Financial Report

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

Prepared by
Marchetti & Weaver, LLC

Prepared on
April 10, 2025

No assurance provided; substantially all disclosures required by GAAP omitted.

Table of Contents

TOWN OF BLUE RIVER
Statement of Financial Position

	Preliminary - Subject to Change	
	General Fund 12/31/2024	General Fund 3/31/2025
Assets:		
Operating - Alpine Bank	1,017,414	1,459,743
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	187,712
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	259,204
Reserve2 - Alpine Bank	1,222,126	1,235,259
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100	161,618	165,880
FirstBank - Reserves	-	-
ColoTrust	3,394,852	3,432,417
CSAFE	133	133
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,644	6,741,786
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	510,380
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
Total Assets	**7,311,308**	**7,252,166**
Liabilities		
Accounts Payable	27,218	2,582
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(2,630)
Payroll Liabilities:CO Income Tax	7,702	-
Payroll Liabilities:CRA 457	2,298	2,308
Payroll Liabilities:Federal Tax	15,322	-
Wages Payable	17,983	17,983
Total Liabilities	**71,379**	**21,100**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	510,380
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**510,380**
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	389,665
Current Surplus (Deficit) Capital	(846,551)	-
Current Surplus (Deficit) Broadband	100,000	-
Current Surplus (Deficit) CTF	7,864	2,520
Ending Fund Balance	**6,328,317**	**6,720,686**
Total Liabilities, Deferred Inflows & Fund Balance	**7,311,308**	**7,252,166**
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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: 4/10/2025**

		2025 Annual			2025 YTD			Current Month			2026
GENERAL FUND	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	3 Months Ended 3/31/2025 Actual	3 Months Ended 3/31/2025 Budget	Variance Favorable (Unfavor)	3/31/2025 Actual	3/31/2025 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	360,432	217,703	142,729	283,408	72,568	210,840	870,812
Delinquent Taxes	(55)		-		40	-	40	-	-	-	
Lodging Tax	466,481	350,000	-	350,000	73,911	87,500	(13,589)	37,406	29,167	8,239	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	5,803	6,500	(697)	2,969	2,167	802	26,000
Exempt Personal Property	16,293	22,000	-	22,000	-	5,500	(5,500)	-	1,833	(1,833)	22,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	1,023	3,250	(2,227)	454	1,083	(629)	13,000
Sales Tax	1,269,775	1,000,000	-	1,000,000	268,361	250,000	18,361	122,368	83,333	39,035	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	303	300	3	91	100	(9)	1,200
Highway User's Tax	53,828	45,050	-	45,050	13,193	11,263	1,930	4,357	3,754	603	45,050
Road & Bridge	15,606	20,000	-	20,000	-	5,000	(5,000)	-	1,667	(1,667)	20,000
	2,725,799	**2,348,062**	**-**	**2,348,062**	**723,068**	**587,016**	**136,052**	**451,053**	**195,672**	**255,381**	**2,348,062**
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	6,711	21,250	(14,539)	1,998	7,083	(5,086)	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**-**	**85,000**	**6,711**	**21,250**	**(14,539)**	**1,998**	**7,083**	**(5,086)**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	4,691	8,750	(4,059)	1,121	2,917	(1,796)	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	22	325	(303)	11	108	(97)	1,300
Marshal Office Revenue	1,721	1,700	-	1,700	10	425	(415)	-	142	(142)	1,700
	37,394	**38,000**	**-**	**38,000**	**4,723**	**9,500**	**(4,777)**	**1,132**	**3,167**	**(2,035)**	**38,000**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	-	2,000	(2,000)	-	667	(667)	8,000
	7,903	**8,000**	**-**	**8,000**	**-**	**2,000**	**(2,000)**	**-**	**667**	**(667)**	**8,000**
Other Income											
Interest on Investments	293,285	220,000	-	220,000	57,192	55,000	2,192	18,990	18,333	657	220,000
Interest on Taxes	1,393	1,000	-	1,000	-	250	(250)	-	83	(83)	1,000
Natural Gas Franchise	80,244	85,000	-	85,000	19,833	21,250	(1,417)	10,346	7,083	3,263	85,000
1041 Process Payments	-	50,000		50,000	-	12,500	(12,500)	-	4,167	(4,167)	50,000
Forestry Income	45,348	50,000	-	50,000	-	12,500	(12,500)	-	4,167	(4,167)	50,000
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
CDOT Marshal Grants	4,075	5,000	-	5,000	3,420	1,250	2,170	200	417	(217)	5,000
CO State Forest Service Grants	-	50,000	-	50,000	-	12,500	(12,500)	-	4,167	(4,167)	50,000
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		-	-	-	-	-	-	
Lodging Tax Registration	70,277	70,000	-	70,000	51,900	17,500	34,400	2,100	5,833	(3,733)	70,000
Business Licenses	10,506	12,100	-	12,100	1,612	3,025	(1,413)	375	1,008	(633)	12,100
Admin Miscellaneous Income	172,314	10,000	-	10,000	326	2,500	(2,174)	186	833	(647)	10,000
Lease Proceeds	-				-			-			
	678,251	**553,100**	**-**	**553,100**	**134,283**	**138,275**	**(3,992)**	**32,197**	**46,092**	**(13,894)**	**553,100**
General Fund Contribution			-			-	-		-	-	
Total Revenues	**3,558,643**	**3,032,162**	**-**	**3,032,162**	**868,786**	**758,041**	**110,745**	**486,380**	**252,680**	**233,700**	**3,032,162**

GENERAL FUND	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 3 Months Ended 3/31/2025 Actual	2025 YTD: 3 Months Ended 3/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 3/31/2025 Actual	Current Month: 3/31/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Expenditures											
Broadband	13,065		-		390	-	(390)	-	-	-	
Personnel											
Salaries - Elected Officials	14,568	14,400	-	14,400	4,526	3,600	(926)	1,300	1,200	(100)	14,400
Salary - Town Manager	142,167	127,196	-	127,196	32,123	31,799	(324)	10,304	10,600	296	127,196
Salary - Town Clerk	75,029	67,879	-	67,879	17,651	16,970	(681)	6,153	5,657	(496)	67,879
Payroll Taxes - All Employees	46,327	45,000	-	45,000	11,415	11,250	(165)	3,685	3,750	65	45,000
Payroll Service Fees	3,714	6,500	-	6,500	2,899	1,625	(1,274)	2,899	542	(2,357)	6,500
Workman's Comp Insurance	8,298	7,500	-	7,500	1,748	1,875	127	970	625	(345)	7,500
Unemployment Payments	-		-		-	-	-	-	-	-	
Health Insurance	78,827	110,000	-	110,000	30,774	27,500	(3,274)	10,101	9,167	(935)	110,000
Empower Retirement 457	737		-		-	-	-	-	-	-	
Retirement-Town Match	10,462	12,000	-	12,000	2,149	3,000	851	689	1,000	311	12,000
Town Attorney	41,491	75,000	-	75,000	17,373	18,750	1,378	7,148	6,250	(898)	75,000
Accountant	19,924	18,000	-	18,000	4,396	4,500	104	1,525	1,500	(25)	18,000
Auditor	10,250	11,000	-	11,000	-	2,750	2,750	-	917	917	11,000
Other Business Expenses	-	100	-	100	-	25	25	-	8	8	100
	451,794	**494,575**	**-**	**494,575**	**125,053**	**123,644**	**(1,410)**	**44,773**	**41,215**	**(3,559)**	**494,575**
Administration											
Miscellaneous	-	50	-	50	-	13	13	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,285	1,000	(1,285)	321	333	12	4,000
Uniforms	1,922	5,000	-	5,000	-	1,250	1,250	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	1,458	1,500	42	486	500	14	6,000
Postage and Delivery	-	50	-	50	-	13	13	-	4	4	50
Printing & Publishing	3,174	4,000	-	4,000	1,129	1,000	(129)	418	333	(84)	4,000
Meetings and Events	7,542	10,000	-	10,000	5,412	2,500	(2,912)	47	833	786	10,000
Training & Travel	1,977	6,000	-	6,000	1,865	1,500	(365)	1,865	500	(1,365)	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	-	1,250	1,250	-	417	417	5,000
Professional Services	4,970	5,000	-	5,000	238	1,250	1,012	18	417	399	5,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	1,239	1,375	136	419	458	39	5,500
Technology	92,110	85,000	-	85,000	20,756	21,250	494	337	7,083	6,746	85,000
Community Engagement/Marketing	439	500	-	500	-	125	125	-	42	42	500
Community Fund	15,540	50,000	-	50,000	11,450	12,500	1,050	10,150	4,167	(5,983)	50,000
Scholarships	5,000	5,000	-	5,000	-	1,250	1,250	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	7,427	10,000	2,573	67	3,333	3,266	40,000
Codifying	-	3,000	-	3,000	1,050	750	(300)	1,050	250	(800)	3,000
Elections	16,190	-	-	-	88	-	(88)	-	-	-	-
Cnty Treasurer's Fees	16,314	20,000	-	20,000	7,209	5,000	(2,209)	5,668	1,667	(4,001)	20,000
NWC of Govt	-	1,400	-	1,400	1,541	350	(1,191)	-	117	117	1,400
CML	1,348	1,300	-	1,300	-	325	325	-	108	108	1,300
CAST	1,584	1,584	-	1,584	1,859	396	(1,463)	1,584	132	(1,452)	1,584
Credit Card Charges	611	1,000	-	1,000	-	250	250	-	83	83	1,000
Charitable Contributions	-		-		-	-	-	-	-	-	
	262,014	**259,384**	**-**	**259,384**	**65,006**	**64,846**	**(160)**	**22,431**	**21,615**	**(816)**	**259,384**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	4,532	3,250	(1,282)	1,375	1,083	(291)	13,000
Trash	2,995	4,000	-	4,000	936	1,000	64	313	333	20	4,000
Supplies	-	500	-	500	62	125	63	62	42	(20)	500
Grounds & Snow Removal	-		-		-	-	-	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	-	250	250	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	404	1,212	808	-	404	404	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	1,215	1,375	160	497	458	(38)	5,500
Employee Housing Supplies	-	100	-	100	-	25	25	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**-**	**28,948**	**7,149**	**7,237**	**88**	**2,247**	**2,412**	**166**	**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: 3 Months Ended 3/31/2025 Actual	2025 YTD: 3 Months Ended 3/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 3/31/2025 Actual	Current Month: 3/31/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	1,700	2,100	400	500	700	200	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**1,700**	**2,100**	**400**	**500**	**700**	**200**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	1,625	1,625	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	2,400	2,400	-	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	-	500	274	125	(149)	18	42	23	500
	16,559	**16,600**	**-**	**16,600**	**4,299**	**4,150**	**(149)**	**1,360**	**1,383**	**23**	**16,600**
Public Safety											
Telephone (deleted)	-		-		-	-	-	-	-	-	
FPPA (deleted)	-		-		-	-	-	-	-	-	
Salary - Police Department	312,760	321,572	-	321,572	76,978	80,393	3,415	24,414	26,798	2,383	321,572
Fuel Benefit	-		-		-	-	-	-	-	-	
Office/General Administrative Expenditures	-		-		-	-	-	-	-	-	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	1,445	1,500	55	411	500	89	6,000
Supplies - Police	11,173	15,000	-	15,000	1,977	3,750	1,773	55	1,250	1,195	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	4,609	15,250	10,641	1,103	5,083	3,980	61,000
Animal Shelter	2,179	2,100	-	2,100	551	525	(26)	-	175	175	2,100
Communication	71,428	58,000	-	58,000	-	14,500	14,500	-	4,833	4,833	58,000
Survivor Support	-		-		-	-	-	-	-	-	
HASMAT	2,407	2,500	-	2,500	2,527	625	(1,902)	2,527	208	(2,319)	2,500
Radar Recertification	-	-	-	-	-	-	-	-	-	-	-
Training	1,264	5,000	-	5,000	-	1,250	1,250	-	417	417	5,000
Professional Services	7,453	4,500	-	4,500	4,305	1,125	(3,180)	275	375	100	4,500
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	423,521	**475,672**	**-**	**475,672**	**92,392**	**118,918**	**26,526**	**28,786**	**39,639**	**10,854**	**475,672**
Public Works											
Building Inspector	-		-		-	-	-	-	-	-	
Building Contract	76,204	60,000	-	60,000	3,760	15,000	11,240	1,490	5,000	3,510	60,000
Building Dept Fuel	-		-		-	-	-	-	-	-	
Building Dept Auto Repair	-		-		-	-	-	-	-	-	
Street Lights Utilities	2,037	1,200	-	1,200	847	300	(547)	171	100	(71)	1,200
Snow Removal	212,311	252,350	-	252,350	157,189	63,088	(94,102)	50,067	21,029	(29,038)	252,350
Street Maintenance	294,377	360,000	-	360,000	32	90,000	89,968	32	30,000	29,968	360,000
Engineering	12,291	8,000	-	8,000	-	2,000	2,000	-	667	667	8,000
1041 Process Expenses	4,801	5,000	-	5,000	1,968	1,250	(718)	-	417	417	5,000
Road Signs	17,986	8,000	-	8,000	-	2,000	2,000	-	667	667	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	-	20,000	20,000	-	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	14,840	15,600	760	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	-	1,500	1,500	-	500	500	6,000
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	**842,950**	**-**	**842,950**	**178,636**	**210,738**	**32,102**	**56,519**	**70,246**	**13,726**	**842,950**

		2025 Annual			2025 YTD			Current Month			2026
GENERAL FUND	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	3 Months Ended 3/31/2025 Actual	3 Months Ended 3/31/2025 Budget	Variance Favorable (Unfavor)	3/31/2025 Actual	3/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Capital Improvements - General Expenditures											
Capital Expenses											
Road Projects	-		-		-	-	-	-	-	-	
Road Projects:Road Infrastructure Construction	-		-		-	-	-	-	-	-	
Road Projects:Road Project Engineering	-		-		3,340	-	(3,340)	3,340	-	(3,340)	
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		25,000	25,000	-	8,333	8,333	100,000
Transfer to Capital							-			-	
Funding for Broadband	100,000	100,000		100,000		25,000	25,000	-	8,333	8,333	100,000
	200,000	**200,000**	**-**	**200,000**	**3,340**	**50,000**	**46,661**	**3,340**	**16,667**	**13,327**	**200,000**
Payroll Expenses											
Company Contributions	-		-		-	-	-	-	-	-	
Company Contributions:Health Insurance	-		-		-	-	-	-	-	-	
Company Contributions:Retirement	-		-		-	-	-	-	-	-	
Wages	52,891		-		-	-	-	-	-	-	
	52,891	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reimbursements	10,405		-		1,156	-	(1,156)	385	-	(385)	
Total Operating Expenditures	**2,158,608**	**2,326,529**	-	**2,326,529**	**479,121**	**581,632**	**102,512**	**160,341**	**193,877**	**33,537**	**2,326,529**
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Operating Surplus (deficit)	**1,400,036**	**705,633**	-	**705,633**	**389,665**	**176,408**	**213,257**	**326,039**	**58,803**	**267,237**	**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	**4,002,767**	**2,646,958**	**1,355,809**	**4,644,775**
Ending Fund Balance - General	**3,939,142**	**3,234,986**	1,409,789	**4,644,775**	**4,328,807**	**2,705,761**	**1,623,046**	**4,328,807**	**2,705,761**	**1,623,046**	**5,350,408**
						=	=		=	=	
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		25,000	(25,000)		8,333	(8,333)	100,000
Interest Income		100,000	0	100,000		25,000	(25,000)		8,333	(8,333)	100,000
Total Revenues	100,000	**200,000**	-	**200,000**	-	**50,000**	**(50,000)**	-	**16,667**	**(16,667)**	**200,000**
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	-	12,500	12,500	-	4,167	4,167	50,000
Legal			-			-	-		-	-	
Easements		10,000	-	10,000		2,500	2,500		833	833	10,000
Surveys		6,000	-	6,000		1,500	1,500		500	500	6,000
Construction		600,000	-	600,000		150,000	150,000		50,000	50,000	600,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	112,500	112,500	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	-	**1,116,000**	-	**279,000**	**279,000**	-	93,000	**93,000**	**1,116,000**
Surplus after other sources / uses	**(846,551)**	**(916,000)**	**-**	**(916,000)**	**0**	**(229,000)**	**229,000**	**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**	**2,791,113**	**(384,554)**	2,943,779
Fund balance - ending Capital	**2,406,559**	**2,027,779**	**(537,220)**	**1,490,559**	**2,406,559**	**2,714,779**	**(308,220)**	**2,406,559**	**2,714,779**	**(308,220)**	**2,027,779**
						=	=		=	=	

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

GENERAL FUND	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 3 Months Ended 3/31/2025 Actual	2025 YTD: 3 Months Ended 3/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 3/31/2025 Actual	Current Month: 3/31/2025 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		25,000	(25,000)		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income		5,000	0	5,000		1,250	(1,250)		417	(417)	5,000
Total Revenues	100,000	**105,000**	-	**105,000**	-	**26,250**	**(26,250)**	-	**8,750**	**(8,750)**	**105,000**
Expenditures											
Match		200,000	-	200,000		50,000	50,000	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	-	**200,000**	-	**50,000**	**50,000**	-	16,667	**16,667**	**200,000**
Surplus after other sources / uses	100,000	**(95,000)**		**(95,000)**	**0**	**(23,750)**	**23,750**	**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**	**291,696**	**16,610**	307,529
Fund balance - ending Broadband	**308,305**	**212,529**	**776**	**213,305**	**308,305**	**283,779**	**24,526**	**308,305**	**283,779**	**24,526**	**212,529**
						=	=		=	=	
American Rescue Plan Fund											
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income		6,000	0	6,000		1,500	(1,500)		500	(500)	6,000
Total Revenues	-	**6,000**	-	**6,000**	-	**1,500**	**(1,500)**	-	500	**(500)**	**6,000**
Expenditures											
Planning		179,000	0	179,000		44,750	44,750	-	14,917	14,917	179,000
Total Capital and Non-Routine Exp	-	**179,000**	-	**179,000**	-	**44,750**	**44,750**	-	14,917	**14,917**	**179,000**
Surplus after other sources / uses		**(173,000)**		**(173,000)**	**0**	**(43,250)**	**43,250**	**0**	**(14,417)**	**14,417**	**(173,000)**
Fund balance - beginning Am Rescue Plan		173,326	(173,326)	0	**-**	**173,326**	(173,326)	**-**	**144,493**	**(144,493)**	307,529
Fund balance - ending Am Rescue Plan	**0**	**326**	**(173,326)**	**(173,000)**	**0**	**130,076**	**(130,076)**	**-**	**130,076**	**(130,076)**	**134,529**
						=	=		=	=	
Conservation Trust Fund											
Revenue and Other Financing Sources											
Conservation Trust Fund	7,864	8,500	-	8,500	2,520	2,125	395	2,520	708	1,811	8,500
Interest Income		5,000	0	5,000		1,250	(1,250)		417	(417)	5,000
Total Revenues	7,864	**13,500**	-	**13,500**	2,520	**3,375**	**(855)**	2,520	**1,125**	**1,395**	**13,500**
Expenditures											
Trail Easements	-	3,000	-	3,000	-	750	750	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	1,250	1,250	-	417	417	5,000
Signage		10,000	0	10,000		2,500	2,500		833	833	10,000
Town Park		2,000	0	2,000		500	500		167	167	2,000
Total	-	**20,000**	-	**20,000**	-	**5,000**	**5,000**	-	1,667	**1,667**	**20,000**
Surplus after other sources / uses	**7,864**	**(6,500)**	**-**	**(6,500)**	**2,520**	**(1,625)**	**4,145**	**2,520**	**(542)**	**3,061**	**(6,500)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	20,181	151,201	**151,201**	**131,020**	20,181	**151,201**	**129,937**	**21,265**	307,529
Fund balance - ending Cons Trust Fnd	**151,201**	**124,520**	**20,181**	**144,701**	**153,721**	**129,395**	**24,326**	**153,721**	**129,395**	**24,326**	**301,029**
						=	=		=	=	

Town of Blue River

A/P Aging Summary

As of March 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Colorado Department of Agriculture	55.00					$55.00
Summit Fire Authority		2,527.35				$2,527.35
TOTAL	**$55.00**	**$2,527.35**	**$0.00**	**$0.00**	**$0.00**	**$2,582.35**