Financial Report

Town of Blue River
For the period ended November 30, 2025

Prepared by

Marchetti & Weaver, LLC

Prepared on

December 10, 2025

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TOWN OF BLUE RIVER
Statement of Financial Position

	Combined Funds 12/31/2024	Combined Funds 11/30/2025
	Preliminary - Subject to Change	
Assets:		
Operating - Alpine Bank	1,017,599	1,325,743
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	63,587
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	266,033
Reserve2 - Alpine Bank	1,222,126	1,267,807
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100 CTF	161,618	174,920
FirstBank - Reserves	-	-
ColoTrust - Capital	3,180,264	2,514,314
ColoTrust Broadband	214,588	325,696
ColoTrust General		295,259
CSAFE	133	125
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,829	6,234,921
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	979
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
QuickBooks Tax Holding Account		7,706
Total Assets	**7,316,010**	**6,243,605**
Liabilities		
Accounts Payable	9,776	65,019
Payroll Liabilities	857	857
Payroll Liabilities:CEBT	-	(10,313)
Payroll Liabilities:CO Income Tax	7,702	3,597
Payroll Liabilities:CRA 457	2,298	363
Payroll Liabilities:Federal Tax	15,322	4,109
Wages Payable	19,574	19,574
Total Liabilities	**55,529**	**83,206**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	979
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**979**
Equity:		
Fund Balance - Capital	2,363,025	1,901,857
Fund Balance - Amendment 1	-	-
Fund Balance - Conservation Trs	161,619	170,163
General Fund Balance	3,424,021	3,698,606
Reserves-Land Acquisition	-	-
Reserves-Road Improvements	-	-
Reserves-Town Hall Renovations	-	-
Fund Balance Broadband	214,588	325,696
Fund Balance American Rescue	185,616	63,097
Ending Fund Balance	**6,348,869**	**6,159,420**
Total Liabilities, Deferred Inflows & Fund Balance	**7,316,009**	**6,243,604**
	=	=

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: 12/10/2025**

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	11 Months Ended 11/30/2025 Actual	11 Months Ended 11/30/2025 Budget	Variance Favorable (Unfavor)	11/30/2025 Actual	11/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Adopted Placeholder
GENERAL FUND											
Assessed Value		**91,200,272**		**91,200,272**							**88,971,290**
Mill Levy Rate		**12.290**		**12.290**							**12.290**
Temporary mill levy credit		**(2.742)**		**(2.742)**							**(1.831)**
Mill Levy Rate		**9.548**		**9.548**							**10.459**
Operations											
Tax Revenue											
General Property Tax	853,782	870,812	-	870,812	869,833	798,244	71,589	5,015	72,568	(67,553)	930,583
Delinquent Taxes	(55)		240	240	328	-	328	-	-	-	
Lodging Tax	466,481	350,000	-	350,000	341,330	320,833	20,496	11,575	29,167	(17,592)	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	30,351	23,833	6,518	3,091	2,167	925	26,000
Exempt Personal Property	16,293	22,000	-	22,000	5,067	20,167	(15,100)	-	1,833	(1,833)	8,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	17,962	11,917	6,045	5,672	1,083	4,589	13,000
Sales Tax	1,166,748	1,000,000	-	1,000,000	879,927	916,667	(36,740)	89,717	83,333	6,384	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	1,182	1,100	82	88	100	(12)	1,050
Highway User's Tax	55,181	45,050	4,003	49,053	46,335	41,296	5,039	4,720	3,754	966	55,630
Road & Bridge	15,606	20,000	6,058	26,058	27,005	18,333	8,672	-	1,667	(1,667)	20,000
	2,624,126	**2,348,062**	**10,301**	**2,358,363**	**2,219,318**	**2,152,390**	**66,928**	**119,880**	**195,672**	**(75,792)**	**2,404,263**
Building Department											
Building Inspection Dept	109,295	85,000	11,109	96,109	112,843	77,917	34,926	5,651	7,083	(1,432)	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**11,109**	**96,109**	**112,843**	**77,917**	**34,926**	**5,651**	**7,083**	**(1,432)**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	24,835	32,083	(7,248)	905	2,917	(2,012)	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	1,336	1,192	144	225	108	117	1,200
Marshal Office Revenue	1,721	1,700	(1,600)	100	110	1,558	(1,448)	-	142	(142)	100
	37,394	**38,000**	**(1,600)**	**36,400**	**26,281**	**34,833**	**(8,552)**	**1,130**	**3,167**	**(2,037)**	**36,300**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	4,860	7,333	(2,473)	-	667	(667)	5,000
	7,903	**8,000**	**-**	**8,000**	**4,860**	**7,333**	**(2,473)**	**-**	**667**	**(667)**	**5,000**
Grants											
Defensible Space Grants	45,348	50,000	-	50,000	18,495	45,833	(27,338)	-	4,167	(4,167)	25,000
CO State Forest Service Grants	-	50,000	-	50,000	-	45,833	(45,833)	-	4,167	(4,167)	-
Police Department Grants	4,075	5,000	2,819	7,819	9,338	4,583	4,755	700	417	283	10,000
	49,423	**105,000**	**2,819**	**107,819**	**27,833**	**96,250**	**(68,417)**	**700**	**8,750**	**(8,050)**	**35,000**
Other Income											
Interest on Investments	85,934	220,000	(180,929)	39,071	61,143	201,667	(140,524)	5,375	18,333	(12,959)	58,000
Interest on Taxes	1,393	1,000	(242)	758	2,354	917	1,437	301	83	218	1,000
Natural Gas Franchise	80,244	85,000	(31,498)	53,502	79,188	77,917	1,271	-	7,083	(7,083)	85,000
1041 Process Payments	-	50,000		-	-	45,833	(45,833)	-	4,167	(4,167)	-
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		247	-	247	83	-	83	-
Lodging Tax Registration	70,277	70,000	(14,225)	55,775	56,845	64,167	(7,322)	470	5,833	(5,363)	133,000
Business Licenses	10,506	12,100	(6,138)	5,962	10,288	11,092	(804)	975	1,008	(33)	10,000
Admin Miscellaneous Income	172,349	10,000	208	10,208	1,408	9,167	(7,759)	-	833	(833)	10,000
Lease Proceeds	-				-			-			
	421,512	**448,100**	**(232,824)**	**165,276**	**211,472**	**410,758**	**(199,286)**	**7,203**	**37,342**	**(30,138)**	**297,000**
General Fund Contribution			-			-	-		-	-	
Total Revenues	**3,249,654**	**3,032,162**	**(210,195)**	**2,771,967**	**2,602,608**	**2,779,482**	**(176,874)**	**134,564**	**252,680**	**(118,116)**	**2,862,563**

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	2024	2025 Annual			2025 YTD			Current Month			2026
	Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	11 Months Ended 11/30/2025 Actual	11 Months Ended 11/30/2025 Budget	Variance Favorable (Unfavor)	11/30/2025 Actual	11/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Adopted Placeholder
Expenditures											
Personnel											
Salaries - Elected Officials	14,383	14,400	-	14,400	14,926	13,200	(1,726)	1,300	1,200	(100)	14,400
Salary - Town Manager	142,555	127,196	107,161	234,357	234,357	116,596	(117,761)	-	10,600	10,600	126,071
Salary - Town Clerk	75,029	67,879	15,482	83,361	71,734	62,222	(9,512)	6,463	5,657	(807)	70,606
Payroll Taxes - All Employees	46,676	45,000	13,640	58,640	50,796	41,250	(9,546)	2,869	3,750	881	45,000
Payroll Service Fees	3,714	6,500	-	6,500	5,503	5,958	455	361	542	181	6,500
Workman's Comp Insurance	8,298	7,500	4,262	11,762	8,822	6,875	(1,947)	-	625	625	9,000
Unemployment Payments	-		-		-	-	-	-	-	-	
Health Insurance	78,827	110,000	-	110,000	111,800	100,833	(10,967)	7,685	9,167	1,482	146,004
Empower Retirement 457	737		-		-	-	-	-	-	-	
Retirement-Town Match	10,462	12,000	-	12,000	9,591	11,000	1,409	825	1,000	175	12,000
Town Attorney	41,491	75,000	5,000	80,000	83,713	68,750	(14,963)	11,403	6,250	(5,153)	75,000
Accountant	19,924	18,000	2,000	20,000	36,674	16,500	(20,174)	17,046	1,500	(15,546)	20,000
Auditor	10,250	11,000	(350)	10,650	10,650	10,083	(567)	-	917	917	12,000
Other Business Expenses	-	100	(100)	-	-	92	92	-	8	8	-
	452,347	**494,575**	**147,095**	**641,670**	**638,565**	**453,360**	**(185,205)**	**47,951**	**41,215**	**(6,736)**	**536,581**
Administration											
Miscellaneous	-	50	-	50	-	46	46	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,950	3,667	717	22	333	312	4,000
Uniforms	1,922	5,000	(5,000)	-	-	4,583	4,583	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	6,496	5,500	(996)	526	500	(26)	7,500
Postage and Delivery	-	50	-	50	-	46	46	-	4	4	50
Printing & Publishing	3,174	4,000	(800)	3,200	2,449	3,667	1,218	17	333	316	3,000
Meetings and Events	7,542	10,000	-	10,000	9,107	9,167	60	2,132	833	(1,299)	10,000
Training & Travel	1,977	6,000	(4,063)	1,937	1,937	5,500	3,563	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	2,460	4,583	2,123	-	417	417	-
Professional Services	4,970	5,000	26,498	31,498	23,617	4,583	(19,033)	8,926	417	(8,509)	12,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	4,613	5,042	429	439	458	20	5,500
Technology	92,110	85,000	-	85,000	74,840	77,917	3,076	2,795	7,083	4,289	95,000
Community Engagement/Marketing	439	500	(500)	-	-	458	458	-	42	42	500
Community Fund	23,919	50,000	-	50,000	34,040	45,833	11,794	-	4,167	4,167	50,000
Scholarships	5,000	5,000	-	5,000	4,500	4,583	83	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	8,406	36,667	28,260	-	3,333	3,333	42,080
Codifying	-	3,000	(1,950)	1,050	1,050	2,750	1,700	-	250	250	3,000
Elections	16,190	-	88	88	1,212	-	(1,212)	1,124	-	(1,124)	18,000
Cnty Treasurer's Fees	16,314	20,000	-	20,000	17,577	18,333	756	106	1,667	1,560	20,000
NWC of Govt	-	1,400	141	1,541	1,541	1,283	(258)	-	117	117	1,541
CML	1,348	1,300	-	1,300	1,415	1,192	(223)	1,415	108	(1,307)	1,388
CAST	1,584	1,584	275	1,859	1,859	1,452	(407)	-	132	132	1,859
Credit Card Charges	611	1,000	(500)	500	234	917	682	72	83	11	500
Charitable Contributions	-		-		-	-	-	-	-	-	
	270,393	**259,384**	**14,189**	**273,573**	**200,304**	**237,769**	**37,464**	**17,575**	**21,615**	**4,041**	**291,968**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	12,346	11,917	(430)	1,001	1,083	83	14,000
Trash	2,995	4,000	300	4,300	3,433	3,667	233	312	333	21	4,000
Supplies	-	500	9	509	585	458	(127)	76	42	(35)	750
Grounds & Snow Removal	-		-		935	-	(935)	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	491	917	425	491	83	(408)	1,000
Employee Housing HOA	4,349	4,848	-	4,848	4,594	4,444	(150)	479	404	(75)	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	6,960	5,042	(1,919)	570	458	(112)	6,000
Employee Housing Supplies	-	100	-	100	39	92	52	39	8	(31)	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**309**	**29,257**	**29,385**	**26,536**	**(2,849)**	**2,969**	**2,412**	**(557)**	**30,698**

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	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	2025 YTD: 11 Months Ended 11/30/2025 Actual	11 Months Ended 11/30/2025 Budget	Variance Favorable (Unfavor)	Current Month: 11/30/2025 Actual	11/30/2025 Budget	Variance Favorable (Unfavor)	2026: 2026 Budget Adopted Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	6,500	7,700	1,200	600	700	100	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**6,500**	**7,700**	**1,200**	**600**	**700**	**100**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	5,958	5,958	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	8,800	8,800	-	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	500	1,000	968	458	(510)	31	42	10	1,000
	16,559	**16,600**	**500**	**17,100**	**15,727**	**15,217**	**(510)**	**1,373**	**1,383**	**10**	**17,100**
Public Safety											
Salary - Police Department	313,614	321,572	15,390	336,962	337,470	294,774	(42,696)	28,394	26,798	(1,596)	388,545
Fuel Benefit-Mileage Reimbursement	10,405		-		7,368	-	(7,368)	690	-	(690)	
Office/General Administrative Expenditures	-		-		250	-	(250)	100	-	(100)	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	6,786	5,500	(1,286)	435	500	65	7,000
Supplies - Police	11,173	15,000	(5,000)	10,000	6,271	13,750	7,479	219	1,250	1,031	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	57,125	55,917	(1,209)	2,432	5,083	2,651	61,000
Animal Shelter	2,179	2,100	-	2,100	2,380	1,925	(455)	-	175	175	2,426
Communication	45,607	58,000	29,000	87,000	103,284	53,167	(50,117)	-	4,833	4,833	86,269
Survivor Support	-		-		500	-	(500)	-	-	-	
HASMAT	2,407	2,500	27	2,527	2,527	2,292	(236)	-	208	208	2,600
Radar Recertification	-	-	-	-	-	-	-	-	-	-	100
Training	1,264	5,000	(3,500)	1,500	356	4,583	4,227	-	417	417	5,000
Professional Services	7,453	4,500	180	4,680	4,880	4,125	(755)	200	375	175	5,000
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	408,959	**475,672**	**36,097**	**511,769**	**529,198**	**436,033**	**(93,166)**	**32,470**	**39,639**	**7,169**	**572,940**
Public Works											
Building Inspector	-		-			-	-		-	-	
Building Contract	76,204	60,000	-	60,000	70,583	55,000	(15,583)	7,730	5,000	(2,730)	63,750
Building Dept Fuel	-		-			-	-		-	-	
Building Dept Auto Repair	-		-			-	-		-	-	
Street Lights Utilities	2,362	1,200	-	1,200	1,814	1,100	(714)	175	100	(75)	1,500
Snow Removal	212,311	252,350	-	252,350	256,713	231,321	(25,392)	50,707	21,029	(29,678)	304,242
Street Maintenance	294,053	360,000	(4,662)	355,338	356,604	330,000	(26,604)	1,265	30,000	28,735	365,000
Engineering	12,291	8,000	(8,000)	-	-	7,333	7,333	-	667	667	8,000
1041 Process Expenses	4,801	5,000	(5,000)	-	2,598	4,583	1,985	-	417	417	-
Road Signs	17,986	8,000	-	8,000	6,393	7,333	941	-	667	667	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	77,215	73,333	(3,882)	-	6,667	6,667	50,000
High Country Conservation Grant	-	-	-	-		-	-		-	-	-
Town Park Maintenance	1,600	-	242	242	242	-	(242)	-	-	-	500
Blue River Recreation Ambasadors	8,680	62,400	(28,506)	33,894	33,894	57,200	23,306	-	5,200	5,200	62,400
Tarn Improvements	-	-	-	-		-	-		-	-	-
Tarn/Park Trash & Facilities	-	-	-	-		-	-		-	-	-
Other Miscellaneous Service Cost	-		-		1,575	-	(1,575)	-	-	-	
Auto Repari/Maintenance Bldg Dept	-	-	-	-		-	-		-	-	-
Summit Stage	-		-			-	-		-	-	
Trail Easements	-	-	-	-	-	-	-	-	-	-	-
Open Space/Trials Easements	-		-		-	-	-	-	-	-	
Open Space/Trails Legal	379		-		-	-	-	-	-	-	
Open Space/Trails Surveys	6,910		4,857	4,857	-	-	-	-	-	-	
Open Space/Trails Town Park	-		-		-	-	-	-	-	-	
Tarn Maintenance Improvements	5,263	6,000	-	6,000	-	5,500	5,500	-	500	500	1,000
Tarn/Park Trash & Facilities			-	-	713	-	(713)	-	-	-	
Admin Vehicle	-	-	-	-		-	-		-	-	-
	691,555	**842,950**	**(41,069)**	**801,881**	**808,344**	**772,704**	**(35,639)**	**59,877**	**70,246**	**10,369**	**864,392**

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	11 Months Ended 11/30/2025 Actual	11 Months Ended 11/30/2025 Budget	Variance Favorable (Unfavor)	11/30/2025 Actual	11/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Adopted 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	91,667	(8,333)	-	8,333	8,333	50,000
	100,000	**200,000**	**-**	**200,000**	**100,000**	**91,667**	**(8,333)**	**-**	**8,333**	**8,333**	**150,000**
Payroll Expenses											
Company Contributions	-		-		-	-	-	-	-	-	
Company Contributions:Health Insurance	-		-		-	-	-	-	-	-	
Company Contributions:Retirement	-		-		-	-	-	-	-	-	
Wages	52,891		-		-	-	-	-	-	-	
	52,891	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating Expenditures	**2,029,508**	**2,326,529**	157,121	**2,483,650**	**2,328,023**	**2,040,985**	**(287,038)**	**162,815**	**185,544**	**22,729**	**2,472,079**
		=									
Operating Surplus (deficit)	**1,220,146**	**705,633**	(53,074)	**288,317**	**274,585**	**738,497**	**(463,912)**	**(28,251)**	**67,136**	**(95,387)**	**390,484**
		=		=							=
Beginning Fund Balance - General	**2,203,875**	**2,529,353**	894,669	**3,424,021**	**3,424,021**	**2,529,353**	894,669	**3,726,857**	**3,200,714**	**526,144**	**3,712,338**
Prior Period Adjustment											
Ending Fund Balance - General	**3,424,021**	**3,234,986**	841,594	**3,712,338**	**3,698,606**	**3,267,850**	**430,757**	**3,698,606**	**3,267,850**	**430,757**	**4,102,822**
	(35.73)	=				=	=		=	=	=
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		91,667	(91,667)		8,333	(8,333)	100,000
Interest Income	179,049	100,000	(100,000)		114,420	91,667	22,753	8,428	8,333	94	
Total Revenues	279,049	**200,000**	(100,000)	**100,000**	114,420	**183,333**	**(68,914)**	8,428	**16,667**	**(8,239)**	**100,000**
							0				
Capital and Other projects											
Engineering	76,433	50,000	30,000	20,000	18,330	45,833	27,503	-	4,167	4,167	
Road Infrastructure Construction		600,000	70,606	529,394	557,257	550,000	(7,257)	27,863	50,000	22,137	250,000
Legal			-			-	-		-	-	
Easements		10,000	10,000		-	9,167	9,167	-	833	833	
Surveys		6,000	6,000			5,500	5,500		500	500	
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	450,000		-	412,500	412,500	-	37,500	37,500	
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	566,606	**549,394**	575,587	**1,023,000**	**447,413**	27,863	93,000	**65,137**	**250,000**
Surplus after other sources / uses	**(667,502.32)**	**(916,000)**	**466,606**	**(449,394)**	**(461,168)**	**(839,667)**	**378,499**	**(19,435)**	**(76,333)**	**56,898**	**(150,000)**
Fund balance - beginning Capital	**3,030,527**	2,943,779	(580,755)	2,363,025	**2,363,025**	**2,943,779**	(580,755)	**1,921,292**	**2,180,446**	**(259,154)**	1,913,631
Prior Period Adjustment											
Fund balance - ending Capital	**2,363,025**	**2,027,779**	**(114,149)**	**1,913,631**	**1,901,857**	**2,104,113**	**(202,256)**	**1,901,857**	**2,104,113**	**(202,256)**	**1,763,631**
Actual Per Bank Account	3,180,264				2,514,314	=	=		=	=	=

	2024	2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	11 Months Ended 11/30/2025 Actual	11 Months Ended 11/30/2025 Budget	Variance Favorable (Unfavor)	11/30/2025 Actual	11/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Adopted Placeholder
Broadband Fund										-	
Revenue and Other Financing Sources											
Contribution from General Fund	-	100,000	0	100,000	100,000	91,667	8,333		8,333	(8,333)	
Grants			0			-	-		-	-	
Interest Income	11,049	5,000	7,000	12,000	11,108	4,583	6,525	1,092	417	675	
Total Revenues	11,049	**105,000**	7,000	**112,000**	111,108	**96,250**	**14,858**	1,092	**8,750**	**(7,658)**	**0**
Expenditures											
Engineering		200,000	175,000	25,000		183,333	183,333	-	16,667	16,667	32,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	175,000	**25,000**	-	**183,333**	**183,333**	-	16,667	**16,667**	**32,000**
Surplus after other sources / uses	**11,048.58**	**(95,000)**		**87,000**	**111,108**	**(87,083)**	**198,191**	**1,092**	**(7,917)**	**9,008**	**(32,000)**
Fund balance - beginning Broadband	**203,540**	307,529	(92,941)	214,588	**214,588**	**307,529**	(92,941)	**324,604**	**228,362**	**96,242**	301,588
Prior Period Adjustment booked into beginning FB											
Fund balance - ending Broadband	**214,588**	**212,529**	**(92,941)**	**301,588**	**325,696**	**220,446**	**105,251**	**325,696**	**220,446**	**105,251**	**269,588**
Actual Per Bank Account	214,588				325,696	=	=		=	=	=
American Rescue Plan Fund	-										
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income	10,000	6,000	0	6,000	5,872	5,500	372	182	500	(318)	
Total Revenues	10,000	**6,000**	-	**6,000**	5,872	**5,500**	**372**	182	500	**(318)**	**0**
Expenditures											
Planning	13,065	179,000	(12,616)	191,616	390	164,083	163,693	-	14,917	14,917	
Broadband			0		128,001	-	(128,001)	-	-	-	
Total Capital and Non-Routine Exp	13,065	**179,000**	(12,616)	**191,616**	128,391	**164,083**	**35,692**	-	14,917	**14,917**	**0**
Surplus after other sources / uses	**(3,064.37)**	**(173,000)**		**(185,616)**	**(122,519)**	**(158,583)**	**36,064**	**182**	**(14,417)**	**14,598**	**0**
Fund balance - beginning Am Rescue Plan	**188,680**	173,326	12,290	185,616	**185,616**	**173,326**	12,290	**62,915**	**29,160**	**33,756**	(0)
Prior Period Adjustment											
Fund balance - ending Am Rescue Plan	**185,616**	**326**	**12,290**	**(0)**	**63,097**	**14,743**	**48,354**	**63,097**	**14,743**	**48,354**	**(0)**
Actual per Bank Account	185,716				63,587	=	=		=	=	
Conservation Trust Fund	100										
Revenue and Other Financing Sources											
Conservation Trust Fund	10,418	8,500	1,500	10,000	7,127	7,792	(665)	-	708	(708)	10,000
Interest Income	7,863	5,000	0	5,000	6,174	4,583	1,591	500	417	83	5,000
Total Revenues	18,281.33	**13,500**	1,500	**15,000**	13,301	**12,375**	**926**	500	**1,125**	**(625)**	**15,000**
Expenditures											
Trail Easements	-	3,000	2,000	5,000	4,757	2,750	(2,007)	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	500
Trails Survey	-	5,000	(5,000)		-	4,583	4,583	-	417	417	5,000
Signage		10,000	10,000		-	9,167	9,167	-	833	833	10,000
Town Park		2,000	2,000		-	1,833	1,833	-	167	167	2,000
Total	-	**20,000**	9,000	**5,000**	4,757	**18,333**	**13,577**	-	1,667	**1,667**	**20,500**
Surplus after other sources / uses	**18,281**	**(6,500)**	**10,500**	**10,000**	**8,545**	**(5,958)**	**14,503**	**500**	**(542)**	**1,042**	**(5,500)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	30,599	161,619	**161,619**	**131,020**	30,599	**169,663**	**125,603**	**44,060**	165,034
Fund balance - ending Cons Trust Fnd	**161,619**	**124,520**	**41,099**	**171,619**	**170,163**	**125,062**	**45,102**	**170,163**	**125,062**	**45,102**	**159,534**
						=	=		=	=	=

A/P Aging Summary Report

Town of Blue River

As of November 30, 2025

Vendor	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	Total
All Copy Products Inc*	1,765.82					1,765.82
All Copy-Verticomm	167.70					167.70
Charles Abbott Associates	7,730.29					7,730.29
Columbine Hills Construction, Inc	27,862.86					27,862.86
Column Software PBC	17.13					17.13
Force Business Intelligence	1,124.38					1,124.38
Galls, LLC	522.24					522.24
Marchetti & Weaver, LLC	3,766.20	7,115.10		6,164.70		17,046.00
Ridgeline Mechanical LLC	491.21					491.21
Steven G Rabe	4,968.87					4,968.87
The Town of Breckenridge		3,322.66				3,322.66
Town of Blue River					0.00	0.00
TOTAL	**48,416.70**	**10,437.76**		**6,164.70**	**0.00**	**$65,019.16**