

Financial Report

Town of Blue River

For the period ended October 31, 2025



Prepared by

Marchetti & Weaver, LLC

Prepared on

November 12, 2025

Table of Contents

Statement of Financial Position1

Statement of Revenues, Expenditures and Changes in Fund Balance with Budget Comparison.....2-6

October 2025 A/P Aging Summary..... 7

TOWN OF BLUE RIVER
Statement of Financial Position

Preliminary - Subject to Change

	Combined Funds	Combined Funds
	<u>12/31/2024</u>	<u>10/31/2025</u>
Assets:		
Operating - Alpine Bank	1,017,599	1,348,423
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	63,405
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	265,273
Reserve2 - Alpine Bank	1,222,126	1,264,182
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100 CTF	161,618	174,420
FirstBank - Reserves	-	-
ColoTrust - Capital	3,180,264	2,505,887
ColoTrust Broadband	214,588	324,604
ColoTrust General		294,269
CSAFE	133	124
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,829	6,242,025
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	5,994
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
QuickBooks Tax Holding Account		6,216
Total Assets	7,316,010	6,254,235
Liabilities		
Accounts Payable	9,776	21,077
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(7,125)
Payroll Liabilities:CO Income Tax	7,702	2,080
Payroll Liabilities:CRA 457	2,298	2,308
Payroll Liabilities:Federal Tax	15,322	4,137
Wages Payable	19,574	19,574
Total Liabilities	55,529	42,908
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	5,994
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	911,612	5,994
Equity:		
Fund Balance - Capital	2,363,025	1,921,292
Fund Balance - Amendment 1	-	-
Fund Balance - Conservation Trs	161,619	169,663
General Fund Balance	3,424,021	3,726,857
Reserves-Land Acquisition	-	-
Reserves-Road Improvements	-	-
Reserves-Town Hall Renovations	-	-
Fund Balance Broadband	214,588	324,604
Fund Balance American Rescue	185,616	62,915
Ending Fund Balance	6,348,869	6,205,332
Total Liabilities, Deferred Inflows & Fund Balance	7,316,009	6,254,234

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
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

Preliminary - Subject to Change

Printed: 11/12/2025

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor)	10/31/2025 Actual	10/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ Placeholder
	Preliminary										
GENERAL FUND											
Assessed Value		91,200,272		91,200,272							88,977,190
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	864,818	725,677	139,141	1,214	72,568	(71,353)	930,587
Delinquent Taxes	(55)		240	240	328	-	328	-	-	-	
Lodging Tax	466,481	350,000	-	350,000	329,755	291,667	38,088	47,693	29,167	18,526	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	27,259	21,667	5,593	3,042	2,167	876	26,000
Exempt Personal Property	16,293	22,000	-	22,000	5,067	18,333	(13,267)	-	1,833	(1,833)	8,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	12,290	10,833	1,457	970	1,083	(114)	13,000
Sales Tax	1,166,748	1,000,000	-	1,000,000	790,209	833,333	(43,124)	72,762	83,333	(10,571)	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	1,093	1,000	93	117	100	17	1,050
Highway User's Tax	55,181	45,050	4,003	49,053	41,615	37,542	4,073	5,087	3,754	1,333	55,630
Road & Bridge	15,606	20,000	6,058	26,058	27,005	16,667	10,338	947	1,667	(720)	20,000
	2,624,126	2,348,062	10,301	2,358,363	2,099,438	1,956,718	142,720	131,832	195,672	(63,840)	2,404,267
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	107,192	70,833	36,358	11,083	7,083	4,000	85,000
Architectural Review Fees	-	-	-	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-	-	-	-
	109,295	85,000	-	85,000	107,192	70,833	36,358	11,083	7,083	4,000	85,000
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	23,930	29,167	(5,236)	1,780	2,917	(1,137)	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	1,111	1,083	28	383	108	275	1,200
Marshal Office Revenue	1,721	1,700	(1,600)	100	110	1,417	(1,307)	-	142	(142)	100
	37,394	38,000	(1,600)	36,400	25,151	31,667	(6,515)	2,163	3,167	(1,004)	36,300
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	4,860	6,667	(1,806)	20	667	(647)	5,000
	7,903	8,000	-	8,000	4,860	6,667	(1,806)	20	667	(647)	5,000
Grants											
Defensible Space Grants	45,348	50,000	-	50,000	18,495	41,667	(23,172)	5,100	4,167	933	25,000
CO State Forest Service Grants	-	50,000	-	50,000	-	41,667	(41,667)	-	4,167	(4,167)	-
Police Department Grants	4,075	5,000	2,819	7,819	8,638	4,167	4,472	11	417	(406)	10,000
	49,423	105,000	2,819	107,819	27,133	87,500	(60,367)	5,111	8,750	(3,640)	35,000
Other Income											
Interest on Investments	85,934	220,000	(180,929)	39,071	55,768	183,333	(127,565)	6,310	18,333	(12,024)	58,000
Interest on Taxes	1,393	1,000	(242)	758	2,053	833	1,219	57	83	(26)	1,000
Natural Gas Franchise	80,244	85,000	(31,498)	53,502	79,188	70,833	8,355	3,882	7,083	(3,201)	85,000
1041 Process Payments	-	50,000	-	-	-	41,667	(41,667)	-	4,167	(4,167)	-
DOLA Grant - Admin Salary	-	-	-	-	-	-	-	-	-	-	-
DOLA Town Hall Expansion	-	-	-	-	-	-	-	-	-	-	-
Credit Card Fees	809	-	-	-	164	-	164	65	-	65	-
Lodging Tax Registration	70,277	70,000	(14,225)	55,775	56,375	58,333	(1,958)	-	5,833	(5,833)	133,000
Business Licenses	10,506	12,100	(6,138)	5,962	9,313	10,083	(770)	1,250	1,008	242	10,000
Admin Miscellaneous Income	172,349	10,000	208	10,208	1,408	8,333	(6,925)	-	833	(833)	10,000
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-
	421,512	448,100	(232,824)	165,276	204,269	373,417	(169,148)	11,564	37,342	(25,778)	297,000
General Fund Contribution			-	-		-	-		-	-	
Total Revenues	3,249,654	3,032,162	(221,304)	2,760,858	2,468,044	2,526,802	(58,758)	161,773	252,680	(90,907)	2,862,567

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor)	10/31/2025 Actual	10/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ Placeholder
Expenditures	Preliminary										
Personnel											
Salaries - Elected Officials	14,383	14,400	-	14,400	13,626	12,000	(1,626)	1,300	1,200	(100)	14,400
Salary - Town Manager	142,555	127,196	101,804	229,000	234,357	105,997	(128,360)	-	10,600	10,600	126,000
Salary - Town Clerk	75,029	67,879	-	67,879	65,270	56,566	(8,705)	9,601	5,657	(3,945)	70,593
Payroll Taxes - All Employees	46,676	45,000	-	45,000	47,928	37,500	(10,428)	3,948	3,750	(198)	45,000
Payroll Service Fees	3,714	6,500	-	6,500	5,142	5,417	275	361	542	181	6,500
Workman's Comp Insurance	8,298	7,500	695	8,195	8,822	6,250	(2,572)	-	625	625	9,000
Unemployment Payments	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	78,827	110,000	-	110,000	104,115	91,667	(12,449)	12,017	9,167	(2,850)	146,004
Empower Retirement 457	737	-	-	-	-	-	-	-	-	-	-
Retirement-Town Match	10,462	12,000	-	12,000	8,766	10,000	1,234	1,229	1,000	(229)	12,000
Town Attorney	41,491	75,000	-	75,000	72,310	62,500	(9,810)	-	6,250	6,250	75,000
Accountant	19,924	18,000	-	18,000	19,628	15,000	(4,628)	4,455	1,500	(2,955)	20,000
Auditor	10,250	11,000	(350)	10,650	10,650	9,167	(1,483)	-	917	917	12,000
Other Business Expenses	-	100	(100)	-	-	83	83	-	8	8	-
	452,347	494,575	102,049	596,624	590,614	412,146	(178,469)	32,911	41,215	8,304	536,497
Administration											
Miscellaneous	-	50	-	50	-	42	42	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,928	3,333	405	-	333	333	4,000
Uniforms	1,922	5,000	(5,000)	-	-	4,167	4,167	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	5,970	5,000	(970)	526	500	(26)	7,500
Postage and Delivery	-	50	-	50	-	42	42	-	4	4	50
Printing & Publishing	3,174	4,000	(800)	3,200	2,432	3,333	902	22	333	311	3,000
Meetings and Events	7,542	10,000	-	10,000	6,975	8,333	1,359	-	833	833	10,000
Training & Travel	1,977	6,000	(4,063)	1,937	1,937	5,000	3,063	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	2,460	4,167	1,706	-	417	417	-
Professional Services	4,970	5,000	26,498	31,498	14,691	4,167	(10,524)	6,578	417	(6,161)	12,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	4,174	4,583	409	419	458	39	5,500
Technology	92,110	85,000	-	85,000	72,046	70,833	(1,212)	1,927	7,083	5,156	95,000
Community Engagement/Marketing	439	500	(500)	-	-	417	417	-	42	42	500
Community Fund	23,919	50,000	-	50,000	34,040	41,667	7,627	9,575	4,167	(5,408)	50,000
Scholarships	5,000	5,000	-	5,000	4,500	4,167	(333)	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	8,406	33,333	24,927	-	3,333	3,333	42,080
Codifying	-	3,000	(1,950)	1,050	1,050	2,500	1,450	-	250	250	3,000
Elections	16,190	-	88	88	88	-	(88)	-	-	-	18,000
Cnty Treasurer's Fees	16,314	20,000	-	20,000	17,471	16,667	(804)	25	1,667	1,641	20,000
NWC of Govt	-	1,400	141	1,541	1,541	1,167	(374)	-	117	117	1,541
CML	1,348	1,300	-	1,300	-	1,083	1,083	-	108	108	1,388
CAST	1,584	1,584	275	1,859	1,859	1,320	(539)	-	132	132	1,859
Credit Card Charges	611	1,000	(500)	500	162	833	671	58	83	25	500
Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-
	270,393	259,384	14,189	273,573	182,730	216,153	33,424	19,131	21,615	2,484	291,968
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	11,346	10,833	(512)	1,498	1,083	(415)	14,000
Trash	2,995	4,000	300	4,300	3,121	3,333	212	313	333	21	4,000
Supplies	-	500	9	509	509	417	(92)	-	42	42	750
Grounds & Snow Removal	-	-	-	-	935	-	(935)	-	-	-	-
Cleaning	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	3,513	1,000	-	1,000	-	833	833	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	4,115	4,040	(75)	429	404	(25)	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	6,390	4,583	(1,807)	1,119	458	(661)	6,000
Employee Housing Supplies	-	100	-	100	-	83	83	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	28,948	309	29,257	26,416	24,123	(2,292)	3,359	2,412	(946)	30,698

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor)	10/31/2025 Actual	10/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ Placeholder
	Preliminary										
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	5,900	7,000	1,100	600	700	100	8,400
Comprehensive Plan	-	-	-	-	-	-	-	-	-	-	-
P&Z Professional Fees	-	-	-	-	-	-	-	-	-	-	-
	8,400	8,400	-	8,400	5,900	7,000	1,100	600	700	100	8,400
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	5,417	5,417	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	8,000	8,000	-	800	800	-	9,600
Clerk - Municipal Court	-	-	-	-	-	-	-	-	-	-	-
Court Administration	459	500	500	1,000	937	417	(520)	24	42	17	1,000
	16,559	16,600	500	17,100	14,354	13,833	(520)	1,366	1,383	17	17,100
Public Safety											
Salary - Police Department	313,614	321,572	-	321,572	309,077	267,977	(41,100)	39,362	26,798	(12,564)	334,435
Fuel Benefit-Mileage Reimbursement	10,405	-	-	-	6,678	-	(6,678)	1,036	-	(1,036)	-
Office/General Administrative Expenditures	-	-	-	-	150	-	(150)	75	-	(75)	-
MERT	-	-	-	-	-	-	-	-	-	-	-
Fuel	4,907	6,000	-	6,000	6,351	5,000	(1,351)	568	500	(68)	7,000
Supplies - Police	11,173	15,000	(5,000)	10,000	6,052	12,500	6,448	684	1,250	566	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	54,694	50,833	(3,860)	206	5,083	4,878	61,000
Animal Shelter	2,179	2,100	-	2,100	2,380	1,750	(630)	726	175	(551)	2,426
Communication	45,607	58,000	29,000	87,000	103,284	48,333	(54,951)	25,821	4,833	(20,988)	86,269
Survivor Support	-	-	-	-	500	-	(500)	-	-	-	-
HASMAT	2,407	2,500	27	2,527	2,527	2,083	(444)	-	208	208	2,600
Radar Recertification	-	-	-	-	-	-	-	-	-	-	100
Training	1,264	5,000	(3,500)	1,500	356	4,167	3,810	(12)	417	429	5,000
Professional Services	7,453	4,500	180	4,680	4,680	3,750	(930)	-	375	375	5,000
CDOT/Extra Work	-	-	-	-	-	-	-	-	-	-	-
	408,959	475,672	20,707	496,379	496,728	396,393	(100,335)	68,465	39,639	(28,826)	518,830
Public Works											
Building Inspector	-	-	-	-	-	-	-	-	-	-	-
Building Contract	76,204	60,000	-	60,000	62,853	50,000	(12,853)	7,125	5,000	(2,125)	63,750
Building Dept Fuel	-	-	-	-	-	-	-	-	-	-	-
Building Dept Auto Repair	-	-	-	-	-	-	-	-	-	-	-
Street Lights Utilities	2,362	1,200	-	1,200	1,639	1,000	(639)	293	100	(193)	1,500
Snow Removal	212,311	252,350	-	252,350	206,006	210,292	4,286	-	21,029	21,029	304,242
Street Maintenance	294,053	360,000	(4,662)	355,338	355,339	300,000	(55,339)	-	30,000	30,000	365,000
Engineering	12,291	8,000	(8,000)	-	-	6,667	6,667	-	667	667	8,000
1041 Process Expenses	4,801	5,000	(5,000)	-	2,598	4,167	1,569	-	417	417	-
Road Signs	17,986	8,000	-	8,000	6,393	6,667	274	-	667	667	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	77,215	66,667	(10,548)	-	6,667	6,667	50,000
High Country Conservation Grant	-	-	-	-	-	-	-	-	-	-	-
Town Park Maintenance	1,600	-	242	242	242	-	(242)	-	-	-	500
Blue River Recreation Ambassadors	8,680	62,400	(28,506)	33,894	33,894	52,000	18,106	-	5,200	5,200	62,400
Tarn Improvements	-	-	-	-	-	-	-	-	-	-	-
Tarn/Park Trash & Facilities	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous Service Cost	-	-	-	-	1,575	-	(1,575)	-	-	-	-
Auto Repair/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	-	5,000	5,000	-	500	500	1,000
Tarn/Park Trash & Facilities	-	-	-	-	713	-	(713)	-	-	-	-
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	842,950	(41,069)	801,881	748,466	702,458	(46,008)	7,418	70,246	62,828	864,392

	2024 Cal Yr Preliminary	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	10 Months Ended 10/31/2025 Actual	10 Months Ended 10/31/2025 Budget	Variance Favorable (Unfavor)	10/31/2025 Actual	10/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ 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	83,333	(16,667)	-	8,333	8,333	50,000
	100,000	200,000	-	200,000	100,000	83,333	(16,667)	-	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	96,685	2,423,214	2,165,208	1,855,441	(309,767)	133,250	185,544	52,294	2,417,885
		=									
Operating Surplus (deficit)	1,220,146	705,633	(124,619)	337,644	302,836	671,361	(368,525)	28,523	67,136	(38,613)	444,683
		=		=							=
Beginning Fund Balance - General	2,203,875	2,529,353	894,669	3,424,021	3,424,021	2,529,353	894,669	3,698,335	3,133,577	564,757	3,761,665
Prior Period Adjustment											
Ending Fund Balance - General	3,424,021	3,234,986	770,049	3,761,665	3,726,857	3,200,714	526,144	3,726,857	3,200,714	526,144	4,206,348
	(35.73)	=			=	=		=	=		
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		83,333	(83,333)		8,333	(8,333)	100,000
Interest Income	179,049	100,000	0	100,000	105,992	83,333	22,658	9,016	8,333	683	100,000
Total Revenues	279,049	200,000	-	200,000	105,992	166,667	(60,675)	9,016	16,667	(7,650)	200,000
							0				
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	18,330	41,667	23,336	-	4,167	4,167	50,000
Road Infrastructure Construction		600,000	-	600,000	529,394	500,000	(29,394)	-	50,000	50,000	600,000
Legal			-			-	-		-	-	
Easements		10,000	-	10,000	-	8,333	8,333	-	833	833	10,000
Surveys		6,000	-	6,000		5,000	5,000		500	500	6,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	375,000	375,000	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	1,116,000	-	1,116,000	547,725	930,000	382,276	-	93,000	93,000	1,116,000
Surplus after other sources / uses	(667,502.32)	(916,000)	-	(916,000)	(441,733)	(763,333)	321,601	9,016	(76,333)	85,350	(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)	1,912,276	2,256,779	(344,504)	2,943,779
Prior Period Adjustment											
Fund balance - ending Capital	2,363,025	2,027,779	(580,755)	1,447,025	1,921,292	2,180,446	(259,154)	1,921,292	2,180,446	(259,154)	2,027,779
Actual Per Bank Account	3,180,264				2,505,887	=	=	=	=	=	

	2024	2025 Annual			2025 YTD			Current Month			2026
	Cal Yr	2025	Projected	2025	10 Months	10 Months	Variance			Variance	2026
	Preliminary	Adopted	Variances	Current	Ended	Ended	Favorable	10/31/2025	10/31/2025	Favorable	Budget
		Budget	Fav(Unfav)	Forecast	10/31/2025	10/31/2025	(Unfavor)	Actual	Budget	(Unfavor)	Prelim/
					Actual	Budget		Actual	Budget		Placeholder
Broadband Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	-	100,000	0	100,000	100,000	83,333	16,667		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income	11,049	5,000	0	5,000	10,016	4,167	5,850	1,168	417	751	5,000
Total Revenues	11,049	105,000	-	105,000	110,016	87,500	22,516	1,168	8,750	(7,582)	105,000
Expenditures											
Engineering		200,000	-	200,000		166,667	166,667	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	200,000	-	200,000	-	166,667	166,667	-	16,667	16,667	200,000
Surplus after other sources / uses	11,048.58	(95,000)		(95,000)	110,016	(79,167)	189,183	1,168	(7,917)	9,085	(95,000)
Fund balance - beginning Broadband	203,540	307,529	(92,941)	214,588	214,588	307,529	(92,941)	323,436	236,279	87,158	119,588
Prior Period Adjustment booked into beginning FB											
Fund balance - ending Broadband	214,588	212,529	(92,941)	119,588	324,604	228,362	96,242	324,604	228,362	96,242	24,588
Actual Per Bank Account	214,588				324,604	=	=		=	=	
American Rescue Plan Fund											
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income	10,000	6,000	0	6,000	5,690	5,000	690	218	500	(282)	6,000
Total Revenues	10,000	6,000	-	6,000	5,690	5,000	690	218	500	(282)	6,000
Expenditures											
Planning	13,065	179,000	0	179,000	390	149,167	148,777	-	14,917	14,917	179,000
Broadband			(150,000)	150,000	128,001	-	(128,001)	-	-	-	
Total Capital and Non-Routine Exp	13,065	179,000	(150,000)	329,000	128,391	149,167	20,776	-	14,917	14,917	179,000
Surplus after other sources / uses	(3,064.37)	(173,000)		(323,000)	(122,701)	(144,167)	21,466	218	(14,417)	14,634	(173,000)
Fund balance - beginning Am Rescue Plan	188,680	173,326	12,290	185,616	185,616	173,326	12,290	62,698	43,576	19,121	(137,384)
Prior Period Adjustment											
Fund balance - ending Am Rescue Plan	185,616	326	12,290	(137,384)	62,915	29,160	33,756	62,915	29,160	33,756	(310,384)
Actual per Bank Account	185,716				63,405	=	=		=	=	
Conservation Trust Fund											
Revenue and Other Financing Sources											
Conservation Trust Fund	10,418	8,500	-	8,500	7,127	7,083	44	-	708	(708)	10,000
Interest Income	7,863	5,000	0	5,000	5,674	4,167	1,508	599	417	182	5,000
Total Revenues	18,281.33	13,500	-	13,500	12,801	11,250	1,551	599	1,125	(526)	15,000
Expenditures											
Trail Easements	-	3,000	-	3,000	4,757	2,500	(2,257)	(101)	250	351	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	4,167	4,167	-	417	417	5,000
Signage	-	10,000	0	10,000	-	8,333	8,333	-	833	833	10,000
Town Park	-	2,000	0	2,000	-	1,667	1,667	-	167	167	2,000
Total	-	20,000	-	20,000	4,757	16,667	11,910	(101)	1,667	1,767	20,000
Surplus after other sources / uses	18,281	(6,500)	-	(6,500)	8,045	(5,417)	13,461	699	(542)	1,241	(5,000)
Fund balance - beginning Cons Trust Fnd	143,337	131,020	30,599	161,619	161,619	131,020	30,599	168,964	126,145	42,819	155,119
Fund balance - ending Cons Trust Fnd	161,619	124,520	30,599	155,119	169,663	125,603	44,060	169,663	125,603	44,060	150,119
					=	=		=	=		

Town of Blue River

A/P Aging Summary

As of November 12, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
All Copy-Verticomm	1,765.82					\$1,765.82
Charles Abbott Associates		7,125.00				\$7,125.00
Column Software PBC	22.13					\$22.13
Eric Vadla	289.40					\$289.40
Fresh & Clean Ltd.	50.00					\$50.00
Galls, LLC	120.94					\$120.94
Marchetti & Weaver, LLC				4,455.15		\$4,455.15
Steven G Rabe	3,252.16					\$3,252.16
Summit Roll-Offs	75.00					\$75.00
Town of Blue River					0.00	\$0.00
TOTAL	\$5,575.45	\$7,125.00	\$0.00	\$4,455.15	\$0.00	\$17,155.60