	22.6%	65.8%
Parking Enforcement	-	207	(207)	93,289	-99.8%	0.0%
CYF Administration	1,568,040	675,537	892,503	689,873	-2.1%	43.1%
Library Administration	602,678	357,968	244,710	401,851	-10.9%	59.4%
Library Adult Services	1,124,369	787,757	336,612	802,385	-1.8%	70.1%
Library Children and Teens	565,427	407,210	158,217	378,176	7.7%	72.0%
Library Tech Services	838,566	594,611	243,955	603,825	-1.5%	70.9%
Library Circulation	776,027	663,910	112,117	601,851	10.3%	85.6%
Museum Administration	883,249	699,366	183,883	641,167	9.1%	79.2%
Museum Auditorium	266,785	162,562	104,223	172,163	-5.6%	60.9%
Senior Services Administration	1,002,208	698,388	303,820	665,451	4.9%	69.7%
Longmont Housing Authority	10,001	7,024	2,977	2,195	0.0%	70.2%
	17,294,267	12,093,686	5,200,578	11,950,722	1.2%	69.9%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,024,930	679,749	345,181	562,843	20.8%	66.3%
PWNR Business Services	118,372	84,570	33,802	93,488	0.0%	71.4%
PWNR Facilities Operations	-	-	-	221,196	-100.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	203,165	-98.3%	0.0%
PWNR Parks Maintenance	2,131,089	1,816,448	314,641	1,637,642	10.9%	85.2%
PWNR Muni Grounds Maintenance	319,560	274,177	45,383	274,606	-0.2%	85.8%
PWNR ROW Maintenance	637,561	461,208	176,353	441,637	4.4%	72.3%
PWNR Graffiti Removal	62,986	39,869	23,117	47,194	-15.5%	63.3%
PWNR Regulatory Compliance	-	-	-	3,238	-100.0%	0.0%
PWNR Parks Administration	661,610	427,314	234,296	331,392	28.9%	64.6%
PWNR Parks Resource Management	175,430	151,255	24,175	121,295	0.0%	0.0%
PWNR Parks Development Improvement	214,574	172,156	42,418	173,884	-1.0%	80.2%
PWNR EAB & Forestry Maintenance	1,043,347	844,199	199,148	847,713	-0.4%	80.9%
PWNR Union Reservoir	398,851	328,133	70,718	293,726	11.7%	82.3%
	6,788,310	5,282,534	1,505,776	5,253,104	0.6%	77.8%
Total Expenditures	\$ 96,389,061	70,098,582	\$ 26,350,073	67,113,952	4.4%	72.7%
Net Change in Fund Balance	(6,993,302)	16,467,423		5,143,906		
FUND BALANCE, January 1	29,168,709	29,168,709		25,268,978		
FUND BALANCES, October 31	22,175,407	45,636,132		30,412,884		





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

Schedule C-1

		Appropriations									
Project Number	Project	Budget		Current Year		Fund	Expenditures			Unexpended	
		Carryforward	2021	Allocations to Other Projects		Balance	Prior	2021	Balance		
INCENTIVES AND DEBT PAYMENTS											
	DDA Building Permits	\$ 71,777	\$ 7,000	\$ -	\$ 315,670	\$ 387,212	\$ 5,373	\$ 1,862			
	Neighborhood Improvement Program	1,170,000	50,000	-	(38,654)	992,727	22,759	165,860			
	Economic Development Incentives	473,425	42,977	-	6,300	475,975	-	46,727			
	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	-	(912,241)	26,402,964	526,025	526,025			
	Fiscal Charges	72,085	1,000	-	(2,744)	69,341	250	750			
	SUBTOTAL	67,221,653	2,143,027	-	(920,560)	66,153,661	554,407	1,736,053			
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)											
PBF001	Municipal Building Roof Improvements	5,805,109	268,840	-	(1,539,991)	3,707,070	51,614	775,274			
PBF002	ADA Facility Improvements	2,325,101	212,000	-	(134,647)	1,908,603	32,900	460,951			
PBF02B	Municipal Facilities ADA Improvements - Parks	453,335	48,326	-	-	-	105,529	396,132			
PBF037	Fire Stations-Heat & Exhaust	1,495,489	40,000	-	(83,426)	1,276,508	54,355	121,200			
PBF073	Fire Station #2 & #6 Replacement/Renovation	9,388,000	1,742,843	-	72,000	1,466,927	599,816	9,136,100			
PBF080	Municipal Building Boilers	1,423,745	273,003	-	(394,881)	980,166	222,731	98,971			
PBF082	Municipal Buildings HVAC	6,205,543	378,639	-	(612,194)	5,566,057	75,214	330,717			
PBF091	Callahan House Improvements	-	60,059	-	-	-	-	60,059			
PBF109	Parking Lot Rehabilitation	1,355,178	88,880	-	(255,011)	952,161	21,612	215,274			
PBF119	Municipal Buildings Carpet	2,021,642	269,690	-	(410,730)	1,378,801	376,224	125,578			
PBF145	Specialized Equipment Replacement	2,832,675	511,630	-	(231,381)	2,196,587	68,462	847,875			
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	115,845	1,170			
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	1,592,663	3,237,002			
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	-	-	(865,201)	49,697	-	(13,148)			
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	19,985	1,362,850			
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	13,323	860,622			
PRO113	Park Irrigation Pumps	1,365,250	75,000	-	38,390	1,357,459	83,100	38,080			
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	-	0			
PRO147	Kensington Park Rehab	712,389	-	-	-	-	-	712,389			
PRO186	Sport Court Reconstruction	2,468,183	268,524	-	(453,500)	1,670,193	305,796	307,218			
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	500,000	-	857,121	-	-	3,757,121			
	Public Safety Radios	5,977,446	125,000	-	(2,246,745)	3,130,701	-	725,000			
	Capital expenses not allocated to projects	513,810	-	-	-	-	-	513,810			
	Salary expenses not allocated to projects	125,464	129,325	-	-	82,987	91,939	79,864			
	SUBTOTAL	88,844,127	6,732,196	-	(7,015,235)	47,251,418	3,897,426	37,412,245			
CAPITAL PROJECTS FUND TOTAL											
		\$ 156,065,780	\$ 8,875,223	\$ -	\$ (7,935,795)	\$ 113,405,078	\$ 4,451,833	\$ 39,148,297			

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2021	2020
ASSETS		
Equity in pooled cash & cash equivalents	(663,977)	(654,678)
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	25,433,365	28,714,361
Total assets	24,769,389	28,059,684
LIABILITIES		
Accounts payable	390,568	201,891
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	390,568	201,891
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	24,378,821	27,857,793
Unassigned	-	-
Total fund balances	24,378,821	27,857,793
Total liabilities, deferred inflows of resources and fund balances (deficits)	24,769,389	28,059,684

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
REVENUES						
Investment income	129,325	40,190	(89,135)	125,464	547,283	421,819
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	129,325	40,190	(89,135)	125,464	547,283	421,819
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	26,072,943	90,197	25,982,746	125,464	55,463	70,001
PBF074, Fire Station #6 Replacement	-	209,073	(209,073)	4,958,494	57,669	4,900,825
PBF073, Fire Station #2 Replacement/Renovation	-	390,743	(390,743)	3,238,578	11,903	3,226,675
PBF200, Civic Center Rehab	-	1,592,663	(1,592,663)	7,598,989	1,766,116	5,832,873
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	-	19,985	(19,985)	1,445,000	29,905	1,415,096
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
Total Expenditures	26,072,943	2,302,660	23,770,283	29,184,144	1,960,572	27,223,572
Excess of revenues over (under) expenditures	(25,943,618)	(2,262,470)	23,681,148	(29,058,680)	(1,413,290)	27,645,390
Net changes in fund balance	(25,943,618)	(2,262,470)	23,681,148	(29,058,680)	(1,413,290)	27,645,390
FUND BALANCE, January 1	26,641,291	26,641,291	-	29,271,083	29,271,083	-
FUND BALANCES, June 30	697,673	24,378,821	23,681,148	212,403	27,857,793	27,645,390

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Original Budget	Final Budget	2021 Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES							
Taxes	18,064,498	18,105,952	15,113,051	(2,992,901)	13,298,177	13.6%	83.5%
Licenses and permits	15,000	15,000	81,709	66,709	48,575	68.2%	544.7%
Developer/owner participation	-	330,305	927	(329,378)	2,600	-64.3%	0.0%
Intergovernmental	6,206,186	7,789,765	4,156,014	(3,633,751)	3,114,937	33.4%	53.4%
Investment income	32,378	32,378	78,951	46,573	209,037	-62.2%	243.8%
Miscellaneous	10,000	10,000	18,267	8,267	24,923	-26.7%	182.7%
Total revenues	24,328,062	26,283,400	19,448,919	(6,834,481)	16,698,249	16.5%	74.0%
EXPENDITURES							
Highways and streets	11,490,529	12,005,787	7,226,562	4,779,225	7,598,188	-4.9%	60.2%
Capital Outlay	14,954,425	23,181,933	6,782,775	16,399,158	12,033,719	-43.6%	29.3%
Total Expenditures	26,444,954	35,187,720	14,009,337	21,178,383	19,631,907	-28.6%	39.8%
Excess of revenues over (under) expenditures	(2,116,892)	(8,904,320)	5,439,582	14,343,902	(2,933,658)		
OTHER FINANCING USES							
Transfers in							
Employee Benefit fund	-	-	-	-	-	0.0%	0.0%
Transfers out							
General fund	(381,780)	(381,780)	(219,800)	161,980	(188,089)	16.9%	57.6%
Total other financing sources (uses)	(381,780)	(381,780)	(219,800)	161,980	(188,089)	16.9%	57.6%
Net changes in fund balance	(2,498,672)	(9,286,100)	5,219,782	14,505,882	(3,121,747)		
FUND BALANCE, January 1	15,503,712	15,503,712	15,503,712	-	17,326,413		
FUND BALANCES, October 31	13,005,040	6,217,612	20,723,494	14,505,882	14,204,666		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Taxes	13,006,317	10,854,843	(2,151,474)	9,489,865	14.4%	83.5%
Intergovernmental	2,730,827	1,466,667	(1,264,160)	1,068,983	37.2%	53.7%
Charges for service	40,440	18,785	(21,655)	7,902	137.7%	46.5%
Investment income	20,000	35,447	15,447	81,378	-56.4%	177.2%
Miscellaneous	1,314	10,568	9,254	9,807	7.8%	0.0%
Total revenues	15,798,898	12,386,310	(3,412,588)	10,848,454	14.2%	78.4%
EXPENDITURES						
Current:						
Public Safety	16,334,821	11,326,736	5,008,085	11,162,234	1.5%	69.3%
Capital Outlay	3,352,550	302,429	3,050,121	544,398	-44.4%	9.0%
Total expenditures	19,687,371	11,629,165	8,058,206	11,706,632	-0.7%	59.1%
Excess of revenues over (under) expenditures	(3,888,473)	757,145	4,645,618	(858,178)		
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	(16,604)	(87)	16,517	(232)	-	
General Fund	-	-	-	-	0.0%	0.0%
Total other financing (uses)	(16,604)	(87)	16,517	(232)		
Net changes in fund balance	(3,905,077)	757,058	4,662,135	(858,410)		
FUND BALANCE, January 1	8,923,547	8,923,547	-	7,738,485		
FUND BALANCES, October 31	5,018,470	9,680,605	4,662,135	6,880,075		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Licenses and permits	1,448,900	1,246,387	(202,513)	2,186,225	-43.0%	86.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	72,316	80,292	7,976	218,933	-63.3%	111.0%
Total revenues	1,521,216	1,326,679	(194,537)	2,405,572	-44.8%	87.2%
EXPENDITURES						
Culture and recreation	-	500	(500)	-	0.0%	0.0%
Capital Outlay	5,548,260	838,562	4,709,698	1,392,331	-39.8%	15.1%
Total Expenditures	5,548,260	839,062	4,709,198	1,392,331	-39.7%	15.1%
Excess of revenues over (under) expenditures	(4,027,044)	487,617	4,514,661	1,013,241	-51.9%	-12.1%
OTHER FINANCING (USES)						
Transfer out	(39,101)	(437)	38,664	(346)	0.0%	0.0%
Total other financing (uses)	(39,101)	(437)	38,664	(346)	0.0%	0.0%
Net change in fund balance	(4,066,145)	487,180	4,553,325	1,012,895		
FUND BALANCE, January 1	19,562,748	19,562,748	-	18,292,190	6.9%	
FUND BALANCES, October 31	15,496,603	20,049,928	4,553,325	19,305,085	3.9%	

**CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Intergovernmental	900,000	883,597	(16,403)	736,372	20.0%	98.2%
Investment income	20,231	24,791	4,560	69,136	-64.1%	122.5%
Total revenues	920,231	908,388	(11,843)	805,508	12.8%	98.7%
EXPENDITURES						
Culture and recreation	241,596	139,244	102,352	160,215	-13.1%	57.6%
Capital Outlay	2,221,907	72,082	2,149,825	866,650	-91.7%	3.2%
Total Expenditures	2,463,503	211,326	2,252,177	1,026,865	-79.4%	8.6%
Net change in fund balance	(1,543,272)	697,062	2,240,334	(221,358)	-414.9%	-45.2%
FUND BALANCE, January 1	5,706,942	5,706,942	-	5,997,294		
FUND BALANCES, October 31	4,163,670	6,404,004	2,240,334	5,775,936		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Taxes	4,454,675	3,743,030	(711,645)	3,272,358	14.4%	84.0%
Intergovernmental	177,957	93,515	(84,442)	92,727	0.0%	52.5%
Investment income	30,000	22,955	(7,045)	78,797	-70.9%	76.5%
Miscellaneous	55,000	2,730,407	2,675,407	2,855,619	-4.4%	4964.4%
Total revenues	4,717,632	6,589,908	1,872,276	6,299,501	4.6%	139.7%
EXPENDITURES						
Current:						
Culture and Recreation	1,265,734	814,171	451,563	824,442	-1.2%	64.3%
Capital Outlay	6,340,761	215,259	6,125,502	2,844,029	-92.4%	3.4%
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	10,257,184	1,517,723	8,739,461	4,238,502	-64.2%	14.8%
Excess of revenues (under) expenditures	(5,539,552)	5,072,184	10,611,736	2,060,998	146.1%	-91.6%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	-	(989)	(989)	(12,148)	0.0%	0.0%
General Fund	(39,730)	-	39,730	-	0.0%	0.0%
Total other financing sources (uses)	(39,730)	(989)	38,741	(12,148)	0.0%	2.5%
Net changes in fund balance	(5,579,282)	5,071,195	10,650,477	2,048,850		
FUND BALANCE, January 1	6,114,357	6,114,357	-	6,104,174		
FUND BALANCES, October 31	535,075	11,185,552	10,650,477	8,153,024		

**CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Taxes	200,000	321,440	121,440	157,518	104.1%	160.7%
Investment income	-	476	476	99	380.2%	
Total revenues	200,000	321,916	121,916	157,617	104.2%	161.0%
EXPENDITURES						
Culture and recreation	200,000	166,667	33,333	215,370	-22.6%	83.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	200,000	166,667	33,333	215,370		83.3%
Excess of revenues over (under) expenditures	-	155,249	155,249	(57,753)	-368.8%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	155,249	155,249	(57,753)		
FUND BALANCE, January 1	47,601	47,601	-	102,059	-53.4%	
FUND BALANCES, October 31	47,601	202,850	155,249	44,306	357.8%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of October 31, 2021

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,353,209	\$ 3,681,872	\$ 948,573	\$ 10,983,654
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,247,760	154.90	-	1,247,915
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total current assets	10,604,122	3,682,027	948,573	15,234,722
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	169,572	90,519	3,477,697
Total property and equipment	15,759,268	11,819,908	8,525,541	36,104,717
Less - accumulated depreciation	4,067,691	8,873,658	5,260,733	18,202,082
Net property and equipment	11,691,577	2,946,250	3,264,808	17,902,635
Total assets	22,295,699	6,628,277	4,213,381	33,137,357
DEFERRED OUTFLOW OF RESOURCES				
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	-	-	-	-
Total deferred outflows of resources	\$ 376,475	\$ 134,123	\$ 22,153	\$ 532,751
Total assets and deferred outflows of resources	22,672,174	6,762,400	4,235,534	33,670,108

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of October 31, 2021

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
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
Total current liabilities	40,138	144,246	1,297	185,680
Long-term liabilities:				
Advances from other funds			-	-
Bonds payable			-	-
Less portion due in one year			-	-
Loan payable			-	-
Long-term construction liability			-	-
Net other post employment benefit obligation	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
Net long-term liabilities	1,153,882	616,297	62,072	1,832,251
Total liabilities	1,194,020	760,543	63,369	2,017,931
Deferred inflows of resources:				
Related to pension	155,620	55,478	9,176	220,274
Related to OPEB	23,474	8,369	1,385	33,228
Total deferred inflows of resources	179,094	63,847	10,560	253,501
Net position:				
Net investment in capital assets	11,691,577	2,946,250	3,264,808	17,902,635
Unrestricted	9,607,483	2,991,761	896,797	13,496,041
Total net position	21,299,060	5,938,011	4,161,605	31,398,676
Total liabilities and net position	\$ 22,672,174	\$ 6,762,400	\$ 4,235,535	\$ 33,670,109

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	77,889,202	66,417,128	(11,472,074)	61,855,480	7.4%	85.3%
Intergovernmental	-	-	-	6,891	0.0%	0.0%
Investment income	100,000	45,844	(54,156)	103,482	-55.7%	45.8%
Miscellaneous	111,000	57,721	(53,279)	52,478	10.0%	52.0%
Aid to underground installation	4,100,000	2,146,342	(1,953,658)	757,407	183.4%	52.3%
Other sales	77,500	67,144	(10,356)	79,112	-15.1%	86.6%
Total revenues	82,277,702	68,734,179	(13,543,523)	63,228,333	8.71%	83.5%
EXPENSES						
Administration	6,260,093	4,128,644	2,131,449	3,564,925	15.8%	66.0%
Power purchased	54,023,056	44,493,114	9,529,942	43,889,988	1.4%	82.4%
Distribution	9,133,509	6,630,848	2,502,661	6,357,634	4.3%	72.6%
Franchise fee	6,147,490	5,235,107	912,383	4,902,811	6.8%	85.2%
Transfers out	787,780	-	787,780	(190)	0.0%	0.0%
Total operations	76,351,928	60,487,713	15,864,215	58,715,168	3.0%	79.2%
Capital outlay	11,411,170	1,549,709	9,861,461	1,374,943	12.7%	13.6%
Total expenses	87,763,098	62,037,422	25,725,676	60,090,111	3.2%	70.7%
Excess of revenues over expenses	(5,485,396)	6,696,756	12,182,152	3,138,222		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,549,709
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		1,549,709
		1,549,709
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	8,246,465

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	17,817,769	14,861,331	(2,956,438)	13,654,122	8.8%	83.4%
Intergovernmental	-	95,167	95,167	-	0.0%	
Investment income	20,000	28,091	8,091	62,820	-55.3%	140.5%
Miscellaneous	18,000	91,947	73,947	(10,541)	-972.3%	510.8%
Aid to underground installation	930,000	5,608	(924,392)	-	0.0%	0.6%
Total revenues	18,785,769	15,082,144	(3,703,625)	13,706,401	10.0%	80.3%
EXPENSES						
Administration	4,756,461	3,671,447	1,085,014	3,088,799	18.9%	77.2%
Distribution	4,231,584	2,886,324	1,345,260	2,897,934	-0.4%	68.2%
Franchise fee	8,679	8,188	491	7,099	15.3%	0.0%
Transfers out	12,014	-	12,014	-	0.0%	0.0%
Total operations	9,008,738	6,565,959	2,442,779	5,993,833	9.5%	72.9%
Debt service	4,453,901	586,950	3,866,951	547,729	7.2%	13.2%
Capital outlay	5,961,575	2,942,156	3,019,419	3,325,591	-11.5%	49.4%
Total expenses	19,424,214	10,095,065	9,329,149	9,867,152	2.3%	52.0%
Excess of revenues (under) expenses	(638,445)	4,987,079	5,625,524	3,839,249		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,942,156
Capitalized salaries and expenses	-
	2,942,156
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	7,929,235

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of October 31, 2021

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 16,096,954	\$ 131,115,114	\$ 11,728,404	\$ 7,055,943	\$ 10,983,654	\$ 176,980,069	\$ 39,712,313
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	11,248,847	3,110,621	1,773,861	597,372	1,247,915	17,978,616	-
Intergovernmental receivable	-	1,039,272	518,670	905,273	3,153	2,466,368	-
Loans receivable	1,643	6,104	-	-	-	7,747	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	7,037,369
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	27,348,561	135,271,111	14,020,935	8,641,088	15,234,722	200,516,417	52,982,100
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	5,199,063	(33,201,520)	6,225,392	2,808,277	-	(18,968,788)	-
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	-	1,349,583	359,269	383	-	1,709,235	-
Cash and cash equivalents	-	-	(75,513)	2,071,314	-	1,995,801	-
Interest receivable	-	-	1,868	-	-	1,868	-
Total restricted current assets	5,199,063	(31,851,937)	6,511,016	4,879,974	-	(15,261,884)	2,577,190
Total current assets	32,547,624	103,419,174	20,531,951	13,521,062	15,234,722	185,254,534	55,559,290
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	3,477,697	16,694,203	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	36,104,717	1,047,121,156	57,411,006
Less - accumulated depreciation	74,179,852	84,676,567	68,354,051	27,874,651	18,202,082	273,287,203	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
Total noncurrent assets	118,850,075	389,041,084	143,881,659	104,158,500	17,902,635	773,833,953	20,546,290
Total assets	151,397,699	492,460,258	164,413,610	117,679,562	33,137,357	959,088,487	76,105,580
DEFERRED OUTFLOW OF RESOURCES							
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
Total assets and deferred outflows of resources	153,208,989	# 493,338,177	# 165,205,044	# 117,969,100	# 33,670,108	# 963,391,418	76,340,234

	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	\$ 3,967,435	\$ 15,417	\$ 10,085	\$ 2,615	\$ -	\$ 3,995,552	\$ 151,152
Construction contracts payable	198	177,856	20,007	477,490	-	675,551	-
Accrued liabilities	355,202	10,000	-	-	-	365,202	-
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	999,199	-	-	-	-	999,199	-
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	1,090,811	28,975	-	8,590	-	1,128,376	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	6,536,735	1,494,658	96,621	4,262,253	185,680	12,575,948	5,896,371
Payable from restricted assets:							
Accounts payable	-	-	-	-	-	-	-
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	1,692,920	-	6,663,904	-
Total current liabilities	9,914,560	1,532,846	1,651,592	5,955,173	185,680	19,239,851	5,896,371
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	-	4,347,282	3,057,620	-	-	7,404,902	-
Bonds payable	32,375,411	83,982,629	37,410,000	22,457,571	-	176,225,611	-
Net long-term liabilities	37,867,835	93,789,502	42,592,582	23,842,460	1,832,251	199,924,630	3,038,796
Total liabilities	47,782,395	95,322,348	44,244,174	29,797,633	2,017,931	219,164,481	8,935,167
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	301,035,070	105,435,408	81,670,136	17,902,635	589,237,715	20,400,290
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	5,199,063	(33,201,520)	6,225,392	2,808,277	-	(18,968,788)	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	16,170,789	129,764,576	9,018,714	3,555,357	13,496,041	172,005,477	44,315,963
Total net position	104,564,318	397,598,126	120,679,514	88,033,770	31,398,676	742,274,404	67,293,443
Total liabilities and net position	\$ 153,208,990	\$ 493,338,176	\$ 165,205,044	\$ 117,969,101	\$ 33,670,109	963,391,419	\$ 76,340,234

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	24,234,696	22,017,407	(2,217,289)	20,847,425	5.6%	90.9%
System development fees	-	-	-	-	0.0%	0.0%
Development fee surcharge	311,800	393,795	81,995	561,686	-29.9%	126.3%
Intergovernmental	1,012,431	129,508	(882,923)	371,051	-65.1%	0.0%
Investment income - operating	60,500	237,311	176,811	433,187	-45.2%	392.2%
Miscellaneous	195,000	723,468	528,468	95,115	660.6%	371.0%
Proceeds from Bonds	90,822,629	-	(90,822,629)	-	0.0%	0.0%
Transfer in	1,771,790	-	(1,771,790)	203,614	-100.0%	0.0%
Total revenues	118,408,846	23,501,489	(94,907,357)	22,512,078	4.4%	19.8%
EXPENSES						
Administration	5,610,435	4,258,884	1,351,551	3,946,650	7.9%	75.9%
Water resources	3,634,185	3,692,432	(58,247)	2,590,165	42.6%	101.6%
Transmission/distribution	2,901,987	2,069,015	832,972	2,014,353	2.7%	71.3%
Treatment plant	3,571,205	2,886,416	684,789	2,631,015	9.7%	80.8%
Transfer out	695,113	13,519	681,594	7,845	72.3%	1.9%
Total operations	16,412,925	12,920,266	3,492,659	11,190,028	15.5%	78.7%
Debt service	3,959,246	1,288,847	2,670,399	1,281,737	0.6%	32.6%
Capital outlay	123,904,150	44,873,072	79,031,078	4,006,857	1019.9%	36.2%
Total expenses	144,276,321	59,082,185	85,194,136	16,478,622	258.5%	41.0%
Excess of revenue (under) expenses	(25,867,475)	(35,580,696)	(9,713,221)	6,033,456		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		44,873,072				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		44,873,072				
Principal retired		-				
		44,873,072				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		9,292,376				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Licenses and permits	1,520,900	2,060,696	539,796	2,974,459	-30.7%	135.5%
Developer/owner participation	-	-	-	-	0.0%	0.0%
Investment income	59,200	143,461	84,261	397,035	-63.9%	242.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,580,100	2,204,157	624,057	3,371,494	-34.6%	139.5%
EXPENDITURES						
Municipal utility systems	500,000	450,195	49,805	546,768	0.0%	0.0%
Capital Outlay	30,904,988	12,213,775	18,691,213	549,705	2121.9%	39.5%
Total Expenditures	31,404,988	12,663,970	18,741,018	1,096,473	1055.0%	40.3%
Excess of revenues over expenditures	(29,824,888)	(10,459,813)	19,365,075	2,275,021	-559.8%	35.1%
OTHER FINANCING (USES)						
Transfer out	(1,945,703)	(2,339)	1,943,364	(1,547)	0.0%	0.1%
Net change in fund balance	(31,770,591)	(10,462,152)	21,308,439	2,273,474		
FUND BALANCE, January 1	36,182,248	36,182,248	-	33,998,863		
FUND BALANCES, October 31	4,411,657	25,720,095	21,308,439	36,272,337		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	464,758	2,168,459	1,703,701	1,006,775	0.0%	466.6%
Investment income	1,100	23,598	22,498	58,544	-59.7%	2145.3%
Total revenues	465,858	2,192,057	1,726,199	1,065,319	105.8%	470.5%
EXPENDITURES						
Municipal utility systems	559,758	-	559,758	24,389	-100.0%	0.0%
Capital Outlay	5,579,813	583,350	4,996,463	1,066,667	0.0%	0.0%
Total Expenditures	6,139,571	583,350	5,556,221	1,091,056	-46.5%	9.5%
Net change in fund balance	(5,673,713)	1,608,707	7,282,420	(25,737)		
FUND BALANCE, January 1	5,946,945	5,946,945	-	5,967,451		
FUND BALANCES, October 31	273,232	7,555,652	7,282,420	5,941,714		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Investment income	-	1,600	1,600	5,002	-68.0%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	415,000	-	415,000	-	0.0%	0.0%
Total Expenditures	415,000	-	415,000	-	0.0%	0.0%
Net change in fund balance	(415,000)	1,600	416,600	5,002		
FUND BALANCE, January 1	440,842	440,842	-	434,589		
FUND BALANCES, October 31	25,842	442,442	416,600	439,591		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	15,722,700	13,199,341	(2,523,359)	12,815,630	3.0%	84.0%
Intergovernmental	500,000	(34,893)	(534,893)	72,711	0.0%	0.0%
Investment income	40,700	67,477	26,777	186,558	-63.8%	165.8%
Miscellaneous	3,000	44,940	41,940	(9,293)	-583.6%	1498.0%
Transfers in	465,013	0	(465,013)	131,832	0.0%	0.0%
Total revenues	16,731,413	13,276,865	(3,454,548)	13,197,438	0.6%	79.4%
EXPENSES						
Administration	3,760,284	2,797,517	962,767	2,843,661	-1.6%	74.4%
Sewer collection system	1,503,763	1,067,963	435,800	1,202,999	-11.2%	71.0%
Sewer disposal plant	4,408,470	3,479,655	928,815	3,229,504	7.7%	78.9%
Transfers out	319,421	3,300,637	(2,981,216)	14,588	0.0%	1033.3%
Total operations	9,991,938	10,645,772	(653,834)	7,290,752	46.0%	106.5%
Debt service	3,309,825	764,913	2,544,912	3,074,974	-75.1%	23.1%
Capital outlay	7,648,539	1,251,115	6,397,424	2,761,690	-54.7%	16.4%
Total expenses	20,950,302	12,661,800	8,288,502	13,127,416	-3.5%	60.4%
Excess of revenues over (under) expenses	(4,218,889)	615,065	4,833,954	70,022		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,251,115				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,251,115				
Principal retired		764,913				
		2,016,028				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		2,631,092				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	7,521,600	6,246,888	(1,274,712)	6,182,776	1.0%	83.1%
Plant investment fee	182,500	151,040	(31,460)	403,324	-62.6%	82.8%
Intergovernmental	3,114,872	(3,107)	(3,117,979)	464,980	-100.7%	0.0%
Investment income	200	41,796	41,596	134,411	-68.9%	20898.0%
Miscellaneous	32,000	164,810	132,810	6,232	2544.6%	515.0%
Total revenues	10,851,172	6,601,427	(4,249,745)	7,257,474	-9.0%	60.8%
EXPENSES						
Administration	2,160,987	1,540,099	620,888	1,614,093	-4.6%	71.3%
Engineering	912,081	757,222	154,859	1,022,389	-25.9%	83.0%
Maintenance	1,277,422	888,180	389,242	782,222	13.5%	69.5%
Transfers out	279,815	177	279,638	4,788	-96.3%	0.1%
Total operations	4,630,305	3,185,678	1,444,627	3,423,492	-6.9%	68.8%
Debt service	2,580,537	407,519	2,173,018	368,932	10.5%	15.8%
Capital outlay	9,562,534	2,922,105	6,640,429	2,541,332	15.0%	30.6%
Total expenses	16,773,376	6,515,302	10,258,074	6,333,755	2.9%	38.8%
Excess of revenues (under) expenses	(5,922,204)	86,125	6,008,329	923,719		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,922,105				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		56,402				
		2,978,507				
Principal retired		-				
		2,978,507				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		3,064,632				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Licenses and permits	517,344	339,728	(177,616)	886,851	-61.7%	65.7%
Investment income	40,000	21,527	(18,473)	58,598	-63.3%	53.8%
Total revenues	557,344	361,255	(196,089)	945,449	-61.8%	64.8%
EXPENDITURES						
Municipal utility systems	49,500	58,489	(8,989)	38,024	53.8%	118.2%
Capital Outlay	3,575,483	346,068	3,229,415	644,363	-46.3%	9.7%
Total Expenditures	3,624,983	404,557	3,220,426	682,387	-40.7%	11.2%
Excess of revenues over expenditures	(3,067,639)	(43,302)	3,024,337	263,062	-116.5%	1.4%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,067,639)	(43,302)	3,024,337	263,062		
FUND BALANCE, January 1	5,194,088	5,194,088	-	4,360,699		
FUND BALANCES, October 31	2,126,449	5,150,786	3,024,337	4,623,761		

CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Licenses and permits	1,177,000	832,330	(344,670)	1,710,398	-51.3%	70.7%
Developer participation	-	-	-	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	47,900	50,159	2,259	124,532	-59.7%	104.7%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,224,900	882,489	(342,411)	1,834,930	-51.9%	72.0%
EXPENDITURES						
Municipal utility systems	-	-	-	8,760	0.0%	0.0%
Capital Outlay	3,340,053	85,371	3,254,682	88,147	0.0%	0.0%
Total Expenditures	3,340,053	85,371	3,254,682	96,907	0.0%	2.6%
Excess of revenues over expenditures	(2,115,153)	797,118	2,912,271	1,738,023	-54.1%	-37.7%
OTHER FINANCING (USES)						
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)	797,118	3,378,222	1,738,023		
FUND BALANCE, January 1	11,744,654	11,744,654	-	10,150,094		
FUND BALANCES, October 31	9,163,550	12,541,772	3,378,222	11,888,117		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	8,787,700	7,841,265	(946,435)	7,604,508	3.1%	89.2%
Intergovernmental	-	203,783	203,783	304,988	-33.2%	0.0%
Investment income	16,339	21,658	5,319	47,572	-54.5%	132.6%
Miscellaneous	46,000	2,665,961	2,619,961	724,878	267.8%	5795.6%
Total revenues	8,850,039	10,732,667	1,882,628	8,681,946	23.6%	121.3%
EXPENSES						
Administration	873,864	549,931	323,933	431,218	27.5%	62.9%
Landfill operations	30,000	22,400	7,600	-	0.0%	74.7%
Trash removal	4,757,984	3,805,071	952,913	3,603,436	5.6%	80.0%
Special trash pickup	999,308	589,323	409,985	650,890	-9.5%	59.0%
Curbside recycling	1,868,253	1,426,416	441,837	1,568,736	-9.1%	76.4%
Transfers out	238,574	0	238,574	5,825	-100.0%	0.0%
Total operations	8,767,983	6,393,141	2,374,842	6,260,105	2.1%	72.9%
Capital outlay	939,383	0	939,383	686,087	-100.0%	0.0%
Total expenses	9,707,366	6,393,141	3,314,225	6,946,192	-8.0%	65.9%
Excess of revenues over (under) expenses	(857,327)	4,339,526	5,196,853	1,735,754		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		0				
Less: Depreciation		0				
Net Income (GAAP basis)		4,339,526				

CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	2,903,159	3,432,117	528,958	3,044,980	12.7%	118.2%
Investment income	8,000	11,242	3,242	21,611	-48.0%	140.5%
Miscellaneous	-	438	438	(92)	-576.1%	0.0%
Total revenues	2,911,159	3,443,797	532,638	3,066,499	12.3%	118.3%
EXPENSES						
Administration	375,440	276,267	99,173	316,107	-12.6%	73.6%
Course maintenance/development	2,365,644	1,849,539	516,105	1,829,304	1.1%	78.2%
Transfers out	14,210	299	13,911	-	0.0%	2.1%
Total operations	2,755,294	2,126,105	629,189	2,145,411	-0.9%	77.2%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	598,861	136,498	462,363	49,078	178.1%	22.8%
Total expenses	3,487,299	2,262,603	1,224,696	2,194,489	3.1%	64.9%
Excess of revenues over expenses	(576,140)	1,181,194	1,757,334	872,010	35.5%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	136,498
Principal payments capital leases	-
Gain on sale of assets	-
	136,498
Less: Depreciation	-
Net income (GAAP basis)	1,317,692

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021

	Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	504,922	392,477	(112,445)	397,648	-1%	77.7%
Intergovernmental	400,000	-	(400,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	3,950	3,950	7,747	-49%	0.0%
Miscellaneous	23,000	6,356	(16,644)	11,788	-46%	27.6%
Total revenues	927,922	402,783	(525,139)	417,183	-3%	43.4%
EXPENSES						
Administration	251,012	211,547	39,465	208,765	1%	84.3%
Maintenance	224,314	165,638	58,676	59,562	178%	73.8%
Total operations	475,326	373,458	101,868	268,327	0	78.6%
Capital outlay	763,731	37,588	726,143	90,896	-59%	0.0%
Total expenses	1,239,057	411,046	828,011	359,223	14%	33.2%
Excess of revenue over (under) expenses	(311,135)	(8,263)	302,872	57,960		

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>
Net income (GAAP basis)	<u><u>29,325</u></u>

**CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2021**

	Budget	2021 Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	6,208,705	6,208,705	8,854,833	-29.9%
Investment income	99,910	87,246	(12,664)	187,395	-53.4%
Miscellaneous	11,163,499	2,892,827	(8,270,672)	(3,598)	-80501.0%
Total revenues	11,263,409	9,188,778	(2,074,631)	9,038,630	1.7%
EXPENSES					
Operations:					
Personal services	1,729,177	1,264,676	464,501	1,325,232	-4.6%
Operating & maintenance	2,251,549	1,621,583	629,966	1,642,627	-1.3%
Transfers out	5,157	-	5,157	-	0.0%
Total operations	3,985,883	2,886,259	1,099,624	2,967,859	-2.7%
Capital outlay	7,539,223	3,142,564	4,396,659	2,744,573	14.5%
Total expenses	11,525,106	6,028,823	5,496,283	5,712,432	5.5%
Excess of revenues (under) expenses	(261,697)	3,159,955	3,421,652	3,326,198	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,142,564
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,142,564
Less: Depreciation	6,768
Loss on the disposal of assets	-
	6,768
Net income (GAAP basis)	6,295,751