Financial Report

Town of Blue River
For the period ended July 31, 2025

Prepared by
Marchetti & Weaver, LLC

Prepared on
August 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 7/31/2025
Assets:		
Operating - Alpine Bank	1,017,599	1,673,746
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	190,200
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	262,641
Reserve2 - Alpine Bank	1,222,126	1,251,637
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100 CTF	161,618	170,464
FirstBank - Reserves	-	-
ColoTrust - Capital	3,180,264	2,910,966
ColoTrust Broadband	214,588	318,761
ColoTrust General		
CSAFE	133	133
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,829	6,779,987
AR:Sales Tax	102,093	-
AR:Lodging Tax	82,769	-
AR:Use Tax	4,517	-
AR:Specific Ownership Tax	4,029	-
AR:Defensible Space - Prior Years Grant	-	-
Property Taxes Receivable	870,812	34,029
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
Total Assets	**7,316,010**	**6,814,016**
Liabilities		
Accounts Payable	9,776	18,637
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(1,087)
Payroll Liabilities:CO Income Tax	7,702	-
Payroll Liabilities:CRA 457	2,298	2,308
Payroll Liabilities:Federal Tax	15,322	-
Wages Payable	19,574	19,574
Total Liabilities	**55,529**	**40,289**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	34,029
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**34,029**
Equity:		
Fund Balance - Capital	2,363,025	2,070,323
Fund Balance - Amendment 1	-	-
Fund Balance - Conservation Trs	161,619	170,465
General Fund Balance	3,424,021	3,988,731
Reserves-Land Acquisition	-	-
Reserves-Road Improvements	-	-
Reserves-Town Hall Renovations	-	-
Fund Balance Broadband	214,588	321,097
Fund Balance American Rescue	185,616	189,082
Ending Fund Balance	**6,348,869**	**6,739,698**
Total Liabilities, Deferred Inflows & Fund Balance	**7,316,009**	**6,814,015**
	=	=

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: 8/17/2025

	2024	2025 Annual			2025 YTD			Current Month			2026
	Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	7 Months Ended 7/31/2025 Actual	7 Months Ended 7/31/2025 Budget	Variance Favorable (Unfavor)	7/31/2025 Actual	7/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND											
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	836,783	507,974	328,809	224,104	72,568	151,537	870,812
Delinquent Taxes	(55)		-		40	-	40	-	-	-	
Lodging Tax	466,481	350,000	-	350,000	239,895	204,167	35,728	37,067	29,167	7,900	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	17,748	15,167	2,581	3,329	2,167	1,162	26,000
Exempt Personal Property	16,293	22,000	-	22,000	5,067	12,833	(7,767)	-	1,833	(1,833)	22,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	4,702	7,583	(2,881)	525	1,083	(558)	13,000
Sales Tax	1,166,748	1,000,000	-	1,000,000	591,769	583,333	8,436	56,007	83,333	(27,326)	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	613	700	(87)	86	100	(14)	1,200
Highway User's Tax	55,181	45,050	-	45,050	26,728	26,279	449	104	3,754	(3,650)	45,050
Road & Bridge	15,606	20,000	-	20,000	26,058	11,667	14,392	13,956	1,667	12,289	20,000
	2,624,126	**2,348,062**	**-**	**2,348,062**	**1,749,403**	**1,369,703**	**379,700**	**335,178**	**195,672**	**139,506**	**2,348,062**
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	71,662	49,583	22,079	25,928	7,083	18,845	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**-**	**85,000**	**71,662**	**49,583**	**22,079**	**25,928**	**7,083**	**18,845**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	18,223	20,417	(2,194)	3,357	2,917	440	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	96	758	(662)	-	108	(108)	1,300
Marshal Office Revenue	1,721	1,700	-	1,700	100	992	(892)	-	142	(142)	1,700
	37,394	**38,000**	**-**	**38,000**	**18,419**	**22,167**	**(3,748)**	**3,357**	**3,167**	**190**	**38,000**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	4,180	4,667	(486)	1,380	667	713	8,000
	7,903	**8,000**	**-**	**8,000**	**4,180**	**4,667**	**(486)**	**1,380**	**667**	**713**	**8,000**
Other Income											
Interest on Investments	85,934	220,000	(83,039)	136,961	39,071	128,333	(89,262)	6,111	18,333	(12,222)	220,000
Interest on Taxes	1,393	1,000	-	1,000	190	583	(394)	65	83	(18)	1,000
Natural Gas Franchise	80,244	85,000	-	85,000	53,502	49,583	3,919	5,901	7,083	(1,183)	85,000
1041 Process Payments	-	50,000		50,000	-	29,167	(29,167)	-	4,167	(4,167)	50,000
Forestry Income	45,348	50,000	-	50,000	6,100	29,167	(23,067)	6,100	4,167	1,933	50,000
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
CDOT Marshal Grants	4,075	5,000	-	5,000	7,819	2,917	4,902	500	417	83	5,000
CO State Forest Service Grants	-	50,000	-	50,000	-	29,167	(29,167)	-	4,167	(4,167)	50,000
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		-	-	-	-	-	-	
Lodging Tax Registration	70,277	70,000	-	70,000	55,200	40,833	14,367	600	5,833	(5,233)	70,000
Business Licenses	10,506	12,100	-	12,100	5,812	7,058	(1,246)	850	1,008	(158)	12,100
Admin Miscellaneous Income	172,349	10,000	-	10,000	10,208	5,833	4,375	-	833	(833)	10,000
Lease Proceeds	-				-			-			
	470,935	**553,100**	**(83,039)**	**470,061**	**177,902**	**322,642**	**(144,740)**	**20,127**	**46,092**	**(25,965)**	**553,100**
General Fund Contribution			-			-	-		-	-	
Total Revenues	**3,249,654**	**3,032,162**	**(83,039)**	**2,949,123**	**2,021,566**	**1,768,761**	**252,805**	**385,969**	**252,680**	**133,289**	**3,032,162**

No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 7 Months Ended 7/31/2025 Actual	2025 YTD: 7 Months Ended 7/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 7/31/2025 Actual	Current Month: 7/31/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Expenditures											
Broadband	-		-		-	-	-	-	-	-	
Personnel											
Salaries - Elected Officials	19,924	14,400	-	14,400	9,726	8,400	(1,326)	1,300	1,200	(100)	14,400
Salary - Town Manager	14,383	127,196	-	127,196	77,581	74,198	(3,383)	10,304	10,600	296	127,196
Salary - Town Clerk	142,555	67,879	-	67,879	44,248	39,596	(4,652)	5,829	5,657	(172)	67,879
Payroll Taxes - All Employees	75,029	45,000	-	45,000	30,511	26,250	(4,261)	4,717	3,750	(967)	45,000
Payroll Service Fees	46,676	6,500	-	6,500	4,048	3,792	(256)	383	542	159	6,500
Workman's Comp Insurance	3,714	7,500	-	7,500	7,226	4,375	(2,851)	969	625	(344)	7,500
Unemployment Payments	8,298		-		-	-	-	-	-	-	
Health Insurance	-	110,000	-	110,000	76,729	64,167	(12,563)	10,601	9,167	(1,435)	110,000
Empower Retirement 457	78,827		-		-	-	-	-	-	-	
Retirement-Town Match	737	12,000	-	12,000	6,008	7,000	992	1,222	1,000	(222)	12,000
Town Attorney	10,462	75,000	-	75,000	44,468	43,750	(718)	6,740	6,250	(490)	75,000
Accountant	41,491	18,000	-	18,000	10,515	10,500	(15)	-	1,500	1,500	18,000
Auditor	10,250	11,000	-	11,000	-	6,417	6,417	-	917	917	11,000
Other Business Expenses	-	100	-	100	-	58	58	-	8	8	100
	452,347	**494,575**	**-**	**494,575**	**311,058**	**288,502**	**(22,556)**	**42,065**	**41,215**	**(851)**	**494,575**
Administration											
Miscellaneous	-	50	-	50	-	29	29	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,660	2,333	(327)	42	333	292	4,000
Uniforms	1,922	5,000	-	5,000	-	2,917	2,917	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	4,391	3,500	(891)	526	500	(26)	6,000
Postage and Delivery	-	50	-	50	-	29	29	-	4	4	50
Printing & Publishing	3,174	4,000	-	4,000	1,630	2,333	704	26	333	307	4,000
Meetings and Events	7,542	10,000	-	10,000	6,590	5,833	(757)	303	833	530	10,000
Training & Travel	1,977	6,000	-	6,000	1,937	3,500	1,563	457	500	43	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	-	2,917	2,917	-	417	417	5,000
Professional Services	4,970	5,000	-	5,000	1,098	2,917	1,819	-	417	417	5,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	2,916	3,208	292	419	458	39	5,500
Technology	92,110	85,000	-	85,000	60,166	49,583	(10,583)	5,090	7,083	1,994	85,000
Community Engagement/Marketing	439	500	-	500	-	292	292	(1,300)	42	1,342	500
Community Fund	23,919	50,000	-	50,000	21,541	29,167	7,626	4,126	4,167	40	50,000
Scholarships	5,000	5,000	-	5,000	4,500	2,917	(1,583)	4,500	417	(4,083)	5,000
Insurance	68,262	40,000	-	40,000	8,406	23,333	14,927	-	3,333	3,333	40,000
Codifying	-	3,000	-	3,000	1,050	1,750	700	-	250	250	3,000
Elections	16,190	-	-	-	88	-	(88)	-	-	-	-
Cnty Treasurer's Fees	16,314	20,000	-	20,000	16,740	11,667	(5,073)	4,483	1,667	(2,817)	20,000
NWC of Govt	-	1,400	-	1,400	1,541	817	(724)	-	117	117	1,400
CML	1,348	1,300	-	1,300	-	758	758	-	108	108	1,300
CAST	1,584	1,584	-	1,584	1,859	924	(935)	-	132	132	1,584
Credit Card Charges	611	1,000	-	1,000	-	583	583	-	83	83	1,000
Charitable Contributions	-		-		-	-	-	-	-	-	
	270,393	**259,384**	**-**	**259,384**	**137,114**	**151,307**	**14,194**	**18,673**	**21,615**	**2,942**	**259,384**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	8,633	7,583	(1,049)	948	1,083	135	13,000
Trash	2,995	4,000	-	4,000	2,183	2,333	151	313	333	20	4,000
Supplies	-	500	-	500	296	292	(4)	124	42	(82)	500
Grounds & Snow Removal	-		-		935	-	(935)	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	-	583	583	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	2,828	2,828	-	404	404	-	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	3,988	3,208	(779)	1,024	458	(565)	5,500
Employee Housing Supplies	-	100	-	100	-	58	58	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**-**	**28,948**	**18,862**	**16,886**	**(1,975)**	**2,812**	**2,412**	**(400)**	**28,948**

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	7 Months Ended 7/31/2025 Actual	7 Months Ended 7/31/2025 Budget	Variance Favorable (Unfavor)	7/31/2025 Actual	7/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	4,100	4,900	800	600	700	100	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**4,100**	**4,900**	**800**	**600**	**700**	**100**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	3,792	3,792	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	5,600	5,600	-	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	-	500	902	292	(610)	106	42	(64)	500
	16,559	**16,600**	**-**	**16,600**	**10,294**	**9,683**	**(610)**	**1,448**	**1,383**	**(64)**	**16,600**
Public Safety											
Telephone (deleted)	-		-		-	-	-	-	-	-	
FPPA (deleted)	-		-		-	-	-	-	-	-	
Salary - Police Department	313,614	321,572	-	321,572	219,911	187,584	(32,327)	40,361	26,798	(13,564)	321,572
Fuel Benefit	-		-		-	-	-	-	-	-	
Office/General Administrative Expenditures	-		-		-	-	-	-	-	-	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	4,692	3,500	(1,192)	709	500	(209)	6,000
Supplies - Police	11,173	15,000	-	15,000	4,307	8,750	4,443	41	1,250	1,209	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	6,806	35,583	28,778	1,142	5,083	3,941	61,000
Animal Shelter	2,179	2,100	-	2,100	1,654	1,225	(429)	551	175	(376)	2,100
Communication	45,607	58,000	-	58,000	77,463	33,833	(43,630)	51,642	4,833	(46,809)	58,000
Survivor Support	-		-		-	-	-	-	-	-	
HASMAT	2,407	2,500	-	2,500	2,527	1,458	(1,069)	-	208	208	2,500
Radar Recertification	-	-	-	-	-	-	-	-	-	-	-
Training	1,264	5,000	-	5,000	253	2,917	2,664	163	417	253	5,000
Professional Services	7,453	4,500	-	4,500	4,605	2,625	(1,980)	75	375	300	4,500
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	398,554	**475,672**	**-**	**475,672**	**322,217**	**277,475**	**(44,742)**	**94,685**	**39,639**	**(55,046)**	**475,672**
Public Works											
Building Inspector	-		-		-	-	-	-	-	-	
Building Contract	76,204	60,000	-	60,000	29,216	35,000	5,784	-	5,000	5,000	60,000
Building Dept Fuel	-		-		-	-	-	-	-	-	
Building Dept Auto Repair	-		-		-	-	-	-	-	-	
Street Lights Utilities	2,362	1,200	-	1,200	1,183	700	(483)	102	100	(2)	1,200
Snow Removal	212,311	252,350	-	252,350	206,006	147,204	(58,802)	-	21,029	21,029	252,350
Street Maintenance	294,053	360,000	-	360,000	204,715	210,000	5,285	204,683	30,000	(174,683)	360,000
Engineering	12,291	8,000	-	8,000	-	4,667	4,667	-	667	667	8,000
1041 Process Expenses	4,801	5,000	-	5,000	2,598	2,917	319	-	417	417	5,000
Road Signs	17,986	8,000	-	8,000	6,393	4,667	(1,726)	71	667	596	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	63,990	46,667	(17,323)	39,330	6,667	(32,663)	80,000
High Country Conservation Grant	-	-	-	-	-	-	-	-	-	-	-
Town Park Maintenance	1,600	-	-	-	242	-	(242)	208	-	(208)	-
Blue River Recreation Ambasadors	8,680	62,400	-	62,400	33,894	36,400	2,506	2,524	5,200	2,676	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	-	3,500	3,500	-	500	500	6,000
Tarn/Park Trash & Facilities			1,000	1,000	713	-	(713)	-	-	-	
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	**842,950**	**1,000**	**843,950**	**548,950**	**491,721**	**(57,229)**	**246,918**	**70,246**	**(176,673)**	**842,950**

	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 7 Months Ended 7/31/2025 Actual	2025 YTD: 7 Months Ended 7/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 7/31/2025 Actual	Current Month: 7/31/2025 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			-			-	-		-	-	
Transfer to Capital/Funding for Engineering/Pro	100,000	100,000	-	100,000			-			-	100,000
Funding for Broadband	-	100,000		100,000	100,000	58,333	(41,667)		8,333	8,333	100,000
	100,000	**200,000**	**-**	**200,000**	**100,000**	**58,333**	**(41,667)**	**-**	**8,333**	**8,333**	**200,000**
Payroll Expenses											
Company Contributions	-		-		-	-	-	-	-	-	
Company Contributions:Health Insurance	-		-		-	-	-	-	-	-	
Company Contributions:Retirement	-		-		-	-	-	-	-	-	
Wages	52,891		-		-	-	-	-	-	-	
	52,891	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reimbursements	10,405		-		4,261	-	(4,261)	690	-	(690)	
Total Operating Expenditures	**2,029,508**	**2,326,529**	1,000	**2,327,529**	**1,456,856**	**1,298,809**	**(158,048)**	**407,893**	**185,544**	**(222,348)**	**2,326,529**
		=									
Operating Surplus (deficit)	**1,220,146**	**705,633**	(82,039)	**621,594**	**564,710**	**469,953**	**94,758**	**(21,923)**	**67,136**	**(89,059)**	**705,633**
		=									=
Beginning Fund Balance - General	**2,203,875**	**2,529,353**	894,669	**3,424,021**	**3,424,021**	**2,529,353**	894,669	**4,010,655**	**2,932,169**	**1,078,485**	**4,045,615**
Prior Period Adjustment											
Ending Fund Balance - General	**3,424,021**	**3,234,986**	812,629	**4,045,615**	**3,988,731**	**2,999,305**	**989,426**	**3,988,731**	**2,999,305**	**989,426**	**4,751,248**
	(35.73)	=				=	=		=	=	
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		58,333	(58,333)		8,333	(8,333)	100,000
Interest Income	179,049	100,000	0	100,000	78,597	58,333	20,263	9,786	8,333	1,452	100,000
Total Revenues	279,049	**200,000**	-	**200,000**	78,597	**116,667**	**(38,070)**	9,786	**16,667**	**(6,881)**	**200,000**
							0				
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	18,330	29,167	10,836	-	4,167	4,167	50,000
Road Infrastructure Construction		600,000	-	600,000	352,968	350,000	(2,968)		50,000	50,000	600,000
Legal			-			-	-		-	-	
Easements		10,000	-	10,000		5,833	5,833		833	833	10,000
Surveys		6,000	-	6,000		3,500	3,500		500	500	6,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	262,500	262,500	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	-	**1,116,000**	371,298	**651,000**	**279,702**	-	93,000	**93,000**	**1,116,000**
Surplus after other sources / uses	**(667,502.32)**	**(916,000)**	**-**	**(916,000)**	**(292,702)**	**(534,333)**	**241,632**	**9,786**	**(76,333)**	**86,119**	**(916,000)**
Fund balance - beginning Capital	**3,030,527**	2,943,779	(580,755)	2,363,025	**2,363,025**	**2,943,779**	(580,755)	**2,060,538**	**2,485,779**	**(425,242)**	2,943,779
Prior Period Adjustment											
Fund balance - ending Capital	**2,363,025**	**2,027,779**	**(580,755)**	**1,447,025**	**2,070,323**	**2,409,446**	**(339,123)**	**2,070,323**	**2,409,446**	**(339,123)**	**2,027,779**
Actual Per Bank Account	3,180,264					=	=		=	=	

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	7 Months Ended 7/31/2025 Actual	7 Months Ended 7/31/2025 Budget	Variance Favorable (Unfavor)	7/31/2025 Actual	7/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Broadband Fund										-	
Revenue and Other Financing Sources											
Contribution from General Fund	-	100,000	0	100,000	100,000	58,333	41,667		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income	11,049	5,000	0	5,000	6,509	2,917	3,592	1,190	417	773	5,000
Total Revenues	11,049	**105,000**	-	**105,000**	106,509	**61,250**	**45,259**	1,190	**8,750**	**(7,560)**	**105,000**
Expenditures											
Engineering		200,000	-	200,000		116,667	116,667	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	-	**200,000**	-	**116,667**	**116,667**	-	16,667	**16,667**	**200,000**
Surplus after other sources / uses	**11,048.58**	**(95,000)**		**(95,000)**	**106,509**	**(55,417)**	**161,925**	**1,190**	**(7,917)**	**9,107**	**(95,000)**
Fund balance - beginning Broadband	**203,540**	307,529	(92,941)	214,588	**214,588**	**307,529**	(92,941)	**319,907**	**260,029**	**59,878**	307,529
Prior Period Adjustment booked into beginning FB											
Fund balance - ending Broadband	**214,588**	**212,529**	**(92,941)**	**119,588**	**321,097**	**252,112**	**68,984**	**321,097**	**252,112**	**68,984**	**212,529**
Actual Per Bank Account	214,588					=	=		=	=	
American Rescue Plan Fund	-										
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income	10,000	6,000	0	6,000	3,856	3,500	356	633	500	133	6,000
Total Revenues	10,000	**6,000**	-	**6,000**	3,856	**3,500**	**356**	633	500	**133**	**6,000**
Expenditures											
Planning	13,065	179,000	0	179,000	390	104,417	104,027	-	14,917	14,917	179,000
Total Capital and Non-Routine Exp	13,065	**179,000**	-	**179,000**	390	**104,417**	**104,027**	-	14,917	**14,917**	**179,000**
Surplus after other sources / uses	**(3,064.37)**	**(173,000)**		**(173,000)**	**3,466**	**(100,917)**	**104,383**	**633**	**(14,417)**	**15,049**	**(173,000)**
Fund balance - beginning Am Rescue Plan	**188,680**	173,326	(173,326)	0	**185,616**	**173,326**	12,290	**188,449**	**86,826**	**101,623**	307,529
Prior Period Adjustment											
Fund balance - ending Am Rescue Plan	**185,616**	**326**	**(173,326)**	**(173,000)**	**189,082**	**72,410**	**116,672**	**189,082**	**72,410**	**116,672**	**134,529**
Actual per Bank Account	185,716					=	=		=	=	
Conservation Trust Fund	100										
Revenue and Other Financing Sources											
Conservation Trust Fund	10,418	8,500	-	8,500	4,892	4,958	(67)	-	708	(708)	8,500
Interest Income	7,863	5,000	0	5,000	3,954	2,917	1,038	567	417	150	5,000
Total Revenues	18,281.33	**13,500**	-	**13,500**	8,846	**7,875**	**971**	567	**1,125**	**(558)**	**13,500**
Expenditures											
Trail Easements	-	3,000	-	3,000	-	1,750	1,750	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	2,917	2,917	-	417	417	5,000
Signage		10,000	0	10,000		5,833	5,833		833	833	10,000
Town Park		2,000	0	2,000		1,167	1,167		167	167	2,000
Total	-	**20,000**	-	**20,000**	-	**11,667**	**11,667**	-	1,667	**1,667**	**20,000**
Surplus after other sources / uses	**18,281**	**(6,500)**	**-**	**(6,500)**	**8,846**	**(3,792)**	**12,638**	**567**	**(542)**	**1,109**	**(6,500)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	30,599	161,619	**161,619**	**131,020**	30,599	**169,898**	**127,770**	**42,128**	307,529
Fund balance - ending Cons Trust Fnd	**161,619**	**124,520**	**30,599**	**155,119**	**170,465**	**127,228**	**43,236**	**170,465**	**127,228**	**43,236**	**301,029**
						=	=		=	=	

Town of Blue River

A/P Aging Summary

As of July 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Dependable Auto Glass	921.70					$921.70
Finn Buck %Ann Dowling		1,500.00				$1,500.00
John DeBee*	500.00					$500.00
Layman Tree Service	11,315.00					$11,315.00
Steven Havera				150.00		$150.00
Town of Blue River					0.00	$0.00
TSH Tree Service	4,250.00					$4,250.00
TOTAL	**$16,986.70**	**$1,500.00**	**$0.00**	**$150.00**	**$0.00**	**$18,636.70**