

# Management Report

Town of Blue River

For the period ended March 31, 2022



Prepared by

**Marchetti & Weaver, LLC**

Prepared on

**April 13, 2022**

# Table of Contents

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Statement of Financial Position .....3

A/P Aging Summary .....5

Statement of Current Month Compared to Prior Year .....6

Budget vs. Actuals 2021 MTD & YTD .....10

Capital Expenditures: MTD & YTD .....14

# Statement of Financial Position

As of March 31, 2022

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
10010 Operating - Alpine Bank	1,564,421.98
10050 Petty Cash	250.00
10100 Credit Card - Alpine	1,148.16
101065 American Rescue Plan Funds	115,753.69
10110 Reserve1 - Alpine Bank	231,305.31
10120 Reserve2 - Alpine Bank	1,108,834.60
10130 CD's - Citywide Banks	211,251.72
10140 Conservation Trust-Alpine Bank	116,976.76
10150 FirstBank - Reserves	100,001.00
10160 Colorado Trust	535,481.49
10170 CSAFE	100.00
10410 Illiquid Trust Funds	1,187.42
<b>Total Bank Accounts</b>	<b>3,986,712.13</b>
<b>Other Current Assets</b>	
10430 Property Taxes Receivable	338,388.37
<b>Total Other Current Assets</b>	<b>338,388.37</b>
<b>Total Current Assets</b>	<b>4,325,100.50</b>
<b>TOTAL ASSETS</b>	<b>\$4,325,100.50</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 *Accounts Payable	6,899.90
<b>Total Accounts Payable</b>	<b>6,899.90</b>
<b>Other Current Liabilities</b>	
20050 Payroll Liabilities	0.00
Cebt	3,585.38
CO Income Tax	4,831.00
<b>Total 20050 Payroll Liabilities</b>	<b>8,416.38</b>
20300 Deferred Revenue - Property Tax	338,388.37
<b>Total Other Current Liabilities</b>	<b>346,804.75</b>
<b>Total Current Liabilities</b>	<b>353,704.65</b>
<b>Total Liabilities</b>	<b>353,704.65</b>
<b>Equity</b>	
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
30100 General Fund Balance	463,960.54

	<b>Total</b>
30310 Reserves-Land Acquisition	300,000.00
30320 Reserves-Road Improvements	400,000.00
30330 Reserves-Town Hall Renovations	100,000.00
Net Revenue	468,476.99
<b>Total Equity</b>	<b>3,971,395.85</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,325,100.50</b>

# A/P Aging Summary

As of March 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Breckenridge Building Center		35.90				35.90
Charles Abbott Associates	2,200.09					2,200.09
Marchetti & Weaver, LLC		1,008.95				1,008.95
Promark Industries	148.96					148.96
Summit Fire Authority	2,183.00					2,183.00
Widner Juran LLP	1,323.00					1,323.00
<b>TOTAL</b>	<b>\$5,855.05</b>	<b>\$1,044.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,899.90</b>

# Statement of Current Month Compared to Prior Year

March 2022

	Mar 2022	Mar 2021 (PY)	Change	% Change	Total Jan - Mar, 2022 (YTD)
<b>REVENUE</b>					
40000 Tax Revenue					
40010 General Property Tax	234,051.90	216,680.59	17,371.31	8.02 %	297,837.21
40020 Delinquent Taxes		-4,502.99	4,502.99	100.00 %	
40030 Lodging Tax	40,301.31	12,616.42	27,684.89	219.44 %	127,967.46
40040 Specific Ownership Tax	2,702.03	2,589.52	112.51	4.34 %	7,961.84
40050 Motor Vehicle License Fees	725.81	893.35	-167.54	-18.75 %	2,088.62
40060 Sales Tax	93,250.98	94,116.52	-865.54	-0.92 %	206,740.47
40070 Cigarette Tax	205.61		205.61		566.77
40080 Highway User's Tax	2,503.33	3,367.27	-863.94	-25.66 %	9,915.32
40090 Road & Bridge					228.57
<b>Total 40000 Tax Revenue</b>	<b>373,740.97</b>	<b>325,760.68</b>	<b>47,980.29</b>	<b>14.73 %</b>	<b>653,306.26</b>
41000 Building Department					
41010 Building Inspection Dept	2,427.00	12,897.70	-10,470.70	-81.18 %	8,517.75
41020 Architectural Review Fees					50.00
<b>Total 41000 Building Department</b>	<b>2,427.00</b>	<b>12,897.70</b>	<b>-10,470.70</b>	<b>-81.18 %</b>	<b>8,567.75</b>
42000 Municipal Court Revenue					
42010 Municipal Court Fines	37.00		37.00		37.00
42010 Municipal Court Fines	1,327.50	3,219.00	-1,891.50	-58.76 %	3,941.50
42020 Code Enforcement Surcharge	338.00	582.00	-244.00	-41.92 %	851.00
42030 Marshal Office Revenue					80.75
<b>Total 42000 Municipal Court Revenue</b>	<b>1,702.50</b>	<b>3,801.00</b>	<b>-2,098.50</b>	<b>-55.21 %</b>	<b>4,910.25</b>
44000 Other Income					
44010 Conservation Trust Fund	3,028.24	2,590.33	437.91	16.91 %	3,028.24
44020 Interest on Investments	53.61	11.25	42.36	376.53 %	152.71
44025 Interest on Taxes		-42.12	42.12	100.00 %	
44030 Natural Gas Franchise	17,167.35	7,738.08	9,429.27	121.86 %	28,876.24
44040 Forestry Income	4,400.00		4,400.00		90,081.12
44055 CDOT Marshal Grants	3,072.00	200.00	2,872.00	1,436.00 %	6,772.00
44070 Credit Card Fees	58.98	99.75	-40.77	-40.87 %	146.89

	Mar 2022	Mar 2021 (PY)	Change	% Change	Total Jan - Mar, 2022 (YTD)
44080 Lodging Tax Registration	1,450.00	1,300.00	150.00	11.54 %	30,200.00
44090 Business Licenses	850.00	425.00	425.00	100.00 %	2,100.00
44100 Admin Miscellaneous Income	3,799.00		3,799.00		3,799.00
<b>Total 44000 Other Income</b>	<b>33,879.18</b>	<b>12,322.29</b>	<b>21,556.89</b>	<b>174.94 %</b>	<b>165,156.20</b>
<b>Total Revenue</b>	<b>411,749.65</b>	<b>354,781.67</b>	<b>56,967.98</b>	<b>16.06 %</b>	<b>831,940.46</b>
<b>GROSS PROFIT</b>	<b>411,749.65</b>	<b>354,781.67</b>	<b>56,967.98</b>	<b>16.06 %</b>	<b>831,940.46</b>
<b>EXPENDITURES</b>					
71000 Personnel					
71010 Salaries - Elected Officials	1,300.00	1,150.00	150.00	13.04 %	3,900.00
71020 Salary - Town Manager	8,000.00	6,538.46	1,461.54	22.35 %	24,000.00
71030 Salary - Town Clerk	4,479.89	3,616.00	863.89	23.89 %	13,969.92
71040 Payroll Taxes - All Employees	2,972.08	2,100.48	871.60	41.50 %	9,510.61
71060 Workman's Comp Insurance	661.00	1,400.00	-739.00	-52.79 %	1,320.00
71065 Unemployment Payments		5,188.09	-5,188.09	-100.00 %	
71070 Health Insurance	3,042.70	2,346.66	696.04	29.66 %	9,340.26
71076 Retirement-Town Match	719.06		719.06		2,157.18
71080 Town Attorney	1,323.00	4,999.00	-3,676.00	-73.53 %	5,244.00
71090 Accountant		340.00	-340.00	-100.00 %	1,008.95
<b>Total 71000 Personnel</b>	<b>22,497.73</b>	<b>27,678.69</b>	<b>-5,180.96</b>	<b>-18.72 %</b>	<b>70,450.92</b>
72000 Administration					
6240 Miscellaneous					-1,527.15
72010 Office Supplies	139.50	816.10	-676.60	-82.91 %	782.87
72020 Telephone	1,132.31	1,229.81	-97.50	-7.93 %	2,529.72
72040 Printing & Publishing	440.00	748.13	-308.13	-41.19 %	660.00
72050 Meetings and Events	993.81		993.81		5,993.81
72060 Training & Travel	830.00	345.00	485.00	140.58 %	830.00
72070 Sales & Lodging Tax Admin		306.47	-306.47	-100.00 %	150.00
72080 Professional Services	95.00		95.00		2,025.00
72090 Equipment Repairs & Lease	395.38	359.89	35.49	9.86 %	1,186.14
72100 Technology	1,010.94	4,619.15	-3,608.21	-78.11 %	4,060.83
72105 Community Engagement/Marketing					217.65

	Mar 2022	Mar 2021 (PY)	Change	% Change	Total Jan - Mar, 2022 (YTD)
72106 Community Fund	50.00		50.00		50.00
72110 Insurance					29,870.92
72130 Elections	331.73		331.73		1,770.23
72140 Cnty Treasurer's Fees	4,680.93	4,315.33	365.60	8.47 %	7,150.32
72170 CAST	630.00	315.00	315.00	100.00 %	630.00
72180 Credit Card Charges	52.71	88.05	-35.34	-40.14 %	130.17
<b>Total 72000 Administration</b>	<b>10,782.31</b>	<b>13,142.93</b>	<b>-2,360.62</b>	<b>-17.96 %</b>	<b>56,510.51</b>
73000 Town Hall Expense					
73010 Utilities	1,297.67	1,352.68	-55.01	-4.07 %	3,735.83
73020 Trash	164.65	1.86	162.79	8,752.15 %	487.04
73040 Grounds & Snow Removal	28.64		28.64		28.64
73060 Repairs & Maintenance	152.44		152.44		188.34
73070 Employee Housing HOA	307.00		307.00		996.00
73080 Employee Housing Utilities	218.23		218.23		1,174.04
<b>Total 73000 Town Hall Expense</b>	<b>2,168.63</b>	<b>1,354.54</b>	<b>814.09</b>	<b>60.10 %</b>	<b>6,609.89</b>
74000 Planning & Zoning					
74010 P&Z Commission Salaries	700.00	850.00	-150.00	-17.65 %	2,000.00
<b>Total 74000 Planning &amp; Zoning</b>	<b>700.00</b>	<b>850.00</b>	<b>-150.00</b>	<b>-17.65 %</b>	<b>2,000.00</b>
75000 Municipal Court					
75010 Municipal Judge	541.67	541.67	0.00	0.00 %	1,625.01
75020 Prosecutor	800.00	800.00	0.00	0.00 %	2,400.00
75040 Court Administration		166.00	-166.00	-100.00 %	15.88
<b>Total 75000 Municipal Court</b>	<b>1,341.67</b>	<b>1,507.67</b>	<b>-166.00</b>	<b>-11.01 %</b>	<b>4,040.89</b>
76000 Public Safety					
76010 Salary - Police Department	24,357.54	14,216.00	10,141.54	71.34 %	80,413.54
76015 Office/General Administrative Expenditures	2,022.00		2,022.00		2,022.00
76030 Fuel	535.07	536.64	-1.57	-0.29 %	1,890.47
76040 Supplies - Police	583.71	178.99	404.72	226.11 %	3,834.36
76050 Auto Repair & Maintenance	148.96		148.96		345.54
76060 Animal Shelter					525.00
76070 Communication					500.00



	Mar 2022	Mar 2021 (PY)	Change	% Change	Total Jan - Mar, 2022 (YTD)
76080 HASMAT	2,183.00		2,183.00		2,183.00
76100 Training	1,495.00		1,495.00		1,906.00
<b>Total 76000 Public Safety</b>	<b>31,325.28</b>	<b>14,931.63</b>	<b>16,393.65</b>	<b>109.79 %</b>	<b>93,619.91</b>
77000 Public Works					
77010 Building Inspector	2,200.09		2,200.09		4,150.74
77011 Building Contract		2,525.00	-2,525.00	-100.00 %	
77015 Electrical Inspector		325.00	-325.00	-100.00 %	
77017 Building Dept Auto Repair					651.31
77020 Street Lights Utilities	135.57	142.13	-6.56	-4.62 %	272.27
77030 Snow Removal	36,641.80	40,570.06	-3,928.26	-9.68 %	109,337.40
77203 Open Space/Trails Town Park	177.38		177.38		177.38
<b>Total 77000 Public Works</b>	<b>39,154.84</b>	<b>43,562.19</b>	<b>-4,407.35</b>	<b>-10.12 %</b>	<b>114,589.10</b>
79000 Capital Improvements					
80100 Capital Expenses					
81000 Road Projects					
79018 Road Project Surveys	11,468.25		11,468.25		15,642.25
<b>Total 81000 Road Projects</b>	<b>11,468.25</b>		<b>11,468.25</b>		<b>15,642.25</b>
<b>Total 80100 Capital Expenses</b>	<b>11,468.25</b>		<b>11,468.25</b>		<b>15,642.25</b>
<b>Total 79000 Capital Improvements</b>	<b>11,468.25</b>		<b>11,468.25</b>		<b>15,642.25</b>
<b>Total Expenditures</b>	<b>119,438.71</b>	<b>103,027.65</b>	<b>16,411.06</b>	<b>15.93 %</b>	<b>363,463.47</b>
<b>NET OPERATING REVENUE</b>	<b>292,310.94</b>	<b>251,754.02</b>	<b>40,556.92</b>	<b>16.11 %</b>	<b>468,476.99</b>
<b>NET REVENUE</b>	<b>\$292,310.94</b>	<b>\$251,754.02</b>	<b>\$40,556.92</b>	<b>16.11 %</b>	<b>\$468,476.99</b>

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

## March 2022

	Mar 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>								
<b>40000 Tax Revenue</b>			0.00		0.00	0.00	0.00	
<b>40010 General Property Tax</b>	234,051.90	57,715.15	176,336.75	405.53%	297,837.21	692,581.85	-394,744.64	43.00%
<b>40020 Delinquent Taxes</b>		-625.00	625.00	0.00%	0.00	-7,500.00	7,500.00	0.00%
<b>40030 Lodging Tax</b>	40,301.31	17,916.67	22,384.64	224.94%	127,967.46	215,000.00	-87,032.54	59.52%
<b>40040 Specific Ownership Tax</b>	2,702.03	2,083.33	618.70	129.70%	7,961.84	25,000.00	-17,038.16	31.85%
<b>40050 Motor Vehicle License Fees</b>	725.81	1,000.00	-274.19	72.58%	2,088.62	12,000.00	-9,911.38	17.41%
<b>40060 Sales Tax</b>	93,250.98	64,583.33	28,667.65	144.39%	206,740.47	775,000.00	-568,259.53	26.68%
<b>40070 Cigarette Tax</b>	205.61	83.33	122.28	246.74%	566.77	1,000.00	-433.23	56.68%
<b>40080 Highway User's Tax</b>	2,503.33	3,500.00	-996.67	71.52%	9,915.32	42,000.00	-32,084.68	23.61%
<b>40090 Road &amp; Bridge</b>		1,833.33	-1,833.33	0.00%	228.57	22,000.00	-21,771.43	1.04%
<b>Total 40000 Tax Revenue</b>	<b>\$ 373,740.97</b>	<b>\$ 148,090.14</b>	<b>\$ 225,650.83</b>	<b>252.37%</b>	<b>\$ 653,306.26</b>	<b>\$ 1,777,081.85</b>	<b>-\$ 1,123,775.59</b>	<b>36.76%</b>
<b>41000 Building Department</b>			0.00		0.00	0.00	0.00	
<b>41010 Building Inspection Dept</b>	2,427.00	7,083.33	-4,656.33	34.26%	8,517.75	85,000.00	-76,482.25	10.02%
<b>41020 Architectural Review Fees</b>		58.33	-58.33	0.00%	50.00	700.00	-650.00	7.14%
<b>Total 41000 Building Department</b>	<b>\$ 2,427.00</b>	<b>\$ 7,141.66</b>	<b>-\$ 4,714.66</b>	<b>33.98%</b>	<b>\$ 8,567.75</b>	<b>\$ 85,700.00</b>	<b>-\$ 77,132.25</b>	<b>10.00%</b>
<b>42000 Municipal Court Revenue</b>	37.00		37.00		37.00	0.00	37.00	
<b>42010 Municipal Court Fines</b>	1,327.50	3,333.33	-2,005.83	39.83%	3,941.50	40,000.00	-36,058.50	9.85%
<b>42020 Code Enforcement Surcharge</b>	338.00	416.67	-78.67	81.12%	851.00	5,000.00	-4,149.00	17.02%
<b>42030 Marshal Office Revenue</b>		8.33	-8.33	0.00%	80.75	100.00	-19.25	80.75%
<b>Total 42000 Municipal Court Revenue</b>	<b>\$ 1,702.50</b>	<b>\$ 3,758.33</b>	<b>-\$ 2,055.83</b>	<b>45.30%</b>	<b>\$ 4,910.25</b>	<b>\$ 45,100.00</b>	<b>-\$ 40,189.75</b>	<b>10.89%</b>
<b>44000 Other Income</b>			0.00		0.00	0.00	0.00	
<b>44010 Conservation Trust Fund</b>	3,028.24		3,028.24		3,028.24	0.00	3,028.24	
<b>44020 Interest on Investments</b>	53.61	125.00	-71.39	42.89%	152.71	1,500.00	-1,347.29	10.18%
<b>44025 Interest on Taxes</b>		62.50	-62.50	0.00%	0.00	750.00	-750.00	0.00%
<b>44030 Natural Gas Franchise</b>	17,167.35	4,833.33	12,334.02	355.19%	28,876.24	58,000.00	-29,123.76	49.79%
<b>44040 Forestry Income</b>	4,400.00	8,333.33	-3,933.33	52.80%	90,081.12	100,000.00	-9,918.88	90.08%
<b>44055 CDOT Marshal Grants</b>	3,072.00	885.42	2,186.58	346.95%	6,772.00	10,625.00	-3,853.00	63.74%
<b>44070 Credit Card Fees</b>	58.98	125.00	-66.02	47.18%	146.89	1,500.00	-1,353.11	9.79%
<b>44080 Lodging Tax Registration</b>	1,450.00	2,083.33	-633.33	69.60%	30,200.00	25,000.00	5,200.00	120.80%
<b>44090 Business Licenses</b>	850.00	1,041.67	-191.67	81.60%	2,100.00	12,500.00	-10,400.00	16.80%
<b>44100 Admin Miscellaneous Income</b>	3,799.00	1,000.00	2,799.00	379.90%	3,799.00	12,000.00	-8,201.00	31.66%
<b>Total 44000 Other Income</b>	<b>\$ 33,879.18</b>	<b>\$ 18,489.58</b>	<b>\$ 15,389.60</b>	<b>183.23%</b>	<b>\$ 165,156.20</b>	<b>\$ 221,875.00</b>	<b>-\$ 56,718.80</b>	<b>74.44%</b>

	Mar 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>Total Revenue</b>	<b>\$ 411,749.65</b>	<b>\$ 177,479.71</b>	<b>\$ 234,269.94</b>	<b>232.00%</b>	<b>\$ 831,940.46</b>	<b>\$ 2,129,756.85</b>	<b>-\$ 1,297,816.39</b>	<b>39.06%</b>
<b>Gross Profit</b>	<b>\$ 411,749.65</b>	<b>\$ 177,479.71</b>	<b>\$ 234,269.94</b>	<b>232.00%</b>	<b>\$ 831,940.46</b>	<b>\$ 2,129,756.85</b>	<b>-\$ 1,297,816.39</b>	<b>39.06%</b>
<b>Expenditures</b>								
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%	3,900.00	14,400.00	-10,500.00	27.08%
71020 Salary - Town Manager	8,000.00	8,666.67	-666.67	92.31%	24,000.00	104,000.00	-80,000.00	23.08%
71030 Salary - Town Clerk	4,479.89	4,416.67	63.22	101.43%	13,969.92	53,000.00	-39,030.08	26.36%
71040 Payroll Taxes - All Employees	2,972.08	3,750.00	-777.92	79.26%	9,510.61	45,000.00	-35,489.39	21.13%
71060 Workman's Comp Insurance	661.00	833.33	-172.33	79.32%	1,320.00	10,000.00	-8,680.00	13.20%
71070 Health Insurance	3,042.70	6,250.00	-3,207.30	48.68%	9,340.26	75,000.00	-65,659.74	12.45%
71076 Retirement-Town Match	719.06		719.06		2,157.18	0.00	2,157.18	
71080 Town Attorney	1,323.00	4,166.67	-2,843.67	31.75%	5,244.00	50,000.00	-44,756.00	10.49%
71090 Accountant		500.00	-500.00	0.00%	1,008.95	6,000.00	-4,991.05	16.82%
71100 Auditor		916.67	-916.67	0.00%	0.00	11,000.00	-11,000.00	0.00%
<b>Total 71000 Personnel</b>	<b>\$ 22,497.73</b>	<b>\$ 30,700.01</b>	<b>-\$ 8,202.28</b>	<b>73.28%</b>	<b>\$ 70,450.92</b>	<b>\$ 368,400.00</b>	<b>-\$ 297,949.08</b>	<b>19.12%</b>
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	139.50	750.00	-610.50	18.60%	782.87	9,000.00	-8,217.13	8.70%
72015 Uniforms		41.67	-41.67	0.00%	0.00	500.00	-500.00	0.00%
72020 Telephone	1,132.31	1,000.00	132.31	113.23%	2,529.72	12,000.00	-9,470.28	21.08%
72030 Postage and Delivery		4.17	-4.17	0.00%	0.00	50.00	-50.00	0.00%
72040 Printing & Publishing	440.00	583.33	-143.33	75.43%	660.00	7,000.00	-6,340.00	9.43%
72050 Meetings and Events	993.81	1,250.00	-256.19	79.50%	5,993.81	15,000.00	-9,006.19	39.96%
72060 Training & Travel	830.00	500.00	330.00	166.00%	830.00	6,000.00	-5,170.00	13.83%
72070 Sales & Lodging Tax Admin		125.00	-125.00	0.00%	150.00	1,500.00	-1,350.00	10.00%
72080 Professional Services	95.00	833.33	-738.33	11.40%	2,025.00	10,000.00	-7,975.00	20.25%
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	1,010.94	5,833.33	-4,822.39	17.33%	4,060.83	70,000.00	-65,939.17	5.80%
72105 Community Engagement/Marketing		250.00	-250.00	0.00%	217.65	3,000.00	-2,782.35	7.26%
72106 Community Fund	50.00	833.33	-783.33	6.00%	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	331.73	1,000.00	-668.27	33.17%	1,770.23	12,000.00	-10,229.77	14.75%
72140 Cnty Treasurer's Fees	4,680.93	1,375.00	3,305.93	340.43%	7,150.32	16,500.00	-9,349.68	43.34%
72150 NWC of Govt		97.25	-97.25	0.00%	0.00	1,167.00	-1,167.00	0.00%

	Mar 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
72160 CML		31.92	-31.92	0.00%	0.00	383.00	-383.00	0.00%
72170 CAST	630.00	52.50	577.50	1200.00%	630.00	630.00	0.00	100.00%
72180 Credit Card Charges	52.71	100.00	-47.29	52.71%	130.17	1,200.00	-1,069.83	10.85%
<b>Total 72000 Administration</b>	<b>\$ 10,782.31</b>	<b>\$ 18,494.17</b>	<b>-\$ 7,711.86</b>	<b>58.30%</b>	<b>\$ 56,510.51</b>	<b>\$ 221,930.00</b>	<b>-\$ 165,419.49</b>	<b>25.46%</b>
73000 Town Hall Expense			0.00		0.00	0.00	0.00	
73010 Utilities	1,297.67	1,000.00	297.67	129.77%	3,735.83	12,000.00	-8,264.17	31.13%
73020 Trash	164.65	150.00	14.65	109.77%	487.04	1,800.00	-1,312.96	27.06%
73030 Supplies		125.00	-125.00	0.00%	0.00	1,500.00	-1,500.00	0.00%
73040 Grounds & Snow Removal	28.64		28.64		28.64	0.00	28.64	
73060 Repairs & Maintenance	152.44	416.67	-264.23	36.59%	188.34	5,000.00	-4,811.66	3.77%
73070 Employee Housing HOA	307.00	307.00	0.00	100.00%	996.00	3,684.00	-2,688.00	27.04%
73080 Employee Housing Utilities	218.23	300.00	-81.77	72.74%	1,174.04	3,600.00	-2,425.96	32.61%
73090 Employee Housing Supplies		166.67	-166.67	0.00%	0.00	2,000.00	-2,000.00	0.00%
<b>Total 73000 Town Hall Expense</b>	<b>\$ 2,168.63</b>	<b>\$ 2,465.34</b>	<b>-\$ 296.71</b>	<b>87.96%</b>	<b>\$ 6,609.89</b>	<b>\$ 29,584.00</b>	<b>-\$ 22,974.11</b>	<b>22.34%</b>
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%
<b>Total 74000 Planning &amp; Zoning</b>	<b>\$ 700.00</b>	<b>\$ 700.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>	<b>\$ 2,000.00</b>	<b>\$ 8,400.00</b>	<b>-\$ 6,400.00</b>	<b>23.81%</b>
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%
<b>Total 75000 Municipal Court</b>	<b>\$ 1,341.67</b>	<b>\$ 1,425.00</b>	<b>-\$ 83.33</b>	<b>94.15%</b>	<b>\$ 4,040.89</b>	<b>\$ 17,100.00</b>	<b>-\$ 13,059.11</b>	<b>23.63%</b>
76000 Public Safety			0.00		0.00	0.00	0.00	
76010 Salary - Police Department	24,357.54	23,333.33	1,024.21	104.39%	80,413.54	280,000.00	-199,586.46	28.72%
76015 Office/General Administrative Expenditures	2,022.00	333.33	1,688.67	606.61%	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	535.07	833.33	-298.26	64.21%	1,890.47	10,000.00	-8,109.53	18.90%
76040 Supplies - Police	583.71	1,250.00	-666.29	46.70%	3,834.36	15,000.00	-11,165.64	25.56%
76050 Auto Repair & Maintenance	148.96	833.33	-684.37	17.88%	345.54	10,000.00	-9,654.46	3.46%
76060 Animal Shelter		175.00	-175.00	0.00%	525.00	2,100.00	-1,575.00	25.00%
76070 Communication		1,833.33	-1,833.33	0.00%	500.00	22,000.00	-21,500.00	2.27%
76080 HASMAT	2,183.00	173.25	2,009.75	1260.03%	2,183.00	2,079.00	104.00	105.00%
76090 Radar Recertification		16.67	-16.67	0.00%	0.00	200.00	-200.00	0.00%
76100 Training	1,495.00	666.67	828.33	224.25%	1,906.00	8,000.00	-6,094.00	23.83%
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%
<b>Total 76000 Public Safety</b>	<b>\$ 31,325.28</b>	<b>\$ 31,100.33</b>	<b>\$ 224.95</b>	<b>100.72%</b>	<b>\$ 93,619.91</b>	<b>\$ 373,204.00</b>	<b>-\$ 279,584.09</b>	<b>25.09%</b>
77000 Public Works			0.00		0.00	0.00	0.00	

	Mar 2022				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
77010 Building Inspector	2,200.09		2,200.09		4,150.74	0.00	4,150.74	
77011 Building Contract		5,312.50	-5,312.50	0.00%	0.00	63,750.00	-63,750.00	0.00%
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	135.57	166.67	-31.10	81.34%	272.27	2,000.00	-1,727.73	13.61%
77030 Snow Removal	36,641.80	17,362.57	19,279.23	211.04%	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%
77203 Open Space/Trails Town Park	177.38		177.38		177.38	0.00	177.38	
Transfer to Capital		8,333.33	-8,333.33	0.00%	0.00	100,000.00	-100,000.00	0.00%
<b>Total 77000 Public Works</b>	<b>\$ 39,154.84</b>	<b>\$ 57,200.07</b>	<b>-\$ 18,045.23</b>	<b>68.45%</b>	<b>\$ 114,589.10</b>	<b>\$ 686,400.78</b>	<b>-\$ 571,811.68</b>	<b>16.69%</b>
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	11,468.25		11,468.25		15,642.25	0.00	15,642.25	
<b>Total 81000 Road Projects</b>	<b>\$ 11,468.25</b>	<b>\$ 0.00</b>	<b>\$ 11,468.25</b>		<b>\$ 15,642.25</b>	<b>\$ 0.00</b>	<b>\$ 15,642.25</b>	
<b>Total 80100 Capital Expenses</b>	<b>\$ 11,468.25</b>	<b>\$ 0.00</b>	<b>\$ 11,468.25</b>		<b>\$ 15,642.25</b>	<b>\$ 0.00</b>	<b>\$ 15,642.25</b>	
<b>Total 79000 Capital Improvements</b>	<b>\$ 11,468.25</b>	<b>\$ 0.00</b>	<b>\$ 11,468.25</b>		<b>\$ 15,642.25</b>	<b>\$ 0.00</b>	<b>\$ 15,642.25</b>	
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%
<b>Total Company Contributions</b>	<b>\$ 0.00</b>	<b>\$ 833.33</b>	<b>-\$ 833.33</b>	<b>0.00%</b>	<b>\$ 0.00</b>	<b>\$ 10,000.00</b>	<b>-\$ 10,000.00</b>	<b>0.00%</b>
<b>Total Accrued Payroll Expenses</b>	<b>\$ 0.00</b>	<b>\$ 833.33</b>	<b>-\$ 833.33</b>	<b>0.00%</b>	<b>\$ 0.00</b>	<b>\$ 10,000.00</b>	<b>-\$ 10,000.00</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 119,438.71</b>	<b>\$ 180,418.25</b>	<b>-\$ 60,979.54</b>	<b>66.20%</b>	<b>\$ 363,463.47</b>	<b>\$ 2,165,018.78</b>	<b>-\$ 1,801,555.31</b>	<b>16.79%</b>
Net Operating Revenue	\$ 292,310.94	-\$ 2,938.54	\$ 295,249.48	-9947.49%	\$ 468,476.99	-\$ 35,261.93	\$ 503,738.92	-1328.56%
Net Revenue	\$ 292,310.94	-\$ 2,938.54	\$ 295,249.48	-9947.49%	\$ 468,476.99	-\$ 35,261.93	\$ 503,738.92	-1328.56%

# Capital Expenditures: MTD & YTD

March 2022

	Capital Fund	
	Mar-22	Year to Date
<b>Revenue</b>		
<b>44000 Other Income</b>		
44020 Interest on Investments	40.27	113.99
<b>Total 44000 Other Income</b>	<b>\$ 40.27</b>	<b>\$ 113.99</b>
<b>Total Revenue</b>	<b>\$ 40.27</b>	<b>\$ 113.99</b>
<b>Gross Profit</b>	<b>\$ 40.27</b>	<b>\$ 113.99</b>
<b>Expenditures</b>		
<b>79000 Capital Improvements</b>		
<b>80100 Capital Expenses</b>		
<b>81000 Road Projects</b>		
79018 Road Project Surveys	11,468.25	15,642.25
<b>Total 81000 Road Projects</b>	<b>\$ 11,468.25</b>	<b>\$ 15,642.25</b>
<b>Total 80100 Capital Expenses</b>	<b>\$ 11,468.25</b>	<b>\$ 15,642.25</b>
<b>Total 79000 Capital Improvements</b>	<b>\$ 11,468.25</b>	<b>\$ 15,642.25</b>
<b>Total Expenditures</b>	<b>\$ 11,468.25</b>	<b>\$ 15,642.25</b>
<b>Net Operating Revenue</b>	<b>-\$ 11,427.98</b>	<b>-\$ 15,528.26</b>
<b>Net Revenue</b>	<b>-\$ 11,427.98</b>	<b>-\$ 15,528.26</b>