

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

November 30, 2021

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 30, 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	22,008,562	(99,319)	21,506,257	2.3%	99.6%
Prior years	-	(118,923)	(118,923)	(42,458)	180.1%	0.0%
General sales and use tax	38,193,724	35,046,863	(3,146,861)	30,871,269	13.5%	91.8%
Selected sales and use tax -						
Cigarette	150,000	185,296	35,296	131,747	40.6%	123.5%
Franchise taxes:						
Gas	700,000	654,214	(45,786)	515,698	26.9%	93.5%
Cable Television	580,000	451,930	(128,070)	456,898	-1.1%	77.9%
Telephone	118,044	114,550	(3,494)	128,281	-10.7%	97.0%
Electric	6,147,490	5,684,889	(462,601)	5,334,314	6.6%	92.5%
Telecommunications	8,679	8,226	(453)	7,057	16.6%	94.8%
Water	488,594	440,415	(48,179)	420,519	4.7%	90.1%
Wastewater	628,188	576,055	(52,133)	576,631	-0.1%	91.7%
	69,122,600	65,052,076	(4,070,524)	59,906,212	8.6%	94.1%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	1,186	(8,814)	8,857	-86.6%	11.9%
Marijuana	60,000	67,800	7,800	60,600	0.0%	0.0%
Business	5,400	3,545	(1,855)	4,305	-17.7%	65.6%
Sales Tax	24,000	46,195	22,195	23,606	95.7%	192.5%
Non-Business licenses and permits:						
Building	1,937,945	1,737,877	(200,068)	2,473,916	-29.8%	89.7%
Wood burning	-	413	413	20	1964.9%	0.0%
Contractor	132,000	117,875	(14,125)	114,225	3.2%	89.3%
Parade / use of public places	8,950	7,085	(1,865)	3,850	84.0%	79.2%
	2,178,295	1,981,975	(196,319)	2,689,379	-26.3%	91.0%
INTERGOVERNMENTAL REVENUE						
Federal revenue	168,882	4,212,891	4,044,009	82,038	5035.3%	2494.6%
State shared revenue:						
Severance tax	30,000	116,368	86,368	133,921	0.0%	387.9%
Grants	321,088	73,863	(247,225)	27,742	166.2%	0.0%
Non-grant state revenue	203,000	180,116	(22,884)	241,532	0.0%	0.0%
Local government shared revenue:						
Shared Fines	75,000	44,742	(30,258)	51,882	-13.8%	59.7%
Hazmat Authority	32,456	16,701	(15,755)	40,674	0.0%	51.5%
Longmont Housing Authority	377,981	320,941	(57,040)	-		
Grants / School Resource Officer	315,162	385,960	70,798	244,675	57.7%	122.5%
	1,523,569	5,351,581	3,828,012	822,463	550.7%	351.3%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 30, 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	113,736	58,736	39,846	185.4%	206.8%
Disconnect Tag Fees	632,000	66,678	(565,322)	148,854	-55.2%	10.6%
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	590	(210)	720	0.0%	0.0%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	95,000	57,023	(37,977)	76,858	-25.8%	60.0%
Liquor Application Fee	28,000	12,142	(15,858)	30,375	-60.0%	43.4%
Metro District Review Fees	-	5,500	5,500	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	32,441	3,441	26,273	23.5%	111.9%
Extra duty officer reimbursement	-	48,356	48,356	9,325	418.5%	0.0%
Fire inspection & fireworks fees	79,400	71,363	(8,037)	68,676	3.9%	89.9%
Offender registration/impound fees	14,800	14,491	(309)	12,200	18.8%	97.9%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	53,995	7,995	40,465	33.4%	117.4%
Highways and streets:						
Work in right of way permit	2,000	2,259	259	1,041	0.0%	0.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	582,700	710,091	127,391	658,973	7.8%	121.9%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	246,441	251,200	4,759	187,489	34.0%	101.9%
Culture and Recreation:						
Recreation center - all fees	1,601,912	1,009,924	(591,988)	698,077	44.7%	63.0%
Pool fees	427,457	393,676	(33,781)	134,583	192.5%	92.1%
Arbor Day Tree Sales	12,010	12,070	60	16,141	0.0%	0.0%
Reservoir fees	500,000	704,468	204,468	451,219	56.1%	140.9%
Activity fees	1,150,066	848,633	(301,433)	482,828	75.8%	73.8%
Facility use fees	308,608	398,477	89,869	153,384	159.8%	129.1%
Concessions	44,837	6,893	(37,944)	2,906	137.2%	15.4%
Senior citizens:						
Activity fees	200	198	(2)	89	122.5%	99.0%
Facility fees	25,000	210	(24,790)	8,909	-97.6%	0.8%
Administrative reimbursements:						
Sanitation	729,072	656,910	(72,162)	626,494	0.0%	90.1%
Golf	168,113	162,004	(6,109)	183,084	0.0%	96.4%
Electric	1,715,788	1,575,414	(140,374)	1,582,350	0.0%	91.8%
Telecommunications	413,077	275,384	(137,693)	251,403	0.0%	66.7%
Water	1,608,789	1,473,217	(135,572)	1,469,193	0.0%	91.6%
Sewer	980,944	902,107	(78,837)	909,843	0.0%	92.0%
Storm Drainage	663,238	631,928	(31,310)	695,816	0.0%	95.3%
Airport	95,780	80,890	(14,890)	62,458	0.0%	84.5%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	938,000	837,274	(100,726)	777,106	0.0%	89.3%
Wedding	-	-	-	-	-	-
Museum	314,515	286,900	(27,615)	283,140	0.0%	91.2%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	171,160	169,709	(1,451)	203,885	0.0%	99.2%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	305,917	278,389	(27,528)	272,965	0.0%	91.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	10,260	9,651	(609)	10,307	0.0%	94.1%
	14,246,084	12,270,354	(1,975,728)	10,720,770	14.5%	86.1%
FINES AND FORFEITS						
Court:						
Parking	94,000	90,729	(3,271)	79,068	14.7%	96.5%
Other court fines	515,000	341,711	(173,289)	412,772	-17.2%	66.4%
Court fine surcharge	50,000	33,481	(16,519)	40,608	-17.6%	67.0%
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	11,085	(5,915)	13,550	-18.2%	65.2%
Court costs reimbursements	81,000	53,239	(27,761)	64,714	-17.7%	65.7%
Probation & home detention monitoring fees	19,500	14,795	(4,705)	19,070	-22.4%	75.9%
Code Enforcement Penalty	-	1,863	1,863	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	4,036	(164)	4,265	-5.4%	96.1%
Library fines	62,000	19,279	(42,721)	8,449	128.2%	31.1%
False alarm fines	20,000	8,150	(11,850)	13,550	-39.9%	40.8%
Weed cutting fines	10,000	25,872	15,872	29,646	-12.7%	258.7%
Civil Penalty & Nuisance fines	-	19,226	19,226	-	0.0%	0.0%
Other fines	900	550	(350)	674	-18.4%	61.1%
	1,069,410	794,705	(274,705)	757,018	5.0%	74.3%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 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
	Budget	Actual	Budget	Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	150,000	149,733	(267)	267,015	-43.9%	99.8%
Miscellaneous	102,064	120,840	18,776	32,304	274.1%	118.4%
Pay phone commission						
Private grants/donations	-	10,296	10,296	21,582	-52.3%	0.0%
Oil and gas royalties	526,137	-	(526,137)	11	-100.0%	0.0%
	778,201	280,868	(497,332)	320,911	-12.5%	36.1%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	-	-	-	-	0.0%	0.0%
Library Services Fund	20,500	-	(20,500)	20,000	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	118,635	(10,786)	118,635	200.0%	91.7%
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	118,635	(391,844)	2,316,627	0%	23.2%
Total revenues and other sources (legal basis)	89,428,638	85,850,195	(3,578,443)	77,533,380	10.7%	96.0%

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

**EXPENDITURE
NORM=79.5%**

		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	317,437	407,927	283,355	12.0%	43.8%
CITY ATTORNEY	1,569,415	1,253,107	316,308	1,204,715	4.0%	79.8%
MUNICIPAL COURT						
Courts	622,536	466,110	156,426	492,180	-5.3%	74.9%
Probation	324,020	302,421	21,599	283,062	6.8%	93.3%
CITY MANAGER						
City Manager	1,915,194	1,396,271	518,923	1,429,210	-2.3%	72.9%
General Fund Transfers	361,380	315,435	45,945	283,140	0.0%	87.3%
Non Departmental	1,087,281	573,479	513,802	491,400	16.7%	52.7%
Coronavirus Relief Funding	36,388	75,873	(39,485)	368,691	0.0%	0.0%
Economic Development Contracts	1,371,990	632,465	739,525	455,435	38.9%	46.1%
HUMAN RESOURCES	1,218,221	1,043,969	174,252	929,366	12.3%	85.7%
	9,231,789	6,376,567	2,855,222	6,220,553	2.5%	69.1%
SHARED SERVICES						
Purchasing	708,010	552,582	155,428	578,205	-4.4%	78.0%
Enterprise Technology Services						
PC Replacements	223,128	226,106	(2,978)	226,425	-0.1%	101.3%
ETS Operations	2,022,901	1,657,651	365,250	1,437,604	15.3%	81.9%
ETS Applications	1,083,421	849,186	234,235	948,459	-10.5%	78.4%
ETS Telephone	335,949	230,584	105,365	245,766	-6.2%	68.6%
ETS CIS Support	244,013	215,114	28,899	211,163	0.0%	0.0%
Network Replacement	368,040	65,704	302,336	-	0.0%	0.0%
CJ System Replacement	-	115,530	-	67,769	0.0%	0.0%
City Clerk	599,598	432,748	166,850	418,830	3.3%	72.2%
Election Voter Registration	158,060	27,232	130,828	27,040	0.7%	17.2%
Recovery Office	127,909	117,585	10,324	85,619	37.3%	91.9%
	5,871,029	4,490,022	1,467,639	4,246,879	5.7%	76.5%
FINANCE						
Finance Administration	385,606	273,408	112,198	298,129	-8.3%	70.9%
Housing Authority	373,327	456,110	(82,783)	-	0.0%	122.2%
Sales Tax	613,093	431,473	181,620	388,108	11.2%	70.4%
Treasury	385,859	300,212	85,647	255,704	17.4%	77.8%
Information Desk	73,908	63,450	10,458	56,881	11.5%	85.8%
Accounting	1,176,244	1,020,663	155,581	992,149	2.9%	86.8%
Budget	585,093	482,028	103,065	392,937	22.7%	82.4%
HATS Project	1,207,690	13,580	1,194,110	12,529	8.4%	0.0%
Risk	353,720	305,923	47,797	310,198	-1.4%	86.5%
Wellness	88,756	65,487	23,269	66,551	-1.6%	73.8%
Safety	160,679	139,149	21,530	135,735	2.5%	86.6%
Utility Billing	2,402,369	1,478,514	923,855	1,418,025	4.3%	61.5%
Mail Delivery	72,264	66,646	5,618	63,382	5.1%	92.2%
	7,878,608	5,096,643	2,781,965	4,390,328	16.1%	64.7%

(continued)

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

EXPENDITURE
NORM=79.5%

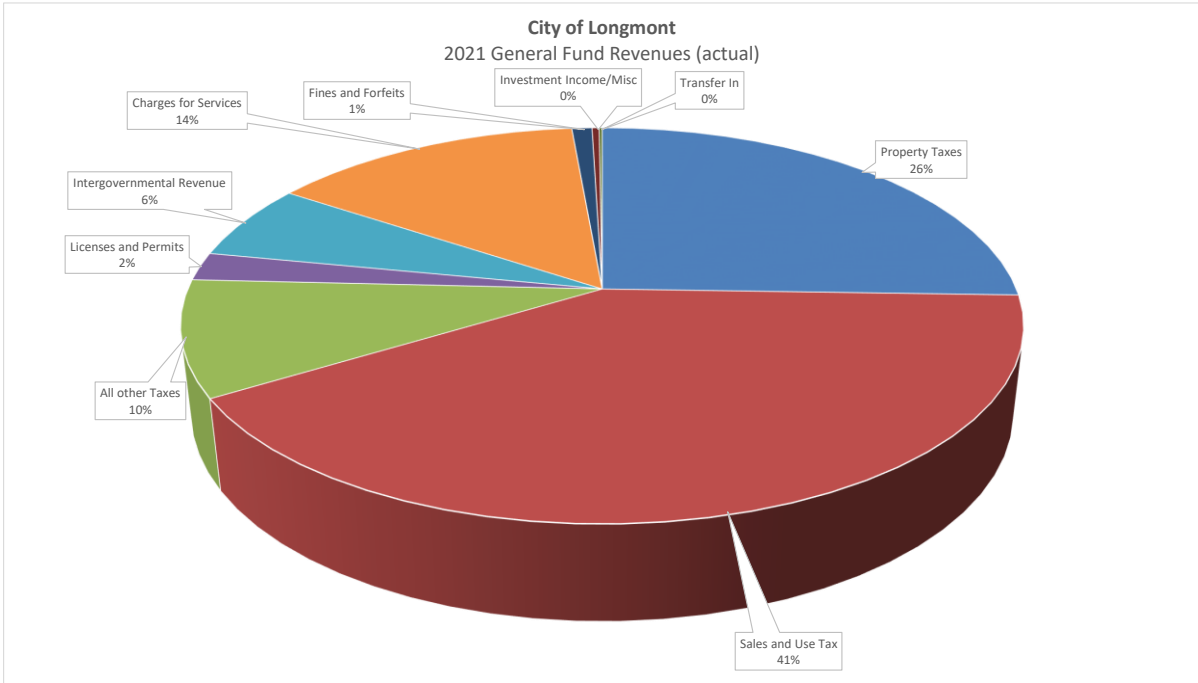
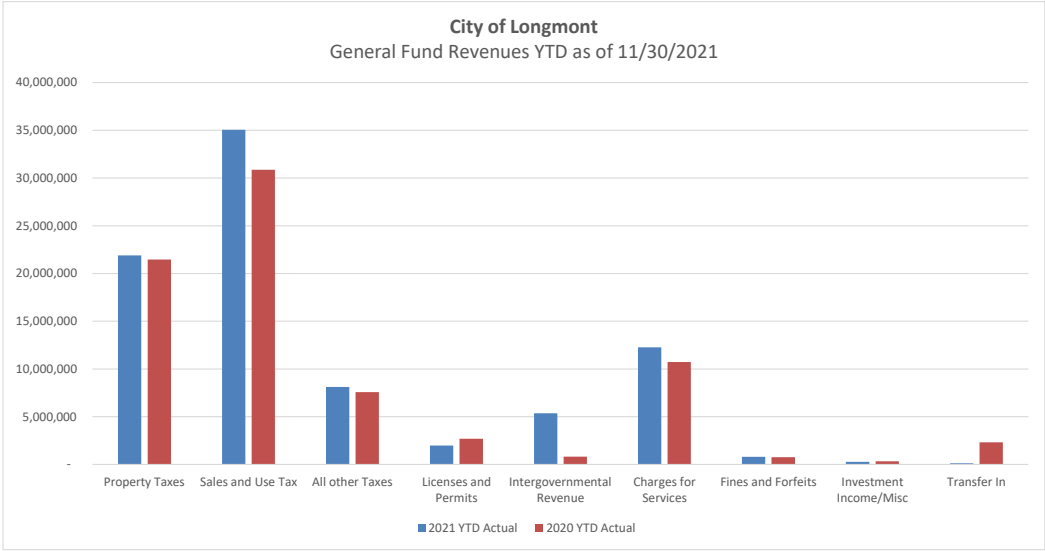
	Budget	2021 YTD Actual	Variance from Final Budget	2020 YTD Actual	% Increase (Decrease) From Prior Year	2021 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 739,674	\$ 591,177	\$ 148,497	\$ 704,553	-16.1%	79.9%
Patrol	11,929,983	10,726,862	1,203,121	9,955,328	7.7%	89.9%
Detectives	3,220,192	2,748,451	471,741	2,711,687	1.4%	85.4%
Special Enforcement Unit	1,122,948	337,537	785,411	911,200	-63.0%	30.1%
RV Tow and Disposal	51,664	20,809	30,855	38,260	-45.6%	40.3%
SWAT Team	556,843	557,102	(259)	461,376	20.7%	100.0%
Animal Control	573,068	518,050	55,018	535,757	-3.3%	90.4%
School Resources Officers	715,968	629,818	86,150	671,390	-6.2%	88.0%
Traffic Unit	1,419,914	1,062,823	357,091	1,045,348	1.7%	74.9%
Special Operations	375,819	305,726	70,093	333,040	-8.2%	81.3%
Fire Suppression	12,343,511	11,769,637	573,874	10,223,019	15.1%	95.4%
Hazmat Team	164,714	152,564	12,150	136,905	11.4%	92.6%
Technical Rescue Team	51,596	17,950	33,646	14,628	22.7%	34.8%
Wild land Team	116,590	154,103	(37,513)	381,983	-59.7%	132.2%
Fire Codes and Planning	627,923	530,854	97,069	520,779	1.9%	84.5%
Fire Investigations	37,714	35,797	1,917	31,570	13.4%	94.9%
Public Safety Outreach	120,970	99,228	21,742	95,009	4.4%	82.0%
Emergency Communication Center	2,041,422	1,596,729	444,693	1,604,808	-0.5%	78.2%
Public Safety IT	773,016	699,924	73,092	584,434	0.0%	90.5%
Records Unit	677,974	489,620	188,354	540,109	0.0%	72.2%
Click it or Ticket Grant	-	-	-	2,915	0.0%	0.0%
Public Safety Volunteers	37,500	28,349	9,151	234,078	-87.9%	75.6%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	33,496	8,304	25,192	15,790	-47.4%	0.0%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	888,865	710,036	178,829	675,621	5.1%	79.9%
Extra Duty	9,000	39,006	(30,006)	49,317	-20.9%	433.4%
Training and Personnel	1,270,075	1,011,946	258,129	1,150,534	-12.0%	79.7%
Emergency Management	445,416	382,027	63,389	278,003	37.4%	85.8%
CHR Neighborhood Resources	-	18,868	(18,868)	-	0.0%	0.0%
	40,345,855	35,243,298	5,102,557	33,907,441	3.9%	87.4%
DEVELOPMENT SERVICES						
Development Services	2,551,309	1,711,340	839,969	1,564,981	9.4%	67.1%
Building Permits	19,253	117,412	(98,159)	1,313,179	-91.1%	0.0%
Code Enforcement	703,577	545,457	158,120	524,297	4.0%	77.5%
Building Services	1,713,766	1,181,402	532,364	-	0.0%	0.0%
Parking	154,327	129,479	24,848	-	0.0%	0.0%
Redevelopment	3,977,084	3,057,574	919,510	2,496,433	22.5%	76.9%
	\$ 9,119,316	\$ 6,742,663	\$ 2,376,653	\$ 5,898,890	14.3%	73.9%

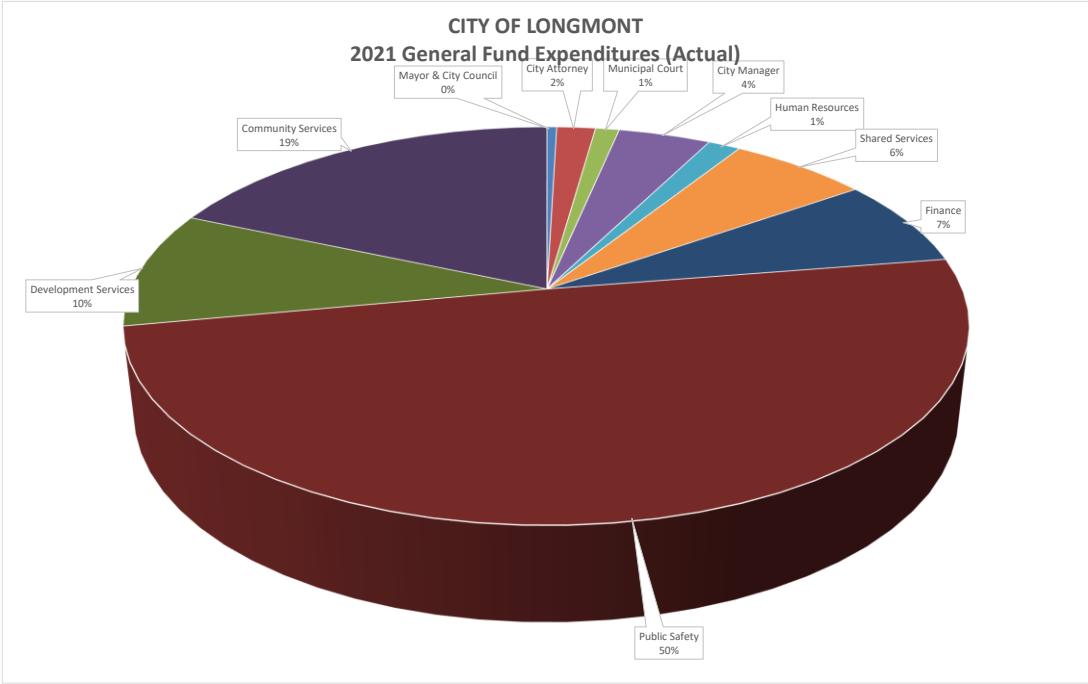
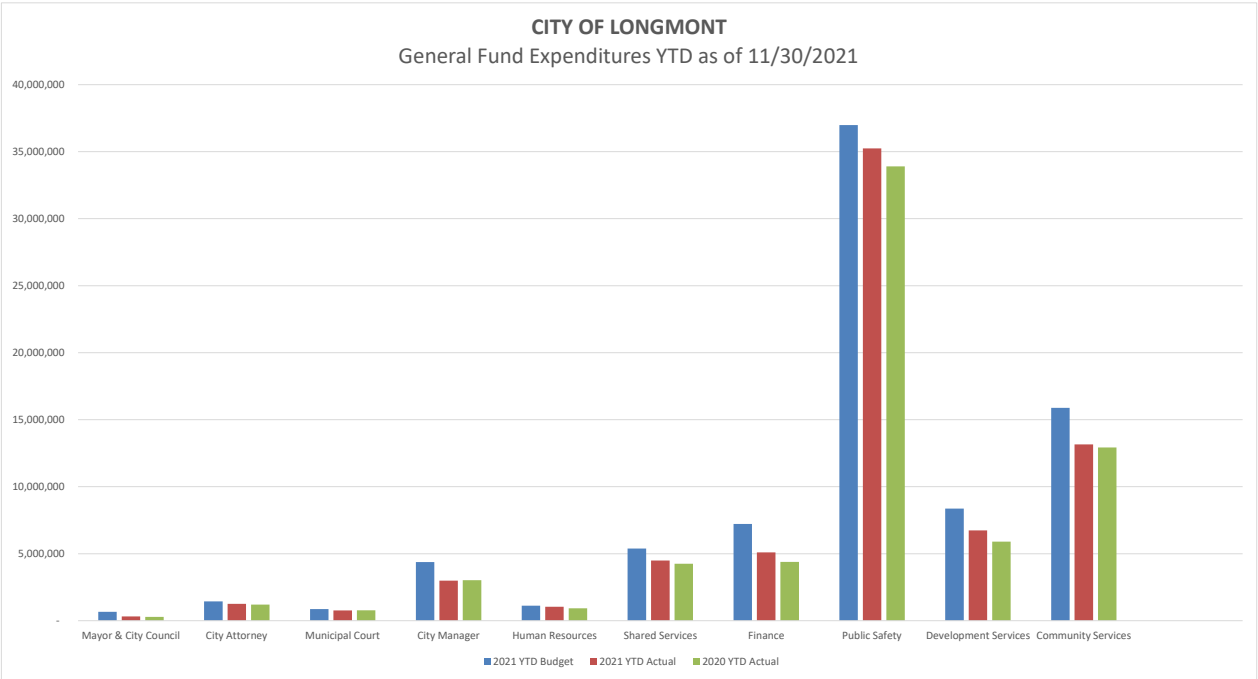
(continued)

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

EXPENDITURE
NORM=79.5%

	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	\$ 1,707,234	\$ 470,676	\$ 1,639,311	4.1%	78.4%
Outside Agencies	2,037,270	1,564,245	473,025	1,421,938	10.0%	76.8%
Mental Health Community Conversations	66,227	-	66,227	36,825	-100.0%	0.0%
Recreation Administration	395,413	332,997	62,416	302,282	10.2%	84.2%
Recreation Aquatics	958,639	855,356	103,283	768,827	11.3%	89.2%
Recreation Athletics	417,528	353,568	63,960	357,006	-1.0%	84.7%
Recreation Concessions	38,390	23,041	15,349	22,916	0.5%	60.0%
Recreation Community Events	95,694	33,780	61,914	15,955	111.7%	35.3%
Recreation General Programs	771,779	622,138	149,641	616,526	0.9%	80.6%
Recreation Special Needs	40,485	13,921	26,564	11,846	17.5%	34.4%
Recreation Outdoor Programs	30,763	28,969	1,794	1,520	1805.9%	94.2%
Recreation Ice Rink	151,389	80,607	70,782	116,427	-30.8%	53.2%
Recreation Sport Fields Mtce	310,204	293,737	16,467	280,295	4.8%	94.7%
Recreation Youth Programs	46,052	26,053	19,999	27,420	-5.0%	56.6%
Recreation Center	1,532,818	1,237,400	295,418	1,357,724	-8.9%	80.7%
CNR Administration	491,605	353,871	137,734	343,952	2.9%	72.0%
Neighborhood Resources	94,751	67,846	26,905	55,737	21.7%	71.6%
Parking Enforcement	-	258	(258)	101,536	-99.7%	0.0%
CYF Administration	1,568,040	743,974	824,066	754,179	-1.4%	47.4%
Library Administration	602,678	390,137	212,541	439,247	-11.2%	64.7%
Library Adult Services	1,124,369	861,439	262,930	870,386	-1.0%	76.6%
Library Children and Teens	565,427	457,563	107,864	417,119	9.7%	80.9%
Library Tech Services	871,332	643,428	227,904	653,655	-1.6%	73.8%
Library Circulation	776,027	733,641	42,386	660,992	11.0%	94.5%
Museum Administration	883,249	766,403	116,846	716,788	6.9%	86.8%
Museum Auditorium	266,785	178,145	88,640	203,611	-12.5%	66.8%
Senior Services Administration	1,002,208	773,940	228,268	729,887	6.0%	77.2%
Longmont Housing Authority	10,001	7,024	2,977	4,806	0.0%	70.2%
	17,327,033	13,150,712	4,176,318	12,928,713	1.7%	75.9%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	954,930	734,198	220,732	631,114	16.3%	76.9%
PWNR Business Services	118,372	91,811	26,561	102,048	0.0%	77.6%
PWNR Facilities Operations	-	-	-	226,252	-100.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	203,165	-98.3%	0.0%
PWNR Parks Maintenance	2,131,089	2,006,242	124,847	1,840,418	9.0%	94.1%
PWNR Muni Grounds Maintenance	319,560	298,828	20,732	302,216	-1.1%	93.5%
PWNR ROW Maintenance	637,561	504,264	133,297	488,245	3.3%	79.1%
PWNR Graffiti Removal	62,986	44,116	18,870	52,042	-15.2%	70.0%
PWNR Regulatory Compliance	70,000	-	70,000	3,238	-100.0%	0.0%
PWNR Parks Administration	661,610	462,416	199,194	366,762	26.1%	69.9%
PWNR Parks Resource Management	175,430	158,063	17,367	121,297	0.0%	0.0%
PWNR Parks Development Improvement	214,574	189,061	25,513	190,375	-0.7%	88.1%
PWNR EAB & Forestry Maintenance	1,043,347	889,982	153,365	906,077	-1.8%	85.3%
PWNR Union Reservoir	398,851	349,968	48,883	306,082	14.3%	87.7%
	6,788,310	5,732,405	1,055,905	5,739,416	-0.1%	84.4%
Total Expenditures	\$ 96,561,940	76,832,310	\$ 19,816,259	73,332,221	4.8%	79.6%
Net Change in Fund Balance	(7,133,302)	9,017,885		4,201,183		
FUND BALANCE, January 1	29,168,709	29,168,709		25,268,978		
FUND BALANCES, November 30	22,035,407	38,186,594		29,470,161		





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

Schedule C-1

		Appropriations		Current Year					
Project Number	Project	Budget Carryforward	2021	Allocations to Other Projects	Fund Balance	Expenditures Prior	2021	Unexpended Balance	
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 71,777	\$ 7,000	\$ -	\$ 315,670	\$ 387,212	\$ 6,309	\$ 926	
	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	1,052,050	(1)	
	Fiscal Charges	72,085	1,000	-	(2,744)	69,341	250	750	
	SUBTOTAL	67,221,653	2,143,027	-	(920,560)	66,153,661	2,071,368	219,091	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
PBF001	Municipal Building Roof Improvements	5,805,109	268,840	-	(1,539,991)	3,707,070	51,989	774,899	
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	-	-	-	125,449	376,212	
PBF037	Fire Stations-Heat & Exhaust	1,495,489	40,000	-	(83,426)	1,276,508	61,071	114,484	
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	36,007	200,879	
PBF119	Municipal Buildings Carpet	2,021,642	269,690	-	(410,730)	1,378,801	376,224	125,578	
PBF145	Specialized Equipment Replacement	2,470,790	511,630	-	(231,381)	2,196,587	110,362	444,090	
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	39,314	(1,159)	
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	-	9,200	-	-	-	-	9,200	
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	20,795	853,151	
PRO113	Park Irrigation Pumps	1,365,250	75,000	-	38,390	1,357,459	83,790	37,391	
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	612,389	-	-	-	-	-	612,389	
PRO186	Sport Court Reconstruction	2,568,183	268,524	-	(453,500)	1,670,193	305,796	407,218	
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	100,612	71,190	
	SUBTOTAL	88,473,579	6,732,196	-	(7,015,235)	47,251,418	4,032,601	36,906,521	
CAPITAL PROJECTS FUND TOTAL									
		\$ 155,695,232	\$ 8,875,223	\$ -	\$ (7,935,795)	\$ 113,405,078	\$ 6,103,970	\$ 37,125,612	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2021	2020
ASSETS		
Equity in pooled cash & cash equivalents	(672,650)	(1,118,997)
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	25,428,016	28,715,552
Total assets	24,755,366	27,596,555
LIABILITIES		
Accounts payable	390,568	238,727
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	390,568	238,727
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	24,364,798	27,357,828
Unassigned	-	-
Total fund balances	24,364,798	27,357,828
Total liabilities, deferred inflows of resources and fund balances (deficits)	24,755,366	27,596,555

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	34,841	(94,484)	125,464	548,473	423,009
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	129,325	34,841	(94,484)	125,464	548,473	423,009
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	26,072,943	98,870	25,974,073	125,464	63,693	61,771
PBF074, Fire Station #6 Replacement	-	209,073	(209,073)	4,958,494	68,983	4,889,511
PBF073, Fire Station #2 Replacement/Renovation	-	390,743	(390,743)	3,238,578	16,903	3,221,675
PBF200, Civic Center Rehab	-	1,592,663	(1,592,663)	7,598,989	2,222,101	5,376,888
PBF201, Safety and Justice Rehab	-	-	-	2,991,660	-	2,991,660
PBF202, Library Rehab	-	-	-	2,120,530	54,044	2,066,486
PBF205, Facilities Condition Assessments and Rehab	-	-	-	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	-	19,985	(19,985)	1,445,000	36,004	1,408,996
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	2,311,334	23,761,609	29,184,144	2,461,728	26,722,416
Excess of revenues over (under) expenditures	(25,943,618)	(2,276,493)	23,667,125	(29,058,680)	(1,913,255)	27,145,425
Net changes in fund balance	(25,943,618)	(2,276,493)	23,667,125	(29,058,680)	(1,913,255)	27,145,425
FUND BALANCE, January 1	26,641,291	26,641,291	-	29,271,083	29,271,083	-
FUND BALANCES, November 30	697,673	24,364,798	23,667,125	212,403	27,357,828	27,145,425

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	16,766,216	(1,339,736)	14,907,318	12.5%	92.6%
Licenses and permits	15,000	15,000	86,714	71,714	104,459	-17.0%	578.1%
Developer/owner participation	-	330,305	927	(329,378)	2,600	-64.3%	0.0%
Intergovernmental	6,206,186	7,789,765	4,673,292	(3,116,473)	3,482,674	34.2%	60.0%
Investment income	32,378	32,378	93,535	61,157	223,635	-58.2%	288.9%
Miscellaneous	10,000	10,000	27,112	17,112	27,564	-1.6%	271.1%
Total revenues	24,328,062	26,283,400	21,647,796	(4,635,604)	18,748,250	15.5%	82.4%
EXPENDITURES							
Highways and streets	11,490,529	12,005,787	7,883,156	4,122,631	8,342,495	-5.5%	65.7%
Capital Outlay	14,954,425	23,181,933	8,001,804	15,180,129	13,069,986	-38.8%	34.5%
Total Expenditures	26,444,954	35,187,720	15,884,960	19,302,760	21,412,481	-25.8%	45.1%
Excess of revenues over (under) expenditures	(2,116,892)	(8,904,320)	5,762,836	14,667,156	(2,664,231)		
OTHER FINANCING USES							
Transfers in							
Employee Benefit fund	-	-	-	-	-	0.0%	0.0%
Transfers out							
General fund	(381,780)	(381,780)	(251,200)	130,580	(188,089)	33.6%	65.8%
Total other financing sources (uses)	(381,780)	(381,780)	(251,200)	130,580	(188,089)	33.6%	65.8%
Net changes in fund balance	(2,498,672)	(9,286,100)	5,511,636	14,797,736	(2,852,320)		
FUND BALANCE, January 1	15,503,712	15,503,712	15,503,712	-	17,326,413		
FUND BALANCES, November 30	13,005,040	6,217,612	21,015,348	14,797,736	14,474,092		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	12,025,684	(980,633)	10,635,464	13.1%	92.5%
Intergovernmental	2,730,827	1,997,424	(733,403)	1,141,742	74.9%	73.1%
Charges for service	40,440	20,784	(19,656)	8,619	141.1%	51.4%
Investment income	20,000	42,033	22,033	87,696	-52.1%	210.2%
Miscellaneous	1,314	12,318	11,004	9,957	23.7%	0.0%
Total revenues	15,798,898	14,098,243	(1,700,655)	12,073,997	16.8%	89.2%
EXPENDITURES						
Current:						
Public Safety	16,334,821	12,248,385	4,086,436	12,205,503	0.4%	75.0%
Capital Outlay	3,352,550	308,157	3,044,393	580,846	-46.9%	9.2%
Total expenditures	19,687,371	12,556,542	7,130,829	12,786,349	-1.8%	63.8%
Excess of revenues over (under) expenditures	(3,888,473)	1,541,701	5,430,174	(712,352)		
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	(16,604)	(87)	16,517	(247)	-	
General Fund	-	-	-	-	0.0%	0.0%
Total other financing (uses)	(16,604)	(87)	16,517	(247)		
Net changes in fund balance	(3,905,077)	1,541,614	5,446,691	(712,599)		
FUND BALANCE, January 1	8,923,547	8,923,547	-	7,738,485		
FUND BALANCES, November 30	5,018,470	10,465,161	5,446,691	7,025,886		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	1,276,392	(172,508)	2,329,686	-45.2%	88.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	72,316	93,639	21,323	235,925	-60.3%	129.5%
Total revenues	1,521,216	1,370,031	(151,185)	2,566,025	-46.6%	90.1%
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)	530,969	4,558,013	1,173,694	-54.8%	-13.2%
OTHER FINANCING (USES)						
Transfer out	(39,101)	(437)	38,664	(6,914)	0.0%	0.0%
Total other financing (uses)	(39,101)	(437)	38,664	(6,914)	0.0%	0.0%
Net change in fund balance	(4,066,145)	530,532	4,596,677	1,166,780		
FUND BALANCE, January 1	19,562,748	19,562,748	-	18,292,190	6.9%	
FUND BALANCES, November 30	15,496,603	20,093,280	4,596,677	19,458,970	3.3%	

**CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	29,062	8,831	74,207	-60.8%	143.7%
Total revenues	920,231	912,659	(7,572)	810,579	12.6%	99.2%
EXPENDITURES						
Culture and recreation	241,596	182,672	58,924	187,429	-2.5%	75.6%
Capital Outlay	2,221,907	72,082	2,149,825	866,650	-91.7%	3.2%
Total Expenditures	2,463,503	254,754	2,208,749	1,054,079	-75.8%	10.3%
Net change in fund balance	(1,543,272)	657,905	2,201,177	(243,501)	-370.2%	-42.6%
FUND BALANCE, January 1	5,706,942	5,706,942	-	5,997,294		
FUND BALANCES, November 30	4,163,670	6,364,847	2,201,177	5,753,793		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	4,146,763	(307,912)	3,667,392	13.1%	93.1%
Intergovernmental	177,957	98,545	(79,412)	92,727	0.0%	55.4%
Investment income	30,000	27,215	(2,785)	86,432	-68.5%	90.7%
Miscellaneous	55,000	3,146,536	3,091,536	3,083,946	2.0%	5721.0%
Total revenues	4,717,632	7,419,059	2,701,427	6,930,497	7.0%	157.3%
EXPENDITURES						
Current:						
Culture and Recreation	1,265,734	892,977	372,757	1,024,391	-12.8%	70.6%
Capital Outlay	6,340,761	227,544	6,113,217	2,844,197	-92.0%	3.6%
Debt Service:						
Bond principal retired	1,560,000	1,390,000	170,000	1,510,000	0.0%	89.1%
Interest and fiscal charges	1,090,689	980,612	110,077	1,294,718	-24.3%	89.9%
Total expenditures	10,257,184	3,491,133	6,766,052	6,673,305	-47.7%	34.0%
Excess of revenues (under) expenditures	(5,539,552)	3,927,926	9,467,478	257,191	1427.2%	-70.9%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	-	(989)	(989)	(30,213)	0.0%	0.0%
General Fund	(39,730)	-	39,730	-	0.0%	0.0%
Total other financing sources (uses)	(39,730)	(989)	38,741	(30,213)	0.0%	2.5%
Net changes in fund balance	(5,579,282)	3,926,937	9,506,219	226,978		
FUND BALANCE, January 1	6,114,357	6,114,357	-	6,104,174		
FUND BALANCES, November 30	535,075	10,041,293	9,506,219	6,331,152		

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

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Taxes	300,000	365,086	65,086	180,144	102.7%	121.7%
Investment income	-	631	631	148	326.7%	
Total revenues	300,000	365,717	65,717	180,292	102.8%	121.9%
EXPENDITURES						
Culture and recreation	300,000	200,000	100,000	215,370	-7.1%	66.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	300,000	200,000	100,000	215,370		66.7%
Excess of revenues over (under) expenditures	-	165,717	165,717	(35,079)	-572.4%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	165,717	165,717	(35,079)		
FUND BALANCE, January 1	47,601	47,601	-	102,059	-53.4%	
FUND BALANCES, November 30	47,601	213,318	165,717	66,981	218.5%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,357,782	\$ 3,717,943	\$ 945,098	\$ 11,020,823
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,274,612	313.42	4,194	1,279,119
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Total current assets	10,635,547	3,718,256	949,292	15,303,095
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	22,327,124	6,664,506	4,214,100	33,205,730
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	22,703,599	6,798,629	4,236,253	33,738,482

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 918	\$ 29,277	\$ -	\$ 30,195
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	41,056	173,523	1,297	215,875
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	1,194,938	789,820	63,369	2,048,126
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	9,637,990	2,998,713	897,516	13,534,219
Total net position	21,329,567	5,944,963	4,162,324	31,436,854
Total liabilities and net position	\$ 22,703,599	\$ 6,798,629	\$ 4,236,254	\$ 33,738,482

CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 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	72,159,919	(5,729,283)	67,319,024	7.2%	92.6%
Intergovernmental	-	30,941	30,941	6,891	0.0%	0.0%
Investment income	100,000	54,862	(45,138)	114,586	-52.1%	54.9%
Miscellaneous	111,000	59,074	(51,926)	85,824	-31.2%	53.2%
Aid to underground installation	4,100,000	2,191,810	(1,908,190)	771,954	183.9%	53.5%
Other sales	77,500	68,554	(8,946)	79,112	-13.3%	88.5%
Total revenues	82,277,702	74,565,160	(7,712,542)	68,750,872	8.46%	90.6%
EXPENSES						
Administration	6,260,093	4,549,056	1,711,037	3,894,594	16.8%	72.7%
Power purchased	54,023,056	48,517,448	5,505,608	47,804,436	1.5%	89.8%
Distribution	9,133,509	7,249,246	1,884,263	6,952,964	4.3%	79.4%
Franchise fee	6,147,490	5,684,889	462,601	5,334,314	6.6%	92.5%
Transfers out	787,780	-	787,780	-	0.0%	0.0%
Total operations	76,351,928	66,000,639	10,351,289	63,986,308	3.1%	86.4%
Capital outlay	11,411,170	1,742,311	9,668,859	1,475,162	18.1%	15.3%
Total expenses	87,763,098	67,742,950	20,020,148	65,461,470	3.5%	77.2%
Excess of revenues over expenses	(5,485,396)	6,822,210	12,307,606	3,289,402		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,742,311
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		1,742,311
		1,742,311
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	8,564,521

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 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	16,359,301	(1,458,468)	15,038,783	8.8%	91.8%
Intergovernmental	-	219,630	219,630	-	0.0%	
Investment income	20,000	34,086	14,086	69,371	-50.9%	170.4%
Miscellaneous	18,000	114,698	96,698	(11,394)	-1106.7%	637.2%
Aid to underground installation	930,000	5,608	(924,392)	-	0.0%	0.6%
Total revenues	18,785,769	16,733,323	(2,052,446)	15,096,760	10.8%	89.1%
EXPENSES						
Administration	4,756,461	4,101,653	654,808	3,353,251	22.3%	86.2%
Distribution	4,231,584	3,265,859	965,725	3,180,394	2.7%	77.2%
Franchise fee	8,679	8,226	453	7,057	16.6%	0.0%
Transfers out	12,014	-	12,014	-	0.0%	0.0%
Total operations	9,008,738	7,375,738	1,633,000	6,540,702	12.8%	81.9%
Debt service	4,453,901	4,453,900	1	4,345,004	2.5%	100.0%
Capital outlay	5,961,575	3,416,984	2,544,591	3,555,733	-3.9%	57.3%
Total expenses	19,424,214	15,246,622	4,177,592	14,441,438	5.6%	78.5%
Excess of revenues (under) expenses	(638,445)	1,486,701	2,125,146	655,322		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,416,984
Capitalized salaries and expenses	-
	3,416,984
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	4,903,685

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 16,725,526	\$ 132,795,477	\$ 11,982,672	\$ 6,353,120	\$ 11,020,823	\$ 178,877,618	\$ 40,064,786
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	10,767,386	2,035,456	1,859,455	633,041	1,279,119	16,574,458	-
Intergovernmental receivable	-	1,039,272	518,670	905,273	3,153	2,466,368	-
Loans receivable	1,586	8,608	-	-	-	10,194	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	6,981,897
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	27,495,615	135,878,813	14,360,797	7,973,934	15,303,095	201,012,255	53,279,101
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	1,750,922	(33,206,317)	5,912,846	1,884,021	-	(23,658,528)	-
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	-	693,394	359,270	383	-	1,053,047	-
Cash and cash equivalents	-	-	(75,513)	2,071,349	-	1,995,836	-
Interest receivable	-	-	1,868	-	-	1,868	-
Total restricted current assets	1,750,922	(32,512,922)	6,198,471	3,955,753	-	(20,607,776)	2,577,190
Total current assets	29,246,537	103,365,891	20,559,268	11,929,687	15,303,095	180,404,479	55,856,291
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	46,014,886
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	54,476,440
Less - accumulated depreciation	74,179,852	84,676,567	68,354,051	27,874,651	18,202,082	273,287,203	34,207,528
Net capital assets	118,850,075	389,041,084	143,881,659	104,158,500	17,902,635	773,833,953	20,268,912
Total noncurrent assets	118,850,075	389,041,084	143,881,659	104,158,500	17,902,635	773,833,953	20,414,912
Total assets	148,096,612	492,406,975	164,440,927	116,088,187	33,205,730	954,238,432	76,271,203
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	149,907,902	# 493,284,893	# 165,232,361	# 116,377,725	# 33,738,482	# 958,541,363	76,505,857

	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	\$ 4,049,506	\$ 387,197	\$ 72,755	\$ 5,788	\$ 30,195	\$ 4,545,441	\$ 101,206
Construction contracts payable	198	185,887	20,007	519,280	-	725,372	-
Accrued liabilities	304,500	10,000	-	-	-	314,500	-
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	1,047,456	-	-	-	-	1,047,456	-
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	1,085,024	29,625	-	8,590	-	1,123,239	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	6,610,574	1,875,119	159,291	4,307,216	215,875	13,168,076	5,846,425
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	9,988,399	1,913,307	1,714,262	6,000,136	215,875	19,831,979	5,846,425
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	47,856,234	95,702,809	44,306,844	29,842,596	2,048,126	219,756,609	8,885,221
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	301,027,039	105,435,409	81,628,381	17,902,635	589,187,930	20,268,912
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	1,750,922	(33,206,317)	5,912,846	1,884,021	-	(23,658,528)	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	16,244,004	129,343,660	9,295,906	2,885,030	13,534,219	171,302,819	44,662,910
Total net position	101,189,392	397,164,382	120,644,161	86,397,432	31,436,854	736,832,221	67,509,012
Total liabilities and net position	\$ 149,907,903	\$ 493,284,894	\$ 165,232,361	\$ 116,377,726	\$ 33,738,482	958,541,364	\$ 76,505,857

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 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	24,043,976	(190,720)	22,354,061	7.6%	99.2%
System development fees	-	-	-	-	0.0%	0.0%
Development fee surcharge	311,800	419,175	107,375	604,166	-30.6%	134.4%
Intergovernmental	1,012,431	148,659	(863,772)	371,051	-59.9%	0.0%
Investment income - operating	60,500	320,317	259,817	470,882	-32.0%	529.5%
Miscellaneous	195,000	836,820	641,820	107,274	680.1%	429.1%
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	25,768,947	(92,639,899)	24,111,048	6.9%	21.8%
EXPENSES						
Administration	5,610,435	4,605,960	1,004,475	4,296,373	7.2%	82.1%
Water resources	3,634,185	3,839,629	(205,444)	2,693,661	42.5%	105.7%
Transmission/distribution	2,901,987	2,224,214	677,773	2,160,135	3.0%	76.6%
Treatment plant	3,571,205	3,080,092	491,113	2,847,749	8.2%	86.2%
Transfer out	695,113	13,519	681,594	30,254	-55.3%	1.9%
Total operations	16,412,925	13,763,414	2,649,511	12,028,172	14.4%	83.9%
Debt service	3,959,246	1,288,847	2,670,399	1,281,737	0.6%	32.6%
Capital outlay	123,904,150	45,569,560	78,334,590	4,780,763	853.2%	36.8%
Total expenses	144,276,321	60,621,821	83,654,500	18,090,672	235.1%	42.0%
Excess of revenue (under) expenses	(25,867,475)	(34,852,874)	(8,985,399)	6,020,377		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		45,569,560				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		45,569,560				
Principal retired		-				
		45,569,560				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		10,716,686				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	2,175,944	655,044	3,170,292	-31.4%	143.1%
Developer/owner participation	-	-	-	-	0.0%	0.0%
Investment income	59,200	160,570	101,370	428,845	-62.6%	271.2%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,580,100	2,336,514	756,414	3,599,137	-35.1%	147.9%
EXPENDITURES						
Municipal utility systems	500,000	449,195	50,805	546,768	0.0%	0.0%
Capital Outlay	30,904,988	12,338,020	18,566,968	684,448	1702.6%	39.9%
Total Expenditures	31,404,988	12,787,215	18,617,773	1,231,216	938.6%	40.7%
Excess of revenues over expenditures	(29,824,888)	(10,450,701)	19,374,187	2,367,921	-541.3%	35.0%
OTHER FINANCING (USES)						
Transfer out	(1,945,703)	(2,339)	1,943,364	(6,153)	0.0%	0.1%
Net change in fund balance	(31,770,591)	(10,453,040)	21,317,551	2,361,768		
FUND BALANCE, January 1	36,182,248	36,182,248	-	33,998,863		
FUND BALANCES, November 30	4,411,657	25,729,207	21,317,551	36,360,631		

CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	25,299	24,199	63,742	-60.3%	2299.9%
Total revenues	465,858	2,193,758	1,727,900	1,070,517	104.9%	470.9%
EXPENDITURES						
Municipal utility systems	559,758	1,426	558,332	47,535	-97.0%	0.3%
Capital Outlay	5,579,813	583,350	4,996,463	1,066,667	0.0%	0.0%
Total Expenditures	6,139,571	584,776	5,554,795	1,114,202	-47.5%	9.5%
Net change in fund balance	(5,673,713)	1,608,982	7,282,695	(43,685)		
FUND BALANCE, January 1	5,946,945	5,946,945	-	5,967,451		
FUND BALANCES, November 30	273,232	7,555,927	7,282,695	5,923,766		

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

	Final Budget	2021 YTD Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Investment income	-	1,618	1,618	5,387	-70.0%	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)	1,618	416,618	5,387		
FUND BALANCE, January 1	440,842	440,842	-	434,589		
FUND BALANCES, November 30	25,842	442,460	416,618	439,976		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 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	14,500,574	(1,222,126)	14,096,443	2.9%	92.2%
Intergovernmental	500,000	(21,963)	(521,963)	72,711	0.0%	0.0%
Investment income	40,700	79,557	38,857	199,716	-60.2%	195.5%
Miscellaneous	3,000	56,430	53,430	(3,412)	-1753.9%	1881.0%
Transfers in	465,013	0	(465,013)	131,832	0.0%	0.0%
Total revenues	16,731,413	14,614,598	(2,116,815)	14,497,290	0.8%	87.3%
EXPENSES						
Administration	3,742,988	3,088,555	654,433	3,095,856	-0.2%	82.5%
Sewer collection system	1,503,763	1,184,095	319,668	1,300,411	-8.9%	78.7%
Sewer disposal plant	4,408,470	3,804,078	604,392	3,534,412	7.6%	86.3%
Transfers out	319,421	3,614,640	(3,295,219)	24,687	0.0%	1131.6%
Total operations	9,974,642	11,691,368	(1,716,726)	7,955,366	47.0%	117.2%
Debt service	3,309,825	1,395,763	1,914,062	3,074,974	-54.6%	42.2%
Capital outlay	7,665,835	1,293,848	6,371,987	2,833,696	-54.3%	16.9%
Total expenses	20,950,302	14,380,979	6,569,323	13,864,036	3.7%	68.6%
Excess of revenues over (under) expenses	(4,218,889)	233,619	4,452,508	633,254		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,293,848				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,293,848				
Principal retired		480,000				
		1,773,848				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		2,007,467				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 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	6,875,675	(645,925)	6,803,264	1.1%	91.4%
Plant investment fee	182,500	162,791	(19,709)	423,099	-61.5%	89.2%
Intergovernmental	3,114,872	(625)	(3,115,497)	464,980	-100.1%	0.0%
Investment income	200	47,738	47,538	144,910	-67.1%	23869.0%
Miscellaneous	32,000	179,009	147,009	17,163	943.0%	559.4%
Total revenues	10,851,172	7,264,588	(3,586,584)	7,919,167	-8.3%	66.9%
EXPENSES						
Administration	2,160,987	1,685,305	475,682	1,794,997	-6.1%	78.0%
Engineering	912,081	804,396	107,685	1,104,586	-27.2%	88.2%
Maintenance	1,277,422	1,003,611	273,811	844,548	18.8%	78.6%
Transfers out	279,815	177	279,638	18,451	-99.0%	0.1%
Total operations	4,630,305	3,493,489	1,136,816	3,762,582	-7.2%	75.4%
Debt service	2,580,537	1,562,488	1,018,049	811,651	92.5%	60.5%
Capital outlay	9,562,534	3,758,827	5,803,707	2,704,798	39.0%	39.3%
Total expenses	16,773,376	8,814,804	7,958,572	7,279,030	21.1%	52.6%
Excess of revenues (under) expenses	(5,922,204)	(1,550,216)	4,371,988	640,137		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add:						
Additions to plant and equipment						
Capital outlay		3,758,827				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		56,402				
		3,815,229				
Principal retired		860,000				
		4,675,229				
Less:						
Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		3,125,013				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	349,329	(168,015)	906,760	-61.5%	67.5%
Investment income	40,000	24,935	(15,065)	63,046	-60.4%	62.3%
Total revenues	557,344	374,264	(183,080)	969,806	-61.4%	67.2%
EXPENDITURES						
Municipal utility systems	49,500	86,480	(36,980)	49,325	75.3%	174.7%
Capital Outlay	3,575,483	368,351	3,207,132	722,697	-49.0%	10.3%
Total Expenditures	3,624,983	454,831	3,170,152	772,022	-41.1%	12.5%
Excess of revenues over expenditures	(3,067,639)	(80,567)	2,987,072	197,784	-140.7%	2.6%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,067,639)	(80,567)	2,987,072	197,784		
FUND BALANCE, January 1	5,194,088	5,194,088	-	4,360,699		
FUND BALANCES, November 30	2,126,449	5,113,521	2,987,072	4,558,483		

CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 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	922,005	(254,995)	1,848,378	-50.1%	78.3%
Developer participation	-	-	-	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	47,900	58,500	10,600	135,000	-56.7%	122.1%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,224,900	980,505	(244,395)	1,983,378	-50.6%	80.0%
EXPENDITURES						
Municipal utility systems	-	-	-	8,760	0.0%	0.0%
Capital Outlay	3,340,053	117,459	3,222,594	88,147	0.0%	0.0%
Total Expenditures	3,340,053	117,459	3,222,594	96,907	0.0%	3.5%
Excess of revenues over expenditures	(2,115,153)	863,046	2,978,199	1,886,471	-54.3%	-40.8%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(465,013)	-	465,013	-	0.0%	0.0%
Art in public places fund	(938)	-	938	21	0.0%	0.0%
Total other financing (uses)	(465,951)	-	465,951	21	0.0%	0.0%
Net change in fund balance	(2,581,104)	863,046	3,444,150	1,886,492		
FUND BALANCE, January 1	11,744,654	11,744,654	-	10,150,094		
FUND BALANCES, November 30	9,163,550	12,607,700	3,444,150	12,036,586		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 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	8,670,174	(117,526)	8,356,841	3.7%	98.7%
Intergovernmental	70,023	211,204	141,181	304,988	-30.8%	0.0%
Investment income	16,339	25,760	9,421	52,310	-50.8%	157.7%
Miscellaneous	46,000	2,667,152	2,621,152	726,154	267.3%	5798.2%
Total revenues	8,920,062	11,574,290	2,654,228	9,440,293	22.6%	129.8%
EXPENSES						
Administration	863,864	629,819	234,045	466,524	35.0%	72.9%
Landfill operations	30,000	22,400	7,600	-	0.0%	74.7%
Trash removal	4,836,484	4,197,554	638,930	3,979,720	5.5%	86.8%
Special trash pickup	950,808	724,934	225,874	757,944	-4.4%	76.2%
Curbside recycling	1,918,276	1,629,551	288,725	1,722,587	-5.4%	84.9%
Transfers out	238,574	0	238,574	5,897	-100.0%	0.0%
Total operations	8,838,006	7,204,258	1,633,748	6,932,672	3.9%	81.5%
Capital outlay	939,383	0	939,383	686,087	-100.0%	0.0%
Total expenses	9,777,389	7,204,258	2,573,131	7,618,759	-5.4%	73.7%
Excess of revenues over (under) expenses	(857,327)	4,370,032	5,227,359	1,821,534		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		0				
Less: Depreciation		0				
Net Income (GAAP basis)		4,370,032				

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

	Budget	2021 YTD Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	2,925,159	3,624,736	699,577	3,196,222	13.4%	123.9%
Investment income	8,000	13,694	5,694	23,992	-42.9%	171.2%
Miscellaneous	-	455	455	(92)	-594.6%	0.0%
Total revenues	2,933,159	3,642,549	709,390	3,220,122	13.1%	124.2%
EXPENSES						
Administration	375,440	299,806	75,634	346,289	-13.4%	79.9%
Course maintenance/development	2,387,644	2,045,240	342,404	1,987,452	2.9%	85.7%
Transfers out	14,210	299	13,911	375	0.0%	2.1%
Total operations	2,777,294	2,345,345	431,949	2,334,116	0.5%	84.4%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	598,861	109,057	489,804	86,591	25.9%	18.2%
Total expenses	3,509,299	2,454,402	1,054,897	2,420,707	1.4%	69.9%
Excess of revenues over expenses	(576,140)	1,188,147	1,764,287	799,415	48.6%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	109,057
Principal payments capital leases	-
Gain on sale of assets	-
	<u>109,057</u>
Less: Depreciation	-
Net income (GAAP basis)	<u><u>1,297,204</u></u>

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

	Budget	2021 Actual	Variance From Budget	2020 YTD Actual	% Increase (Decrease)	2021 Actual as a % of Budget
REVENUES						
Charges for services	504,922	409,141	(95,781)	427,905	-4%	81.0%
Intergovernmental	400,000	-	(400,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	4,578	4,578	8,372	-45%	0.0%
Miscellaneous	23,000	7,391	(15,609)	12,568	-41%	32.1%
Total revenues	927,922	421,110	(506,812)	448,845	-6%	45.4%
EXPENSES						
Administration	251,012	222,208	28,804	229,458	-3%	88.5%
Maintenance	224,314	172,584	51,730	60,456	185%	76.9%
Total operations	475,326	391,065	84,261	289,914	0	82.3%
Capital outlay	763,731	37,588	726,143	90,896	-59%	0.0%
Total expenses	1,239,057	428,653	810,404	380,810	13%	34.6%
Excess of revenue over (under) expenses	(311,135)	(7,543)	303,592	68,035		

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>30,045</u></u>

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

	Budget	2021 Actual	Variance From Final Budget	2020 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	6,557,649	6,557,649	9,734,383	-32.6%
Investment income	99,910	103,318	3,408	203,833	-49.3%
Miscellaneous	11,163,499	3,324,391	(7,839,108)	526,522	531.4%
Total revenues	11,263,409	9,985,358	(1,278,051)	10,464,738	-4.6%
EXPENSES					
Operations:					
Personal services	1,729,177	1,382,836	346,341	1,445,002	-4.3%
Operating & maintenance	2,251,549	1,855,022	396,527	1,812,092	2.4%
Transfers out	5,157	(28)	5,185	-	0.0%
Total operations	3,985,883	3,237,830	748,053	3,257,094	-0.6%
Capital outlay	7,839,223	3,145,691	4,693,532	3,081,868	2.1%
Total expenses	11,825,106	6,383,521	5,441,585	6,338,962	0.7%
Excess of revenues (under) expenses	(561,697)	3,601,837	4,163,534	4,125,776	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,145,691
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,145,691
Less: Depreciation	25,536
Loss on the disposal of assets	-
	25,536
Net income (GAAP basis)	6,721,992