

City of Brighton
General Fund Statement of Revenues and Expenditures
As of October 31, 2018 (83% of year)
(Unaudited)

	Annual	2017 Actual	2018 Actual		
	Revised Budget	Year-to-Date	Month	Year-to-Date	% of Budget
REVENUES					
Taxes					
Sales	\$ 15,926,000	\$ 13,186,160	\$ 1,297,039	\$ 14,234,288	89%
Use	5,600,400	3,262,322	769,123	5,218,546	93%
Property	2,680,100	2,231,521	7,402	2,662,870	99%
Franchise	1,295,800	936,672	118,088	961,950	74%
Other	37,200	26,969	824	22,687	61%
Total Taxes	25,539,500	19,643,644	2,192,476	23,100,341	90%
Licenses and permits	1,091,750	1,552,085	211,520	1,890,841	173%
Intergovernmental	2,487,352	1,993,423	199,173	2,429,018	98%
Charges for Services	2,318,850	1,972,481	108,741	1,955,368	84%
Fines and forfeitures	447,000	387,139	42,358	333,126	75%
Investment Income	293,000	169,575	80,413	445,028	152%
Miscellaneous	1,186,071	3,291,724	150,733	1,555,639	131%
Transfers In	131,000	114,805	-	6,000	5%
Total Revenue	33,494,523	29,124,876	2,985,414	31,715,361	95%
EXPENDITURES					
Personal Services	24,337,500	19,880,775	1,800,448	19,315,470	79%
Purchased Services	2,554,951	1,159,739	141,036	1,485,911	58%
Operating Expenses	8,816,974	5,473,241	763,154	7,116,688	81%
Interfund Transfers Out	283,500	919,218	-	-	0%
Total Expenditures	35,992,925	27,432,973	2,704,638	27,918,069	78%
Revenues Over (Under)					
Expenditures	\$ (2,498,402)	\$ 1,691,903	\$ 280,776	\$ 3,797,292	

Expenditures by Function

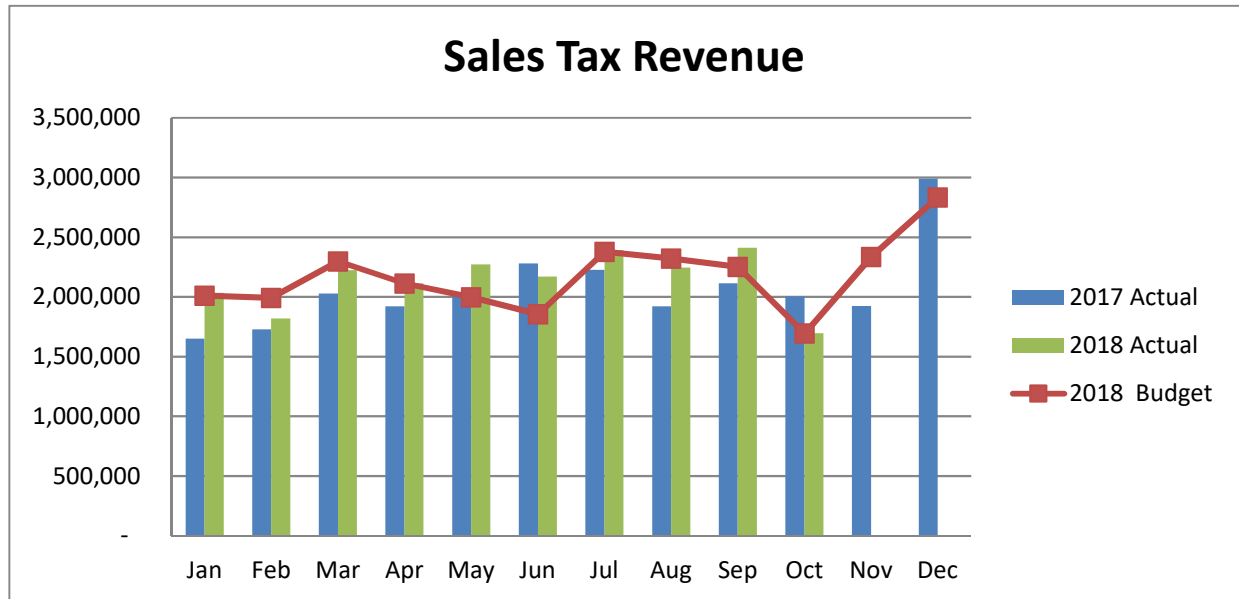
General Government	\$ 11,180,687	\$ 8,321,468	857,409	\$ 8,454,527	76%
Public Safety	11,317,905	8,706,232	846,103	9,370,996	83%
Streets and Fleet	3,416,061	2,783,415	227,266	2,535,048	74%
Culture, Parks and Recreation	7,151,787	4,476,962	585,863	5,703,498	80%
Community Development	2,533,560	1,644,896	187,997	1,854,000	73%
Interfund Transfers Out	283,500	1,500,000	-	-	0%
Budget Reserves	109,425	-	-	-	0%
Total Expenditures	\$ 35,992,925	\$ 27,432,973	\$ 2,704,638	\$ 27,918,069	78%

City of Brighton
Utilities Funds - Statement of Revenues and Expenses
As of October 31, 2018 (83% of year)
(Unaudited)

	Annual		Current		
	Original Budget	Revised Budget	Month	Year-to-Date	% of Budget
Water Fund					
Operating Revenues	\$ 15,291,408	\$ 15,291,408	\$ 1,976,940	\$ 12,231,283	80%
Operating Expenses	(9,387,548)	(9,387,548)	(716,576)	(7,446,927)	79%
Operating Income (Loss)	5,903,860	5,903,860	1,260,364	4,784,356	81%
Nonoperating Revenues (Expenses)					
Revenues					
Investment Income	351,000	351,000	128,478	411,089	117%
Tap Fees	45,000	45,000	8,609	99,429	221%
Plant Investment Fees	3,420,606	3,420,606	610,041	6,030,679	176%
Grant Revenue	-	1,200,000	-	578,340	48%
Total Nonoperating Revenues	3,816,606	5,016,606	747,128	7,119,537	142%
Expenses					
Capital Equipment/Projects	(16,781,000)	(23,586,564)	(2,103,022)	(10,635,844)	45%
Debt Service	(1,650,000)	(1,650,000)	(400)	(1,320,765)	80%
Total Nonoperating Expenses	(18,431,000)	(25,236,564)	(2,103,422)	(11,956,609)	47%
Nonoperating Income (Loss)	(14,614,394)	(20,219,958)	(1,356,294)	(4,837,072)	24%
Revenues Over (Under) Expenses	\$ (8,710,534)	\$ (14,316,098)	\$ (95,930)	\$ (52,716)	
Waste Water Fund					
Operating Revenues	\$ 7,964,154	\$ 7,964,154	\$ 788,563	\$ 6,288,101	79%
Operating Expenses	(5,350,086)	(5,723,086)	(527,953)	(3,718,794)	65%
Operating Income (Loss)	2,614,068	2,241,068	260,610	2,569,307	115%
Nonoperating revenues (expenses)					
Revenues					
Investment Income	150,050	150,050	57,865	179,124	119%
Plant Investment Fees	2,389,544	2,389,544	127,547	1,123,230	47%
Total Nonoperating Revenue	2,539,594	2,539,594	185,412	1,302,354	51%
Expenses					
Capital Equipment/Projects	(972,500)	(2,602,550)	(101,630)	(711,621)	27%
Purchase Metro Taps	(1,928,498)	(1,928,498)	-	(386,032)	20%
Debt Service	(450,000)	(450,000)	(400)	(341,302)	76%
Total Expenses	(3,350,998)	(4,981,048)	(102,030)	(1,438,955)	29%
Nonoperating Income (Loss)	(811,404)	(2,441,454)	83,382	(136,601)	6%
Revenues Over (Under) Expenses	\$ 1,802,664	\$ (200,386)	\$ 343,992	\$ 2,432,706	
Storm Drainage Fund					
Operating Revenues	\$ 921,637	\$ 921,637	\$ 72,368	\$ 647,396	70%
Grant Revenue	421,160	421,160	-	57,783	14%
Operating Expenses	(885,883)	(894,933)	(36,780)	(338,144)	38%
Operating Income (Loss)	456,914	447,864	35,588	367,035	82%
Nonoperating Revenues (Expenses)					
Revenues					
Investment Income	50,000	50,000	16,038	46,320	93%
Plant Investment Fees	1,697,060	1,697,060	73,281	901,318	53%
Total Nonoperating Revenue	1,747,060	1,747,060	89,319	947,638	54%
Expenses					
Capital Equipment/Projects	(3,967,500)	(2,464,500)	(4,614)	(2,131,236)	86%
Developer Reimbursements	(259,935)	(259,935)	-	-	0%
Total Expenses	(4,227,435)	(2,724,435)	(4,614)	(2,131,236)	78%
Nonoperating Income (Loss)	(2,220,440)	(717,440)	84,705	(1,183,598)	165%
Revenues Over (Under) Expenses	\$ (1,763,526)	\$ (269,576)	\$ 120,293	\$ (816,563)	

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

City of Brighton
Sales Tax Revenue Financial Report ⁽¹⁾
October 31, 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	2,412,161
Oct	1,682,745	2,002,817	1,694,422	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	21,374,504

(2)

(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.

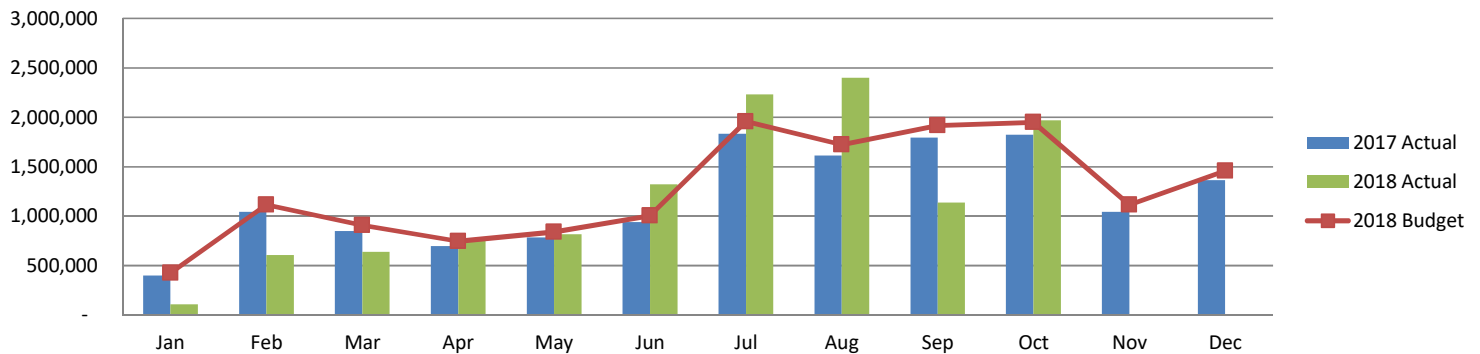
(2) The October 2018 "actual amount" is an accrual of sales tax that is estimated to be collected in November.

City of Brighton

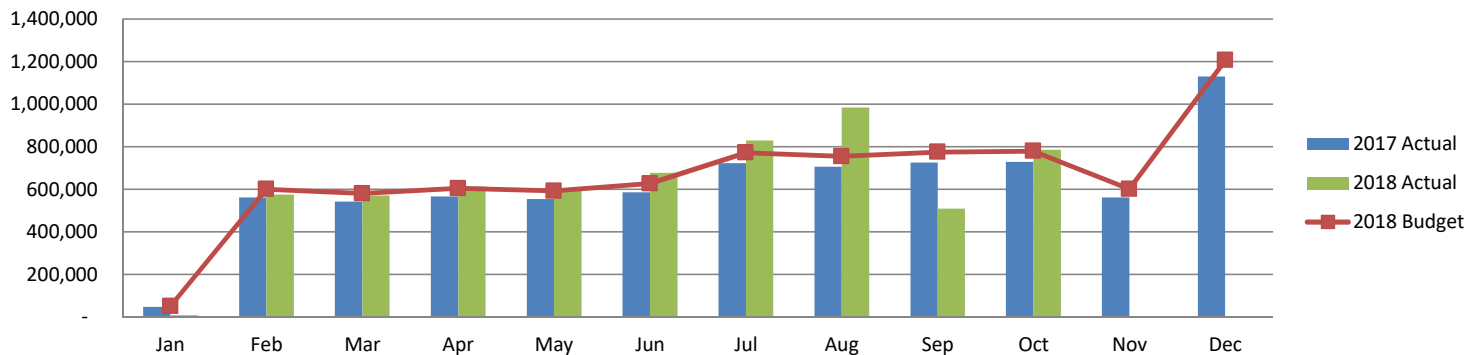
Water, Waste Water Enterprise Funds Financial Report

October 31, 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	1,968,417
Nov	1,043,378	1,114,797	
Dec	1,363,720	1,457,067	
Totals	14,186,208	15,157,258	11,976,245

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	785,773
Nov	562,541	600,652	
Dec	1,129,817	1,206,360	
Totals	7,435,416	7,939,154	6,156,993

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 October 31, 2018 (83% of year)							
		Annual	Current				
Project #	Name	2018 Revised Budget	YTD Expense	YTD Encumbrance	Total Cost Committed	% of Budget	Remaining Budget at 10-31-18
	Capital Improvement Fund Projects						
	General Government						
17006	City Hall Remodel	\$ 300,000	\$ 34,762	\$ 10,997	\$ 45,759	15%	\$ 254,241
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	95,872		95,872	56%	76,128
	Streets & Fleet						
17010	Pedestrian Projects-Network Connectivity	75,000	21,013	38,848	59,861	80%	15,139
17011	Bike Projects-Network Connectivity	91,350	36,655	8,628	45,283	50%	46,067
17013	Baseline & Fulton Ditch Crossing	-	18,998	24,057	43,055	0%	(43,055)
17014	Longs Peak Street Gap	-			-	0%	-
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	105,798	84,913	190,711	83%	39,289
90750	I-76/Bridge Interchange	1,214,750	14,740	1,023,663	1,038,403	85%	176,347
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
	40th Ave/Southern Road						
99825	Construction	538,100	74,293	163,797	238,090	44%	300,010
99920	Roadway Repairs	1,719,605	1,085,379	547,121	1,632,500	95%	87,105
99922	City-wide Urban Upgrade Projects	216,000	49,377	149,785	199,162	92%	16,838
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	132,000		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	624,800		624,800	100%	200
19018	Depot Rehab	700,000					700,000
	Cemetery						
92030	Cemetery Projects	83,200	15,260	15,627	30,887	37%	52,313
17028	Cemetery- WiFi and Lighting	150,000			-	0%	150,000
	Total Capital Improvement Fund Pro	8,098,755	2,760,875	2,230,883	4,991,758	62%	3,106,997
	Capital Improvement Fund Equipment						
	General Government						
95001	Eye For Art Acquisitions	25,000	-	-	-	0%	25,000
	PEG KBRI Channel Room						
99902	Equipment	40,500	243	-	243	1%	40,257
99908	IT Projects (Equipment & Software)	1,048,000	677,403	45,138	722,541	69%	325,459
99918	Fiber Network	500,000	1,556	382,600	384,156	77%	115,844
17031	Lease	50,000	16,681	30,537	47,218	94%	2,782
	Public Safety						
99903	Police Equipment	296,950	189,299	78,601	267,900	90%	29,050
	Streets & Fleet						
99905	Fleet Vehicles	1,709,672	802,595	876,655	1,679,250	98%	30,422
	Total Capital Improvement Fund Equ	3,670,122	1,687,777	1,413,531	3,101,308	85%	568,814
	Grand Total Capital Improvement Fu	\$ 11,768,877	\$ 4,448,652	\$ 3,644,414	\$ 8,093,066	69%	\$ 3,675,811
	NOTE: Projects above include some items that will not be capitalized at year end.						
	Project Funding Sources:		(1) Next budget amendment appropriates this emergency expenditure.				
	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 October 31, 2018 (83% of year)								
		Annual	Current					
Project #	Name	2018 Revised Budget	YTD Expense	YTD Encumbrance	Total Cost Committed	% of Budget	Remaining Budget at 10-31-18	
	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	125,216	48,984	174,200	60%	117,150	
95501	Oasis Controlled Maintenance	128,000	83,170	4,180	87,350	68%	40,650	
	Parks							
17001	BJAA Master Plan and Construction	1,220,050	1,071,180	135,414	1,206,594	99%	13,456	
17030	Prairie Lakes Master Plan	50,000	5,820	44,180	50,000	100%	-	
17016	Downtown Plaza	1,170,000	36,962	25,307	62,269	5%	1,107,731	
91212	Parks Controlled Maintenance	215,800	191,947	1,701	193,648	90%	22,152	
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	137,944	154,652	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	13,362	37,755	84%	7,245	
98100	Open Space Acquisitions	300,000	26,637		26,637	9%	273,363	
98300	Colorado Front Range Trail	2,687,030	70,675	15,740	86,415	3%	2,600,615	
98900	Ken Mitchell Project	118,000	5,468	100,056	105,524	89%	12,476	
	Total Parks & Recreation Capital Improvement Projects	6,924,750	1,756,300	653,121	2,409,421	35%	4,515,329	
	Parks & Recreation Capital Improvement Equipment							
99101	Rec Center Equipment	90,700	87,362	210	87,572	97%	3,128	
	Total Parks & Recreation Capital Improvement Equipment	90,700	87,362	210	87,572	97%	3,128	
	TOTAL PARKS AND RECREATION CAPITAL IMPROVEMENT FUND PROJECTS & EQUIPMENT	7,015,450	1,843,662	653,331	2,496,993	36%	4,518,457	
	Lottery Reserve Fund							
97500	Brighton Park Playground & Donelson Park	690,000	666,676	-	666,676	97%	23,324	
	Total Lottery Reserve Fund	690,000	666,676	-	666,676	97%	23,324	
	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							

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[illegible]

City of Brighton								
Construction and Projects In Progress								
Energy Performance Contract (EPC) Projects								
As of October 31, 2018 (83% of year)								
		Annual	Current					
Project #	Name	2018 Revised Budget	YTD Expense	YTD Encumbrance	Total Cost Committed	% of Budget	Remaining Budget at 10-31-18	
	Fund 30 Projects							
92352	EPC Projects Phase II- Other Projects	\$ 558,035	\$ (13,089)	\$ 6,445	\$ (6,644)	-1%	\$ 564,679	
92352a	EPC Projects Phase II: Fixed Development Fee	25,665	51,330		51,330	200%	(25,665)	(1)
92352b	HCH: Boiler Room Decommissioning- Mechanical	29,994	30,633		30,633	102%	(639)	(1)
92352c	HCH: DHW Htg Installation	129,942	129,942		129,942	100%	-	
92352d	Main St Creatives: General HVAC System Upgrades	251,640	176,717		176,717	70%	74,923	
92352e	PD and MCB: Server Room HVAC System Upgrades	14,160	14,625		14,625	103%	(465)	(1)
92352f	PD and MCB: Replace Sally Port UH's	16,410	15,006		15,006	91%	1,404	
92352g	EVAC: Kitchen HVAC System Upgrades	54,480			-	0%	54,480	
92352h	WW Treatment Facility: Rooftop Unit Replac.	69,678			-	0%	69,678	
92352i	R/O Plant: Rooftop Unit Replacement	54,678			-	0%	54,678	
92352j	Main St Creatives: Lighting Upgrades	31,481	50,644		50,644	161%	(19,163)	(1)
92352k	EVAC: Lighting Upgrades	33,334			-	0%	33,334	
92352l	Rec Center: Lighting Upgrades	6,701			-	0%	6,701	
92352m	PD and MCB: Lighting Upgrades	14,005	14,572		14,572	104%	(567)	(1)
92352n	Main St Creatives: Upgrade and Roof Insulation	72,000			-	0%	72,000	
92352o	Brighton Armory PAC: Window Replacement	101,760		63,000	63,000	62%	38,760	
92352p	Elmwood Cemetery: Office Area Window Replac.	4,800			-	0%	4,800	
92352q	Oasis: Pool Heating System Upgrades	62,400			-	0%	62,400	
92352r	WW Treatment Facility: Upgrade and Roof Insulation	57,600		32,200	32,200	56%	25,400	
92353	Phase I EPC Contract	81,971			-	0%	81,971	
	Total Fund 30 Projects	1,670,734	470,380	101,645	572,025	34%	1,098,709	
	(1) Variance--to be reviewed.							
	Fund 32 Projects							
92335	Rec 17.1 BAS Retro-Commissioning	10,399			-	0%	10,399	
92352g	EVAC: Kitchen HVAC System Upgrades	-	49,776		49,776	0%	(49,776)	(2)
92352k	EVAC: Lighting Upgrades	-	52,390		52,390	0%	(52,390)	(2)
92352l	Rec Center: Lighting Upgrades	-	10,430		10,430	0%	(10,430)	(2)
92352q	Oasis: Pool Heating System Upgrades							
	Total Fund 32 Projects	10,399	112,596	-	112,596	1083%	(102,197)	
	Fund 50 Projects							
92352i	R/O Plant: Rooftop Unit Replacement	-	49,816		49,816	0%	(49,816)	(2)
92338	RO 4.11 Hypochlorite Room HVAC System Upgrades	25,381	-		-	0%	25,381	
92343	Wells 16.18 Beebe Well D Vertical Turbine Pump	211,253	81,745		81,745	39%	129,508	
92344	Wells 20.11 Water Supply Source Pumping Energy	27,676	-		-	0%	27,676	
92345	WDS 16.14 Jockey Pump Install N Booster Pump Sta	2,454			-	0%	2,454	
	Total Fund 50 Projects	266,764	131,561	-	131,561	49%	135,203	
	Fund 51 Projects							
92352h	WW Treatment Facility: Rooftop Unit Replac.	-	63,641	-	63,641	0%	(63,641)	(2)
	Total Fund 51 Projects	-	63,641	-	63,641	0%	(63,641)	
	Total Energy Performance Contract (EPC) Projects	\$ 1,947,897	\$ 778,178	\$ 101,645	\$ 879,823	45%	\$ 1,068,074	
	NOTE: Projects above include some items that will not be capitalized at year end.							
	(2) Next budget amendment will correct budget from Fund 30 to correct Fund.							