Financial Report

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

Prepared by
Marchetti & Weaver, LLC

Prepared on
October 17, 2025

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TOWN OF BLUE RIVER
Statement of Financial Position

	Preliminary - Subject to Change	
	Combined Funds 12/31/2024	**Combined Funds** 9/30/2025
Assets:		
Operating - Alpine Bank	1,017,599	1,501,667
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	63,188
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	264,362
Reserve2 - Alpine Bank	1,222,126	1,259,843
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100 CTF	161,618	173,821
FirstBank - Reserves	-	-
ColoTrust - Capital	3,180,264	2,496,870
ColoTrust Broadband	214,588	323,436
ColoTrust General		293,210
CSAFE	133	124
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,829	6,377,959
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	7,208
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
QuickBooks Tax Holding Account		12,057
Total Assets	**7,316,010**	**6,397,224**
Liabilities		
Accounts Payable	9,776	197,185
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(7,673)
Payroll Liabilities:CO Income Tax	7,702	12,057
Payroll Liabilities:CRA 457	2,298	2,308
Payroll Liabilities:Federal Tax	15,322	-
Wages Payable	19,574	19,574
Total Liabilities	**55,529**	**224,306**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	7,208
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**7,208**
Equity:		
Fund Balance - Capital	2,363,025	1,912,276
Fund Balance - Amendment 1	-	-
Fund Balance - Conservation Trs	161,619	168,964
General Fund Balance	3,424,021	3,698,335
Reserves-Land Acquisition	-	-
Reserves-Road Improvements	-	-
Reserves-Town Hall Renovations	-	-
Fund Balance Broadband	214,588	323,436
Fund Balance American Rescue	185,616	62,698
Ending Fund Balance	**6,348,869**	**6,165,708**
Total Liabilities, Deferred Inflows & Fund Balance	**7,316,009**	**6,397,223**
	=	=

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: 10/17/2025**

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	9 Months Ended 9/30/2025 Actual	9 Months Ended 9/30/2025 Budget	Variance Favorable (Unfavor)	9/30/2025 Actual	9/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ Placeholder
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	863,604	580,541	283,062	5,089	72,568	(67,478)	930,587
Delinquent Taxes	(55)		240	240	328	-	328	88	-	88	
Lodging Tax	466,481	350,000	-	350,000	282,062	233,333	48,728	18,106	29,167	(11,060)	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	24,217	17,333	6,884	3,250	2,167	1,084	26,000
Exempt Personal Property	16,293	22,000	-	22,000	5,067	14,667	(9,600)	-	1,833	(1,833)	8,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	11,320	8,667	2,654	1,535	1,083	452	13,000
Sales Tax	1,166,748	1,000,000	-	1,000,000	717,447	666,667	50,780	86,152	83,333	2,819	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	976	800	176	273	100	173	1,050
Highway User's Tax	55,181	45,050	4,003	49,053	36,528	30,033	6,495	5,663	3,754	1,909	55,630
Road & Bridge	15,606	20,000	6,058	26,058	26,058	13,333	12,725	-	1,667	(1,667)	20,000
	2,624,126	**2,348,062**	**10,301**	**2,358,363**	**1,967,606**	**1,565,375**	**402,231**	**120,158**	**195,672**	**(75,514)**	**2,404,267**
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	96,109	56,667	39,442	15,615	7,083	8,532	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**-**	**85,000**	**96,109**	**56,667**	**39,442**	**15,615**	**7,083**	**8,532**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	22,150	23,333	(1,183)	1,550	2,917	(1,367)	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	728	867	(139)	497	108	389	1,200
Marshal Office Revenue	1,721	1,700	(1,600)	100	110	1,133	(1,023)	10	142	(132)	100
	37,394	**38,000**	**(1,600)**	**36,400**	**22,988**	**25,333**	**(2,345)**	**2,057**	**3,167**	**(1,110)**	**36,300**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	4,840	5,333	(493)	20	667	(647)	5,000
	7,903	**8,000**	**-**	**8,000**	**4,840**	**5,333**	**(493)**	**20**	**667**	**(647)**	**5,000**
Grants											
Defensible Space Grants	45,348	50,000	-	50,000	13,395	33,333	(19,938)	-	4,167	(4,167)	25,000
CO State Forest Service Grants	-	50,000	-	50,000	-	33,333	(33,333)	-	4,167	(4,167)	-
Police Department Grants	4,075	5,000	2,819	7,819	8,628	3,333	5,294	409	417	(8)	10,000
	49,423	**105,000**	**2,819**	**107,819**	**22,023**	**70,000**	**(47,977)**	**409**	**8,750**	**(8,341)**	**35,000**
Other Income											
Interest on Investments	85,934	220,000	(180,929)	39,071	49,459	146,667	(97,208)	4,710	18,333	(13,623)	58,000
Interest on Taxes	1,393	1,000	(242)	758	1,995	667	1,329	1,237	83	1,154	1,000
Natural Gas Franchise	80,244	85,000	(31,498)	53,502	75,306	56,667	18,639	7,732	7,083	648	85,000
1041 Process Payments	-	50,000		-	-	33,333	(33,333)	-	4,167	(4,167)	-
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		99	-	99	99	-	99	-
Lodging Tax Registration	70,277	70,000	(14,225)	55,775	56,375	46,667	9,708	-	5,833	(5,833)	133,000
Business Licenses	10,506	12,100	(6,138)	5,962	8,063	8,067	(4)	1,225	1,008	217	10,000
Admin Miscellaneous Income	172,349	10,000	208	10,208	1,408	6,667	(5,259)	1,057	833	224	10,000
Lease Proceeds	-				-			-			
	421,512	**448,100**	**(232,824)**	**165,276**	**192,705**	**298,733**	**(106,028)**	**16,060**	**37,342**	**(21,282)**	**297,000**
General Fund Contribution			-			-	-		-	-	
Total Revenues	**3,249,654**	**3,032,162**	**(221,304)**	**2,760,858**	**2,306,271**	**2,021,441**	**284,830**	**154,318**	**252,680**	**(98,362)**	**2,862,567**

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	2024 Cal Yr Preliminary	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	9 Months Ended 9/30/2025 Actual	9 Months Ended 9/30/2025 Budget	Variance Favorable (Unfavor)	9/30/2025 Actual	9/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ Placeholder
Expenditures											
Personnel											
Salaries - Elected Officials	14,383	14,400	-	14,400	12,326	9,600	(2,726)	1,300	1,200	(100)	14,400
Salary - Town Manager	142,555	127,196	101,804	229,000	241,152	84,797	(156,355)	153,874	10,600	(143,274)	126,000
Salary - Town Clerk	75,029	67,879	-	67,879	55,669	45,252	(10,417)	5,759	5,657	(102)	70,593
Payroll Taxes - All Employees	46,676	45,000	-	45,000	43,980	30,000	(13,980)	10,209	3,750	(6,459)	45,000
Payroll Service Fees	3,714	6,500	-	6,500	4,781	4,333	(448)	361	542	181	6,500
Workman's Comp Insurance	8,298	7,500	695	8,195	8,822	5,000	(3,822)	627	625	(2)	9,000
Unemployment Payments	-		-		-	-	-	-	-	-	
Health Insurance	78,827	110,000	-	110,000	92,099	73,333	(18,765)	7,685	9,167	1,482	146,004
Empower Retirement 457	737		-		-	-	-	-	-	-	
Retirement-Town Match	10,462	12,000	-	12,000	7,537	8,000	463	774	1,000	226	12,000
Town Attorney	41,491	75,000	-	75,000	72,310	50,000	(22,310)	6,718	6,250	(468)	75,000
Accountant	19,924	18,000	-	18,000	15,173	12,000	(3,173)	-	1,500	1,500	20,000
Auditor	10,250	11,000	(350)	10,650	10,650	7,333	(3,317)	-	917	917	12,000
Other Business Expenses	-	100	(100)	-	-	67	67	-	8	8	-
	452,347	**494,575**	**102,049**	**596,624**	**564,499**	**329,717**	**(234,782)**	**187,306**	**41,215**	**(146,091)**	**536,497**
Administration											
Miscellaneous	-	50	-	50	-	33	33	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,928	2,667	(262)	184	333	149	4,000
Uniforms	1,922	5,000	(5,000)	-	-	3,333	3,333	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	5,444	4,000	(1,444)	526	500	(26)	7,500
Postage and Delivery	-	50	-	50	-	33	33	-	4	4	50
Printing & Publishing	3,174	4,000	(800)	3,200	2,410	2,667	257	300	333	33	3,000
Meetings and Events	7,542	10,000	-	10,000	6,975	6,667	(308)	210	833	624	10,000
Training & Travel	1,977	6,000	(4,063)	1,937	1,937	4,000	2,063	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	2,460	3,333	873	-	417	417	-
Professional Services	4,970	5,000	26,498	31,498	1,318	3,333	2,016	220	417	197	12,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	3,755	3,667	(88)	419	458	39	5,500
Technology	92,110	85,000	-	85,000	70,119	56,667	(13,452)	3,393	7,083	3,690	95,000
Community Engagement/Marketing	439	500	(500)	-	-	333	333	-	42	42	500
Community Fund	23,919	50,000	-	50,000	24,465	33,333	8,869	1,774	4,167	2,393	50,000
Scholarships	5,000	5,000	-	5,000	4,500	3,333	(1,167)	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	8,406	26,667	18,260	-	3,333	3,333	42,080
Codifying	-	3,000	(1,950)	1,050	1,050	2,000	950	-	250	250	3,000
Elections	16,190	-	88	88	88	-	(88)	-	-	-	18,000
Cnty Treasurer's Fees	16,314	20,000	-	20,000	17,446	13,333	(4,112)	108	1,667	1,559	20,000
NWC of Govt	-	1,400	141	1,541	1,541	933	(608)	-	117	117	1,541
CML	1,348	1,300	-	1,300	-	867	867	-	108	108	1,388
CAST	1,584	1,584	275	1,859	1,859	1,056	(803)	-	132	132	1,859
Credit Card Charges	611	1,000	(500)	500	104	667	563	88	83	(5)	500
Charitable Contributions	-		-		-	-	-	-	-	-	
	270,393	**259,384**	**14,189**	**273,573**	**156,803**	**172,923**	**16,119**	**7,222**	**21,615**	**14,393**	**291,968**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	9,848	8,667	(1,181)	402	1,083	681	14,000
Trash	2,995	4,000	300	4,300	2,808	2,667	(142)	312	333	21	4,000
Supplies	-	500	9	509	509	333	(175)	-	42	42	750
Grounds & Snow Removal	-		-		935	-	(935)	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	-	667	667	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	3,686	3,232	(454)	429	404	(25)	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	5,271	3,667	(1,604)	963	458	(505)	6,000
Employee Housing Supplies	-	100	-	100	-	67	67	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**309**	**29,257**	**23,057**	**19,299**	**(3,758)**	**2,106**	**2,412**	**306**	**30,698**

	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 9 Months Ended 9/30/2025 Actual	2025 YTD: 9 Months Ended 9/30/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 9/30/2025 Actual	Current Month: 9/30/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Prelim/ Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	5,300	5,600	300	600	700	100	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**5,300**	**5,600**	**300**	**600**	**700**	**100**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	4,875	4,333	(542)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	7,200	6,400	(800)	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	500	1,000	913	333	(579)	-	42	42	1,000
	16,559	**16,600**	**500**	**17,100**	**12,988**	**11,067**	**(1,921)**	**1,342**	**1,383**	**42**	**17,100**
Public Safety											
Salary - Police Department	313,614	321,572	-	321,572	269,715	214,381	(55,333)	25,180	26,798	1,617	334,435
Fuel Benefit-Mileage Reimbursement	10,405		-		5,642	-	(5,642)	690	-	(690)	
Office/General Administrative Expenditures	-		-		75	-	(75)	75	-	(75)	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	5,783	4,000	(1,783)	599	500	(99)	7,000
Supplies - Police	11,173	15,000	(5,000)	10,000	5,368	10,000	4,632	-	1,250	1,250	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	54,488	40,667	(13,821)	47,476	5,083	(42,393)	61,000
Animal Shelter	2,179	2,100	-	2,100	1,654	1,400	(254)	-	175	175	2,426
Communication	45,607	58,000	29,000	87,000	77,463	38,667	(38,796)	-	4,833	4,833	86,269
Survivor Support	-		-		500	-	(500)	500	-	(500)	
HASMAT	2,407	2,500	27	2,527	2,527	1,667	(861)	-	208	208	2,600
Radar Recertification	-	-	-	-	-	-	-	-	-	-	100
Training	1,264	5,000	(3,500)	1,500	368	3,333	2,965	116	417	301	5,000
Professional Services	7,453	4,500	180	4,680	4,680	3,000	(1,680)	-	375	375	5,000
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	408,959	**475,672**	**20,707**	**496,379**	**428,263**	**317,115**	**(111,148)**	**74,636**	**39,639**	**(34,997)**	**518,830**
Public Works											
Building Inspector	-		-			-	-		-	-	
Building Contract	76,204	60,000	-	60,000	55,728	40,000	(15,728)	-	5,000	5,000	63,750
Building Dept Fuel	-		-			-	-		-	-	
Building Dept Auto Repair	-		-			-	-		-	-	
Street Lights Utilities	2,362	1,200	-	1,200	1,346	800	(546)	163	100	(63)	1,500
Snow Removal	212,311	252,350	-	252,350	206,006	168,233	(37,772)	-	21,029	21,029	304,242
Street Maintenance	294,053	360,000	(4,662)	355,338	355,339	240,000	(115,339)	65,631	30,000	(35,631)	365,000
Engineering	12,291	8,000	(8,000)	-	-	5,333	5,333	-	667	667	8,000
1041 Process Expenses	4,801	5,000	(5,000)	-	2,598	3,333	735	-	417	417	-
Road Signs	17,986	8,000	-	8,000	6,393	5,333	(1,059)	-	667	667	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	77,215	53,333	(23,882)	10,400	6,667	(3,733)	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	41,600	7,706	-	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	-	4,000	4,000	-	500	500	1,000
Tarn/Park Trash & Facilities			-	-	713	-	(713)	-	-	-	
Admin Vehicle	-	-	-	-		-	-		-	-	-
	691,555	**842,950**	**(41,069)**	**801,881**	**741,049**	**561,967**	**(179,082)**	**76,194**	**70,246**	**(5,948)**	**864,392**

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	9 Months Ended 9/30/2025 Actual	9 Months Ended 9/30/2025 Budget	Variance Favorable (Unfavor)	9/30/2025 Actual	9/30/2025 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	66,667	(33,333)	-	8,333	8,333	50,000
	100,000	**200,000**	**-**	**200,000**	**100,000**	**66,667**	**(33,333)**	**-**	**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**	96,685	**2,423,214**	**2,031,958**	**1,484,353**	**(547,605)**	**349,406**	**185,544**	**(163,862)**	**2,417,885**
		=									
Operating Surplus (deficit)	**1,220,146**	**705,633**	(124,619)	**337,644**	**274,313**	**537,089**	**(262,775)**	**(195,087)**	**67,136**	**(262,223)**	**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	**3,893,422**	**2,999,305**	**894,117**	**3,761,665**
Prior Period Adjustment											
Ending Fund Balance - General	**3,424,021**	**3,234,986**	770,049	**3,761,665**	**3,698,335**	**3,066,441**	**631,893**	**3,698,335**	**3,066,441**	**631,893**	**4,206,348**
	(35.73)	=				=	=		=	=	
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		66,667	(66,667)		8,333	(8,333)	100,000
Interest Income	179,049	100,000	0	100,000	96,975	66,667	30,309	8,849	8,333	516	100,000
Total Revenues	279,049	**200,000**	-	**200,000**	96,975	**133,333**	**(36,358)**	8,849	**16,667**	**(7,818)**	**200,000**
							0				
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	18,330	33,333	15,003	-	4,167	4,167	50,000
Road Infrastructure Construction		600,000	-	600,000	529,394	400,000	(129,394)	37,376	50,000	12,624	600,000
Legal			-			-	-		-	-	
Easements		10,000	-	10,000	-	6,667	6,667	-	833	833	10,000
Surveys		6,000	-	6,000		4,000	4,000		500	500	6,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	300,000	300,000	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	-	**1,116,000**	547,725	**744,000**	**196,276**	37,376	93,000	**55,624**	**1,116,000**
Surplus after other sources / uses	**(667,502.32)**	**(916,000)**	**-**	**(916,000)**	**(450,749)**	**(610,667)**	**159,917**	**(28,527)**	**(76,333)**	**47,807**	**(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)	**1,940,802**	**2,409,446**	**(468,644)**	2,943,779
Prior Period Adjustment											
Fund balance - ending Capital	**2,363,025**	**2,027,779**	**(580,755)**	**1,447,025**	**1,912,276**	**2,333,113**	**(420,837)**	**1,912,276**	**2,333,113**	**(420,837)**	**2,027,779**
Actual Per Bank Account	3,180,264				2,496,870	=	=		=	=	

	2024	2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	9 Months Ended 9/30/2025 Actual	9 Months Ended 9/30/2025 Budget	Variance Favorable (Unfavor)	9/30/2025 Actual	9/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Prelim/ Placeholder
Broadband Fund										-	
Revenue and Other Financing Sources											
Contribution from General Fund	-	100,000	0	100,000	100,000	66,667	33,333		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income	11,049	5,000	0	5,000	8,848	3,333	5,515	1,146	417	730	5,000
Total Revenues	11,049	**105,000**	-	**105,000**	108,848	**70,000**	**38,848**	1,146	**8,750**	**(7,604)**	**105,000**
Expenditures											
Engineering		200,000	-	200,000		133,333	133,333	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	-	**200,000**	-	**133,333**	**133,333**	-	16,667	**16,667**	**200,000**
Surplus after other sources / uses	**11,048.58**	**(95,000)**		**(95,000)**	**108,848**	**(63,333)**	**172,182**	**1,146**	**(7,917)**	**9,063**	**(95,000)**
Fund balance - beginning Broadband	**203,540**	307,529	(92,941)	214,588	**214,588**	**307,529**	(92,941)	**322,290**	**252,112**	**70,178**	119,588
Prior Period Adjustment booked into beginning FB											
Fund balance - ending Broadband	**214,588**	**212,529**	**(92,941)**	**119,588**	**323,436**	**244,196**	**79,241**	**323,436**	**244,196**	**79,241**	**24,588**
Actual Per Bank Account	214,588				323,436	=	=		=	=	
American Rescue Plan Fund	-										
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income	10,000	6,000	0	6,000	5,473	4,000	1,473	333	500	(167)	6,000
Total Revenues	10,000	**6,000**	-	**6,000**	5,473	**4,000**	**1,473**	333	500	**(167)**	**6,000**
Expenditures											
Planning	13,065	179,000	0	179,000	390	119,333	118,943	-	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	**119,333**	**(9,058)**	-	14,917	**14,917**	**179,000**
Surplus after other sources / uses	**(3,064.37)**	**(173,000)**		**(323,000)**	**(122,918)**	**(115,333)**	**(7,585)**	**333**	**(14,417)**	**14,749**	**(173,000)**
Fund balance - beginning Am Rescue Plan	**188,680**	173,326	12,290	185,616	**185,616**	**173,326**	12,290	**62,365**	**72,410**	**(10,045)**	(137,384)
Prior Period Adjustment											
Fund balance - ending Am Rescue Plan	**185,616**	**326**	**12,290**	**(137,384)**	**62,698**	**57,993**	**4,705**	**62,698**	**57,993**	**4,705**	**(310,384)**
Actual per Bank Account	185,716				63,188	=	=		=	=	
Conservation Trust Fund	100										
Revenue and Other Financing Sources											
Conservation Trust Fund	10,418	8,500	-	8,500	7,127	5,667	1,460	2,235	708	1,527	10,000
Interest Income	7,863	5,000	0	5,000	5,076	3,333	1,742	534	417	117	5,000
Total Revenues	18,281.33	**13,500**	-	**13,500**	12,203	**9,000**	**3,203**	2,769	**1,125**	**1,644**	**15,000**
Expenditures											
Trail Easements	-	3,000	-	3,000	4,857	2,000	(2,857)	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	3,333	3,333	-	417	417	5,000
Signage		10,000	0	10,000	-	6,667	6,667	-	833	833	10,000
Town Park		2,000	0	2,000	-	1,333	1,333	-	167	167	2,000
Total	-	**20,000**	-	**20,000**	4,857	**13,333**	**8,476**	-	1,667	**1,667**	**20,000**
Surplus after other sources / uses	**18,281**	**(6,500)**	**-**	**(6,500)**	**7,345**	**(4,333)**	**11,679**	**2,769**	**(542)**	**3,311**	**(5,000)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	30,599	161,619	**161,619**	**131,020**	30,599	**166,195**	**127,228**	**38,966**	155,119
Fund balance - ending Cons Trust Fnd	**161,619**	**124,520**	**30,599**	**155,119**	**168,964**	**126,687**	**42,277**	**168,964**	**126,687**	**42,277**	**150,119**
						=	=		=	=	

Town of Blue River

A/P Aging Summary

As of September 30, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
All Copy-Verticomm		2,728.91	1,778.95			$4,507.86
Beetle Kill Tree Guys Inc		10,400.00				$10,400.00
Charles Abbott Associates		9,446.81				$9,446.81
Columbine Hills Construction, Inc	37,375.85					$37,375.85
Elizabeth Bruce		150.00				$150.00
Eric Hann		660.49				$660.49
G&G Services	65,631.36					$65,631.36
Santander Bank, N.A.	47,442.00					$47,442.00
Steven G Rabe	6,795.28					$6,795.28
Summit County		500.00				$500.00
Summit Daily News	300.00	240.00				$540.00
Summit Roll-Offs		70.00				$70.00
Town of Blue River					0.00	$0.00
Widner Juran LLP	6,717.50	6,947.50				$13,665.00
TOTAL	**$164,261.99**	**$31,143.71**	**$1,778.95**	**$0.00**	**$0.00**	**$197,184.65**