Financial Report

Town of Blue River

For the period ended May 31, 2025

Prepared by

Marchetti & Weaver, LLC

Prepared on

June 16, 2025

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TOWN OF BLUE RIVER
Statement of Financial Position

	Preliminary - Subject to Change	
	General Fund 12/31/2024	**General Fund** 5/31/2025
Assets:		
Operating - Alpine Bank	1,017,599	1,695,234
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	188,978
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	260,952
Reserve2 - Alpine Bank	1,222,126	1,243,591
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100 CTF	161,618	166,999
FirstBank - Reserves	-	-
ColoTrust - Capital	3,080,264	3,239,094
ColoTrust Broadband	314,588	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	7,115,179
AR:Sales Tax	102,093	-
AR:Lodging Tax	165,539	-
AR:Use Tax	-	-
AR:Specific Ownership Tax	4,029	-
AR:Defensible Space - Prior Years Grant	-	-
Property Taxes Receivable	870,812	302,808
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
Total Assets	**7,394,262**	**7,417,987**
Liabilities		
Accounts Payable	27,218	30,662
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	667
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**	**52,477**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	302,808
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**302,808**
Equity:		
Fund Balance - Capital	2,363,025	2,402,904
Fund Balance - Amendment 1	-	-
Fund Balance - Conservation Trs	161,619	166,999
General Fund Balance	3,386,423	3,986,179
Reserves-Land Acquisition	-	-
Reserves-Road Improvements	-	-
Reserves-Town Hall Renovations	-	-
Fund Balance Broadband	314,588	318,761
Fund Balance American Rescue	185,616	187,859
Current Surplus (Deficit) GF		
Current Surplus (Deficit) Capital		
Current Surplus (Deficit) Broadband		
Current Surplus (Deficit) CTF		
Current Surplus (Deficit) ARF		
Ending Fund Balance	**6,411,270**	**7,062,702**
Total Liabilities, Deferred Inflows & Fund Balance	**7,394,261**	**7,417,987**
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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: 6/17/2025

	2024	2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	5 Months Ended 5/31/2025 Actual	5 Months Ended 5/31/2025 Budget	Variance Favorable (Unfavor)	5/31/2025 Actual	5/31/2025 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	568,004	362,838	205,165	148,211	72,568	75,643	870,812
Delinquent Taxes	(55)		-		40	-	40	-	-	-	
Lodging Tax	549,250	350,000	-	350,000	189,560	145,833	43,726	14,345	29,167	(14,822)	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	11,694	10,833	861	2,814	2,167	647	26,000
Exempt Personal Property	16,293	22,000	-	22,000	5,067	9,167	(4,100)	5,067	1,833	3,233	22,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	3,210	5,417	(2,207)	1,445	1,083	361	13,000
Sales Tax	1,166,748	1,000,000	-	1,000,000	487,416	416,667	70,749	132,383	83,333	49,050	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	456	500	(44)	92	100	(8)	1,200
Highway User's Tax	50,664	45,050	-	45,050	21,827	18,771	3,057	4,515	3,754	761	45,050
Road & Bridge	15,606	20,000	-	20,000	12,103	8,333	3,769	-	1,667	(1,667)	20,000
	2,702,378	**2,348,062**	**-**	**2,348,062**	**1,299,376**	**978,359**	**321,017**	**308,871**	**195,672**	**113,199**	**2,348,062**
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	28,539	35,417	(6,878)	15,475	7,083	8,392	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**-**	**85,000**	**28,539**	**35,417**	**(6,878)**	**15,475**	**7,083**	**8,392**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	10,581	14,583	(4,003)	3,507	2,917	590	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	96	542	(446)	74	108	(34)	1,300
Marshal Office Revenue	1,721	1,700	-	1,700	60	708	(648)	-	142	(142)	1,700
	37,394	**38,000**	**-**	**38,000**	**10,737**	**15,833**	**(5,097)**	**3,581**	**3,167**	**414**	**38,000**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	740	3,333	(2,593)	720	667	53	8,000
	7,903	**8,000**	**-**	**8,000**	**740**	**3,333**	**(2,593)**	**720**	**667**	**53**	**8,000**
Other Income											
Interest on Investments	85,934	220,000	-	220,000	27,218	91,667	(64,448)	18,835	18,333	501	220,000
Interest on Taxes	1,393	1,000	-	1,000	23	417	(394)	8	83	(76)	1,000
Natural Gas Franchise	80,244	85,000	-	85,000	40,106	35,417	4,689	-	7,083	(7,083)	85,000
1041 Process Payments	-	50,000		50,000	-	20,833	(20,833)	-	4,167	(4,167)	50,000
Forestry Income	45,348	50,000	-	50,000	-	20,833	(20,833)	-	4,167	(4,167)	50,000
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
CDOT Marshal Grants	4,075	5,000	-	5,000	6,519	2,083	4,436	1,325	417	908	5,000
CO State Forest Service Grants	-	50,000	-	50,000	-	20,833	(20,833)	-	4,167	(4,167)	50,000
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		-	-	-	-	-	-	
Lodging Tax Registration	70,277	70,000	-	70,000	53,400	29,167	24,233	600	5,833	(5,233)	70,000
Business Licenses	10,506	12,100	-	12,100	3,712	5,042	(1,330)	950	1,008	(58)	12,100
Admin Miscellaneous Income	172,314	10,000	-	10,000	10,183	4,167	6,016	-	833	(833)	10,000
Lease Proceeds	-				-			-			
	470,900	**553,100**	**-**	**553,100**	**141,161**	**230,458**	**(89,297)**	**21,717**	**46,092**	**(24,375)**	**553,100**
General Fund Contribution			-			-	-		-	-	

	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 5 Months Ended 5/31/2025 Actual	2025 YTD: 5 Months Ended 5/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 5/31/2025 Actual	Current Month: 5/31/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Expenditures											
Broadband	-		-		-	-	-	-	-	-	
Personnel											
Salaries - Elected Officials	19,924	14,400	-	14,400	7,126	6,000	(1,126)	1,300	1,200	(100)	14,400
Salary - Town Manager	14,383	127,196	-	127,196	56,367	52,998	(3,369)	14,546	10,600	(3,947)	127,196
Salary - Town Clerk	142,167	67,879	-	67,879	31,787	28,283	(3,504)	8,504	5,657	(2,847)	67,879
Payroll Taxes - All Employees	75,029	45,000	-	45,000	21,580	18,750	(2,830)	6,436	3,750	(2,686)	45,000
Payroll Service Fees	46,327	6,500	-	6,500	3,282	2,708	(574)	-	542	542	6,500
Workman's Comp Insurance	3,714	7,500	-	7,500	5,288	3,125	(2,163)	2,571	625	(1,946)	7,500
Unemployment Payments	8,298		-		-	-	-	-	-	-	
Health Insurance	-	110,000	-	110,000	56,027	45,833	(10,193)	15,152	9,167	(5,985)	110,000
Empower Retirement 457	78,827		-		-	-	-	-	-	-	
Retirement-Town Match	737	12,000	-	12,000	3,952	5,000	1,048	1,079	1,000	(79)	12,000
Town Attorney	10,462	75,000	-	75,000	37,488	31,250	(6,238)	13,005	6,250	(6,755)	75,000
Accountant	41,491	18,000	-	18,000	5,091	7,500	2,409	-	1,500	1,500	18,000
Auditor	10,250	11,000	-	11,000	-	4,583	4,583	-	917	917	11,000
Other Business Expenses	-	100	-	100	-	42	42	-	8	8	100
	451,610	**494,575**	**-**	**494,575**	**227,988**	**206,073**	**(21,915)**	**62,593**	**41,215**	**(21,378)**	**494,575**
Administration											
Miscellaneous	-	50	-	50	-	21	21	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,594	1,667	(927)	207	333	126	4,000
Uniforms	1,922	5,000	-	5,000	-	2,083	2,083	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	3,339	2,500	(839)	1,395	500	(895)	6,000
Postage and Delivery	-	50	-	50	-	21	21	-	4	4	50
Printing & Publishing	3,174	4,000	-	4,000	1,519	1,667	148	258	333	75	4,000
Meetings and Events	7,542	10,000	-	10,000	6,041	4,167	(1,874)	629	833	204	10,000
Training & Travel	1,977	6,000	-	6,000	1,480	2,500	1,020	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	-	2,083	2,083	-	417	417	5,000
Professional Services	4,970	5,000	-	5,000	648	2,083	1,436	360	417	57	5,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	2,078	2,292	214	419	458	39	5,500
Technology	92,110	85,000	-	85,000	32,952	35,417	2,465	6,339	7,083	744	85,000
Community Engagement/Marketing	439	500	-	500	150	208	58	-	42	42	500
Community Fund	15,540	50,000	-	50,000	16,104	20,833	4,729	-	4,167	4,167	50,000
Scholarships	5,000	5,000	-	5,000	-	2,083	2,083	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	8,406	16,667	8,260	-	3,333	3,333	40,000
Codifying	-	3,000	-	3,000	1,050	1,250	200	-	250	250	3,000
Elections	16,190	-	-	-	88	-	(88)	-	-	-	-
Cnty Treasurer's Fees	16,314	20,000	-	20,000	11,361	8,333	(3,028)	2,964	1,667	(1,298)	20,000
NWC of Govt	-	1,400	-	1,400	1,541	583	(958)	-	117	117	1,400
CML	1,348	1,300	-	1,300	-	542	542	-	108	108	1,300
CAST	1,584	1,584	-	1,584	1,859	660	(1,199)	-	132	132	1,584
Credit Card Charges	611	1,000	-	1,000	-	417	417	-	83	83	1,000
Charitable Contributions	-		-		-	-	-	-	-	-	
	262,014	**259,384**	**-**	**259,384**	**91,209**	**108,077**	**16,868**	**12,573**	**21,615**	**9,042**	**259,384**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	7,190	5,417	(1,774)	1,223	1,083	(139)	13,000
Trash	2,995	4,000	-	4,000	1,559	1,667	108	311	333	22	4,000
Supplies	-	500	-	500	142	208	66	33	42	8	500
Grounds & Snow Removal	-		-		935	-	(935)	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	-	417	417	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	2,020	2,020	-	404	404	-	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	2,193	2,292	99	493	458	(35)	5,500
Employee Housing Supplies	-	100	-	100	-	42	42	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**-**	**28,948**	**14,039**	**12,062**	**(1,977)**	**2,464**	**2,412**	**(52)**	**28,948**

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	5 Months Ended 5/31/2025 Actual	5 Months Ended 5/31/2025 Budget	Variance Favorable (Unfavor)	5/31/2025 Actual	5/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	2,900	3,500	600	600	700	100	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**2,900**	**3,500**	**600**	**600**	**700**	**100**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	2,708	2,708	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	4,000	4,000	-	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	-	500	768	208	(560)	419	42	(377)	500
	16,559	**16,600**	**-**	**16,600**	**7,476**	**6,917**	**(560)**	**1,760**	**1,383**	**(377)**	**16,600**
Public Safety											
Telephone (deleted)	-		-		-	-	-	-	-	-	
FPPA (deleted)	-		-		-	-	-	-	-	-	
Salary - Police Department	312,760	321,572	-	321,572	149,586	133,988	(15,598)	46,468	26,798	(19,670)	321,572
Fuel Benefit	-		-		-	-	-	-	-	-	
Office/General Administrative Expenditures	-		-		-	-	-	-	-	-	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	3,129	2,500	(629)	886	500	(386)	6,000
Supplies - Police	11,173	15,000	-	15,000	3,111	6,250	3,139	-	1,250	1,250	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	5,487	25,417	19,930	71	5,083	5,012	61,000
Animal Shelter	2,179	2,100	-	2,100	1,103	875	(228)	-	175	175	2,100
Communication	71,428	58,000	-	58,000	25,821	24,167	(1,654)	-	4,833	4,833	58,000
Survivor Support	-		-		-	-	-	-	-	-	
HASMAT	2,407	2,500	-	2,500	2,527	1,042	(1,486)	-	208	208	2,500
Radar Recertification	-	-	-	-	-	-	-	-	-	-	-
Training	1,264	5,000	-	5,000	-	2,083	2,083	-	417	417	5,000
Professional Services	7,453	4,500	-	4,500	4,455	1,875	(2,580)	75	375	300	4,500
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	423,521	**475,672**	**-**	**475,672**	**195,218**	**198,197**	**2,978**	**47,500**	**39,639**	**(7,861)**	**475,672**
Public Works											
Building Inspector	-		-		-	-	-	-	-	-	
Building Contract	76,204	60,000	-	60,000	10,871	25,000	14,129	6,128	5,000	(1,128)	60,000
Building Dept Fuel	-		-		-	-	-	-	-	-	
Building Dept Auto Repair	-		-		-	-	-	-	-	-	
Street Lights Utilities	2,362	1,200	-	1,200	971	500	(471)	124	100	(24)	1,200
Snow Removal	212,311	252,350	-	252,350	206,006	105,146	(100,860)	-	21,029	21,029	252,350
Street Maintenance	294,053	360,000	-	360,000	32	150,000	149,968	-	30,000	30,000	360,000
Engineering	12,291	8,000	-	8,000	-	3,333	3,333	-	667	667	8,000
1041 Process Expenses	4,801	5,000	-	5,000	2,598	2,083	(515)	630	417	(213)	5,000
Road Signs	17,986	8,000	-	8,000	1,020	3,333	2,313	696	667	(29)	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	-	33,333	33,333	-	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	26,440	26,000	(440)	6,960	5,200	(1,760)	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	-	2,500	2,500	-	500	500	6,000
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	**842,950**	**-**	**842,950**	**247,937**	**351,229**	**103,292**	**14,537**	**70,246**	**55,709**	**842,950**

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: 5 Months Ended 5/31/2025 Actual	2025 YTD: 5 Months Ended 5/31/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 5/31/2025 Actual	Current Month: 5/31/2025 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/Proje	100,000	100,000	-	100,000			-			-	100,000
Funding for Broadband	100,000	100,000		100,000		41,667	41,667		8,333	8,333	100,000
	200,000	**200,000**	**-**	**200,000**	**-**	**41,667**	**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		-		2,881	-	(2,881)	1,173	-	(1,173)	
Total Operating Expenditures	**2,145,358**	**2,326,529**	**-**	**2,326,529**	**789,648**	**927,720**	**138,072**	**143,201**	**185,544**	**42,343**	**2,326,529**
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Operating Surplus (deficit)	**1,182,512**	**705,633**	**-**	**705,633**	**690,904**	**335,680**	**355,224**	**207,163**	**67,136**	**140,027**	**705,633**
		=									=
Beginning Fund Balance - General	**2,203,910**	**2,529,353**	857,070	**3,386,423**	**3,295,275**	**2,529,353**	765,922	**3,779,016**	**2,797,897**	**981,119**	**4,092,056**
Prior Period Adjustment											
Ending Fund Balance - General	**3,386,423**	**3,234,986**	857,070	**4,092,056**	**3,986,179**	**2,865,033**	**1,121,146**	**3,986,179**	**2,865,033**	**1,121,146**	**4,797,689**
	(0.73)					=	=		=	=	
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		41,667	(41,667)		8,333	(8,333)	100,000
Interest Income	179,049	100,000	0	100,000	58,209	41,667	16,542	11,385	8,333	3,051	100,000
Total Revenues	279,049	**200,000**	-	**200,000**	58,209	**83,333**	**(25,124)**	11,385	**16,667**	**(5,282)**	**200,000**
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	18,330	20,833	2,503	-	4,167	4,167	50,000
Legal			-			-	-		-	-	
Easements		10,000	-	10,000		4,167	4,167		833	833	10,000
Surveys		6,000	-	6,000		2,500	2,500		500	500	6,000
Construction		600,000	-	600,000		250,000	250,000		50,000	50,000	600,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	187,500	187,500	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	-	**1,116,000**	18,330	**465,000**	**446,670**	-	93,000	**93,000**	**1,116,000**
Surplus after other sources / uses	**(667,502.32)**	**(916,000)**	**-**	**(916,000)**	**39,879**	**(381,667)**	**421,545**	**11,385**	**(76,333)**	**87,718**	**(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)	**2,391,519**	**2,638,446**	**(246,927)**	2,943,779
Prior Period Adjustment											
Fund balance - ending Capital	**2,363,025**	**2,027,779**	**(580,755)**	**1,447,025**	**2,402,904**	**2,562,113**	**(159,209)**	**2,402,904**	**2,562,113**	**(159,209)**	**2,027,779**
Actual Per Bank Account	3,080,264					=	=		=	=	

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	5 Months Ended 5/31/2025 Actual	5 Months Ended 5/31/2025 Budget	Variance Favorable (Unfavor)	5/31/2025 Actual	5/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Broadband Fund										-	
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		41,667	(41,667)		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income	11,049	5,000	0	5,000	4,173	2,083	2,090	1,014	417	597	5,000
Total Revenues	111,049	**105,000**	-	**105,000**	4,173	**43,750**	**(39,577)**	1,014	**8,750**	**(7,736)**	**105,000**
Expenditures											
Engineering		200,000	-	200,000		83,333	83,333	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	-	**200,000**	-	**83,333**	**83,333**	-	16,667	**16,667**	**200,000**
Surplus after other sources / uses	**111,048.58**	**(95,000)**		**(95,000)**	**4,173**	**(39,583)**	**43,756**	**1,014**	**(7,917)**	**8,930**	**(95,000)**
Fund balance - beginning Broadband	**203,540**	307,529	7,059	314,588	**314,588**	**307,529**	7,059	**317,748**	**275,862**	**41,885**	307,529
Prior Period Adjustment booked into beginning FB											
Fund balance - ending Broadband	**314,588**	**212,529**	**7,059**	**219,588**	**318,761**	**267,946**	**50,816**	**318,761**	**267,946**	**50,816**	**212,529**
Actual Per Bank Account	314,588					=	=		=	=	
American Rescue Plan Fund	-										
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income	10,000	6,000	0	6,000	2,633	2,500	133	649	500	149	6,000
Total Revenues	10,000	**6,000**	-	**6,000**	2,633	**2,500**	**133**	649	500	**149**	**6,000**
Expenditures											
Planning	13,065	179,000	0	179,000	390	74,583	74,193	-	14,917	14,917	179,000
Total Capital and Non-Routine Exp	13,065	**179,000**	-	**179,000**	390	**74,583**	**74,193**	-	14,917	**14,917**	**179,000**
Surplus after other sources / uses	**(3,064.37)**	**(173,000)**		**(173,000)**	**2,243**	**(72,083)**	**74,326**	**649**	**(14,417)**	**15,066**	**(173,000)**
Fund balance - beginning Am Rescue Plan	**188,680**	173,326	(173,326)	0	**185,616**	**173,326**	12,290	**187,210**	**115,660**	**71,550**	307,529
Prior Period Adjustment											
Fund balance - ending Am Rescue Plan	**185,616**	**326**	**(173,326)**	**(173,000)**	**187,859**	**101,243**	**86,616**	**187,859**	**101,243**	**86,616**	**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	2,520	3,542	(1,022)	-	708	(708)	8,500
Interest Income	7,863	5,000	0	5,000	2,861	2,083	778	573	417	157	5,000
Total Revenues	18,281.33	**13,500**	-	**13,500**	5,381	**5,625**	**(244)**	573	**1,125**	**(552)**	**13,500**
Expenditures											
Trail Easements	-	3,000	-	3,000	-	1,250	1,250	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	2,083	2,083	-	417	417	5,000
Signage		10,000	0	10,000		4,167	4,167		833	833	10,000
Town Park		2,000	0	2,000		833	833		167	167	2,000
Total	-	**20,000**	-	**20,000**	-	**8,333**	**8,333**	-	1,667	**1,667**	**20,000**
Surplus after other sources / uses	**18,281**	**(6,500)**	**-**	**(6,500)**	**5,381**	**(2,708)**	**8,089**	**573**	**(542)**	**1,115**	**(6,500)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	30,599	161,619	**161,619**	**131,020**	30,599	**166,426**	**128,853**	**37,573**	307,529
Fund balance - ending Cons Trust Fnd	**161,619**	**124,520**	**30,599**	**155,119**	**166,999**	**128,312**	**38,688**	**166,999**	**128,312**	**38,688**	**301,029**
						=	=		=	=	

Town of Blue River

A/P Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Charles Abbott Associates		6,127.79				$6,127.79
Early Childhood Options	8,379.38					$8,379.38
Fresh & Clean Ltd.	69.00					$69.00
HD Supply		213.27				$213.27
Steven Havera		150.00				$150.00
Widner Juran LLP	7,807.50	7,915.00				$15,722.50
TOTAL	**$16,255.88**	**$14,406.06**	**$0.00**	**$0.00**	**$0.00**	**$30,661.94**