

City of Brighton
General Fund Statement of Revenues and Expenditures
As of September 30, 2018 (75% of year)
(Unaudited)

Annual	
Original Budget	Revised Budget

Actual		
Month	Year-to-Date	% of Budget

REVENUES

Taxes

Sales	\$ 15,876,000	\$ 15,926,000	\$ 1,513,952	\$ 12,937,249	81%
Use	5,592,600	5,600,400	752,051	4,449,423	79%
Property	2,687,900	2,680,100	17,645	2,655,468	99%
Franchise	1,295,800	1,295,800	102,528	843,862	65%
Other	37,200	37,200	1,275	21,863	59%
Total Taxes	25,489,500	25,539,500	2,387,451	20,907,865	82%
Licenses and permits	1,091,750	1,091,750	295,684	1,679,322	154%
Intergovernmental	2,487,352	2,487,352	233,673	2,229,846	90%
Charges for Services	2,318,850	2,318,850	96,013	1,846,627	80%
Fines and forfeitures	447,000	447,000	35,819	290,767	65%
Investment Income	293,000	293,000	10,164	364,615	124%
Miscellaneous	1,006,544	1,186,071	124,428	1,404,906	118%
Transfers In	131,000	131,000	-	6,000	5%
Total Revenue	33,264,996	33,494,523	3,183,232	28,729,948	86%

EXPENDITURES

Personal Services	24,348,486	24,337,500	1,814,053	18,037,726	74%
Purchased Services	1,992,710	2,554,951	148,477	1,344,875	53%
Operating Expenses	8,613,829	8,816,974	587,789	6,353,534	72%
InterfundTransfers Out	283,500	283,500	(58,078)	(522,704)	-184%
Total Expenditures	35,238,525	35,992,925	2,492,241	25,213,431	70%

Revenues Over (Under)

Expenditures **\$ (1,973,529)** **\$ (2,498,402)**

\$ 690,991 **\$ 3,516,517**

Expenditures by Function

General Government	\$ 10,904,777	\$ 11,180,687	729,572	\$ 7,597,118	68%
Public Safety	11,249,045	11,317,905	867,746	8,524,893	75%
Streets and Fleet	3,248,781	3,416,061	294,424	2,307,782	68%
Culture, Parks and Recreation	7,150,537	7,151,787	521,199	5,117,636	72%
Community Development	2,292,460	2,533,560	165,762	1,666,002	66%
InterfundTransfers Out	283,500	283,500	(86,462)	-	0%
Budget Reserves	109,425	109,425	-	-	0%
Total Expenditures	\$ 35,238,525	\$ 35,992,925	\$ 2,492,241	\$ 25,213,431	70%

City of Brighton
Utilities Funds - Statement of Revenues and Expenses
As of September 30, 2018 (75% of year)
(Unaudited)

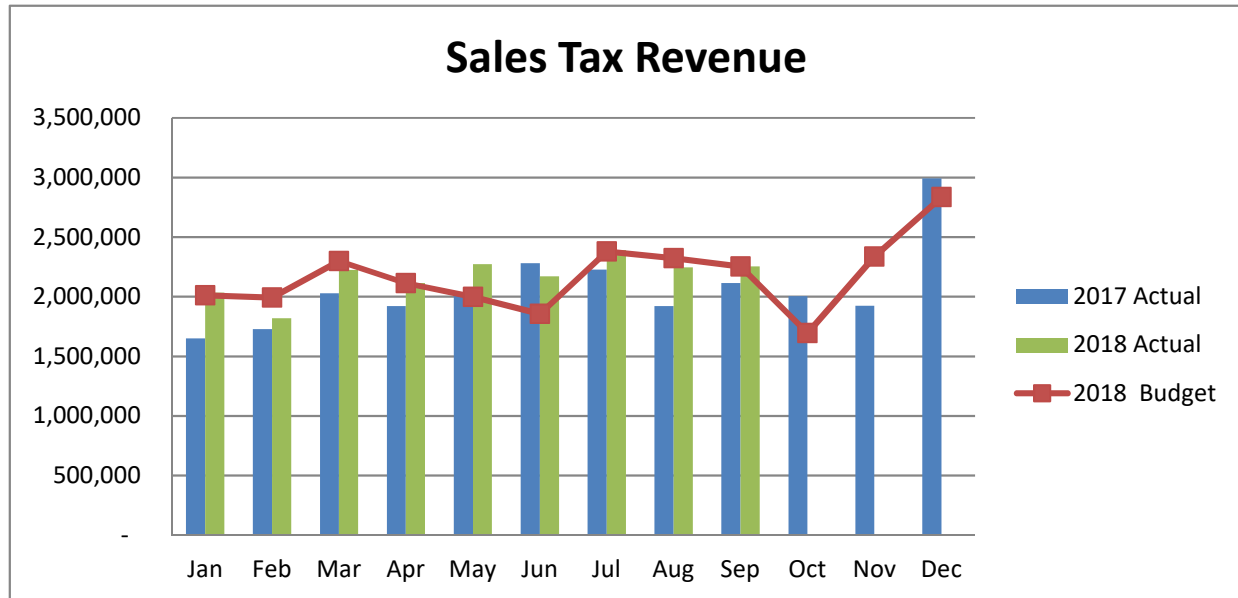
	Annual		Current		
	Original Budget	Revised Budget	Month	Year-to-Date	% of Budget
<u>Water Fund</u>					
Operating Revenues	\$ 15,291,408	\$ 15,291,408	\$ 1,229,469	\$ 10,254,345	67%
Operating Expenses	(9,387,548)	(9,387,548)	(714,631)	(6,730,351)	72%
Operating Income (Loss)	5,903,860	5,903,860	514,838	3,523,994	60%
<u>Nonoperating Revenues (Expenses)</u>					
Revenues					
Investment Income	351,000	351,000	371	282,610	81%
Tap Fees	45,000	45,000	5,053	90,820	202%
Plant Investment Fees	3,420,606	3,420,606	179,219	5,420,637	158%
Grant Revenue	-	1,200,000	447,165	578,340	48%
Total Nonoperating Revenues	3,816,606	5,016,606	631,808	6,372,407	127%
Expenses					
Capital Equipment/Projects	(16,781,000)	(23,586,564)	(981,824)	(8,532,823)	36%
Debt Service	(1,650,000)	(1,650,000)	(26,039)	(1,320,365)	80%
Total Nonoperating Expenses	(18,431,000)	(25,236,564)	(1,007,863)	(9,853,188)	39%
Nonoperating Income (Loss)	(14,614,394)	(20,219,958)	(376,055)	(3,480,781)	17%
Revenues Over (Under) Expenses	\$ (8,710,534)	\$ (14,316,098)	\$ 138,783	\$ 43,213	
<u>Waste Water Fund</u>					
Operating Revenues	\$ 7,964,154	\$ 7,964,154	\$ 623,597	\$ 5,499,538	69%
Operating Expenses	(5,350,086)	(5,723,086)	(374,564)	(3,190,841)	56%
Operating Income (Loss)	2,614,068	2,241,068	249,033	2,308,697	103%
<u>Nonoperating revenues (expenses)</u>					
Revenues					
Investment Income	150,050	150,050	139	121,259	81%
Plant Investment Fees	2,389,544	2,389,544	(25,159)	995,683	42%
Total Nonoperating Revenue	2,539,594	2,539,594	(25,020)	1,116,942	44%
Expenses					
Capital Equipment/Projects	(972,500)	(2,602,550)	(75,140)	(609,991)	23%
Purchase Metro Taps	(1,928,498)	(1,928,498)	-	(386,032)	20%
Debt Service	(450,000)	(450,000)	(5,341)	(340,902)	76%
Total Expenses	(3,350,998)	(4,981,048)	(80,481)	(1,336,925)	27%
Nonoperating Income (Loss)	(811,404)	(2,441,454)	(105,501)	(219,983)	9%
Revenues Over (Under) Expenses	\$ 1,802,664	\$ (200,386)	\$ 143,532	\$ 2,088,714	
<u>Storm Drainage Fund</u>					
Operating Revenues	\$ 921,637	\$ 921,637	\$ 50,401	\$ 575,027	62%
Grant Revenue	421,160	421,160	-	57,783	14%
Operating Expenses	(885,883)	(894,933)	(25,255)	(301,711)	34%
Operating Income (Loss)	456,914	447,864	25,146	331,099	74%
<u>Nonoperating Revenues (Expenses)</u>					
Revenues					
Investment Income	50,000	50,000	-	30,282	61%
Plant Investment Fees	1,697,060	1,697,060	50,380	828,038	49%
Total Nonoperating Revenue	1,747,060	1,747,060	50,380	858,320	49%
Expenses					
Capital Equipment/Projects	(3,967,500)	(2,464,500)	(58)	(2,126,275)	86%
Developer Reimbursements	(259,935)	(259,935)	-	-	0%
Total Expenses	(4,227,435)	(2,724,435)	(58)	(2,126,275)	78%
Nonoperating Income (Loss)	(2,220,440)	(717,440)	50,322	(1,267,955)	177%
Revenues Over (Under) Expenses	\$ (1,763,526)	\$ (269,576)	\$ 75,468	\$ (936,856)	

Note: Capital Outlay Expense Must Match Capital Report for Each Fund

City of Brighton

Sales Tax Revenue Financial Report ⁽¹⁾

September 30, 2018



Month	2017 Budget	2017 Actual	2018 Budget	2018 Actual
Jan	1,682,745	1,649,313	2,012,509	2,033,411
Feb	1,682,745	1,727,838	1,993,670	1,819,492
Mar	2,163,530	2,027,461	2,297,924	2,222,820
Apr	2,163,530	1,920,720	2,113,292	2,114,600
May	2,163,530	2,026,439	1,999,023	2,271,248
Jun	1,923,137	2,279,174	1,857,209	2,170,545
Jul	1,923,137	2,227,324	2,378,959	2,391,253
Aug	2,163,530	1,921,338	2,323,998	2,244,552
Sep	2,163,530	2,113,532	2,253,838	2,253,838
Oct	1,682,745	2,002,817	1,694,422	
Nov	1,923,137	1,923,137	2,337,090	
Dec	2,403,922	2,991,569	2,835,444	
Totals	24,039,218	24,810,662	26,097,378	19,521,759

(1) Amounts reported are net of tax incentive rebates and transfers to BURA; and represent all funds. The 2017 and 2018 Actual column may include sales tax from a prior period collected in the current year.

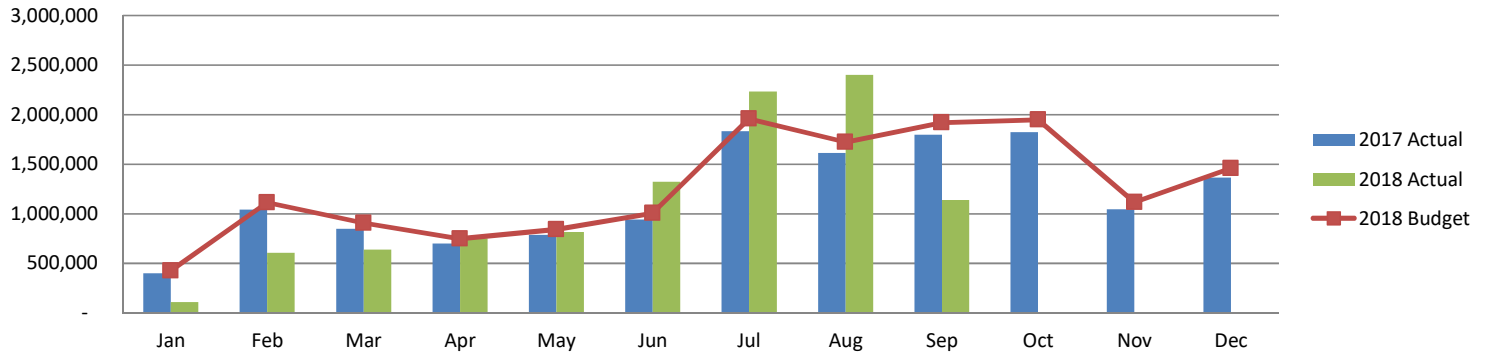
(2) The September 2018 "actual amount" is an accrual of sales tax that is estimated to be collected in October

City of Brighton

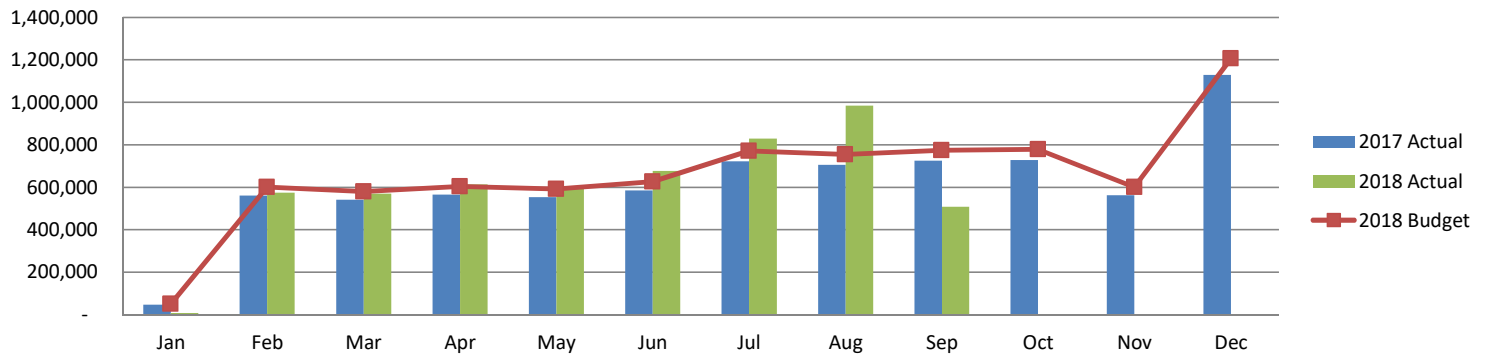
Water, Waste Water Enterprise Funds Financial Report

September 30, 2018

Water Charges for Services Revenue



Waste Water Charges for Services Revenue



Water Charges For Services Revenue			
Month	2017 Actual	2018 Budget	2018 Actual
Jan	398,491	425,768	106,634
Feb	1,041,868	1,113,184	605,617
Mar	848,773	906,872	637,571
Apr	698,555	746,371	750,417
May	785,996	839,798	816,595
Jun	941,294	1,005,726	1,321,586
Jul	1,832,360	1,957,786	2,231,935
Aug	1,612,658	1,723,045	2,399,182
Sep	1,795,633	1,918,544	1,138,291
Oct	1,823,482	1,948,300	
Nov	1,043,378	1,114,797	
Dec	1,363,720	1,457,067	
Totals	14,186,208	15,157,258	10,007,828

Waste Water Charges For Services Revenue			
Month	2017 Actual	2018 Budget	2018 Actual
Jan	47,516	50,735	9,420
Feb	562,234	600,324	575,189
Mar	542,679	579,445	570,710
Apr	565,839	604,174	613,872
May	554,263	591,813	600,766
Jun	586,385	626,112	677,761
Jul	722,403	771,345	829,269
Aug	706,905	754,797	984,477
Sep	725,309	774,448	509,756
Oct	729,525	778,949	
Nov	562,541	600,652	
Dec	1,129,817	1,206,360	
Totals	7,435,416	7,939,154	5,371,220

NOTE: Revenue is earned in the month billed except for January and December.

City of Brighton							
Construction and Projects In Progress							
Capital Improvement Fund							
As of September 30, 2018 (75% of year)							
		Annual	Current				
Project #	Name	2018 Revised Budget	YTD Expense	YTD Encumbrance	Total Cost Committed	% of Budget	Remaining Budget at 9-30-18
	Capital Improvement Fund Projects						
	General Government						
17006	City Hall Remodel	\$ 300,000	\$ 31,159	\$ 14,447	\$ 45,606	15%	\$ 254,394
17008	Paperless Document Imaging	29,200	-	9,108	9,108	31%	20,092
17033	ERP System Review	200,000	-	79,900	79,900	40%	120,100
90830	Historic City Hall Repair Projects	211,600	10,529	-	10,529	5%	201,071
91041	St. Creatives	20,000	-	-	-	0%	20,000
94910	City Hall- FFE	260,000	82,283	61,329	143,612	55%	116,388
99919	IT--Software	13,400	6,825	6,560	13,385	100%	15
	Public Safety						
91230	Police Bldg Projects	172,000	93,957	-	93,957	55%	78,043
	Streets & Fleet						
17010	Pedestrian Projects-Network	75,000	17,496	-	17,496	23%	57,504
17011	Bike Projects-Network Connectivity	91,350	15,373	27,788	43,161	47%	48,189
17019	Longs Peak St. East Gap	150,000	-	-	-	0%	150,000
17023	Southern Street Cycle Track	170,000	-	-	-	0%	170,000
90120	Streets Seal, Coat, & Overlay	230,000	96,643	85,489	182,132	79%	47,868
90750	I-76/Bridge Interchange	1,214,750	13,619	1,000,263	1,013,882	83%	200,868
92200	Traffic Signals	451,900	261,453	-	261,453	58%	190,447
94525	Maintenance Facility- Equipment	57,000	28,780	-	28,780	50%	28,220
99825	40th Ave/Southern Road Construction	538,100	73,980	164,110	238,090	44%	300,010
99920	Roadway Repairs	1,719,605	369,965	1,234,681	1,604,646	93%	114,959
99922	City-wide Urban Upgrade Projects	216,000	34,377	163,285	197,662	92%	18,338
99927	Southern Street Trail-45th Ave to Tower Road	50,000	43,450	6,550	50,000	100%	-
91000	CDBG- Curb and Gutter	100,000	-	-	-	0%	100,000
	Parks & Recreation						
17018	Veteran Memorial	132,000	130,752	1,248	132,000	100%	-
94523	Landscape 1st/Strong Parking Lot	18,650	18,608	-	18,608	100%	42
17029	Brighton Crossing Improvements	120,000	-	-	-	0%	120,000
	Development						
17032	269 East Bridge Street (The Depot)	625,000	625,450	-	625,450	100%	(450)
19018	Depot Rehab	700,000					
	Cemetery						
92030	Cemetery Projects	83,200	15,260	-	15,260	18%	67,940
17028	Cemetery- WiFi and Lighting	150,000	-	-	-	0%	150,000
	Total Capital Improvement Fund Projects	8,098,755	1,982,171	2,885,601	4,867,772	60%	2,530,983
	Capital Improvement Fund Equipment						
	General Government						
95001	Eye For Art Acquisitions	25,000	-	-	-	0%	25,000
99902	PEG KBRI Channel Room Equipment	40,500	243	-	243	1%	40,257
99908	IT Projects (Equipment & Software)	1,048,000	637,438	5,354	642,792	61%	405,208
99918	Fiber Network	500,000	1,556	343,366	344,922	69%	155,078
17031	City-wide Copiers- Operating Lease	50,000	13,985	33,233	47,218	94%	2,782
	Public Safety						
99903	Police Equipment	296,950	158,544	106,604	265,148	89%	31,802
	Streets & Fleet						
99905	Fleet Vehicles	1,709,672	802,595	876,655	1,679,250	98%	30,422
	Parks & Recreation						
95000	Art/Sculptures	-	-	-	-	0%	-
	Total Capital Improvement Fund Equipm	3,670,122	1,614,361	1,365,212	2,979,573	81%	690,549
	Grand Total Capital Improvement Fund	\$ 11,768,877	\$ 3,596,532	\$ 4,250,813	\$ 7,847,345	67%	\$ 3,221,532
	NOTE: Projects above include some items that will not be capitalized at year end						
	Project Funding Sources:						
	Impact Fees						
	Grants-ADCO						
	Grants-Other						

City of Brighton							
Construction and Projects In Progress							
Parks and Recreation Capital Improvement Fund							
Lottery Reserve Fund and Cemetery Fund							
As of September 30, 2018 (75% of year)							
Project #	Name	Annual	Current				Remaining Budget at 9-30-18
		2018 Revised Budget	YTD Expense	YTD Encumbrance	Total Cost Committed	% of Budget	
	Parks & Recreation Capital Improvement Projects						
	Recreation Center						
91405	Eagle View Controlled Maintenance	\$ 118,000	\$ 78,600	\$ 140	\$ 78,740	67%	\$ 39,260
91410	Rec Center Controlled Maintenance	291,350	110,973	55,709	166,682	57%	124,668
95501	Oasis Controlled Maintenance	128,000	60,828	18,000	78,828	62%	49,172
	Parks						
17001	BJAA Master Plan and Construction	1,220,050	902,459	273,678	1,176,137	96%	43,913
17030	Prairie Lakes Master Plan	50,000	-	50,000	50,000	100%	-
17016	Downtown Plaza	1,170,000	33,179	18,290	51,469	4%	1,118,531
91212	Parks Controlled Maintenance	215,800	143,470	28,041	171,511	79%	44,289
92270	Bromley/Hishinuma Farm	150,000	4,208	18,232	22,440	15%	127,560
97500	Brighton Park Improvements	35,000	1,739	32,558	34,297	98%	703
99915	Footprint Park	59,000	6,485		6,485	11%	52,515
99928	Sister Cities Friendship Plaza	80,000	-	75,323	75,323	94%	4,677
	Open Space						
17005	CFRT Trail - Veterans Park Section	167,500	16,708	137,945	154,653	92%	12,848
18002	Brighton Parks, Open Space and Trails Map	6,540	2,195		2,195	34%	4,345
90781	Farmland Improvements	83,480	4,897	-	4,897	6%	78,583
98000	Open Space Improvements	45,000	24,393	-	24,393	54%	20,607
98100	Open Space Acquisitions	300,000	26,637	-	26,637	9%	273,363
98300	Colorado Front Range Trail	2,687,030	106	83,964	84,070	3%	2,602,960
98900	Ken Mitchell Project	118,000		105,224	105,224	89%	12,776
	Total Parks & Recreation Capital Improvement Projects	6,924,750	1,416,876	897,104	2,313,980	33%	4,610,770
	Parks & Recreation Capital Improvement Equipment						
99101	Rec Center Equipment	90,700	77,202	210	77,412	85%	13,288
	Total Parks & Recreation Capital Improvement Equipment	90,700	77,202	210	77,412	85%	13,288
	TOTAL PARKS AND RECREATION CAPITAL IMPROVEMENT FUND PROJECTS & EQUIPMENT	7,015,450	1,494,078	897,314	2,391,392	34%	4,624,058
	Lottery Reserve Fund						
94515	Donelson Park	-	-	19,329	19,329	0%	(19,329)
97500	Brighton Park Playground & Donelson Park	690,000	550,383	116,293	666,676	97%	23,324
	Total Lottery Reserve Fund	690,000	550,383	135,622	686,005	99%	3,995
	Cemetery Fund						
92035	Cremation Spreading Gardens	8,950	-	7,184	7,184	80%	1,766
	Total Cemetery Fund	\$ 8,950	\$ -	\$ 7,184	\$ 7,184	80%	\$ 1,766
	NOTE: Projects above include some items that will not be capitalized at year end.						
	Project Funding Sources:						
	Impact Fees						
	Grants-ADCO						
	Grants-Other						

[illegible]

City of Brighton			
Construction and Projects In Progress			
Energy Performance Contract (EPC) Projects			
As of September 30, 2018 (75% of year)			

		Annual				Current				
Project #	Name	2018 Original Budget	Rebud geted from	Budget Amendments	2018 Revised Budget	YTD Expense	YTD Encumbrance	Total Cost Committed	% of Budget	Remaining Budget at 9-30-18
	Fund 30 Projects									
92352	EPC Projects Phase II- Other Projects	-	-	558,035	\$ 558,035	\$ 63,000	\$ 6,445	\$ 69,445	12%	\$ 488,590
92352a	EPC Projects Phase II: Fixed Development Fee	-	-	25,665	25,665	25,665	-	25,665	100%	-
92352b	HCH: Boiler Room Decommissioning- Mechanical	-	-	29,994	29,994	29,994	-	29,994	100%	-
92352c	HCH: DHW Htg Installation	-	-	129,942	129,942	129,942	-	129,942	100%	-
92352d	Main St Creatives: General HVAC System Upgrades	-	-	251,640	251,640	173,845	-	173,845	69%	77,795
92352e	PD and MCB: Server Room HVAC System Upgrades	-	-	14,160	14,160	12,744	-	12,744	90%	1,416
92352f	PD and MCB: Replace Sally Port UH's	-	-	16,410	16,410	14,769	-	14,769	90%	1,641
92352g	EVAC: Kitchen HVAC System Upgrades	-	-	54,480	54,480	-	-	-	0%	54,480
92352h	WW Treatment Facility: Rooftop Unit Replac.	-	-	69,678	69,678	-	-	-	0%	69,678
92352i	R/O Plant: Rooftop Unit Replacement	-	-	54,678	54,678	-	-	-	0%	54,678
92352j	Main St Creatives: Lighting Upgrades	-	-	31,481	31,481	31,481	-	31,481	100%	-
92352k	EVAC: Lighting Upgrades	-	-	33,334	33,334	-	-	-	0%	33,334
92352l	Rec Center: Lighting Upgrades	-	-	6,701	6,701	-	-	-	0%	6,701
92352m	PD and MCB: Lighting Upgrades	-	-	14,005	14,005	14,005	-	14,005	100%	-
92352n	Main St Creatives: Upgrade and Roof Insulation	-	-	72,000	72,000	-	-	-	0%	72,000
92352o	Brighton Armory PAC: Window Replacement	-	-	101,760	101,760	-	63,000	63,000	62%	38,760
92352p	Elmwood Cemetery: Office Area Window Replac.	-	-	4,800	4,800	-	-	-	0%	4,800
92352q	Oasis: Pool Heating System Upgrades	-	-	62,400	62,400	-	-	-	0%	62,400
92352r	WW Treatment Facility: Upgrade and Roof Insulation	-	-	57,600	57,600	-	32,200	32,200	56%	25,400
92353	Phase I EPC Contract	-	-	81,971	81,971	-	-	-	0%	81,971
	Total Fund 30 Projects	-	-	1,588,763	1,670,734	495,445	101,645	597,090	36%	1,073,644
	Fund 32 Projects									
92335	Rec 17.1 BAS Retro-Commissioning	10,399	-	-	10,399	-	-	-	0%	10,399
92352g	EVAC: Kitchen HVAC System Upgrades	-	-	-	-	49,032	-	49,032	0%	(49,032)
92352k	EVAC: Lighting Upgrades	-	-	-	-	33,334	-	33,334	0%	(33,334)
92352l	Rec Center: Lighting Upgrades	-	-	-	-	6,701	-	6,701	0%	(6,701)
92352q	Oasis: Pool Heating System Upgrades	-	-	-	-	-	-	-	0%	-
	Total Fund 32 Projects	10,399	-	-	10,399	89,067	-	89,067	856%	(78,668)
	Fund 50 Projects									
92352i	R/O Plant: Rooftop Unit Replacement	-	-	-	-	49,210	-	49,210	0%	(49,210)
92338	RO 4.11 Hypochlorite Room HVAC System Upgrades	25,381	-	-	25,381	-	-	-	0%	25,381
92343	Wells 16.18 Beebe Well D Vertical Turbine Pump	211,253	-	-	211,253	-	-	-	0%	211,253
92344	Wells 20.11 Water Supply Source Pumping Energy	27,676	-	-	27,676	-	-	-	0%	27,676
92345	WDS 16.14 Jockey Pump Install N Booster Pump Sta	2,454	-	-	2,454	-	-	-	0%	2,454
	Total Fund 50 Projects	266,764	-	-	266,764	49,210	-	49,210	18%	217,554
	Fund 51 Projects									
92352h	WW Treatment Facility: Rooftop Unit Replac.	-	-	-	-	62,710	-	62,710	0%	(62,710)
	Total Fund 51 Projects	-	-	-	-	62,710	-	62,710	0%	(62,710)
	Total Energy Performance Contract (EPC) Projects	277,163	-	1,588,763	\$ 1,947,897	\$ 696,432	\$ 101,645	\$ 798,077	41%	\$ 1,149,820
	NOTE: Projects above include some items that will not be capitalized at year end.									