



# Town of Blue River

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December 30, 2025

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, CO 80203

To Whom It May Concern:

Attached is a copy of the 2026 budget for the Town of Blue River in Summit County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 18, 2025. If there are any questions on the budget, please contact me at (970) 547-0545 or at [manager@townofblueriver.org](mailto:manager@townofblueriver.org).

The mill levy certified to the County Commissioners is 10.4594 mills (12.2900 mills minus 1.8306 mills) for all general operating purposes subject to statutory and/or TABOR limitation. Based on an assessed valuation of \$88,977,290, the total anticipated property tax revenue is \$930,583. A copy of the certification of mill levies, which has been sent to the County Commissioners, is attached.

I, Steven G. Rabe, Interim City Manager, hereby certify that the enclosed is a true and accurate copy of the Adopted Budget and of the Certification of Tax Levies to the Board of County Commissioners.

Sincerely,

A handwritten signature in blue ink that reads "Steven G. Rabe".

Steven G. Rabe  
Interim Town Manager

**TOWN OF BLUE RIVER**  
**RESOLUTION No. 2025-18**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF BLUE RIVER, COLORADO, FOR THE 2026 BUDGET YEAR.**

WHEREAS, the Board of Trustees of the Town of Blue River adopted its annual Budget in accordance with local government budget law on November 18, 2025; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$930,584; and

WHEREAS, the 2025 valuation for assessment for the Town of Blue River, as certified by the County Assessor is \$88,977,190.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Blue River, Colorado, as follows:

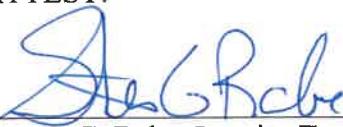
SECTION 1. That for the purpose of meeting all general operating and capital expenses of the Town of Blue River during the 2026 budget year, there is hereby levied a tax of 10.4587 mills upon each dollar of total valuation for assessment of all taxable property within the Town of Blue River for the year 2025, which reflects a 1.8313 mandatory temporary mill levy reduction from the Town's voter authorized mill levy of 12.290 mills for the purpose of complying with the 5.5% annual mill levy revenue limit.

SECTION 2. That the Interim Town Manager is hereby authorized and directed to certify to the County Commissioners of Summit County, Colorado, the mill levy for the Town of Blue River, as hereinabove determined and set, but as may be recalculated as needed upon the receipt of the final certification of valuation from the County Assessor in order to comply with any revenue and other budgetary limits.

ADOPTED AND APPROVED this 18<sup>th</sup> day of November, 2025.

By   
Nicholas Decicco, Mayor

ATTEST:

  
Steven G. Rabe, Interim Town Manager

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Summit County, Colorado.

On behalf of the Town of Blue River,  
 the (taxing entity)  
 of the Board of Trustees,  
 (governing body)<sup>2</sup>  
 the Town of Blue River,  
 (local government)<sup>3</sup>

Hereby officially certifies the following mills  
 to be levied against the taxing entity's GROSS \$ 88,971,290  
 assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation  
 (AV) different than the GROSS AV due to a Tax  
 Increment Financing (TIF) Area<sup>F</sup> the tax levies must be \$  
 calculated using the NET AV. The taxing entity's total  
 property tax revenue will be derived from the mill levy  
 multiplied against the NET assessed valuation of:

Submitted: 12/10/2025  
 (no later than Dec. 15) (mm/dd/yyyy)

88,971,290(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED  
 BY ASSESSOR NO LATER THAN DECEMBER 10for budget/fiscal year 2026  
 (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>12.2900</u>	<u>mills</u> <u>\$ 1,093,454</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>&lt; 1.8306 &gt;</u>	<u>mills</u> <u>\$ &lt; 162,871 &gt;</u>
<b>SUBTOTAL FOR GENERAL OPERATING:</b>		
3. General Obligation Bonds and Interest <sup>J</sup>		<u>mills</u> <u>\$</u>
4. Contractual Obligations <sup>K</sup>		<u>mills</u> <u>\$</u>
5. Capital Expenditures <sup>L</sup>		<u>mills</u> <u>\$</u>
6. Refunds/Abatements <sup>M</sup>		<u>mills</u> <u>\$</u>
7. Other <sup>N</sup> (specify):		<u>mills</u> <u>\$</u>
		<u>mills</u> <u>\$</u>
<b>TOTAL:</b> <u>Sum of General Operating Subtotal and Lines 3 to 7</u>		<u>10.4594</u> <u>mills</u> <u>\$ 930,583</u>

Contact person:  
(print)

Steven G. Rabe

Daytime  
phone: ( ) (719) 371-3943

Signed:

Title: Interim Town ManagerInclude one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the  
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).



# Town of Blue River

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## BUDGET MESSAGE for Fiscal Year 2026

**Prepared by**  
**Steven G. Rabe**  
**Interim Town Manager**

Contained herein is the Budget for fiscal year 2026. The Budget has been approved by the Board of Trustees and duly adopted by the Town of Blue River. This document is the culmination of many months of effort by the Board and members of staff. The budget process began in July and concluded with final approval in late November. Included in the process was a public hearing on the Preliminary Budget on November 18<sup>th</sup>.

The Budget, as adopted, works to promote Blue River's adherence to four (4) fundamental principles: 1) to maintain and improve the current level of service in all departments; 2) to remain competitive in the marketplace in order to maintain a competent and efficient workforce; 3) to provide for capital equipment purchases, as necessary, in order to maintain the Town's fleet; and 4) to provide for capital projects. To that end, the 2026 Budget will accomplish these four principles while balancing one need against another. Fiscally speaking, a secondary goal has also been met with regard to projected reserves in the General Fund, that is to provide adequate reserves in the Fund to ensure against emergencies and shortages of revenue as well as set aside funds for future capital improvements.

The fiscal year 2026 Budget represents a decrease in total line item expenditures from those approved for 2025. However, the \$2,774,579 total overall budget for 2026 actually represents small increases in operating budgets in the General Fund, with any decreases represented by projects being completed in 2025.

The 2026 Budget is comprised of two (2) funding groups:

**Governmental Funds -**

The Town's Governmental Funds are comprised of: the General Fund, the Capital Improvement Fund, the American Rescue Plan Fund and, internally, the Broadband Fund.

The General Fund serves the purpose of providing for the general administration of the Town. This Fund is comprised of various departments which are accounted for separately within the Fund: Administration, Municipal Court, Public Safety and Public Works, and all other revenues and expenditures not otherwise specifically appropriated in other Funds.

Revenues for this Fund, which are produced largely through taxation, charges for services, intergovernmental revenue, and other sources, are expected to remain steady through 2026. However, with a newly-approved fee schedule for Short-Term Rentals, revenues from licensing is expected to double as the Town attempts to better cover the costs associated with administering the program. All other revenues are projected to remain relatively flat and stable.

Total General Fund budgeted expenditures are expected to increase by \$145,550 in 2026, represented by increases in contract services for snow removal and street maintenance as well as minor inflationary increases. The Board of Trustees also approved a 4% across-the-board COLA increase for all employees. The Town will have finally expended its remaining American Rescue Plan funds in 2025. However, work on the Broadband Service Survey will continue into the first quarter of 2026 with costs for the Town's contractor, NEO, coming out of the Broadband Fund.

The Capital Improvement Fund was legally created (Section 4-2-30 of the Blue River Municipal Code) for expenditures for specified purposes as allowed by law. Revenues for this Fund are generated solely, at this point, from annual transfers from the General Fund, as a continued commitment to capital projects such as road improvements and land acquisition.

Special Revenue Fund -

The Town's Special Revenue Fund is the Conservation Trust Fund, created for expenditures in accordance with state law and the appropriate action of the Board of Trustees. Revenues for this Fund are generated solely from the distribution of Conservation Trust Funds from the State of Colorado. While no specific project-related expenses are planned for 2026, funds have been allocated to cover maintenance costs of the Town's parks and open space facilities.

Future Considerations –

The Town, beginning in 2025 and continuing on into 2026, is setting aside funds for future capital projects that were referenced in the 2018 Capital Improvement Plan. Those projects will need to be re-evaluated and updated in the incoming Town Manager, then prioritized by the Board of Trustees in order to develop with a multi-year approach to accomplishing these community goals.

**TOWN OF BLUE RIVER  
RESOLUTION No. 2025-16**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF BLUE RIVER FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026 AND ENDING ON THE LAST DAY OF DECEMBER, 2026**

WHEREAS, on or before October 15, 2025, Interim Town Manager Steve Rabe submitted a proposed budget to the governing body for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with applicable law, said proposed budget was open for inspection to the public at a public hearing held on November 18, 2025 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, whatever increases may have been made in expenditures, like increases were added to the revenues or planned to be expended from reserve/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BLUE RIVER, COLORADO:

Section 1. The 2026 Budget of the Town of Blue River, Colorado, as presented by the Interim Town Manager and amended up to the date of this resolution and as summarized as attached, shall be and is hereby adopted as the official budget for the fiscal year of 2026;

Section 2. That the budget hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the Town of Blue, Colorado.

ADOPTED this 18<sup>th</sup> day of November, 2025.

By   
Nicholas Decicco, Mayor

ATTEST:

  
Steven G. Rabe, Interim Town Manager

**Town of Blue River**

**General Fund**

Item	Revenues Description	Actuals 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
	<b>Beginning Fund Balance</b>	<b>\$ 2,203,875</b>	<b>\$ 2,529,353</b>	<b>\$ 3,424,020</b>	<b>\$ 3,424,020</b>	<b>\$ 3,712,337</b>
<b>Taxes/Fees</b>						
40010	General Property Tax	\$ 853,782	\$ 870,812	\$ 858,514	\$ 870,812	\$ 930,584
40020	Delinquent Taxes	\$ (55)	\$ -	\$ 240	\$ 240	\$ -
40030	Lodging Tax	\$ 466,481	\$ 350,000	\$ 263,955	\$ 350,000	\$ 350,000
40040	Specific Ownership Tax	\$ 33,145	\$ 26,000	\$ 20,967	\$ 26,000	\$ 26,000
40045	Exempt Personal Property	\$ 16,293	\$ 22,000	\$ 5,067	\$ 22,000	\$ 8,000
40050	Motor Vehicle License Fees	\$ 15,616	\$ 13,000	\$ 9,785	\$ 13,000	\$ 13,000
40060	Sales Tax	\$ 1,166,748	\$ 1,000,000	\$ 631,294	\$ 1,000,000	\$ 1,000,000
40070	Cigarette Tax	\$ 1,329	\$ 1,200	\$ 703	\$ 1,200	\$ 1,050
40080	Highway User's Tax	\$ 55,181	\$ 45,050	\$ 30,865	\$ 49,053	\$ 55,630
40090	Road & Bridge Fees	\$ 15,606	\$ 20,000	\$ 26,058	\$ 26,058	\$ 20,000
	<b>Total Income Taxes/Fees</b>	<b>\$ 2,624,126</b>	<b>\$ 2,348,062</b>	<b>\$ 1,847,449</b>	<b>\$ 2,358,363</b>	<b>\$ 2,404,264</b>
<b>Building Department</b>						
41010	Building Inspection Department	\$ 109,295	\$ 85,000	\$ 80,493	\$ 96,109	\$ 85,000
	<b>Total Income Building Department</b>	<b>\$ 109,295</b>	<b>\$ 85,000</b>	<b>\$ 80,493</b>	<b>\$ 96,109</b>	<b>\$ 85,000</b>
<b>Municipal Court</b>						
42010	Court Fines	\$ 34,528	\$ 35,000	\$ 20,600	\$ 35,000	\$ 35,000
42020	Ticket Surcharge	\$ 1,145	\$ 1,300	\$ 231	\$ 1,300	\$ 1,200
42030	Marshal Office Income (VIN/Fingerprinting)	\$ 1,721	\$ 1,700	\$ 100	\$ 100	\$ 100
	<b>Total Municipal Court</b>	<b>\$ 37,394</b>	<b>\$ 38,000</b>	<b>\$ 20,931</b>	<b>\$ 36,400</b>	<b>\$ 36,300</b>
<b>Tarn Income</b>						
43010	Boat Fees	\$ 7,903	\$ 8,000	\$ 4,820	\$ 8,000	\$ 5,000
	<b>Total Tarn Income</b>	<b>\$ 7,903</b>	<b>\$ 8,000</b>	<b>\$ 4,820</b>	<b>\$ 8,000</b>	<b>\$ 5,000</b>
<b>Grants</b>						
44040	Defensible Space Grants	\$ 45,348	\$ 50,000	\$ 13,395	\$ 50,000	\$ 25,000
44045	Colorado State Forest Service Grant	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
44055	Police Department Grants	\$ 4,075	\$ 5,000	\$ 7,819	\$ 7,819	\$ 10,000
	<b>Total Grants</b>	<b>\$ 49,423</b>	<b>\$ 105,000</b>	<b>\$ 21,214</b>	<b>\$ 107,819</b>	<b>\$ 35,000</b>
<b>Other Income</b>						
44020	Interest on Investments	\$ 85,934	\$ 220,000	\$ 45,378	\$ 39,071	\$ 58,000
44025	Interest on Taxes	\$ 1,393	\$ 1,000	\$ 758	\$ 758	\$ 1,000
44030	Natural Gas Franchise	\$ 80,244	\$ 85,000	\$ 57,717	\$ 53,502	\$ 85,000
44035	1041 Process Payments	\$ -	\$ 50,000	\$ -	\$ -	\$ -
44070	Credit Card Fees	\$ 809	\$ -	\$ -	\$ -	\$ -
44080	Lodging Tax Registration	\$ 70,277	\$ 70,000	\$ 56,375	\$ 55,775	\$ 133,000
44090	Business Licenses	\$ 10,506	\$ 12,100	\$ 6,938	\$ 5,962	\$ 10,000
44100	Administrative Misc Income	\$ 172,349	\$ 10,000	\$ 10,208	\$ 10,208	\$ 10,000
	<b>Total Other Income</b>	<b>\$ 421,512</b>	<b>\$ 448,100</b>	<b>\$ 177,374</b>	<b>\$ 165,276</b>	<b>\$ 297,000</b>
	<b>Total Income</b>	<b>\$ 3,249,653</b>	<b>\$ 3,032,162</b>	<b>\$ 2,152,281</b>	<b>\$ 2,771,968</b>	<b>\$ 2,862,564</b>

Item	Expenditures Description	Actuals 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
<b>Administration-Personnel</b>						
71010	Salary Elected Officials	\$ 14,383	\$ 14,400	\$ 11,026	\$ 14,400	\$ 14,400
71020	Town Manager	\$ 142,555	\$ 127,196	\$ 87,278	\$ 234,357	\$ 126,071
71030	Deputy Town Clerk	\$ 75,029	\$ 67,879	\$ 49,910	\$ 83,361	\$ 70,606
71040	Payroll Taxes	\$ 46,676	\$ 45,000	\$ 33,771	\$ 58,640	\$ 45,000
71050	Payroll Service Fees	\$ 3,714	\$ 6,500	\$ 4,420	\$ 6,500	\$ 6,500
71065	Unemployment Payments	\$ -	\$ -	\$ -	\$ -	\$ -
71060	Workmans Comp	\$ 8,298	\$ 7,500	\$ 8,195	\$ 11,762	\$ 9,000
71070	Benefits (Health/Rec Center)	\$ 78,827	\$ 110,000	\$ 84,414	\$ 110,000	\$ 146,004
71076	Retirement Town Match	\$ 11,199	\$ 12,000	\$ 6,763	\$ 12,000	\$ 12,000
71080	Town Attorney Salary	\$ 41,491	\$ 75,000	\$ 65,593	\$ 80,000	\$ 75,000
71090	Accounting	\$ 19,924	\$ 18,000	\$ 15,173	\$ 20,000	\$ 20,000
71100	Audit	\$ 10,250	\$ 11,000	\$ 10,650	\$ 10,650	\$ 12,000
	Other Business Expense	\$ 52,891	\$ 100	\$ -	\$ -	\$ -
	<b>Total Admin Personnel</b>	<b>\$ 505,238</b>	<b>\$ 494,575</b>	<b>\$ 377,193</b>	<b>\$ 641,670</b>	<b>\$ 536,581</b>
<b>Administration</b>						
72010	Office Supplies	\$ 3,597	\$ 4,000	\$ 2,744	\$ 4,000	\$ 4,000
72015	Uniforms	\$ 1,922	\$ 5,000	\$ -	\$ -	\$ 5,000
72020	Telephone	\$ 5,640	\$ 6,000	\$ 4,918	\$ 6,000	\$ 7,500
72030	Postage	\$ -	\$ 50	\$ -	\$ 50	\$ 50
72040	Printing & Publishing	\$ 3,174	\$ 4,000	\$ 1,870	\$ 3,200	\$ 3,000
72050	Meetings & Events Expense	\$ 7,542	\$ 10,000	\$ 6,765	\$ 10,000	\$ 10,000
72060	Training	\$ 1,977	\$ 6,000	\$ 1,937	\$ 1,937	\$ 6,000
72070	Sales & Lodging Tax Admin	\$ 10,372	\$ 5,000	\$ 2,460	\$ 5,000	\$ -
72080	Professional Services/Membership Fees	\$ 4,970	\$ 5,000	\$ 1,098	\$ 31,498	\$ 12,000
72090	Equipment Repairs & Lease	\$ 5,422	\$ 5,500	\$ 3,336	\$ 5,500	\$ 5,500
72100	Technology	\$ 92,110	\$ 85,000	\$ 64,600	\$ 85,000	\$ 95,000
72105	Community Engagement/Marketing	\$ 439	\$ 500	\$ -	\$ -	\$ 500
72106	Community Fund/Initiatives	\$ 23,919	\$ 50,000	\$ 22,691	\$ 50,000	\$ 50,000
72107	Scholarships	\$ 5,000	\$ 5,000	\$ 4,500	\$ 5,000	\$ 5,000
72110	Insurance	\$ 68,262	\$ 40,000	\$ 8,406	\$ 40,000	\$ 42,080
72120	Codifying	\$ -	\$ 3,000	\$ 1,050	\$ 1,050	\$ 3,000
72130	Elections	\$ 16,190	\$ -	\$ 88	\$ 88	\$ 18,000
72140	County Treasurer Fees	\$ 16,314	\$ 20,000	\$ 17,338	\$ 20,000	\$ 20,000
72150	NWCOG	\$ -	\$ 1,400	\$ 1,541	\$ 1,541	\$ 1,541
72160	CML	\$ 1,348	\$ 1,300	\$ -	\$ 1,300	\$ 1,388
72170	CAST	\$ 1,584	\$ 1,584	\$ 1,859	\$ 1,859	\$ 1,859
72180	Credit Card Charges	\$ 611	\$ 1,000	\$ 16	\$ 500	\$ 500
	Admin Misc	\$ -	\$ 50	\$ -	\$ 50	\$ 50
	<b>Total Administration</b>	<b>\$ 270,393</b>	<b>\$ 259,384</b>	<b>\$ 147,217</b>	<b>\$ 273,573</b>	<b>\$ 291,968</b>
<b>Town Hall Expense</b>						
73010	Utilities	\$ 12,551	\$ 13,000	\$ 9,446	\$ 13,000	\$ 14,000
73020	Trash	\$ 2,995	\$ 4,000	\$ 4,296	\$ 4,300	\$ 4,000
73030	Supplies	\$ -	\$ 500	\$ 509	\$ 509	\$ 750
73060	Repairs & Maintenance	\$ 3,513	\$ 1,000	\$ 935	\$ 1,000	\$ 1,000
73070	Employee Housing HOA	\$ 4,349	\$ 4,848	\$ 3,257	\$ 4,848	\$ 4,848
73080	Employee Housing Utilities	\$ 4,996	\$ 5,500	\$ 4,308	\$ 5,500	\$ 6,000
73090	Employee Housing Supplies	\$ -	\$ 100	\$ -	\$ 100	\$ 100
	<b>Total Town Hall Expense</b>	<b>\$ 28,404</b>	<b>\$ 28,948</b>	<b>\$ 22,751</b>	<b>\$ 29,257</b>	<b>\$ 30,698</b>
<b>Planning &amp; Zoning</b>						
74010	Planning/Zoning Salary	\$ 8,400	\$ 8,400	\$ 4,700	\$ 8,400	\$ 8,400
	<b>Total Planning &amp; Zoning</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>	<b>\$ 4,700</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>
<b>Municipal Court</b>						
75010	Judge Salary	\$ 6,500	\$ 6,500	\$ 4,333	\$ 6,500	\$ 6,500
75020	Prosecutor Salary	\$ 9,600	\$ 9,600	\$ 6,400	\$ 9,600	\$ 9,600
75040	Administration/Supplies	\$ 459	\$ 500	\$ 913	\$ 1,000	\$ 1,000
	<b>Total Municipal Court</b>	<b>\$ 16,559</b>	<b>\$ 16,600</b>	<b>\$ 11,646</b>	<b>\$ 17,100</b>	<b>\$ 17,100</b>
<b>Public Safety</b>						
76010	Salaries	\$ 313,614	\$ 321,572	\$ 244,534	\$ 336,962	\$ 388,545
76015	Office/General Administrative Expense	\$ 10,405	\$ -	\$ -	\$ -	\$ -
76030	Fuel-Police Department	\$ 4,907	\$ 6,000	\$ 5,184	\$ 6,000	\$ 7,000
76040	Uniforms/Supplies	\$ 11,173	\$ 15,000	\$ 5,368	\$ 10,000	\$ 15,000
76050	Auto (repair, maintenance, car wash, car lease/purchase)	\$ 9,950	\$ 61,000	\$ 7,012	\$ 61,000	\$ 61,000
76060	Animal Shelter	\$ 2,179	\$ 2,100	\$ 1,654	\$ 2,100	\$ 2,426
76070	Communications Center	\$ 45,607	\$ 58,000	\$ 77,463	\$ 87,000	\$ 86,269
76080	HASMAT	\$ 2,407	\$ 2,500	\$ 2,527	\$ 2,527	\$ 2,600
76090	Radar Certification	\$ -	\$ -	\$ -	\$ -	\$ 100
76100	PD Training	\$ 1,264	\$ 5,000	\$ 253	\$ 1,500	\$ 5,000

76110	Professional Services	\$ 7,453	\$ 4,500	\$ 4,680	\$ 4,680	\$ 5,000
76115	Extra Work/Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Public Safety</b>	<b>\$ 408,959</b>	<b>\$ 475,672</b>	<b>\$ 348,675</b>	<b>\$ 511,769</b>	<b>\$ 572,940</b>

**Public Works**

77010	Building Dept Contract	\$ 76,204	\$ 60,000	\$ 46,281	\$ 60,000	\$ 63,750
77107	Auto Repair/Maintenance Building Dept	\$ -	\$ -	\$ -	\$ -	\$ -
77020	Street Lights Utilities	\$ 2,362	\$ 1,200	\$ 1,183	\$ 1,200	\$ 1,500
77030	Snow Removal	\$ 212,311	\$ 252,350	\$ 206,006	\$ 252,350	\$ 304,242
77040	Street Maintenance	\$ 294,053	\$ 360,000	\$ 289,707	\$ 355,338	\$ 365,000
77050	Engineering	\$ 12,291	\$ 8,000	\$ -	\$ -	\$ 8,000
77055	1041 Process Expenses	\$ 4,801	\$ 5,000	\$ 2,598	\$ -	\$ -
77060	Road Signs	\$ 17,986	\$ 8,000	\$ 6,393	\$ 8,000	\$ 8,000
77090	Wildfire/Defensible Space Grants & Programs	\$ 48,716	\$ 80,000	\$ 66,815	\$ 80,000	\$ 50,000
77100	Town Park Maintenance	\$ 1,600	\$ -	\$ 242	\$ 242	\$ 500
77300	Blue River Ambassador	\$ 8,680	\$ 62,400	\$ 33,894	\$ 33,894	\$ 62,400
77301	Tarn Maintenance/Improvements	\$ 5,263	\$ 6,000	\$ 713	\$ 6,000	\$ 1,000
77115	Trail Easements/surveys	\$ 7,289	\$ -	\$ 4,857	\$ 4,857	\$ -
77310	Admin Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Public Works</b>	<b>\$ 691,555</b>	<b>\$ 842,950</b>	<b>\$ 658,690</b>	<b>\$ 801,881</b>	<b>\$ 864,392</b>

80000	<b>Capital Allocation</b>					
	Transfer to Capital Fund	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
	Transfer to Broadband Fund	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000
	<b>Total Allocation for Capital</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 150,000</b>

	<b>Total Expenses</b>	<b>\$ 2,029,508</b>	<b>\$ 2,326,529</b>	<b>\$ 1,670,871</b>	<b>\$ 2,483,650</b>	<b>\$ 2,472,079</b>
	<b>Net Revenue/Expense</b>	<b>\$ 1,220,145</b>	<b>\$ 705,633</b>	<b>\$ 481,410</b>	<b>\$ 288,317</b>	<b>\$ 390,485</b>

	<b>Ending Fund Balance</b>	<b>\$ 3,424,020</b>	<b>\$ 3,234,986</b>	<b>\$ 3,905,430</b>	<b>\$ 3,712,337</b>	<b>\$ 4,102,822</b>
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**Less Classified Fund Balance**

Restricted for:

	TABOR Reserve	\$ 50,000	\$ 50,000	\$ -	\$ 90,965	\$ 70,442
	Committed to:					
	Future Capital Outlay per 2018 CIP	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
	Assigned to:					
	Contingency (50%)	\$ 750,000	\$ 750,000	\$ -	\$ 1,385,984	\$ 1,431,282
	<b>Total Classified Fund Balance</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 3,476,949</b>	<b>\$ 3,501,724</b>
	<b>Unassigned Fund Balance</b>	<b>\$ 2,624,020</b>	<b>\$ 2,434,986</b>	<b>\$ 3,905,430</b>	<b>\$ 235,389</b>	<b>\$ 601,098</b>

**Town of Blue River  
Capital Fund**

Description	Actual 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
<b>Beginning Fund Balance</b>	<b>\$ 3,030,527</b>	<b>\$ 2,943,779</b>	<b>\$ 2,363,025</b>	<b>\$ 2,363,025</b>	<b>\$ 1,913,631</b>

**REVENUES**

*Capital Contributions*

	Transfer from General Fund	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
	Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest Income	\$ 179,049	\$ 100,000	\$ 88,126	\$ -	\$ -
	<b>Total Income</b>	<b>\$ 279,049</b>	<b>\$ 200,000</b>	<b>\$ 88,126</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
	<b>Total Revenue</b>	<b>\$ 279,049</b>	<b>\$ 200,000</b>	<b>\$ 88,126</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

**EXPENSES**

*Road Projects*

	Construction	\$ -	\$ 600,000	\$ 492,018	\$ 529,394	\$ 250,000
	Engineering	\$ 76,433	\$ 50,000	\$ 18,330	\$ 20,000	\$ -
	Legal	\$ -	\$ -	\$ -	\$ -	\$ -
	Easements	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	Surveys	\$ -	\$ 6,000	\$ -	\$ -	\$ -
	<b>Total Road Projects Expense</b>	<b>\$ 76,433</b>	<b>\$ 666,000</b>	<b>\$ 510,348</b>	<b>\$ 549,394</b>	<b>\$ 250,000</b>

*Land Acquisition*

	Land Purchase	\$ 859,408	\$ 450,000	\$ -	\$ -	\$ -
	Legal	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Capital	\$ 10,711	\$ -	\$ -	\$ -	\$ -
	Town Hall	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Land Acquisition</b>	<b>\$ 870,118</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenses</b>	<b>\$ 946,551</b>	<b>\$ 1,116,000</b>	<b>\$ -</b>	<b>\$ 549,394</b>	<b>\$ 250,000</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,363,025</b>	<b>\$ 2,027,779</b>	<b>\$ -</b>	<b>\$ 1,913,631</b>	<b>\$ 1,763,631</b>

**Town of Blue River  
Conversation Trust Fund**

Description		Actual 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
	<b>Beginning Fund Balance</b>	\$ 143,337	\$ 131,020	\$ 161,618	\$ 161,618	\$ 171,618
<b>REVENUES</b>						
<b>CTF Revenue</b>						
	Annual CTF Receipts	\$ 10,418	\$ 8,500	\$ 4,892	\$ 10,000	\$ 10,000
	Interest	\$ 7,863	\$ 5,000	\$ 4,542	\$ 5,000	\$ 5,000
	<b>Total Revenue</b>	<b>\$ 18,281</b>	<b>\$ 13,500</b>	<b>\$ 9,434</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>EXPENSES</b>						
<b>CTF Expenditures</b>						
77105	Other misc	\$ -	\$ -	\$ -	\$ -	\$ -
77115	Trail Easements	\$ -	\$ 3,000	\$ -	\$ 5,000	\$ 3,000
	Signage	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
77201	Legal	\$ -	\$ -	\$ -	\$ -	\$ 500
77202	Surveys	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
77203	Town Park	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 20,500</b>
	<b>Ending Fund Balance</b>	<b>\$ 161,618</b>	<b>\$ 124,520</b>	<b>\$ 171,052</b>	<b>\$ 171,618</b>	<b>\$ 166,118</b>

**Town of Blue River**  
**American Rescue Plan Fund**

	Description	Actual	Budget	YTD (8/31)	Estimated	Budget
		2024	2025	2025	2025	2026
	<b>ARP Beginning Balance</b>	\$ 188,680	\$ 173,326	\$ 185,616	\$ 185,616	\$ -
<b>REVENUES</b>						
	<i>American Rescue Funds Reveune</i>					
	Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
	DOLA Grant	\$ -	\$ -	\$ -	\$ -	\$ -
44020	Interest	\$ 10,000	\$ 6,000	\$ 4,511	\$ 6,000	\$ -
	<b>Total Income</b>	<b>\$ 10,000</b>	<b>\$ 6,000</b>	<b>\$ 4,511</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<b>EXPENSES</b>						
	<b>Broadband</b>					
	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
	Construction	\$ -	\$ -	\$ -	\$ -	\$ -
61000	Planning	\$ 13,065	\$ 179,000	\$ 128,391	\$ 191,616	\$ -
	<b>Total Expenses</b>	<b>\$ 13,065</b>	<b>\$ 179,000</b>	<b>\$ 128,391</b>	<b>\$ 191,616</b>	<b>\$ -</b>
	<b>ARP Fund Ending Balance</b>	<b>\$ 185,616</b>	<b>\$ 326</b>	<b>\$ 61,736</b>	<b>\$ -</b>	<b>\$ -</b>

**Town of Blue River  
Broadband Fund**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>YTD (8/31) 2025</b>	<b>Estimated 2025</b>	<b>Proposed 2026</b>
<b>Beginning Balance</b>	<b>\$ 203,540</b>	<b>\$ 307,529</b>		<b>\$ 214,589</b>	<b>\$ 301,589</b>
<b>Revenues</b>					
General Fund	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Interest	\$ 11,049	\$ 5,000	\$ 7,702	\$ 12,000	\$ -
Grants					
<b>Total</b>	<b>\$ 11,049</b>	<b>\$ 105,000</b>		<b>\$ 112,000</b>	<b>\$ -</b>
<b>Expenses</b>					
Match	\$ -	\$ 200,000	\$ -	\$ 25,000	\$ 32,000
Grant	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 32,000</b>
<b>Ending Balance</b>	<b>\$ 214,589</b>	<b>\$ 212,529</b>	<b>\$ -</b>	<b>\$ 301,589</b>	<b>\$ 269,589</b>

**TOWN OF BLUE RIVER  
RESOLUTION No. 2025-17**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW FOR THE TOWN OF BLUE RIVER, COLORADO FOR THE 2026 BUDGET YEAR.**

WHEREAS, on November 18, 2025, by Resolution No. 2025-16, the Board of Trustees of the Town of Blue River adopted the annual budget for the Town's 2026 budget year in accordance with the Local Government Budget Law; and

WHEREAS, The Board of Trustees has made provision therein for revenues/fund balances in an amount equal to or greater than the total proposed expenditures or planned expenditures from reserves/fund balances as set forth in said budget; and

WHEREAS, it is not only required by law but also necessary to appropriate the revenues provided in the budget to and for the purposes described below so as not to impair the operations of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES FOR THE TOWN OF BLUE RIVER, COLORADO:**

That for the 2026 budget year of the Town of Blue River, Colorado the following sums are hereby appropriated from each fund for the purposes stated:

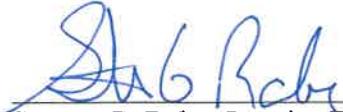
**BUDGET FOR 2026**

<b>Fund</b>	<b>Appropriations</b>
General Fund	\$2,472,079
Capital Fund	\$250,000
Conservation Trust Fund	\$20,500
American Rescue Plan Fund	\$0
Broadband Fund	\$32,000
<b>Total -</b>	<b>\$2,774,579</b>

ADOPTED this 18<sup>th</sup> day of November, 2025.

By   
Nicholas Decicco, Mayor

ATTEST:

  
\_\_\_\_\_  
Steven G. Rabe, Interim Town Manager