

Management Report

Town of Blue River

For the period ended February 28, 2022



Prepared by

Marchetti & Weaver, LLC

Prepared on

March 14, 2022

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Statement of Financial Position

As of February 28, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
10010 Operating - Alpine Bank	1,270,343.07
10050 Petty Cash	250.00
10100 Credit Card - Alpine	1,148.16
101065 American Rescue Plan Funds	115,752.71
10110 Reserve1 - Alpine Bank	231,303.34
10120 Reserve2 - Alpine Bank	1,108,825.19
10130 CD's - Citywide Banks	211,251.72
10140 Conservation Trust-Alpine Bank	113,947.54
10150 FirstBank - Reserves	100,001.00
10160 Colorado Trust	535,441.22
10170 CSAFE	100.00
10410 Illiquid Trust Funds	1,187.42
Total Bank Accounts	3,689,551.37
Other Current Assets	
10430 Property Taxes Receivable	629,172.82
Total Other Current Assets	629,172.82
Total Current Assets	4,318,724.19
TOTAL ASSETS	\$4,318,724.19
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 *Accounts Payable	867.30
Total Accounts Payable	867.30
Other Current Liabilities	
20050 Payroll Liabilities	0.00
Cebt	-786.36
CO Income Tax	3,336.00
Federal Taxes (941/944)	5,929.67
Total 20050 Payroll Liabilities	8,479.31
20300 Deferred Revenue - Property Tax	629,172.82
Total Other Current Liabilities	637,652.13
Total Current Liabilities	638,519.43
Total Liabilities	638,519.43
Equity	
30010 Invested in Capital Assets, Net	2,137,720.32
30020 Fund Balance - Amendment 1	46,804.00
30030 Fund Balance - Conservation Trs	54,434.00

	Total
30100 General Fund Balance	463,960.54
30310 Reserves-Land Acquisition	300,000.00
30320 Reserves-Road Improvements	400,000.00
30330 Reserves-Town Hall Renovations	100,000.00
Net Revenue	177,285.90
Total Equity	3,680,204.76
TOTAL LIABILITIES AND EQUITY	\$4,318,724.19

A/P Aging Summary

As of February 28, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Airport Road Carwash	69.30					69.30
Colorado Interactive, LLC	150.00					150.00
Widner Juran LLP	648.00					648.00
TOTAL	\$867.30	\$0.00	\$0.00	\$0.00	\$0.00	\$867.30

Statement of Current Month Compared to Prior Year

February 2022

	Feb 2022	Feb 2021 (PY)	Change	% Change	Total Jan - Feb, 2022 (YTD)
REVENUE					
40000 Tax Revenue					
40010 General Property Tax	63,785.31	52,852.47	10,932.84	20.69 %	63,785.31
40020 Delinquent Taxes		-3,040.08	3,040.08	100.00 %	
40030 Lodging Tax	37,899.21	30,050.46	7,848.75	26.12 %	87,666.15
40040 Specific Ownership Tax	2,859.40	2,669.98	189.42	7.09 %	5,259.81
40050 Motor Vehicle License Fees	711.33	1,042.29	-330.96	-31.75 %	1,362.81
40060 Sales Tax	113,489.49	89,968.82	23,520.67	26.14 %	113,489.49
40070 Cigarette Tax	200.07	234.41	-34.34	-14.65 %	361.16
40080 Highway User's Tax	3,773.13	3,382.46	390.67	11.55 %	7,411.99
40090 Road & Bridge					228.57
Total 40000 Tax Revenue	222,717.94	177,160.81	45,557.13	25.72 %	279,565.29
41000 Building Department					
41010 Building Inspection Dept	4,407.75	7,525.40	-3,117.65	-41.43 %	6,090.75
41020 Architectural Review Fees					50.00
Total 41000 Building Department	4,407.75	7,525.40	-3,117.65	-41.43 %	6,140.75
42000 Municipal Court Revenue					
42010 Municipal Court Fines	1,035.00	2,701.85	-1,666.85	-61.69 %	2,614.00
42020 Code Enforcement Surcharge	195.00	621.00	-426.00	-68.60 %	513.00
42030 Marshal Office Revenue	80.75		80.75		80.75
Total 42000 Municipal Court Revenue	1,310.75	3,322.85	-2,012.10	-60.55 %	3,207.75
44000 Other Income					
44020 Interest on Investments	52.31	11.89	40.42	339.95 %	99.10
44030 Natural Gas Franchise	6,862.93	5,954.20	908.73	15.26 %	11,708.89
44040 Forestry Income	84,036.12		84,036.12		85,681.12
44055 CDOT Marshal Grants	825.00	3,326.40	-2,501.40	-75.20 %	3,700.00
44070 Credit Card Fees	33.86	50.35	-16.49	-32.75 %	87.91
44080 Lodging Tax Registration	1,800.00	2,600.00	-800.00	-30.77 %	28,750.00
44090 Business Licenses	500.00	800.00	-300.00	-37.50 %	1,250.00

	Feb 2022	Feb 2021 (PY)	Change	% Change	Total Jan - Feb, 2022 (YTD)
44100 Admin Miscellaneous Income		4,095.00	-4,095.00	-100.00 %	
Total 44000 Other Income	94,110.22	16,837.84	77,272.38	458.92 %	131,277.02
Total Revenue	322,546.66	204,846.90	117,699.76	57.46 %	420,190.81
GROSS PROFIT	322,546.66	204,846.90	117,699.76	57.46 %	420,190.81
EXPENDITURES					
71000 Personnel					
71010 Salaries - Elected Officials	1,300.00	1,150.00	150.00	13.04 %	2,600.00
71020 Salary - Town Manager	8,000.00	6,538.46	1,461.54	22.35 %	16,000.00
71030 Salary - Town Clerk	4,076.80	4,034.10	42.70	1.06 %	9,490.03
71040 Payroll Taxes - All Employees	3,145.74	2,145.01	1,000.73	46.65 %	6,538.53
71060 Workman's Comp Insurance					659.00
71070 Health Insurance	3,026.46	2,346.66	679.80	28.97 %	6,297.56
71076 Retirement-Town Match	719.06		719.06		1,438.12
71080 Town Attorney	648.00	10,148.00	-9,500.00	-93.61 %	3,921.00
71090 Accountant		820.00	-820.00	-100.00 %	
Total 71000 Personnel	20,916.06	27,182.23	-6,266.17	-23.05 %	46,944.24
72000 Administration					
6240 Miscellaneous					-1,527.15
72010 Office Supplies	249.20	137.20	112.00	81.63 %	643.37
72020 Telephone	771.02	579.01	192.01	33.16 %	1,397.41
72040 Printing & Publishing		557.47	-557.47	-100.00 %	220.00
72050 Meetings and Events					5,000.00
72060 Training & Travel		158.00	-158.00	-100.00 %	
72070 Sales & Lodging Tax Admin		600.00	-600.00	-100.00 %	150.00
72080 Professional Services	217.00		217.00		1,930.00
72090 Equipment Repairs & Lease	395.38	359.89	35.49	9.86 %	790.76
72100 Technology	1,203.20	1,361.14	-157.94	-11.60 %	3,049.89
72105 Community Engagement/Marketing					217.65
72110 Insurance					29,870.92
72130 Elections	1,183.50		1,183.50		1,438.50
72140 Cnty Treasurer's Fees	1,275.67	996.28	279.39	28.04 %	2,469.39

	Feb 2022	Feb 2021 (PY)	Change	% Change	Total Jan - Feb, 2022 (YTD)
72180 Credit Card Charges	29.98	48.33	-18.35	-37.97 %	77.46
Total 72000 Administration	5,324.95	4,797.32	527.63	11.00 %	45,728.20
73000 Town Hall Expense					
73010 Utilities	1,225.70	1,201.22	24.48	2.04 %	2,438.16
73020 Trash	162.01	249.20	-87.19	-34.99 %	322.39
73030 Supplies		50.92	-50.92	-100.00 %	
73070 Employee Housing HOA	307.00		307.00		614.00
73080 Employee Housing Utilities	388.24		388.24		955.81
Total 73000 Town Hall Expense	2,082.95	1,501.34	581.61	38.74 %	4,330.36
74000 Planning & Zoning					
74010 P&Z Commission Salaries	700.00	850.00	-150.00	-17.65 %	1,300.00
Total 74000 Planning & Zoning	700.00	850.00	-150.00	-17.65 %	1,300.00
75000 Municipal Court					
75010 Municipal Judge	541.67	541.67	0.00	0.00 %	1,083.34
75020 Prosecutor	800.00	800.00	0.00	0.00 %	1,600.00
75040 Court Administration		80.00	-80.00	-100.00 %	15.88
Total 75000 Municipal Court	1,341.67	1,421.67	-80.00	-5.63 %	2,699.22
76000 Public Safety					
76010 Salary - Police Department	27,031.90	14,316.00	12,715.90	88.82 %	56,056.00
76030 Fuel	834.69	553.81	280.88	50.72 %	1,355.40
76040 Supplies - Police		1,000.00	-1,000.00	-100.00 %	3,250.65
76050 Auto Repair & Maintenance	169.58	1,090.97	-921.39	-84.46 %	196.58
76060 Animal Shelter					525.00
76070 Communication	500.00		500.00		500.00
76100 Training					411.00
76115 CDOT/Extra Work		1,440.00	-1,440.00	-100.00 %	
Total 76000 Public Safety	28,536.17	18,400.78	10,135.39	55.08 %	62,294.63
77000 Public Works					
77010 Building Inspector					1,950.65
77015 Electrical Inspector		390.00	-390.00	-100.00 %	
77017 Building Dept Auto Repair					651.31

	Feb 2022	Feb 2021 (PY)	Change	% Change	Total Jan - Feb, 2022 (YTD)
77020 Street Lights Utilities	136.70		136.70		136.70
77030 Snow Removal	36,391.80		36,391.80		72,695.60
Total 77000 Public Works	36,528.50	390.00	36,138.50	9,266.28 %	75,434.26
79000 Capital Improvements					
80100 Capital Expenses					
81000 Road Projects					
79018 Road Project Surveys	4,174.00		4,174.00		4,174.00
Total 81000 Road Projects	4,174.00		4,174.00		4,174.00
Total 80100 Capital Expenses	4,174.00		4,174.00		4,174.00
Total 79000 Capital Improvements	4,174.00		4,174.00		4,174.00
Total Expenditures	99,604.30	54,543.34	45,060.96	82.61 %	242,904.91
NET OPERATING REVENUE	222,942.36	150,303.56	72,638.80	48.33 %	177,285.90
NET REVENUE	\$222,942.36	\$150,303.56	\$72,638.80	48.33 %	\$177,285.90

Budget vs. Actuals: 2021 General Fund - FY21 P&L

February 2022

	Feb 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
40000 Tax Revenue			0.00		0.00	0.00	0.00	
40010 General Property Tax	63,785.31	57,715.15	6,070.16	110.52%	63,785.31	692,581.85	-628,796.54	9.21%
40020 Delinquent Taxes		-625.00	625.00	0.00%	0.00	-7,500.00	7,500.00	0.00%
40030 Lodging Tax	37,899.21	17,916.67	19,982.54	211.53%	87,666.15	215,000.00	-127,333.85	40.77%
40040 Specific Ownership Tax	2,859.40	2,083.33	776.07	137.25%	5,259.81	25,000.00	-19,740.19	21.04%
40050 Motor Vehicle License Fees	711.33	1,000.00	-288.67	71.13%	1,362.81	12,000.00	-10,637.19	11.36%
40060 Sales Tax	113,489.49	64,583.33	48,906.16	175.73%	113,489.49	775,000.00	-661,510.51	14.64%
40070 Cigarette Tax	200.07	83.33	116.74	240.09%	361.16	1,000.00	-638.84	36.12%
40080 Highway User's Tax	3,773.13	3,500.00	273.13	107.80%	7,411.99	42,000.00	-34,588.01	17.65%
40090 Road & Bridge		1,833.33	-1,833.33	0.00%	228.57	22,000.00	-21,771.43	1.04%
Total 40000 Tax Revenue	\$ 222,717.94	\$ 148,090.14	\$ 74,627.80	150.39%	\$ 279,565.29	\$ 1,777,081.85	-\$ 1,497,516.56	15.73%
41000 Building Department			0.00		0.00	0.00	0.00	
41010 Building Inspection Dept	4,407.75	7,083.33	-2,675.58	62.23%	6,090.75	85,000.00	-78,909.25	7.17%
41020 Architectural Review Fees		58.33	-58.33	0.00%	50.00	700.00	-650.00	7.14%
Total 41000 Building Department	\$ 4,407.75	\$ 7,141.66	-\$ 2,733.91	61.72%	\$ 6,140.75	\$ 85,700.00	-\$ 79,559.25	7.17%
42000 Municipal Court Revenue			0.00		0.00	0.00	0.00	
42010 Municipal Court Fines	1,035.00	3,333.33	-2,298.33	31.05%	2,614.00	40,000.00	-37,386.00	6.54%
42020 Code Enforcement Surcharge	195.00	416.67	-221.67	46.80%	513.00	5,000.00	-4,487.00	10.26%
42030 Marshal Office Revenue	80.75	8.33	72.42	969.39%	80.75	100.00	-19.25	80.75%
Total 42000 Municipal Court Revenue	\$ 1,310.75	\$ 3,758.33	-\$ 2,447.58	34.88%	\$ 3,207.75	\$ 45,100.00	-\$ 41,892.25	7.11%
44000 Other Income			0.00		0.00	0.00	0.00	
44020 Interest on Investments	52.31	125.00	-72.69	41.85%	99.10	1,500.00	-1,400.90	6.61%
44025 Interest on Taxes		62.50	-62.50	0.00%	0.00	750.00	-750.00	0.00%
44030 Natural Gas Franchise	6,862.93	4,833.33	2,029.60	141.99%	11,708.89	58,000.00	-46,291.11	20.19%
44040 Forestry Income	84,036.12	8,333.33	75,702.79	1008.43%	85,681.12	100,000.00	-14,318.88	85.68%
44055 CDOT Marshal Grants	825.00	885.42	-60.42	93.18%	3,700.00	10,625.00	-6,925.00	34.82%
44070 Credit Card Fees	33.86	125.00	-91.14	27.09%	87.91	1,500.00	-1,412.09	5.86%
44080 Lodging Tax Registration	1,800.00	2,083.33	-283.33	86.40%	28,750.00	25,000.00	3,750.00	115.00%
44090 Business Licenses	500.00	1,041.67	-541.67	48.00%	1,250.00	12,500.00	-11,250.00	10.00%
44100 Admin Miscellaneous Income		1,000.00	-1,000.00	0.00%	0.00	12,000.00	-12,000.00	0.00%
Total 44000 Other Income	\$ 94,110.22	\$ 18,489.58	\$ 75,620.64	508.99%	\$ 131,277.02	\$ 221,875.00	-\$ 90,597.98	59.17%
Total Revenue	\$ 322,546.66	\$ 177,479.71	\$ 145,066.95	181.74%	\$ 420,190.81	\$ 2,129,756.85	-\$ 1,709,566.04	19.73%

	Feb 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Gross Profit	\$ 322,546.66	\$ 177,479.71	\$ 145,066.95	181.74%	\$ 420,190.81	\$ 2,129,756.85	-\$ 1,709,566.04	19.73%
Expenditures								
50010 Transfer to Capital Fund		33,333.33	-33,333.33	0.00%	0.00	400,000.00	-400,000.00	0.00%
55000 Transfer to Recreation Path Fund		4,166.67	-4,166.67	0.00%	0.00	50,000.00	-50,000.00	0.00%
71000 Personnel			0.00		0.00	0.00	0.00	
71010 Salaries - Elected Officials	1,300.00	1,200.00	100.00	108.33%	3,600.00	14,400.00	-10,800.00	25.00%
71020 Salary - Town Manager	8,000.00	8,666.67	-666.67	92.31%	20,000.00	104,000.00	-84,000.00	19.23%
71030 Salary - Town Clerk	4,076.80	4,416.67	-339.87	92.30%	11,931.52	53,000.00	-41,068.48	22.51%
71040 Payroll Taxes - All Employees	3,145.74	3,750.00	-604.26	83.89%	8,140.89	45,000.00	-36,859.11	18.09%
71060 Workman's Comp Insurance		833.33	-833.33	0.00%	1,320.00	10,000.00	-8,680.00	13.20%
71070 Health Insurance	3,026.46	6,250.00	-3,223.54	48.42%	7,915.79	75,000.00	-67,084.21	10.55%
71076 Retirement-Town Match	719.06		719.06		1,797.65	0.00	1,797.65	
71080 Town Attorney	648.00	4,166.67	-3,518.67	15.55%	3,921.00	50,000.00	-46,079.00	7.84%
71090 Accountant		500.00	-500.00	0.00%	0.00	6,000.00	-6,000.00	0.00%
71100 Auditor		916.67	-916.67	0.00%	0.00	11,000.00	-11,000.00	0.00%
Total 71000 Personnel	\$ 20,916.06	\$ 30,700.01	-\$ 9,783.95	68.13%	\$ 58,626.85	\$ 368,400.00	-\$ 309,773.15	15.91%
72000 Administration			0.00		0.00	0.00	0.00	
6240 Miscellaneous			0.00		-1,527.15	0.00	-1,527.15	
72010 Office Supplies	249.20	750.00	-500.80	33.23%	643.37	9,000.00	-8,356.63	7.15%
72015 Uniforms		41.67	-41.67	0.00%	0.00	500.00	-500.00	0.00%
72020 Telephone	771.02	1,000.00	-228.98	77.10%	1,397.41	12,000.00	-10,602.59	11.65%
72030 Postage and Delivery		4.17	-4.17	0.00%	0.00	50.00	-50.00	0.00%
72040 Printing & Publishing		583.33	-583.33	0.00%	220.00	7,000.00	-6,780.00	3.14%
72050 Meetings and Events		1,250.00	-1,250.00	0.00%	5,000.00	15,000.00	-10,000.00	33.33%
72060 Training & Travel		500.00	-500.00	0.00%	0.00	6,000.00	-6,000.00	0.00%
72070 Sales & Lodging Tax Admin		125.00	-125.00	0.00%	150.00	1,500.00	-1,350.00	10.00%
72080 Professional Services	217.00	833.33	-616.33	26.04%	1,930.00	10,000.00	-8,070.00	19.30%
72090 Equipment Repairs & Lease	395.38	541.67	-146.29	72.99%	1,186.14	6,500.00	-5,313.86	18.25%
72100 Technology	1,203.20	5,833.33	-4,630.13	20.63%	4,251.29	70,000.00	-65,748.71	6.07%
72105 Community Engagement/Marketing		250.00	-250.00	0.00%	217.65	3,000.00	-2,782.35	7.26%
72106 Community Fund		833.33	-833.33	0.00%	50.00	10,000.00	-9,950.00	0.50%
72107 Scholarships		250.00	-250.00	0.00%	0.00	3,000.00	-3,000.00	0.00%
72110 Insurance		2,500.00	-2,500.00	0.00%	29,870.92	30,000.00	-129.08	99.57%
72120 Codifying		541.67	-541.67	0.00%	0.00	6,500.00	-6,500.00	0.00%
72130 Elections	1,183.50	1,000.00	183.50	118.35%	1,612.45	12,000.00	-10,387.55	13.44%
72140 Cnty Treasurer's Fees	1,275.67	1,375.00	-99.33	92.78%	2,469.39	16,500.00	-14,030.61	14.97%
72150 NWC of Govt		97.25	-97.25	0.00%	0.00	1,167.00	-1,167.00	0.00%
72160 CML		31.92	-31.92	0.00%	0.00	383.00	-383.00	0.00%

	Feb 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
72170 CAST		52.50	-52.50	0.00%	630.00	630.00	0.00	100.00%
72180 Credit Card Charges	29.98	100.00	-70.02	29.98%	77.46	1,200.00	-1,122.54	6.46%
Total 72000 Administration	\$ 5,324.95	\$ 18,494.17	-\$ 13,169.22	28.79%	\$ 48,178.93	\$ 221,930.00	-\$ 173,751.07	21.71%
73000 Town Hall Expense			0.00		0.00	0.00	0.00	
73010 Utilities	1,225.70	1,000.00	225.70	122.57%	3,169.97	12,000.00	-8,830.03	26.42%
73020 Trash	162.01	150.00	12.01	108.01%	322.39	1,800.00	-1,477.61	17.91%
73030 Supplies		125.00	-125.00	0.00%	0.00	1,500.00	-1,500.00	0.00%
73060 Repairs & Maintenance		416.67	-416.67	0.00%	0.00	5,000.00	-5,000.00	0.00%
73070 Employee Housing HOA	307.00	307.00	0.00	100.00%	614.00	3,684.00	-3,070.00	16.67%
73080 Employee Housing Utilities	388.24	300.00	88.24	129.41%	955.81	3,600.00	-2,644.19	26.55%
73090 Employee Housing Supplies		166.67	-166.67	0.00%	0.00	2,000.00	-2,000.00	0.00%
Total 73000 Town Hall Expense	\$ 2,082.95	\$ 2,465.34	-\$ 382.39	84.49%	\$ 5,062.17	\$ 29,584.00	-\$ 24,521.83	17.11%
74000 Planning & Zoning			0.00		0.00	0.00	0.00	
74010 P&Z Commission Salaries	700.00	700.00	0.00	100.00%	2,000.00	8,400.00	-6,400.00	23.81%
Total 74000 Planning & Zoning	\$ 700.00	\$ 700.00	\$ 0.00	100.00%	\$ 2,000.00	\$ 8,400.00	-\$ 6,400.00	23.81%
75000 Municipal Court			0.00		0.00	0.00	0.00	
75010 Municipal Judge	541.67	541.67	0.00	100.00%	1,625.01	6,500.00	-4,874.99	25.00%
75020 Prosecutor	800.00	800.00	0.00	100.00%	2,400.00	9,600.00	-7,200.00	25.00%
75040 Court Administration		83.33	-83.33	0.00%	15.88	1,000.00	-984.12	1.59%
Total 75000 Municipal Court	\$ 1,341.67	\$ 1,425.00	-\$ 83.33	94.15%	\$ 4,040.89	\$ 17,100.00	-\$ 13,059.11	23.63%
76000 Public Safety			0.00		0.00	0.00	0.00	
76010 Salary - Police Department	27,031.90	23,333.33	3,698.57	115.85%	68,182.83	280,000.00	-211,817.17	24.35%
76015 Office/General Administrative Expenditures		333.33	-333.33	0.00%	2,022.00	4,000.00	-1,978.00	50.55%
76020 MERT		416.67	-416.67	0.00%	0.00	5,000.00	-5,000.00	0.00%
76030 Fuel	834.69	833.33	1.36	100.16%	1,355.40	10,000.00	-8,644.60	13.55%
76040 Supplies - Police		1,250.00	-1,250.00	0.00%	3,250.65	15,000.00	-11,749.35	21.67%
76050 Auto Repair & Maintenance	169.58	833.33	-663.75	20.35%	196.58	10,000.00	-9,803.42	1.97%
76060 Animal Shelter		175.00	-175.00	0.00%	525.00	2,100.00	-1,575.00	25.00%
76070 Communication	500.00	1,833.33	-1,333.33	27.27%	500.00	22,000.00	-21,500.00	2.27%
76080 HASMAT		173.25	-173.25	0.00%	0.00	2,079.00	-2,079.00	0.00%
76090 Radar Recertification		16.67	-16.67	0.00%	0.00	200.00	-200.00	0.00%
76100 Training		666.67	-666.67	0.00%	411.00	8,000.00	-7,589.00	5.14%
76110 Professional Services		350.00	-350.00	0.00%	0.00	4,200.00	-4,200.00	0.00%
76115 CDOT/Extra Work		885.42	-885.42	0.00%	0.00	10,625.00	-10,625.00	0.00%
Total 76000 Public Safety	\$ 28,536.17	\$ 31,100.33	-\$ 2,564.16	91.76%	\$ 76,443.46	\$ 373,204.00	-\$ 296,760.54	20.48%
77000 Public Works			0.00		0.00	0.00	0.00	
77010 Building Inspector			0.00		1,950.65	0.00	1,950.65	
77011 Building Contract		5,312.50	-5,312.50	0.00%	0.00	63,750.00	-63,750.00	0.00%

	Feb 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
77017 Building Dept Auto Repair		166.67	-166.67	0.00%	651.31	2,000.00	-1,348.69	32.57%
77020 Street Lights Utilities	136.70	166.67	-29.97	82.02%	136.70	2,000.00	-1,863.30	6.84%
77030 Snow Removal	36,391.80	17,362.57	19,029.23	209.60%	109,337.40	208,350.78	-99,013.38	52.48%
77040 Street Maintenance		13,333.33	-13,333.33	0.00%	0.00	160,000.00	-160,000.00	0.00%
77050 Engineering		416.67	-416.67	0.00%	0.00	5,000.00	-5,000.00	0.00%
77060 Signs		833.33	-833.33	0.00%	0.00	10,000.00	-10,000.00	0.00%
77090 Wildfire Grant Expenses		10,000.00	-10,000.00	0.00%	0.00	120,000.00	-120,000.00	0.00%
77095 High Country Conservation Grant		25.00	-25.00	0.00%	0.00	300.00	-300.00	0.00%
77100 Town Park Maintenance		1,250.00	-1,250.00	0.00%	0.00	15,000.00	-15,000.00	0.00%
Transfer to Capital		8,333.33	-8,333.33	0.00%	0.00	100,000.00	-100,000.00	0.00%
Total 77000 Public Works	\$ 36,528.50	\$ 57,200.07	-\$ 20,671.57	63.86%	\$ 112,076.06	\$ 686,400.78	-\$ 574,324.72	16.33%
79000 Capital Improvements			0.00		0.00	0.00	0.00	
80100 Capital Expenses			0.00		0.00	0.00	0.00	
81000 Road Projects			0.00		0.00	0.00	0.00	
79018 Road Project Surveys	4,174.00		4,174.00		15,642.25	0.00	15,642.25	
Total 81000 Road Projects	\$ 4,174.00	\$ 0.00	\$ 4,174.00		\$ 15,642.25	\$ 0.00	\$ 15,642.25	
Total 80100 Capital Expenses	\$ 4,174.00	\$ 0.00	\$ 4,174.00		\$ 15,642.25	\$ 0.00	\$ 15,642.25	
Total 79000 Capital Improvements	\$ 4,174.00	\$ 0.00	\$ 4,174.00		\$ 15,642.25	\$ 0.00	\$ 15,642.25	
Accrued Payroll Expenses			0.00		0.00	0.00	0.00	
Company Contributions			0.00		0.00	0.00	0.00	
Health Insurance		833.33	-833.33	0.00%	0.00	10,000.00	-10,000.00	0.00%
Total Company Contributions	\$ 0.00	\$ 833.33	-\$ 833.33	0.00%	\$ 0.00	\$ 10,000.00	-\$ 10,000.00	0.00%
Total Accrued Payroll Expenses	\$ 0.00	\$ 833.33	-\$ 833.33	0.00%	\$ 0.00	\$ 10,000.00	-\$ 10,000.00	0.00%
Total Expenditures	\$ 99,604.30	\$ 180,418.25	-\$ 80,813.95	55.21%	\$ 322,070.61	\$ 2,165,018.78	-\$ 1,842,948.17	14.88%
Net Operating Revenue	\$ 222,942.36	-\$ 2,938.54	\$ 225,880.90	-7586.84%	\$ 98,120.20	-\$ 35,261.93	\$ 133,382.13	-278.26%
Net Revenue	\$ 222,942.36	-\$ 2,938.54	\$ 225,880.90	-7586.84%	\$ 98,120.20	-\$ 35,261.93	\$ 133,382.13	-278.26%

Capital Expenditures: MTD & YTD

February 2022

	Capital Fund	
	Feb 2022	YTD
Revenue		
44000 Other Income		
44020 Interest on Investments	40.27	73.72
Total 44000 Other Income	\$ 40.27	\$ 73.72
Total Revenue	\$ 40.27	\$ 73.72
Gross Profit	\$ 40.27	\$ 73.72
Expenditures		
79000 Capital Improvements		
80100 Capital Expenses		
81000 Road Projects		
79018 Road Project Surveys	4,174.00	4,174.00
Total 81000 Road Projects	\$ 4,174.00	\$ 4,174.00
Total 80100 Capital Expenses	\$ 4,174.00	\$ 4,174.00
Total 79000 Capital Improvements	\$ 4,174.00	\$ 4,174.00
Total Expenditures	\$ 4,174.00	\$ 4,174.00
Net Operating Revenue	-\$ 4,133.73	-\$ 4,100.28
Net Revenue	-\$ 4,133.73	-\$ 4,100.28