

Town of Blue River

General Fund

Item	Revenues Description	Actuals 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
	Beginning Fund Balance	\$ 7,113,900.15	\$ 7,143,671.88	\$ 7,143,671.88	\$ 7,701,164.75	\$ 2,063,500.19
	<i>Taxes/Fees</i>					
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	\$ 50,664	\$ 45,050	\$ 30,865	\$ 49,053	\$ 55,630
40090	Road & Bridge Fees	\$ 15,606	\$ 20,000	\$ 26,058	\$ 26,058	\$ 20,000
	Total Income Taxes/Fees	\$ 2,619,609	\$ 2,348,062	\$ 1,847,449	\$ 2,358,363	\$ 2,404,264
	<i>Building Department</i>					
41010	Building Inspection Department	\$ 109,295	\$ 85,000	\$ 80,493	\$ 96,109	\$ 85,000
	Total Income Building Department	\$ 109,295	\$ 85,000	\$ 80,493	\$ 96,109	\$ 85,000
	<i>Municipal Court</i>					
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
	Total Municipal Court	\$ 37,394	\$ 38,000	\$ 20,931	\$ 36,400	\$ 36,300
	<i>Tarn Income</i>					
43010	Boat Fees	\$ 7,903	\$ 8,000	\$ 4,820	\$ 8,000	\$ 5,000
	Total Tarn Income	\$ 7,903	\$ 8,000	\$ 4,820	\$ 8,000	\$ 5,000
	<i>Grants</i>					
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
	Total Grants	\$ 49,423	\$ 105,000	\$ 21,214	\$ 107,819	\$ 35,000
	<i>Other Income</i>					
44020	Interest on Investments	\$ 293,895	\$ 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	\$ 1,100	\$ -	\$ -	\$ -
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
	Total Other Income	\$ 629,473	\$ 449,200	\$ 177,374	\$ 165,276	\$ 297,000
	Total Income	\$ 3,453,097	\$ 3,033,262	\$ 2,152,281	\$ 2,771,968	\$ 2,862,564

Item	Expenditures Description	Actuals 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
Administration-Personnel						
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	\$ -	\$ 100	\$ -	\$ -	\$ -
	Total Admin Personnel	\$ 452,347	\$ 494,575	\$ 377,193	\$ 641,670	\$ 536,581

Administration						
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
	Total Administration	\$ 270,393	\$ 259,384	\$ 147,217	\$ 273,573	\$ 291,968

Town Hall Expense						
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
	Total Town Hall Expense	\$ 28,404	\$ 28,948	\$ 22,751	\$ 29,257	\$ 30,698

Planning & Zoning						
74010	Planning/Zoning Salary	\$ 8,400	\$ 8,400	\$ 4,700	\$ 8,400	\$ 8,400
	Total Planning & Zoning	\$ 8,400	\$ 8,400	\$ 4,700	\$ 8,400	\$ 8,400

Municipal Court						
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
	Total Municipal Court	\$ 16,559	\$ 16,600	\$ 11,646	\$ 17,100	\$ 17,100

Public Safety						
76010	Salaries	\$ 313,614	\$ 321,572	\$ 244,534	\$ 336,962	\$ 388,545
76015	Office/General Administrative Expense	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Public Safety	\$ 398,554	\$ 475,672	\$ 348,675	\$ 511,769	\$ 572,940

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	\$ 1,599	\$ -	\$ 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	\$ 6,910	\$ -	\$ 4,857	\$ 4,857	\$ -
77310	Admin Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Public Works	\$ 691,175	\$ 842,950	\$ 658,690	\$ 801,881	\$ 864,392

Capital Allocation

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

	Total Expenses	\$ 2,065,832	\$ 2,326,529	\$ 1,670,871	\$ 2,483,650	\$ 2,472,079
	Net Revenue/Expense	\$ 1,387,265	\$ 706,733	\$ 481,410	\$ 288,317	\$ 390,485

	Ending Fund Balance	\$ 8,501,165	\$ 7,850,405	\$ 7,625,082	\$ 7,989,482	\$ 2,453,985
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Less Classified Fund Balance

Restricted for:

	TABOR Reserve	\$ 50,000	\$ 50,000	\$ -	\$ 90,998	\$ 70,442
	Committed to:					
	Future Capital Outlay per 2018 CIP	\$ -	\$ -	\$ -	\$ 4,449,000	\$ -
	Assigned to:					
	Contingency (50%)	\$ 750,000	\$ 750,000	\$ -	\$ 1,385,984	\$ 1,431,282
	Total Classified Fund Balance	\$ 800,000	\$ 800,000	\$ -	\$ 5,925,982	\$ 1,501,724

	Unassigned Fund Balance	\$ 7,701,165	\$ 7,050,405	\$ 7,625,082	\$ 2,063,500	\$ 952,261
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**Town of Blue River
Capital Fund**

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

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	\$ -	\$ -
Total Income	\$ 279,049	\$ 200,000	\$ 88,126	\$ 100,000	\$ 100,000

Total Revenue	\$ 279,049	\$ 200,000	\$ 88,126	\$ 100,000	\$ 100,000
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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	\$ -	\$ -	\$ -
Total Road Projects Expense	\$ 76,433	\$ 666,000	\$ 510,348	\$ 549,394	\$ 250,000

Land Acquisition

Land Purchase	\$ 859,408	\$ 450,000	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Capital	\$ 10,711	\$ -	\$ -	\$ -	\$ -
Town Hall	\$ -	\$ -	\$ -	\$ -	\$ -
Total Land Acquisition	\$ 870,118	\$ 450,000	\$ -	\$ -	\$ -

Total Expenses	\$ 946,551	\$ 1,116,000	\$ -	\$ 549,394	\$ 250,000
Ending Fund Balance	\$ 2,363,025	\$ 1,447,025	\$ -	\$ 1,913,631	\$ 1,763,631

**Town of Blue River
Conversation Trust Fund**

Description	Actual 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
Beginning Fund Balance	\$ 143,337	\$ 155,034	\$ 155,034	\$ 155,034	\$ 165,034
REVENUES					
CTF Revenue					
Annual CTF Receipts	\$ 10,418	\$ 8,500	\$ 4,892	\$ 10,000	\$ 10,000
Interest	\$ 7,863	\$ 5,000	\$ 4,542	\$ 5,000	\$ 5,000
Total Revenue	\$ 18,281	\$ 13,500	\$ 9,434	\$ 15,000	\$ 15,000
EXPENSES					
CTF Expenditures					
77105 Other misc	\$ -	\$ -	\$ -	\$ -	\$ -
77115 Trail Easements	\$ -	\$ 3,000	\$ -	\$ 5,000	\$ 3,000
Signage	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
77201 Legal	\$ 379	\$ -	\$ -	\$ -	\$ 500
77202 Surveys	\$ 6,205	\$ 5,000	\$ -	\$ -	\$ 5,000
77203 Town Park	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
Total Expenditures	\$ 6,584	\$ 20,000	\$ -	\$ 5,000	\$ 20,500
Ending Fund Balance	\$ 155,034	\$ 148,534	\$ 164,468	\$ 165,034	\$ 159,534

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

	Description	Actual 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Budget 2026
	ARP Beginning Balance	\$ 188,680	\$ 185,616	\$ 185,616	\$ 185,616	\$ -
	REVENUES					
	<i>American Resucue Funds Reveune</i>					
	Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
	DOLA Grant	\$ -	\$ -	\$ -	\$ -	\$ -
44020	Interest	\$ 10,000	\$ 6,000	\$ 4,511	\$ 6,000	\$ -
	Total Income	\$ 10,000	\$ 6,000	\$ 4,511	\$ 6,000	\$ -
	EXPENSES					
	Broadband					
	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
	Construction	\$ -	\$ -	\$ -	\$ -	\$ -
61000	Planning	\$ 13,065	\$ 179,000	\$ 128,391	\$ 191,616	\$ -
	Total Expenses	\$ 13,065	\$ 179,000	\$ 128,391	\$ 191,616	\$ -
	ARP Fund Ending Balance	\$ 185,616	\$ 12,616	\$ 61,736	\$ -	\$ -

**Town of Blue River
Broadband Fund**

	Actual 2024	Budget 2025	YTD (8/31) 2025	Estimated 2025	Proposed 2026
Beginning Balance	\$ 203,540	\$ 214,589		\$ 214,589	\$ 301,589
Revenues					
General Fund	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Interest	\$ 11,049	\$ 5,000	\$ 7,702	\$ 12,000	\$ -
Grants					
Total	\$ 11,049	\$ 105,000		\$ 112,000	\$ -
Expenses					
Match	\$ -	\$ 200,000	\$ -	\$ 25,000	\$ 32,000
Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 200,000	\$ -	\$ 25,000	\$ 32,000
Ending Balance	\$ 214,589	\$ 119,589	\$ -	\$ 301,589	\$ 269,589