Financial Report

Town of Blue River
For the period ended February 28, 2025

Prepared by
Marchetti & Weaver, LLC

Prepared on
March 17, 2025

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TOWN OF BLUE RIVER
Statement of Financial Position

	Preliminary - Subject to Change	
	General Fund 12/31/2024	**General Fund** 2/28/2025
Assets:		
Operating - Alpine Bank	1,017,414	1,160,327
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	187,083
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	258,336
Reserve2 - Alpine Bank	1,222,126	1,231,122
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100	161,618	162,808
FirstBank - Reserves	-	-
ColoTrust	3,394,852	3,419,614
CSAFE	133	133
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,644	6,420,859
AR:Sales Tax	102,093	-
AR:Lodging Tax	82,769	-
AR:Use Tax	-	-
AR:Specific Ownership Tax	4,029	-
AR:Defensible Space - Prior Years Grant	-	-
Property Taxes Receivable	870,812	793,788
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
Total Assets	**7,311,308**	**7,214,647**
Liabilities		
Accounts Payable	27,218	9,348
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(1,754)
Payroll Liabilities:CO Income Tax	7,702	-
Payroll Liabilities:CRA 457	2,298	2,298
Payroll Liabilities:Federal Tax	15,322	-
Wages Payable	17,983	17,983
Total Liabilities	**71,379**	**28,732**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	793,788
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**793,788**
Equity:		
Fund Balance - Capital	2,137,720	2,137,720
Fund Balance - Amendment 1	46,804	46,804
Fund Balance - Conservation Trs	143,338	172,730
General Fund Balance	2,539,106	3,171,247
Reserves-Land Acquisition	300,000	300,000
Reserves-Road Improvements	400,000	400,000
Reserves-Town Hall Renovations	100,000	100,000
Current Surplus (Deficit) GF	1,400,036	63,626
Current Surplus (Deficit) Capital	(846,551)	-
Current Surplus (Deficit) Broadband	100,000	-
Current Surplus (Deficit) CTF	7,864	-
Ending Fund Balance	**6,328,317**	**6,392,127**
Total Liabilities, Deferred Inflows & Fund Balance	**7,311,308**	**7,214,647**
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No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

TOWN OF BLUE RIVER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE **MODIFIED ACCRUAL BASIS** Preliminary - Subject to Change
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED **Printed: 3/17/2025**

		2025 Annual			2025 YTD			Current Month			2026
GENERAL FUND	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	2 Months Ended 2/28/2025 Actual	2 Months Ended 2/28/2025 Budget	Variance Favorable (Unfavor)	2/28/2025 Actual	2/28/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Assessed Value		91,200,272		91,200,272							93,936,280
Mill Levy Rate		12.290		12.290							12.290
Temporary mill levy credit		(2.742)		(2.742)							(3.020)
Mill Levy Rate		9.548		9.548							9.270
Operations											
Tax Revenue											
General Property Tax	853,782	870,812	-	870,812	77,024	145,135	(68,111)	77,024	72,568	4,457	870,812
Delinquent Taxes	(55)		-		40	-	40	40	-	40	
Lodging Tax	466,481	350,000	-	350,000	36,506	58,333	(21,828)	35,562	29,167	6,395	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	2,834	4,333	(1,499)	2,834	2,167	668	26,000
Exempt Personal Property	16,293	22,000	-	22,000	-	3,667	(3,667)	-	1,833	(1,833)	22,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	569	2,167	(1,598)	569	1,083	(514)	13,000
Sales Tax	1,269,775	1,000,000	-	1,000,000	145,993	166,667	(20,673)	145,993	83,333	62,660	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	212	200	12	74	100	(26)	1,200
Highway User's Tax	53,828	45,050	-	45,050	8,836	7,508	1,328	4,319	3,754	565	45,050
Road & Bridge	15,606	20,000	-	20,000	-	3,333	(3,333)	-	1,667	(1,667)	20,000
	2,725,799	**2,348,062**	**-**	**2,348,062**	**272,014**	**391,344**	**(119,329)**	**266,416**	**195,672**	**70,745**	**2,348,062**
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	4,714	14,167	(9,453)	3,192	7,083	(3,891)	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**-**	**85,000**	**4,714**	**14,167**	**(9,453)**	**3,192**	**7,083**	**(3,891)**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	3,570	5,833	(2,263)	2,128	2,917	(789)	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	11	217	(206)	-	108	(108)	1,300
Marshal Office Revenue	1,721	1,700	-	1,700	10	283	(273)	10	142	(132)	1,700
	37,394	**38,000**	**-**	**38,000**	**3,591**	**6,333**	**(2,742)**	**2,138**	**3,167**	**(1,029)**	**38,000**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	-	1,333	(1,333)	-	667	(667)	8,000
	7,903	**8,000**	**-**	**8,000**	**-**	**1,333**	**(1,333)**	**-**	**667**	**(667)**	**8,000**
Other Income											
Interest on Investments	293,285	220,000	-	220,000	38,202	36,667	1,535	17,845	18,333	(488)	220,000
Interest on Taxes	1,393	1,000	-	1,000	-	167	(167)	-	83	(83)	1,000
Natural Gas Franchise	80,244	85,000	-	85,000	9,488	14,167	(4,679)	-	7,083	(7,083)	85,000
1041 Process Payments	-	50,000		50,000	-	8,333	(8,333)	-	4,167	(4,167)	50,000
Forestry Income	45,348	50,000	-	50,000	-	8,333	(8,333)	-	4,167	(4,167)	50,000
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
CDOT Marshal Grants	4,075	5,000	-	5,000	3,220	833	2,387	-	417	(417)	5,000
CO State Forest Service Grants	-	50,000	-	50,000	-	8,333	(8,333)	-	4,167	(4,167)	50,000
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		-	-	-	-	-	-	
Lodging Tax Registration	70,277	70,000	-	70,000	49,800	11,667	38,133	-	5,833	(5,833)	70,000
Business Licenses	10,506	12,100	-	12,100	1,237	2,017	(780)	375	1,008	(633)	12,100
Admin Miscellaneous Income	172,314	10,000	-	10,000	140	1,667	(1,527)	-	833	(833)	10,000
Lease Proceeds	-				-			-			
	678,251	**553,100**	**-**	**553,100**	**102,086**	**92,183**	**9,903**	**18,220**	**46,092**	**(27,872)**	**553,100**
General Fund Contribution			-			-	-		-	-	
Total Revenues	**3,558,643**	**3,032,162**	**-**	**3,032,162**	**382,405**	**505,360**	**(122,955)**	**289,967**	**252,680**	**37,287**	**3,032,162**

GENERAL FUND	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	2025 YTD: 2 Months Ended 2/28/2025 Actual	2 Months Ended 2/28/2025 Budget	Variance Favorable (Unfavor)	Current Month: 2/28/2025 Actual	2/28/2025 Budget	Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Expenditures											
Broadband	13,065		-		390	-	(390)	-	-	-	
Personnel											
Salaries - Elected Officials	14,568	14,400	-	14,400	3,226	2,400	(826)	1,665	1,200	(465)	14,400
Salary - Town Manager	142,167	127,196	-	127,196	21,820	21,199	(620)	10,304	10,600	296	127,196
Salary - Town Clerk	75,029	67,879	-	67,879	11,498	11,313	(185)	6,153	5,657	(496)	67,879
Payroll Taxes - All Employees	46,327	45,000	-	45,000	7,730	7,500	(230)	3,747	3,750	3	45,000
Payroll Service Fees	3,714	6,500	-	6,500	-	1,083	1,083	-	542	542	6,500
Workman's Comp Insurance	8,298	7,500	-	7,500	778	1,250	472	-	625	625	7,500
Unemployment Payments	-		-		-	-	-	-	-	-	
Health Insurance	78,827	110,000	-	110,000	20,672	18,333	(2,339)	10,101	9,167	(935)	110,000
Empower Retirement 457	737		-		-	-	-	-	-	-	
Retirement-Town Match	10,462	12,000	-	12,000	1,461	2,000	539	720	1,000	280	12,000
Town Attorney	41,491	75,000	-	75,000	10,225	12,500	2,275	8,213	6,250	(1,963)	75,000
Accountant	19,924	18,000	-	18,000	2,871	3,000	129	2,871	1,500	(1,371)	18,000
Auditor	10,250	11,000	-	11,000	-	1,833	1,833	-	917	917	11,000
Other Business Expenses	-	100	-	100	-	17	17	-	8	8	100
	451,794	**494,575**	**-**	**494,575**	**80,280**	**82,429**	**2,149**	**43,773**	**41,215**	**(2,559)**	**494,575**
Administration											
Miscellaneous	-	50	-	50	-	8	8	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	1,964	667	(1,298)	587	333	(254)	4,000
Uniforms	1,922	5,000	-	5,000	-	833	833	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	972	1,000	28	486	500	14	6,000
Postage and Delivery	-	50	-	50	-	8	8	-	4	4	50
Printing & Publishing	3,174	4,000	-	4,000	711	667	(45)	171	333	162	4,000
Meetings and Events	7,542	10,000	-	10,000	5,364	1,667	(3,697)	5,047	833	(4,213)	10,000
Training & Travel	1,977	6,000	-	6,000	-	1,000	1,000	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	-	833	833	-	417	417	5,000
Professional Services	4,970	5,000	-	5,000	220	833	613	-	417	417	5,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	819	917	97	437	458	21	5,500
Technology	92,110	85,000	-	85,000	20,418	14,167	(6,251)	4,673	7,083	2,410	85,000
Community Engagement/Marketing	439	500	-	500	-	83	83	-	42	42	500
Community Fund	15,540	50,000	-	50,000	1,300	8,333	7,033	1,150	4,167	3,017	50,000
Scholarships	5,000	5,000	-	5,000	-	833	833	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	7,360	6,667	(693)	-	3,333	3,333	40,000
Codifying	-	3,000	-	3,000	-	500	500	-	250	250	3,000
Elections	16,190	-	-	-	88	-	(88)	-	-	-	-
Cnty Treasurer's Fees	16,314	20,000	-	20,000	1,541	3,333	1,792	1,541	1,667	125	20,000
NWC of Govt	-	1,400	-	1,400	1,541	233	(1,308)	-	117	117	1,400
CML	1,348	1,300	-	1,300	-	217	217	-	108	108	1,300
CAST	1,584	1,584	-	1,584	275	264	(11)	275	132	(143)	1,584
Credit Card Charges	611	1,000	-	1,000	-	167	167	-	83	83	1,000
Charitable Contributions	-		-		-	-	-	-	-	-	
	262,014	**259,384**	**-**	**259,384**	**42,574**	**43,231**	**656**	**14,368**	**21,615**	**7,248**	**259,384**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	3,158	2,167	(991)	1,463	1,083	(380)	13,000
Trash	2,995	4,000	-	4,000	623	667	44	315	333	18	4,000
Supplies	-	500	-	500	-	83	83	-	42	42	500
Grounds & Snow Removal	-		-		-	-	-	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	-	167	167	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	404	808	404	-	404	404	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	718	917	199	320	458	138	5,500
Employee Housing Supplies	-	100	-	100	-	17	17	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**-**	**28,948**	**4,902**	**4,825**	**(77)**	**2,099**	**2,412**	**314**	**28,948**

GENERAL FUND	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 2 Months Ended 2/28/2025 Actual	2025 YTD: 2 Months Ended 2/28/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 2/28/2025 Actual	Current Month: 2/28/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	1,200	1,400	200	600	700	100	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**1,200**	**1,400**	**200**	**600**	**700**	**100**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	1,083	1,083	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	1,600	1,600	-	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	-	500	256	83	(172)	187	42	(145)	500
	16,559	**16,600**	**-**	**16,600**	**2,939**	**2,767**	**(172)**	**1,529**	**1,383**	**(145)**	**16,600**
Public Safety											
Telephone (deleted)	-		-		-	-	-	-	-	-	
FPPA (deleted)	-		-		-	-	-	-	-	-	
Salary - Police Department	312,760	321,572	-	321,572	52,563	53,595	1,032	25,219	26,798	1,579	321,572
Fuel Benefit	-		-		-	-	-	-	-	-	
Office/General Administrative Expenditures	-		-		-	-	-	-	-	-	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	1,035	1,000	(35)	605	500	(105)	6,000
Supplies - Police	11,173	15,000	-	15,000	1,922	2,500	578	1,544	1,250	(294)	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	3,506	10,167	6,661	334	5,083	4,749	61,000
Animal Shelter	2,179	2,100	-	2,100	551	350	(201)	-	175	175	2,100
Communication	71,428	58,000	-	58,000	-	9,667	9,667	-	4,833	4,833	58,000
Survivor Support	-		-		-	-	-	-	-	-	
HASMAT	2,407	2,500	-	2,500	-	417	417	-	208	208	2,500
Radar Recertification	-	-	-	-	-	-	-	-	-	-	-
Training	1,264	5,000	-	5,000	-	833	833	-	417	417	5,000
Professional Services	7,453	4,500	-	4,500	4,030	750	(3,280)	575	375	(200)	4,500
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	423,521	**475,672**	**-**	**475,672**	**63,607**	**79,279**	**15,672**	**28,277**	**39,639**	**11,363**	**475,672**
Public Works											
Building Inspector	-		-		-	-	-	-	-	-	
Building Contract	76,204	60,000	-	60,000	2,270	10,000	7,730	818	5,000	4,182	60,000
Building Dept Fuel	-		-		-	-	-	-	-	-	
Building Dept Auto Repair	-		-		-	-	-	-	-	-	
Street Lights Utilities	2,037	1,200	-	1,200	676	200	(476)	343	100	(243)	1,200
Snow Removal	212,311	252,350	-	252,350	107,122	42,058	(65,064)	56,466	21,029	(35,437)	252,350
Street Maintenance	294,377	360,000	-	360,000	-	60,000	60,000	-	30,000	30,000	360,000
Engineering	12,291	8,000	-	8,000	-	1,333	1,333	-	667	667	8,000
1041 Process Expenses	4,801	5,000	-	5,000	1,968	833	(1,135)	1,740	417	(1,323)	5,000
Road Signs	17,986	8,000	-	8,000	-	1,333	1,333	-	667	667	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	-	13,333	13,333	-	6,667	6,667	80,000
High Country Conservation Grant	-	-	-	-	-	-	-	-	-	-	-
Town Park Maintenance	1,600	-	-	-	-	-	-	-	-	-	-
Blue River Recreation Ambasadors	8,680	62,400	-	62,400	10,080	10,400	320	4,760	5,200	440	62,400
Tarn Improvements	-	-	-	-	-	-	-	-	-	-	-
Tarn/Park Trash & Facilities	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous Service Cost	-		-		-	-	-	-	-	-	
Auto Repari/Maintenance Bldg Dept	-	-	-	-	-	-	-	-	-	-	-
Summit Stage	-		-		-	-	-	-	-	-	
Trail Easements	-	-	-	-	-	-	-	-	-	-	-
Open Space/Trails Surveys	6,910		-		-	-	-	-	-	-	
Open Space/Trails Town Park	-		-		-	-	-	-	-	-	
Tarn Maintenance Improvements	5,263	6,000	-	6,000	-	1,000	1,000	-	500	500	6,000
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	**842,950**	**-**	**842,950**	**122,116**	**140,492**	**18,375**	**64,127**	**70,246**	**6,119**	**842,950**

GENERAL FUND	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 2 Months Ended 2/28/2025 Actual	2025 YTD: 2 Months Ended 2/28/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 2/28/2025 Actual	Current Month: 2/28/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Capital Improvements - General Expenditures											
Capital Expenses											
Road Projects	-		-		-	-	-	-	-	-	
Road Projects:Road Infrastructure Construction	-		-		-	-	-	-	-	-	
Road Projects:Road Project Engineering	-		-		-	-	-	-	-	-	
Road Projects:Road Project Easements	-		-		-	-	-	-	-	-	
Capital Planning:Engineering Capital Planning			-			-	-	-	-	-	
Capital Town Hall:Town Hall Remodel			-			-	-	-	-	-	
Land Acquisition:Land Purchase			-			-	-		-	-	
Funding For Engineering/Projects	100,000	100,000		100,000		16,667	16,667	-	8,333	8,333	100,000
Transfer to Capital							-			-	
Funding for Broadband	100,000	100,000		100,000		16,667	16,667	-	8,333	8,333	100,000
	200,000	**200,000**	**-**	**200,000**	**-**	**33,333**	**33,333**	**-**	**16,667**	**16,667**	**200,000**
Payroll Expenses											
Company Contributions	-		-		-	-	-	-	-	-	
Company Contributions:Health Insurance	-		-		-	-	-	-	-	-	
Company Contributions:Retirement	-		-		-	-	-	-	-	-	
Wages	52,891		-		-	-	-	-	-	-	
	52,891	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reimbursements	10,405		-		771	-	(771)	385	-	(385)	
Total Operating Expenditures	**2,158,608**	**2,326,529**	-	**2,326,529**	**318,780**	**387,755**	**68,975**	**155,157**	**193,877**	**38,720**	**2,326,529**
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Operating Surplus (deficit)	**1,400,036**	**705,633**	-	**705,633**	**63,626**	**117,605**	**(53,980)**	**134,810**	**58,803**	**76,007**	**705,633**
		=									=
Beginning Fund Balance - General	**2,539,106**	**2,529,353**	1,409,789	**3,939,142**	**3,939,142**	**2,529,353**	1,409,789	**3,867,957**	**2,588,155**	**1,279,802**	**4,644,775**
Ending Fund Balance - General	**3,939,142**	**3,234,986**	1,409,789	**4,644,775**	**4,002,767**	**2,646,958**	**1,355,809**	**4,002,767**	**2,646,958**	**1,355,809**	**5,350,408**
						=	=		=	=	
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		16,667	(16,667)		8,333	(8,333)	100,000
Interest Income		100,000	0	100,000		16,667	(16,667)		8,333	(8,333)	100,000
Total Revenues	100,000	**200,000**	-	**200,000**	-	**33,333**	**(33,333)**	-	**16,667**	**(16,667)**	**200,000**
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	-	8,333	8,333	-	4,167	4,167	50,000
Legal			-			-	-		-	-	
Easements		10,000	-	10,000		1,667	1,667		833	833	10,000
Surveys		6,000	-	6,000		1,000	1,000		500	500	6,000
Construction		600,000	-	600,000		100,000	100,000		50,000	50,000	600,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	75,000	75,000	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	-	**1,116,000**	-	**186,000**	**186,000**	-	93,000	**93,000**	**1,116,000**
Surplus after other sources / uses	**(846,551)**	**(916,000)**	**-**	**(916,000)**	**0**	**(152,667)**	**152,667**	**0**	**(76,333)**	**76,333**	**(916,000)**
Fund balance - beginning Capital	**3,253,111**	2,943,779	(537,220)	2,406,559	**2,406,559**	**2,943,779**	(537,220)	**2,406,559**	**2,867,446**	**(460,887)**	2,943,779
Fund balance - ending Capital	**2,406,559**	**2,027,779**	**(537,220)**	**1,490,559**	**2,406,559**	**2,791,113**	**(384,554)**	**2,406,559**	**2,791,113**	**(384,554)**	**2,027,779**
						=	=		=	=	

GENERAL FUND	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 2 Months Ended 2/28/2025 Actual	2025 YTD: 2 Months Ended 2/28/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 2/28/2025 Actual	Current Month: 2/28/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Broadband Fund										-	
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		16,667	(16,667)		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income		5,000	0	5,000		833	(833)		417	(417)	5,000
Total Revenues	100,000	**105,000**	-	**105,000**	-	**17,500**	**(17,500)**	-	**8,750**	**(8,750)**	**105,000**
Expenditures											
Match		200,000	-	200,000		33,333	33,333	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	-	**200,000**	-	**33,333**	**33,333**	-	16,667	**16,667**	**200,000**
Surplus after other sources / uses	100,000	**(95,000)**		**(95,000)**	**0**	**(15,833)**	**15,833**	**0**	**(7,917)**	**7,917**	**(95,000)**
Fund balance - beginning Broadband	**208,305**	307,529	776	308,305	**308,305**	**307,529**	776	**308,305**	**299,612**	**8,693**	307,529
Fund balance - ending Broadband	**308,305**	**212,529**	**776**	**213,305**	**308,305**	**291,696**	**16,610**	**308,305**	**291,696**	**16,610**	**212,529**
						=	=		=	=	
American Rescue Plan Fund											
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income		6,000	0	6,000		1,000	(1,000)		500	(500)	6,000
Total Revenues	-	**6,000**	-	**6,000**	-	**1,000**	**(1,000)**	-	500	**(500)**	**6,000**
Expenditures											
Planning		179,000	0	179,000		29,833	29,833	-	14,917	14,917	179,000
Total Capital and Non-Routine Exp	-	**179,000**	-	**179,000**	-	**29,833**	**29,833**	-	14,917	**14,917**	**179,000**
Surplus after other sources / uses		**(173,000)**		**(173,000)**	**0**	**(28,833)**	**28,833**	**0**	**(14,417)**	**14,417**	**(173,000)**
Fund balance - beginning Am Rescue Plan		173,326	(173,326)	0	**-**	**173,326**	(173,326)	**-**	**158,910**	**(158,910)**	307,529
Fund balance - ending Am Rescue Plan	**0**	**326**	**(173,326)**	**(173,000)**	**0**	**144,493**	**(144,493)**	**-**	**144,493**	**(144,493)**	**134,529**
						=	=		=	=	
Conservation Trust Fund											
Revenue and Other Financing Sources											
Conservation Trust Fund	7,864	8,500	-	8,500	-	1,417	(1,417)	-	708	(708)	8,500
Interest Income		5,000	0	5,000		833	(833)		417	(417)	5,000
Total Revenues	7,864	**13,500**	-	**13,500**	-	**2,250**	**(2,250)**	-	**1,125**	**(1,125)**	**13,500**
Expenditures											
Trail Easements	-	3,000	-	3,000	-	500	500	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	833	833	-	417	417	5,000
Signage		10,000	0	10,000		1,667	1,667		833	833	10,000
Town Park		2,000	0	2,000		333	333		167	167	2,000
Total	-	**20,000**	-	**20,000**	-	**3,333**	**3,333**	-	1,667	**1,667**	**20,000**
Surplus after other sources / uses	**7,864**	**(6,500)**	**-**	**(6,500)**	**0**	**(1,083)**	**1,083**	**0**	**(542)**	**542**	**(6,500)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	20,181	151,201	**151,201**	**131,020**	20,181	**151,201**	**130,478**	**20,723**	307,529
Fund balance - ending Cons Trust Fnd	**151,201**	**124,520**	**20,181**	**144,701**	**151,201**	**129,937**	**21,265**	**151,201**	**129,937**	**21,265**	**301,029**
						=	=		=	=	

Town of Blue River

A/P Aging Summary

As of January 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
1st Response Auto & Truck Repair DBA JH Mountain Auto	563.33					$563.33
CIRSA	7,148.00					$7,148.00
Common Spirit	155.80					$155.80
Michelle Eddy*	38.00					$38.00
Widner Juran LLP	112.50					$112.50
TOTAL	**$8,017.63**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$8,017.63**