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## COUNCIL, COMMITTEE MEMBERS & CITY STAFF

### City Council Members

|                                             |                                 |
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| <b>At Large</b> - Brett Payton              | Brett.Payton@greeleygov.com     |
| <b>At Large</b> - Melissa McDonald          | Melissa.McDonald@greeleygov.com |

### Executive Team

|                                                                                         |                               |
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| <b>City Attorney</b> - Stacey Aurzada                                                   | Stacey.Aurzada@greeleygov.com |
| <b>Municipal Judge</b> - Mark Gonzales                                                  | Mark.Gonzales@greeleygov.com  |
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| <b>Deputy City Manager - Intentional Growth</b> - Vacant                                |                               |
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| <b>Chief Information Officer</b> - Bret Naber                                           | Bret.Naber@greeleygov.com     |

|                                                                             |                                    |
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| <b>Chief Operating Officer</b> - Blair Snow                                 | Blair.Snow@greeleygov.com          |
| <b>Chief People Officer</b> - Kimberly Southern                             | Kimberly.Southern@greeleygov.com   |
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| <b>Police Chief</b> - Adam Turk                                             | Adam.Turk@greeleyPD.com            |
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| <b>Managing Director</b> - Paul Trombino                                    | Paul.Trombino@greeleygov.com       |
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| <b>Director of Communication &amp; Engagement</b> - Winna Ironkwe           | Winna.Ironkwe@greeleygov.com       |
| <b>Director of Community Development</b> - Brian McBroom                    | Brian.McBroom@greeleygov.com       |
| <b>Director of Culture, Parks &amp; Recreation</b> - Diana Frick            | Diana.Frick@greeleygov.com         |
| <b>Director of Economic Development &amp; Urban Revitalization</b> - Vacant |                                    |
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|                                                              |                                 |
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## Citizen Budget Advisory Committee (CBAC) Members

|                                       |
|---------------------------------------|
| <b>Chairman</b> - Barry Eastman       |
| <b>Vice Chairman</b> - Anthony McCune |
| <b>Member</b> - Jonathan Tyler Mowery |
| <b>Member</b> - Merrie Foreman        |
| <b>Member</b> - Khalil Bhanji         |
| <b>Member</b> - John Shull            |
| <b>Member</b> - Laura Gurney          |
| <b>Member</b> - Lori Williams         |

## Budget Support Staff

|                                                             |                                   |
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## Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Greeley, Colorado**, for its Annual Budget beginning **January 1, 2025**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Greeley  
Colorado**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morill*

Executive Director

We believe the 2026budget as presented in this document, continues to conform to program requirements. A finalized version will be submitted to the GFOA as part of the Distinguished Budget Presentation Award Program.

## City Manager's Fiscal Year 2026 Budget Message

People of Greeley,

As your City Manager, my focus is on our people and on the intentional growth of our community. That means growth that is planned, purposeful, enhances the safety and quality of life for our residents, and provides economic sustainability for our city.

The challenge of creating a budget, particularly in a time of economic uncertainty, is about supporting the critical priorities and projects that are foundational to our future while maintaining the high level of services our residents deserve and expect.

Our proposed budget for 2026 does just that. It is the result of months of discussion and collaboration, and some difficult decisions. Greeley, like the rest of the state and the country, is facing budget constraints. These are due to factors not specific to Greeley, including declining consumer confidence, which has impacted sales tax revenue as well as muted development activity. Another contributor to the challenges of today is cuts to grant funding at the federal and state levels, which includes support for programs, services, and infrastructure projects.

As happens each year, our work starts with the City Council's long-term vision for what Greeley will become in the decades ahead as our frame of reference, and these seven strategic priorities for achieving that vision:

- Business Growth
- Community Vitality
- High-Performance Government
- Housing for All
- Quality of Life
- Safe and Secure Communities
- Sustainable Infrastructure and Mobility

Council members participated in a budget exercise to share their key priorities for 2026. With those in mind, the City Budget team, departmental leaders, and the City Manager's Office (CMO) came together to identify key projects that were critical to fund in the near term, others that could be deferred, and then assessed the real-world impact of those decisions.

Thanks to the diligence of the team, we have a budget that funds key city projects and initiatives that will build a stronger, more resilient Greeley and protect our employees, our most critical asset.

Highlights include:

- Maintains current services and operations wherever possible.
- Sustains the work and staff of Homeless Solutions and Housing Solutions teams for another year, including one-time funding for the overnight shelter year-round.
- Preserves staff, including targeted retention of term-limited roles in 2026.
- Includes staffing, equipment, and facilities for Police and Fire, and Office of Emergency Management; firefighter physicals and psychological health services for first responders.

- Funds the Clean, Safe, and Beautiful team through 2026.
- Provides project funding in Community Development for continued sub-area planning.
- Supports a new Regional Highway 34 Bus Route, which is 80% grant-funded for the first two years and sustained ongoing through 50% federal transit funds.

This is a pivotal time for Greeley as we embark on some projects that will transform the city. I'm excited for the opportunities ahead for driving sustainable revenue growth through strategic economic and business development. This work will provide economic opportunities for our residents for decades to come, as well as build momentum for attracting additional economic development, more businesses, more jobs, and more amenities for all to enjoy.

Some of those key projects:

- West Greeley/Cascadia Entertainment District
- Downtown Civic Campus
- Greeley-Weld County Airport
- Public Maintenance Campus
- Island Grove Master Plan
- Critical Asset Replacements
- MERGE

### **Our Employees**

Without our dedicated and knowledgeable employees, we could not execute the visionary plans we have for Greeley or maintain the high-quality services that are essential to our residents. Despite the constraints, I am most proud that we have retained our valued workforce. We've been able to reduce costs by not backfilling positions and requiring CMO approval for critical roles. While we have funded term-limited positions for 2026, in the year ahead, we will seek a long-term solution to this hiring practice to bring stability both to the workforce and the city.

### **Looking Long-Term**

This year, we were able to close the projected budget gap, including an \$11 million structural gap between forecasted revenue and expenses. We accomplished that through departmental realignment, reprioritizing some projects and rephasing timelines, and a pause on hiring posted positions.

But this year and beyond, the budget work will continue past budget season. Our team will do a deeper dive into capital spending, utility enterprises, and proposals to close the budget gap. They will seek to refine and enhance the process in several areas: bringing in a broader swath of data to strengthen revenue forecasting, engage employees in finding other areas where costs could be streamlined and revenue increased, and implementing finance-related process improvements as part of our high-performance government team's innovation focus.

I look forward to what we will accomplish together in the year ahead and am excited for what Greeley will become. I am proud to be a member of this vibrant community and grateful to all of you for your commitment to this city we call home.

Raymond C. Lee III

## Executive Summary

The 2026 budget document is the product of many staff hours dedicated to meeting the challenge of allocating limited financial resources among the increasing list of community needs while conforming to all federal, state, and local laws. City Council and City Management believe that the budget sets forth a financial plan for fiscal responsibility and allocates the resources expected to be available to meet the needs of the citizens of Greeley in the most cost-effective manner possible. To accomplish this task, many issues were considered, and many hours of deliberation were involved in refining budget requests. This summary will provide an overview and highlights of the budget document and process.

To gain perspective on the funding levels required to operate the City of Greeley, it is important to introduce the City in terms of its beginnings and the services currently provided.

## Historic & Current Greeley

Greeley is the county seat of Weld County, located approximately 50 miles north of Denver between the South Platte and Cache la Poudre Rivers. Greeley was founded as the Union Colony in 1869, an experimental utopian society where Nathan Meeker led the early "Union Colonists." The name was later changed in honor of Horace Greeley, an editor of the New York Tribune, and declared a city in 1886. Greeley later became a Home Rule City in 1958 with a Council-Manager form of government. Greeley was primarily an agricultural development, with some of the first successfully irrigated farmland in the state. Agri-business still provides a firm economic base as Weld County ranks in the top 10 agricultural-producing counties in the nation. A population of around 114,000 enjoys all that Colorado has to offer, with more than 300 days of sunshine, leadership in job creation, excellent healthcare, and spectacular views of the Rocky Mountains.

Greeley covers an area of approximately 49.2 square miles and is located at an elevation of 4,658 feet above sea level. Greeley is home to the University of Northern Colorado (UNC) and Aims Community College, which have served the community since 1890 and 1967, respectively. There are 794 acres of parks within city limits, 40 miles of trail, and 2,300 acres of natural areas.

There are numerous companies in and around the Greeley area, such as JBS Swift & Company, Banner Health, UC Health, Wal-Mart, Leprino Foods, Vestas Blades America, Tele Tech, Star Tek, and Colorado Premium Foods.

Greeley has a diverse demographic that contributes to its unique atmosphere. The unemployment rate for Greeley, as of June 2nd, 2025, was 5.6%, slightly higher than the state average of 4.5 and the national average of 4.4%

([https://www.bls.gov/regions/mountain-plains/summary/blssummary\\_greeley.pdf](https://www.bls.gov/regions/mountain-plains/summary/blssummary_greeley.pdf)). The median household income in Greeley was \$64,584 in 2024.

The City of Greeley provides many services and programs to its citizens, including police, fire, public art, museums, recreational programs and facilities, parks, forestry, golf courses, and cemeteries. Development services, which include planning, building inspections, and code enforcement, are also provided. Transit services, transportation management services, and infrastructure maintenance and improvements are provided as well. General government services to administer the operations of the City include management, human resources, finance, equipment maintenance, purchasing, and information technology. Water and sewer services are provided by the City, while electric, gas, and solid waste removal/disposal services are provided by private companies.

There are several factors that the City of Greeley considered as the five-year financial plan was refined in the final establishment of an operating budget for 2026. Those factors included the local economy, outside entity funding decisions (i.e., grants, intergovernmental agreements), existing needs, and the existing demand for services. After considerable deliberation, the policy and funding decisions were made and are communicated in this document to guide operations in 2026.

## Budget Process

The 2026 Budget continues the prioritization of existing services and programs while balancing the fiscal constraints present in the local, state and national economy. The City of Greeley is committed to remaining good stewards of public dollars, and while diligently searching for ways to invigorate the local economy with growth opportunities. These practices are reflected in the 2026 Budget process.

The process began in February when departments considered their priorities for the upcoming budget year. In March and April, directors used these plans to create budget requests, which were presented to City Management to devise a strategy that supported Council goals and optimized City resources.

Throughout the budget process, the City convened multiple internal stakeholder groups to review and challenge budget requests and to determine if reductions could be made that would improve Greeley's fiscal position without sacrificing the level of service to residents. The process involved asking questions to fully understand the goal of the requests and exploring alternative solutions as a way of developing better and more innovative ideas to serve the community. Department directors engaged in this activity with one another, with their budget analysts, and with the City Manager's Office. Through this process approximately \$3M of expenditures were reduced to help balance the budget.

## Budget Assumptions

The initial planning stage of budget preparation involves evaluating the outside forces that affect funding decisions: national, state, and local economic conditions; federal and state mandates; political environment; social environment; citizen concerns; and outside agency collaboration opportunities. Based on the state of the economy and response to incentives offered, the following assumptions were made to guide the development of the budget:

- 2.21% Projected population growth from 2025 to 2026
- 3.0% Inflation Rate (excluding food) for 2026
- 1.6% Housing Growth
- Increases in Wages for Full-Time, Non-Union Staff
- Reduction in Federal & Grant Funding
- Increases in Fees Charged for Services (Water 5.5%, Sewer 5%, and Stormwater 20%)
- 2024 actuals are preliminary because the audit was not complete as of publishing

## City Council Priorities

The following is a list of the City Council's vision and key focus areas that guided the establishment and preparation of the 2026 budget:

- Sustainable Infrastructure & Mobility
- Safe & Secure Communities
- Quality of Life
- Housing for All
- High-Performance Government
- Business Growth
- Community Vitality

## Budget Development Influences

A variety of factors came together to influence the creation of the 2026 budget, including economic conditions, growth trends, and internal priorities for maintaining and enhancing service levels. As of 9/2/25, the annual audit was not finalized requiring this budget to be developed utilizing preliminary 2024 actuals.



### Local Economy

Inflation increased significantly in 2022, remained high in 2023, and finally showed relief in 2024. Interest rates have remained high, which has been a drag on development activities in Greeley. Economic uncertainty at the national and state level are creating a fiscal environment that is difficult to predict. Based on these factors and the introduction of tariffs, we are expecting flat or slightly decreasing sales tax, the largest revenue source for the City.

### State Economic Conditions

Colorado's economy is growing, but at a slower pace than in previous years. Additionally, updated revenue projections as well as fiscal policy changes at the federal level have resulted in a \$1.2 billion budget gap. This required cuts to programs and services and support for local governments.

### Employment Rates

Colorado was in line with the national average for unemployment at 4.5% while the rest of the nation experienced rates of 4.4%. Greeley was slightly higher than both the state and feds at 5.6%.

### Housing Values/Market

In both the nation and Colorado, the gap between housing units needed and units produced has persisted and has been further strained by increasing mortgage interest rates. Home prices have generally stabilized. But the persistence of high interest rates is slowing residential development and creating a barrier to home ownership for many. According to Zillow sales data, the median sales price for single-family homes in Greeley fell 0.6% to \$426,261 in 2025.

### Population Growth

Colorado's population growth is slowing overall and is expected to be less than 1%. But specifically for Weld County, projections show continued growth with population increases of more than \$200,000 people by 2050. This aligns with projections across northern Colorado of more rapid growth than the state at large. Northern Colorado is estimated to grow faster than the rest of Colorado at 2% annually through 2050.

### Budgeting Priorities

The proposed operating budget places a priority on existing programs to ensure that the City of Greeley can maintain an excellent level of service and seeks to address the overall needs of the community. Several factors were taken into consideration in the development of the 2026 budget.

The 2026 Budget prioritizes the continuation of services. It is a one-year budget that allows the City of Greeley to strategically navigate an upcoming year of unknowns. Focusing on the budget cycle allows the Council and staff the best opportunity to make critical decisions on expenditures, essential services, programs, and operational efficiencies that will position the City of Greeley to meet current needs and yield the greatest long-term impact for Greeley. Addressing the underlying structural budget gap will require additional work, prioritization and execution in subsequent years to put Greeley on a financially sustainable path.

### Budgeting Factors

Departments were asked to submit budget requests that included a comprehensive justification, which included a summary request, background information, associated performance measures and supporting data, related workload indicators, related Council Priorities, funding sources, required FTEs, impact if not funded, alternative considerations, and other questions to support their requests. Requests were reviewed and evaluated by the leadership team in considerable detail. Only requests that passed rigorous analysis were considered and presented to the city manager for his recommendations, and then formally to City Council.

## Revenue Stabilization

The 2025 budget included an initial investment in the establishment of a revenue stabilization mechanism in the General Fund. As an additional tool to complement the current two-month General Fund expenditure reserve, the stabilization mechanism will be a year-to-year budgeting tool to provide predictability for expenditure growth. In years where more volatile revenues overperform, the stabilization mechanism can be filled and then drawn upon in years of revenue underperformance.

For 2026 budget planning, \$4.7M is being reserved as revenue stabilization funds to tap into if needed and directed by City Council. This amount represents approximately 4.5% of Greeley's annual general fund revenues from sales, use and property taxes.

## Capital Improvement Plan

The 2026–2030 CIP reflects City Council input and a focus on addressing high-risk safety concerns while maintaining baseline funding for annual capital maintenance. Balancing new investments with the upkeep of existing assets required difficult trade-offs to ensure top strategic initiatives were funded.

Key 2026 Investments:

- **Greeley-Weld County Airport (GXY):** Phase one of a road extension to support corporate jet expansion and expanded commercial flight options, positioning the airport and the city for significant business growth.
- **MERGE:** Construction of two new US Hwy 34 interchanges and a mobility hub begins in 2026, with completion anticipated by 2029. Backed by federal/state grants and dedicated Quality of Life tax funding.
- **Bellvue Pipeline (Gold Hill Segment):** Final link connecting Greeley's two water transmission systems - reducing energy costs, lowering treatment expenses, and increasing redundancy and system capacity.
- **Downtown Stormwater Improvements:** Major infrastructure work to mitigate stormwater flooding risks in the downtown core.
- **Wastewater Treatment Facility (WTRF) Primary Treatment – Phase 2:** Continuing upgrades to meet federal effluent regulations.
- **Critical Asset Replacements:** Includes Funplex HVAC, Poudre River Trail Narrows repair, and Island Grove chiller/roof replacement.

Looking Ahead

The five-year CIP demonstrates Greeley's commitment to both maintaining critical infrastructure and advancing strategic projects that support community growth and resilience.

## Conclusion

The 2026 Budget provides funding to maintain the level of services Greeley residents have come to expect as a result of good planning and a dedicated City workforce. Although the economic outlook for 2026 is uncertain, the 2026 budget represents a financial plan for providing services to the citizens of Greeley efficiently and cost-effectively, given limited financial resources. The City of Greeley is still projecting a structural gap between anticipated revenues and expenditures which must be addressed over the next several years. In the meantime, the City has maintained its excellent bond ratings with Moody's and Standard and Poor's and has invested City funds in investments that are considered some of the safest available. The City of Greeley has also successfully adhered to its fund balance and working capital policies for the General, Sewer, Water, and Stormwater Funds.

The City of Greeley is confident that the 2026 budget addresses the City Council priorities (outlined in the City Council's Vision and Key Focus Areas sections) and budget themes that guided the development of the budget. Many projects and programs compete for limited resources, and every year, difficult funding decisions must be made based on City Council priorities. The 2026 budget represents a financial plan for providing services to the citizens of Greeley in what we believe are the most efficient and cost-effective methods possible. The City of Greeley has tremendous potential for success in the next five to ten years. The strategic decisions being made now will shape the community for decades to come. Greeley is a great place for businesses and families

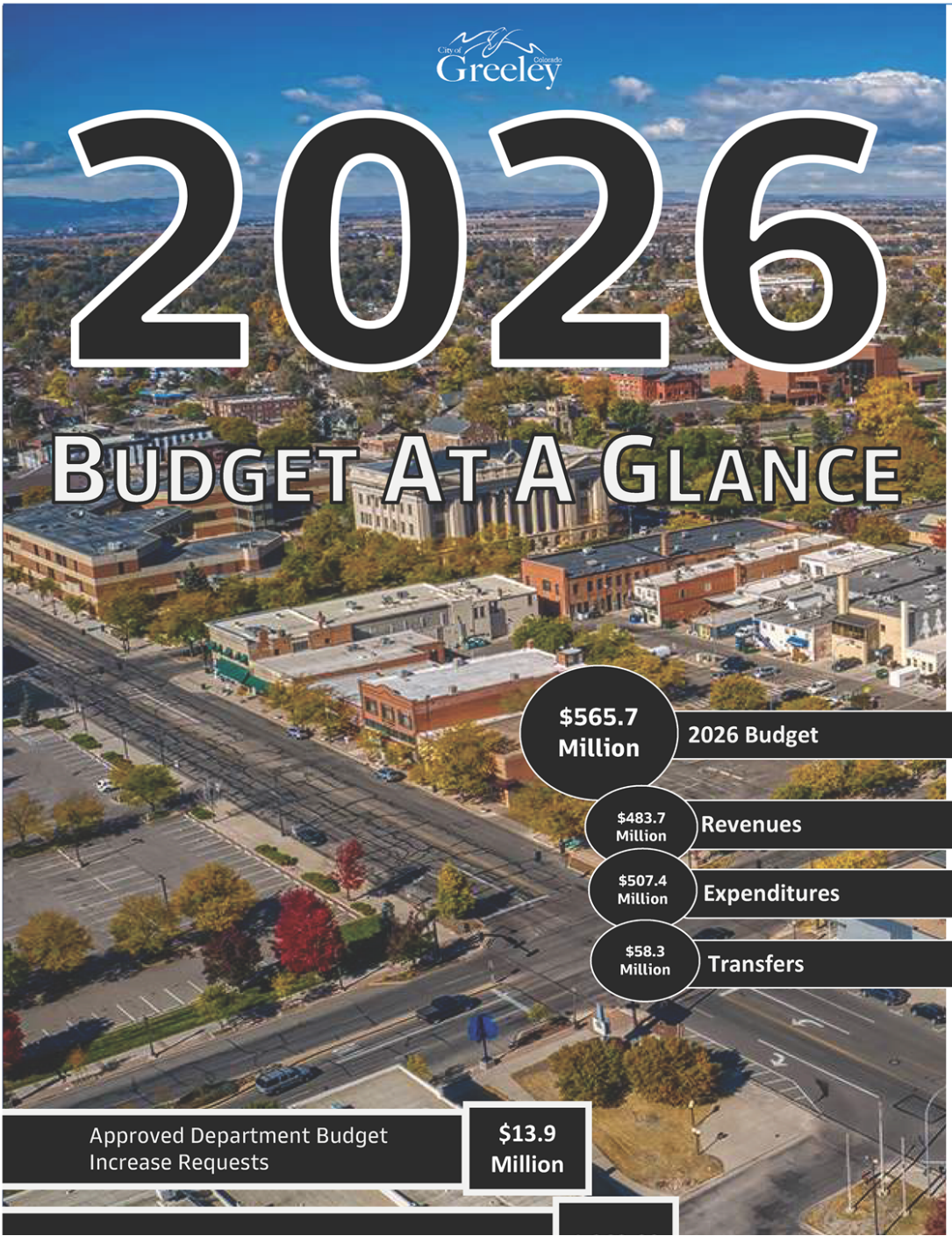
alike to call home. The vision continues to promote a healthy, diverse economy and high quality of life responsive to all its citizens and neighborhoods, thoughtfully managing its human and natural resources in a manner that creates and sustains a safe, unique, vibrant, and rewarding community in which to live, work, and play.

## Acknowledgments

The staff would like to extend appreciation to the City Council members who dedicate many hours to making difficult priority decisions and setting policies to guide the City of Greeley into the future with financial stability. Many staff members have contributed significant hours during the budget process and we appreciate and value their partnership. While the future presents many uncertainties and challenges, the City of Greeley staff has many talented members who allow the team to look into the future with pride and anticipation.

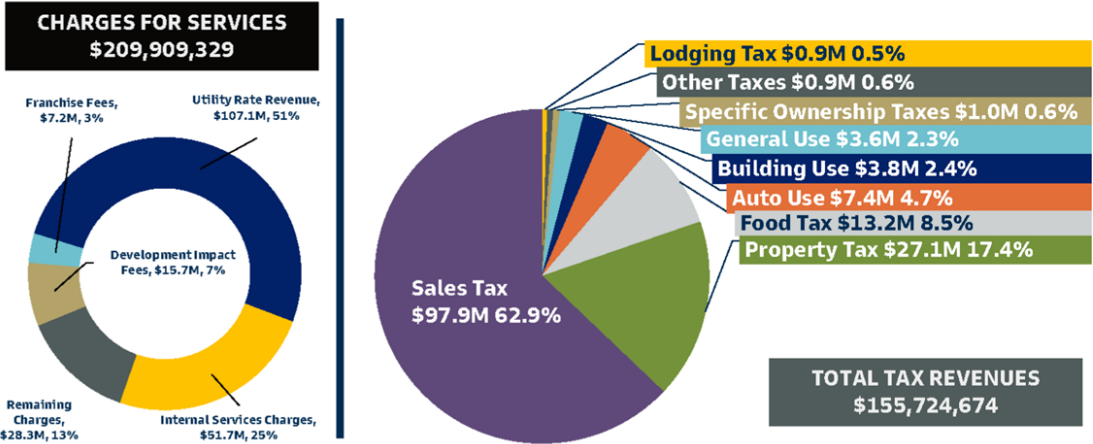
Volunteers allow the City of Greeley to sponsor events that would not otherwise be funded, due to the number of critical expenditures the City incurs to provide services to the citizenry. The volunteer hours contributed to the City allow for programs that appeal to Greeley's diverse culture and enrich the community's sense of history and art. Several programs broaden youth exposure to creating well-rounded leaders who will conquer tomorrow's challenges with open, creative minds.

The City also sincerely appreciates the time and talent invested in the budget process by the members of the Citizen Budget Advisory Committee (CBAC). Members spend many hours evaluating the budget and the budgetary impact of policy issues. Their input is extremely valuable to ensure the citizens' perspective on community needs and priorities is represented and addressed in financial planning for the City of Greeley. The City of Greeley continues to partner with the community to provide an investment today that is likely to pay significant dividends in the future.

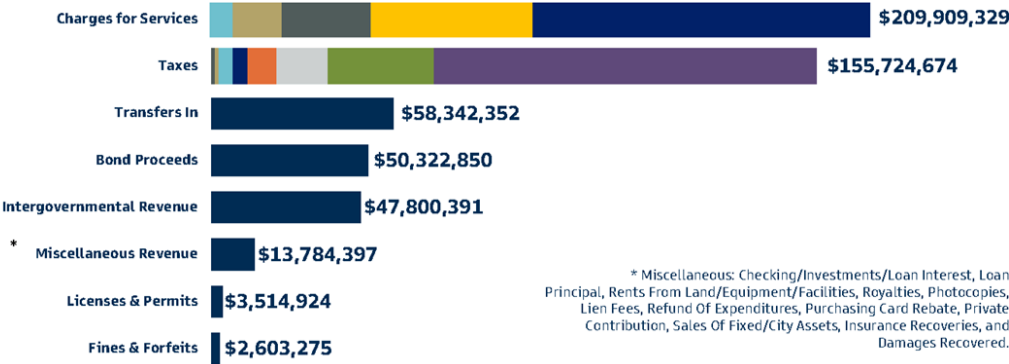


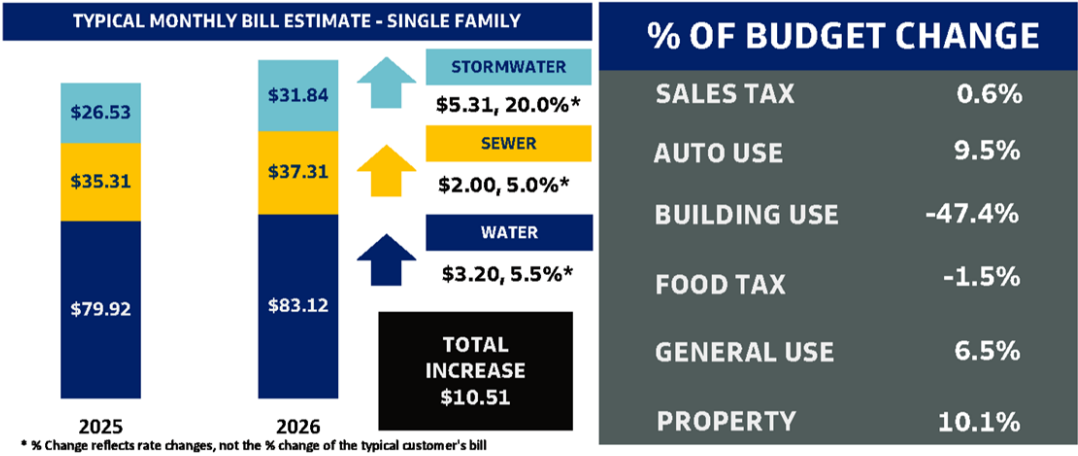
# REVENUES

**TOTAL REVENUES**  
**\$483,659,840**  
(Excludes transfers)



## TOTAL REVENUES BY CATEGORY





# EXPENDITURES

TOTAL EXPENDITURES  
\$507,389,828  
(Excludes transfers)

## TOTAL EXPENDITURES BY COUNCIL PRIORITIES

Sustainable Infrastructure & Mobility



\$246,131,351

High-Performance Government



\$84,857,002

Safe & Secure Communities



\$83,095,539

Quality of Life



\$57,642,409

Housing for All



\$14,984,126

Business Growth



\$11,271,401

Community Vitality



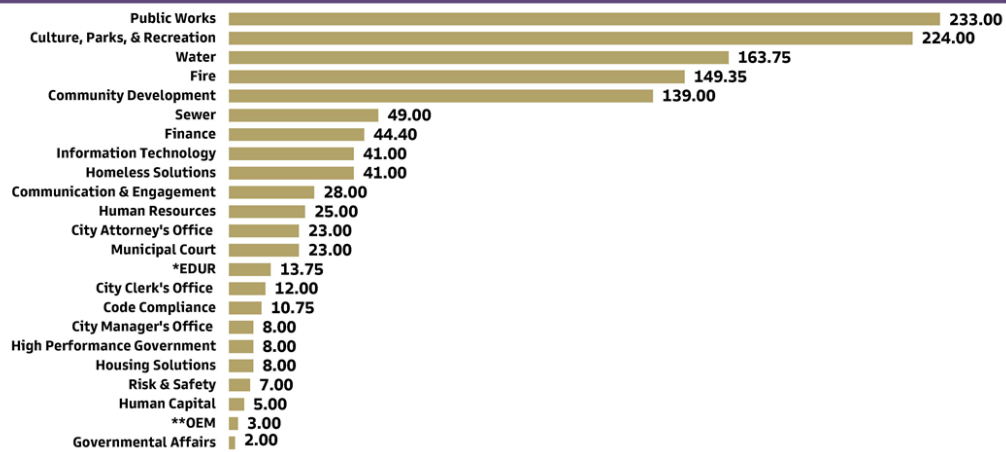
\$9,408,027

Operating  
\$336 Million

Capital  
\$171 Million



### CITY FULL-TIME EQUIVALENT DISTRIBUTION



2025 CAPITAL PROJECT HIGHLIGHTS

CAPITAL EXPENDITURES  
\$170,876,458  
(Excludes transfers)

Food Tax

Quality of Life

\$5.2 MILLION



Annual Capital Maintenance Program

\$2.9 MILLION



Greeley Weld Airport Road Development

\$2.9 MILLION



Lincoln Park Master Plan & Redevelopment

\$2.0 MILLION



Island Grove Chiller Replacement

Street Infrastructure

Public Improvement

Transportation Development

\$17.0 MILLION



Pavement & Concrete Rehabilitation

\$0.7 MILLION



New Sidewalk Installation

\$3.9 MILLION



Safe Streets 4 All Planning & Demonstration

Water Capital

\$10.5 MILLION



Bellvue Gold Hill Pipeline

\$6.7 MILLION



Future Water Acquisition Phase II

\$5.9 MILLION



Milton Seaman Outlet Works

\$4.8 MILLION



Distribution Pipeline Replacement

Sewer Capital

Stormwater Capital

\$0.8 MILLION



\$1.6 MILLION



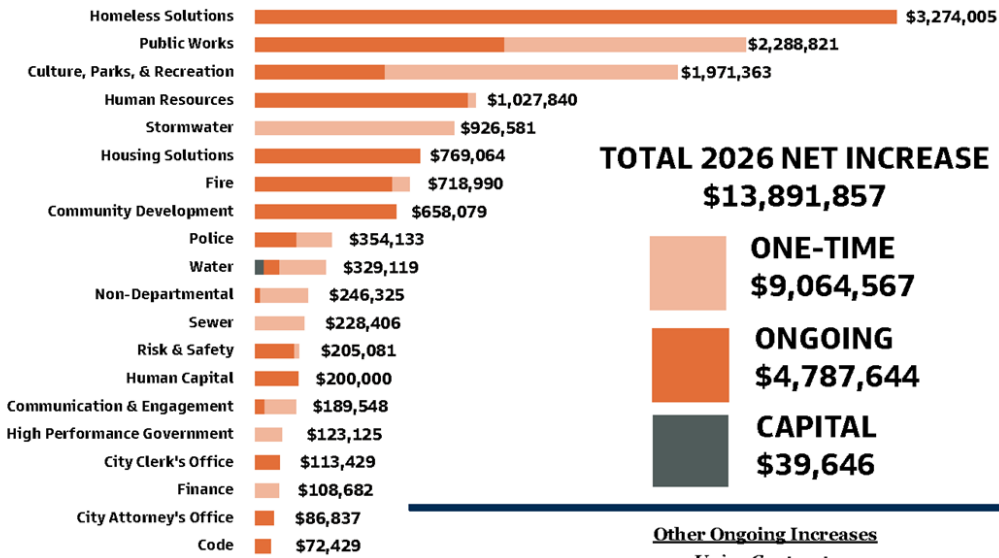
\$15.2 MILLION



\$6.3 MILLION



# BUDGET INCREASE REQUESTS: DEPARTMENTS



\* Economic Development & Urban Revitalization

Other Ongoing Increases  
*Union Contracts*  
*Non-Union Increases*

INCREASE HIGHLIGHTS

DIGITAL ACCESSIBILITY

Accessibility Specialist

CITY-WIDE INVESTMENTS

City-Wide Insurance Costs  
Anonymous Call Line

QUALITY OF LIFE / COMMUNITY  
BEAUTIFICATION

Clean, Safe, & Beautiful Operations  
Island Grove, Public Art, & Recreation Operations  
Golf Course Operations

TECHNOLOGY SYSTEMS

City Software Commitments  
Advanced Visitor & Lodging Analytics

HOMELESS SUPPORT

STAFF & CULTURE

Manager Development  
Coaching  
Union Contracts  
Non-Contract Salary Increase  
Extension of Term-Limited Positions

UTILITY & INFRASTRUCTURE  
INVESTMENTS

U.S. 34 Transit Bus Operators (5)  
GPS Telematics / Services  
Bellvue Water Treatment Maintenance Mechanic  
Civil Engineer I-IV (2)  
Public Space Asset Manager

PUBLIC SAFETY

Psychological Health Services for First Responders  
Weld County Dispatch Increases  
Human Society Increases  
Fire Fighter Physicals

# 2026 BUDGET AT A GLANCE



## COUNCIL MEMBERS

MAYOR ▪ JOHN GATES

WARD I ▪ TOMMY BUTLER

WARD II ▪ DEB DEBOUZEZ

WARD III ▪ JOHNNY OLSON

WARD IV & MAYOR PRO TEM ▪ DALE HALL

AT LARGE ▪ BRETT PAYTON

AT LARGE ▪ MELISSA McDONALD

### City Council Formal 2026 Budget Action/Adoption Meeting Dates

October 7<sup>th</sup>, 2025  
Public Hearing & First Reading

October 21<sup>st</sup>, 2025  
Public Hearing & Final Adoption

### ADDITIONAL BUDGET DOCUMENTATION AVAILABLE:

[GREELEY.OPENBOOK.QUESTICA.COM](http://GREELEY.OPENBOOK.QUESTICA.COM)

▪ BUDGET BOOK



BUDGET BOOK

- **BUDGET HIGHLIGHTS**
- **FEE DIRECTORY**
- **REVENUE MANUAL**



**2026 City Manager's  
Recommended Budget**

## Budget Document Layout

The following is a listing of sections and a description of the contents for the 2026 budget document:

**Community Profile:** This section details the City of Greeley, including who our leaders are, who our residents are, what industries are prominent, what the city looks like demographically, and a section titled "A Year in Greeley" with photo highlights of City events and activities over the last year.

**City Council Vision:** This section includes a summary of the council's key focus areas, along with a series of indicators the City is using to identify progress on these items. Also within this section is The Year Ahead, which provides, at a high level, what the City is planning to accomplish in the coming year for each focus area, and finally, some highlights from the last year are included.

**Additions & Requests:** This section identifies the full list of funded (ongoing v. one-time) and unfunded increase requests to the annual budget.

**Revenues:** This section summarizes the City's total revenues.

**Expenditures:** This section summarizes the City's total expenditures, including debt obligations.

**City Department Summaries:** This section provides a description of the purpose and responsibilities of each department and division. Each department tab contains the following:

- Department's mission
- How the department is organized
- Areas of service and programs
- 2026 focus area
- Performance measures
- Department financials, including increase requests
- Full-Time Employee (FTE) summary

**City Funds:** This section provides an account of the revenues, expenditures and balances of each fund as well as the purpose of the funds. The objective of this type of organization is to show the most general, big-picture information for quick reference and gradually break summaries down into more detailed information at the department, division, and program levels in later sections. Additional fund details can be found in the capital improvement sections.

**5-Year Forecast:** This section includes the City's financial forecasts for the coming five years.

**The Personnel Summaries:** This section includes the standard Full-Time Equivalents (FTE) count and changes in FTEs throughout the City. Various summary reports and a comparison of positions are also included. Staffing levels have been detailed and summarized in several formats, beginning with a listing in each department's Budget Summary.

**The Fund Summaries:** This section includes schedules that serve as organizational guides to fund structure and the departments that manage resources within the funds. The impact of the changes in the resource on the balance of each fund or fund type is included in the notes immediately preceding the schedules in the Fund Summaries section.

**Capital Summary:** This page provides a detailed walk-through of the City's 5-year Capital Improvement Plan (CIP), including summary, objectives, and funding assumptions as well as a capital fund overview and break-out by Council priority area.

**2026-2030 Five-Year CIP by Fund:** This section includes the 5-year budgeted capital projects in each capital fund.

**Schedule of Capital Outlay:** This page includes the equipment and fleet replacement schedules.

**Appendix:**

- The Reader's Guide
- Priorities and Performance Measures
- Financial Policies
- Schedule of Transfers
- Budget Process
- Adjustments



- Boards & Commissions
- Glossary of Terms

## Other Useful Resources

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### City Resources

Find City news, events, and information at [greeleyco.gov](https://greeleyco.gov)

### Budget Resources

The City's budget reports provide detailed information on various financial topics. Below is a list detailing these resources:

- **Annual Budget Books:** A comprehensive financial presentation of the City's budget detail, including budget processes, revenues, expenditures, personnel, funds, departments, and capital improvement projects.
- **Fee Directories:** An all-encompassing list of the City's fees for all applicable departments and services.
- **Revenue Manuals:** The City's rates and fees, legal basis, and revenue collection methodology.

#### Beginning in 2025

Budget resources from 2025 onward are available on the City's Open Book platform: [greeley.openbook.questica.com](https://greeley.openbook.questica.com)

#### Prior Years

Prior year resources are available on the City's Website: [greeleyco.gov/government/finance/budget](https://greeleyco.gov/government/finance/budget)

#### Archived Budget Documents

The City of Greeley maintains historic records that will provide ADA accommodation and copies upon request.

### Financial Reports

The City's Annual Comprehensive Financial Report can be found on the City's website:

[greeleyco.gov/government/finance/accounting-and-reports](https://greeleyco.gov/government/finance/accounting-and-reports)

- **Annual Comprehensive Financial Report (ACFR):** U.S. government financial statements encompassing the financial position of the City of Greeley that comply with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

### Feedback

What do you think? Your feedback is greatly valued. If you have suggestions or questions regarding the budget, please direct them to: [Budget@Greeleygov.com](mailto:Budget@Greeleygov.com)

#### BUDGET OFFICE

Budget and Policy Director: Nathan Mosley

City of Greeley  
City Center South  
1001 11th Ave, Greeley, CO 80631  
Phone: (970) 350-9509

## Community Profile



## Your Elected Officials

The City of Greeley operates with a Council-Manager form of government with the Council acting as the legislative body for the city, adopting laws and policies and setting priorities to guide the City. The City has all powers of local self-government and home rule, and all powers possible for a city to have under the constitution and laws of Colorado. Such powers are exercised in conformity with the provisions of the City of Greeley Charter, or in such a manner as may be provided by the Council, not consistent with the Charter.

### City Council Membership

Policy-making and legislative authority are vested in the City Council consisting of the mayor and six other members. The Council is elected on a non-partisan basis. Council members serve four-year terms and the mayor is elected to serve a two-year term. Four of the Council members are elected by ward. The mayor, two council ward seats, and one council at-large seat are elected at every general municipal election.

The Council meets annually to evaluate the state of the City. Based on data, discussions with staff, and public input, the Council sets priorities that guide Greeley city government for the upcoming year. In addition to its annual meeting, the Council also meets regularly to conduct City business.

### Mayor

The mayor presides over meetings of the City Council and has the same right to speak and vote therein as any other member. The mayor is a conservator of the peace, and in emergencies may exercise within the City the powers conferred by the Governor of the State of Colorado for purposes of military law.



Council members are Greeley residents who choose to serve their community as elected officials to maintain and improve Greeley's quality of life. Council members, with the exception of the mayor, do not have offices at City Hall. There are a total of seven elected council members, including the mayor.

Pictured back row, left to right: Dale Hall (Mayor Pro Tem, Ward IV), Tommy Butler (Ward I), Johnny Olson (Ward III), Brett Payton (At Large). Pictured front Row, left to right: Deb DeBoutez (Ward II), Mayor John Gates, Melissa McDonald (At Large).

## Key Responsibilities

- Appoint and remove the city manager.
- Set policy.
- Adopt the annual budget and plan for capital improvements.
- Approve the minimum and maximum compensation schedule for boards, commissions, and all employees of the City.
- May investigate (or appoint an authorized committee to investigate) any agency and the official acts of any officer or employee thereof, and may compel, by subpoena, the attendance, and testimony of witnesses and production of books and documents.
- Provide for the enforcement of its ordinances.
- May enter into contracts and leases on behalf of the municipal government with the approval of the city attorney and the city manager.
- By ordinance, may enter into contracts with other governmental bodies.
- Provide for independent audits of all funds and accounts of the city.
- May create new offices, departments, or agencies.
- May provide for licenses, permits, and fees for regulatory or revenue purposes.
- Hold weekly council meetings.

## City Management

**Your elected officials, the mayor, and City Council, appoint the executive leadership of the City, specifically:**

- City Manager, Raymond C. Lee III, appointed in January 2022.
- City Attorney, Stacey Aurzada, appointed in June 2024.
- The Presiding Municipal Judge, Mark Gonzales, appointed in January 2009.

The city manager is the chief administrative officer of the City. The position is responsible to the Council for the proper administration of all of the City's affairs and overseeing the City's day-to-day operations. The City Manager's Office provides overall guidance to all City operating departments and is responsible for the administration of City programs to ensure the delivery of high-quality services efficiently and cost-effectively.

**To that end, the city manager is required to:**

- Be responsible for the enforcement of City laws and ordinances.
- Appoint, suspend, and remove department heads except as otherwise designated by the Charter.
- Prepare the annual budget and submit it to the City Council, and be responsible for its administration after adoption.
- Prepare and submit to the Council, at the end of the fiscal year, a complete report on City finances and administrative activities for the preceding year.
- Keep the Council advised of the City's financial condition and future needs and make recommendations to the Council.
- Exercise supervision and control over administrative departments and agencies unless otherwise provided by the Charter.
- Be responsible for the enforcement of all terms and conditions imposed in favor of the city or its inhabitants in any contract or public utility franchise.
- Inform the public clearly about city government functions and activities.
- Perform other duties as may be prescribed by the Charter or required by the Council consistent with the Charter.

### Management Team

The city manager appoints a leadership team that collectively oversees the City's approximately 1,800 full-time, seasonal, and hourly employees. The city manager also appoints all department directors following the City's hiring process and as prescribed by the City Charter.



## City Manager's Office Senior Leadership

**Raymond C. Lee III**, City Manager

**Allena Portis**, Deputy City Manager, CFO - Financial Stewardship & Prosperity

**Kelli Johnson**, Assistant City Manager - Community Resilience & Vibrancy

**Blair Snow**, Chief Operating Officer

**Kimberly Southern**, Chief People Officer

**Bret Naber**, Chief Information Officer

**Rick Ruggieri**, Chief Public Safety Officer

**Barb Hey**, Executive Communications Lead



Raymond C. Lee III, City Manager



Allena Portis, Deputy City Manager - Financial Stewardship & Prosperity



Kelli Johnson, Assistant City Manager - Community Resilience & Vibrancy



Blair Snow, Chief Operating Officer



Kimberly Southern, Chief People Officer



Bret Naber, Chief Information Officer



Rick Ruggieri, Chief Public Safety Officer



Barb Hey, Executive Communication Lead

## Boards and Commissions

Boards and Commissions are groups of citizen volunteers who study special community issues and provide direction, comment, and recommendations to the City Council. These groups are the voice of the community. They influence public policy and programming decisions that can affect the entire city.

### Arts, Culture & Historic Preservation

**Encourages the enrichment of Greeley's cultural heritage through arts, history, and public engagement.**

- Greeley Art Commission
- Historic Preservation Commission
- Museum Board
- Union Colony Civic Center Advisory Board

### Community Engagement, Equity & Inclusion

**Works to promote social equity, inclusivity, and community involvement in city affairs.**

- Commission on Disabilities
- Human Relations Commission
- Youth Commission

### Government, Administration & Civic Oversight

**Supports city governance, financial oversight, legal matters, and city planning to ensure effective municipal operations.**

- Citizen Budget Advisory Committee
- Civil Service Commission
- Judicial Review Board
- Planning Commission

### Housing, Urban Development & Economic Growth

**Focuses on housing, economic development, and urban renewal to enhance livability and economic opportunity.**

- Downtown Development Authority
- Greeley Urban Renewal Authority
- Housing Authority
- Housing for All Advisory Board

### Parks, Recreation & Public Spaces

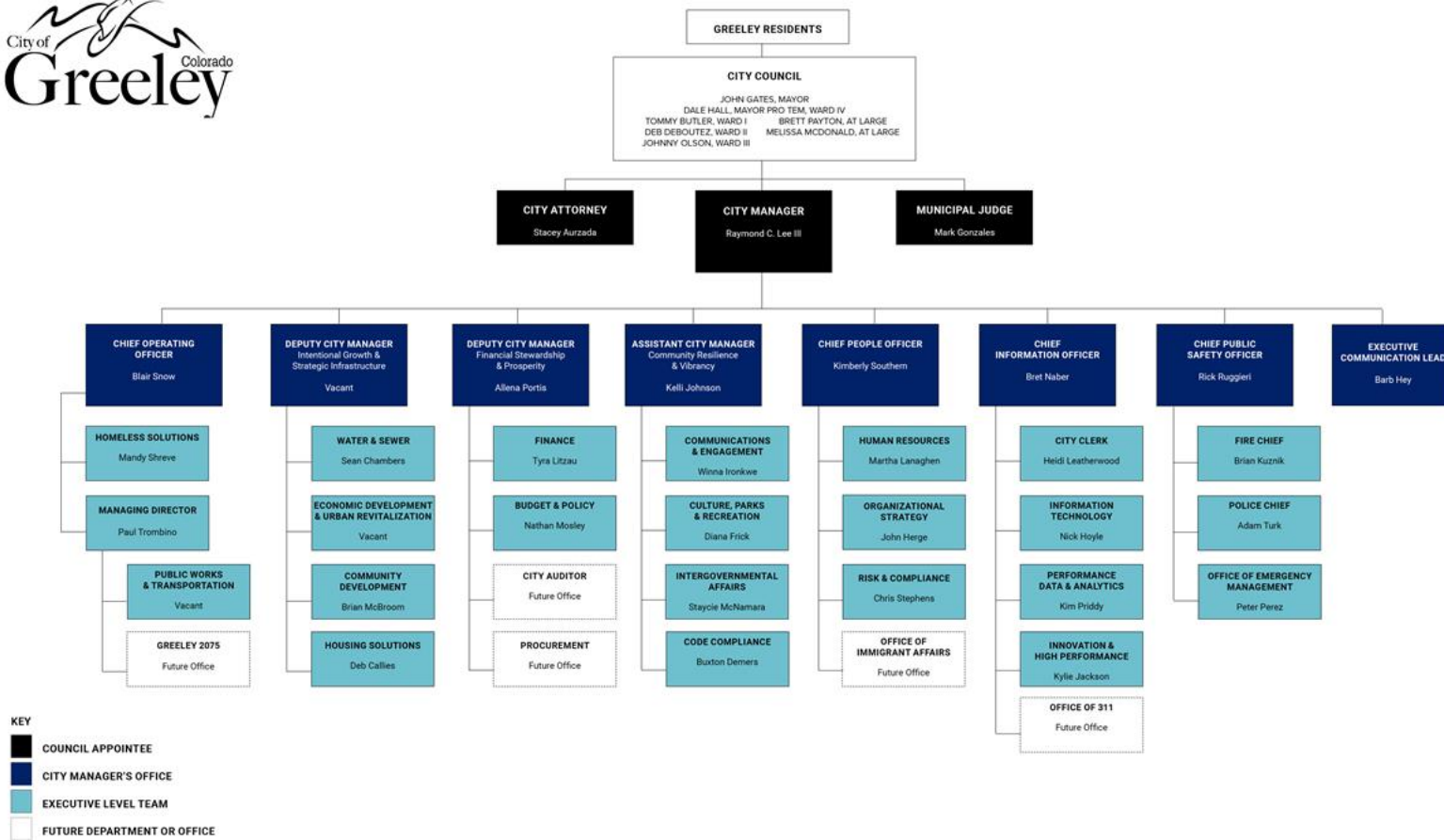
**Manages recreational facilities, parks, and public spaces to enhance the quality of life.**

- Golf Course Advisory Board
- Island Grove Advisory Board
- Parks and Recreation Advisory Board
- Rodarte Community Center Advisory Board

### Transportation, Infrastructure & Development

**Addresses transportation systems, water management, public infrastructure, and standards to support Greeley's growth and sustainability.**

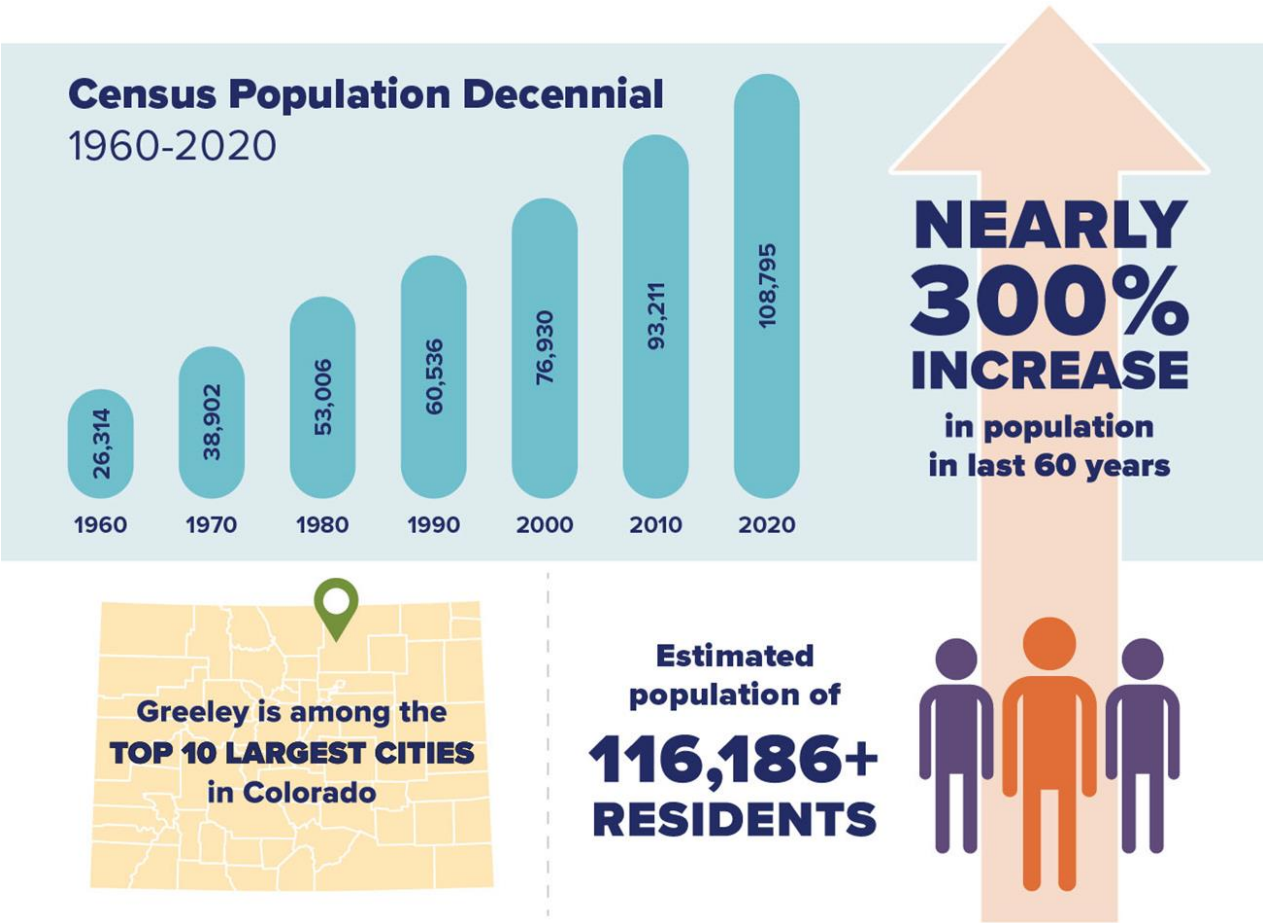
- Citizen Transportation Advisory Board
- Construction Trades Advisory and Appeals Board
- Greeley-Weld Airport Authority
- Stormwater Board
- Water and Sewer Board



ORGANIZATION CHART - September 2, 2025

# Our Community

## A Growing Vibrant Place



## City of Greeley Population at a Glance



Total  
households  
**41,346**



Median  
household income  
**\$71,746**



Households with  
broadband access  
**92.1%**



Households with  
a computer  
**97.1%**

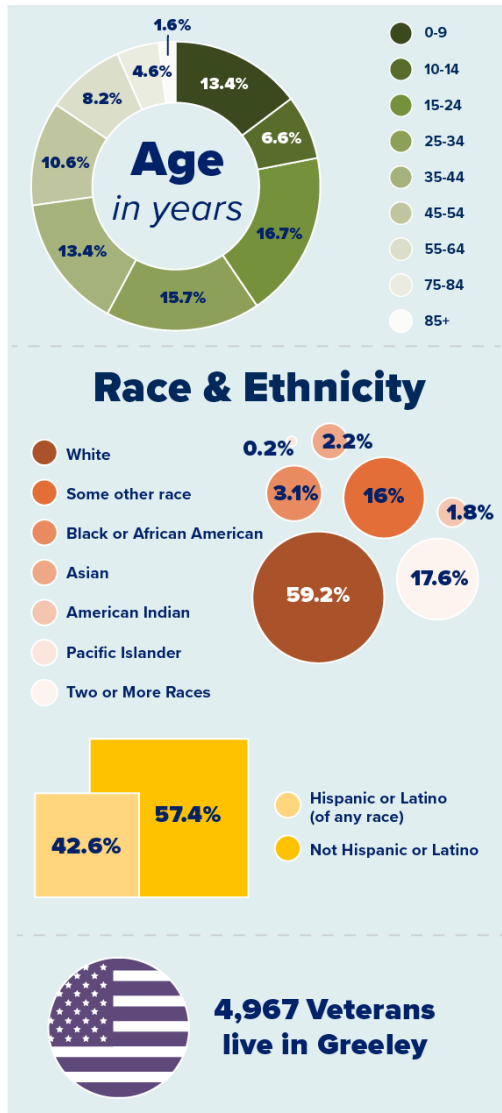


Civilian employment rate  
(total % of population 16+)  
**96.7%**

# The People of Greeley

## Community Demographics

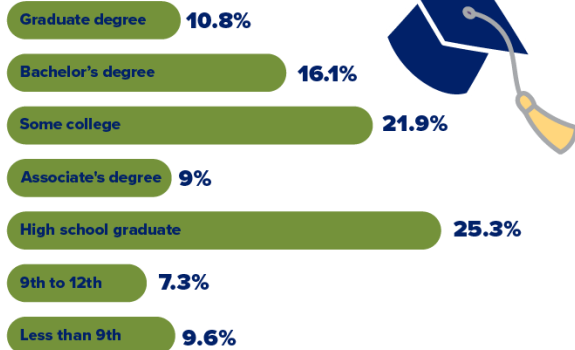




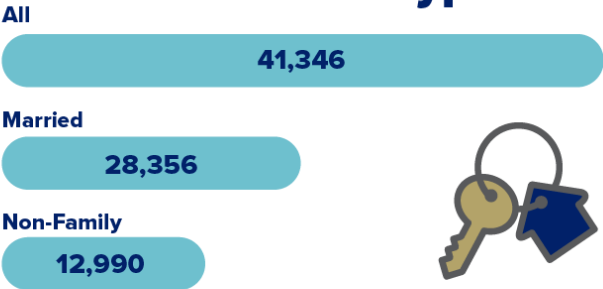
## Top Non-Agricultural Occupations



## Education



# Household Types



owner-occupied  
housing units



renter-occupied  
housing units

## Income by household



Median \$71,746

Mean \$92,716

## Household Size

Average Household  
2.7 people

Average Family  
3.35 people



## Marital status

Married 49.3%

Never married 35.1%

Divorced 10.6%

Widowed 5%



## A Year in Greeley



















## City Council's Vision

Greeley will be a future-focused city. One that is intentionally developed, safe, affordable, innovative, sustainable, healthy, and inclusive. Seven key focus areas will guide the work that will affirm Greeley as a place where people choose to make their dreams come true and call home.

### City Council Priorities

In 2022, the council developed a strategic vision for Greeley, focusing on the city's heritage and future direction. The Greeley City Council 2037 vision celebrates the city's strength, resources, diversity, and entrepreneurial spirit. Using this vision, the City created a detailed work plan outlining prioritized actions. This section explains each council priority, the progress made last year, and the planned work for the coming year.

The City of Greeley is committed to serving its residents through transparent, effective, and efficient operational practices and long-term strategic planning. With a balanced perspective for serving residents now and planning for the community's future, Greeley City Council and leadership have created a strategic plan of the most important work that will help us be a leading municipal government across the state.

### Key Focus Areas

- Business Growth
- Community Vitality
- High-Performance Government
- Housing for All
- Quality of Life Amenities
- Safe & Secure Communities
- Sustainable Infrastructure & Mobility



Business Growth



Community Vitality



High-Performance  
Government



Housing for All



Quality of Life Amenities



Safe & Secure Communities



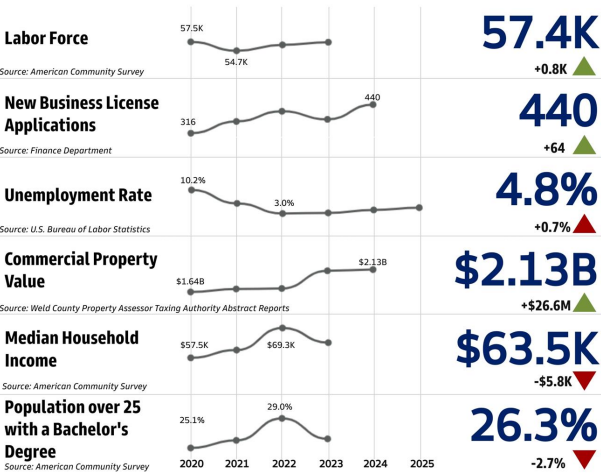
Sustainable Infrastructure & Mobility

# Key Focus Areas

## Business Growth



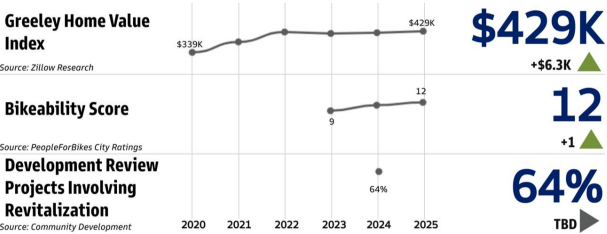
We are a community with an inviting and reliable environment that recruits, retains, and grows a diversity of businesses, resulting in a resilient economy. Our competitive advantage comes from our skilled workforce, higher-wage jobs, ability to collaborate, and expansive business landscape.



Community Vitality



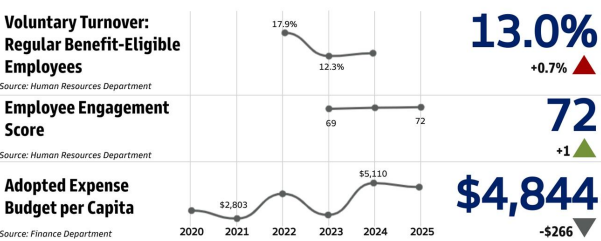
Greeley is an inviting community of choice that is developed by design. The city’s innovative growth management, as reflected in its codes and master plans, intentionally develops the vitality which all residents and visitors enjoy. The City balances new development, redevelopment, and the preservation of open space and natural areas. Quality gateways, connectivity, and a vast network of entertainment, eateries, and abundant recreational opportunities make us the best place to live, work and play.



High-Performance Government



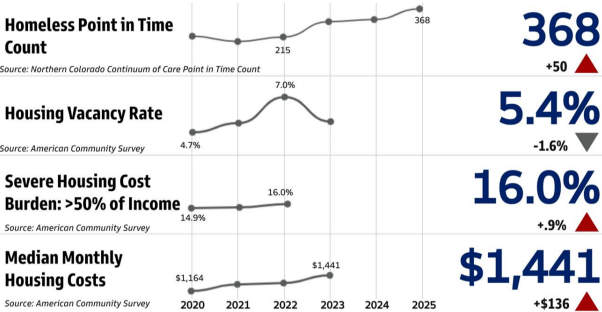
As the state’s municipal employer of choice, we thrive as a high-performing organization committed to effective systems, strategies, structures, strategic planning, and customer service. We live up to our values of transparency, accountability, and responsible stewardship of our resources. We are a strong and healthy organization that has a positive culture and a high level of employee and resident engagement and satisfaction.



Housing for All



Greeley is rich in diversity of housing where all residents have options for healthy and independent living that contribute to maximizing the appeal of the community. Residents of all socioeconomic levels can secure quality housing choices. The City's partnerships with nonprofits and local and national developers are a model for creating and sustaining diverse housing stock.

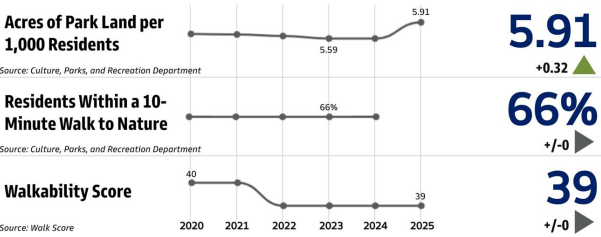


Quality of Life Amenities





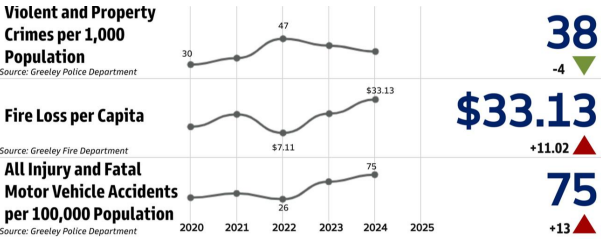
Greeley is not only a destination city but also a community where residents enjoy the arts, social engagement, outdoor pursuits, beautiful vistas, and natural areas. Parks, trails, and recreational facilities are close to home. Annual festivals, museums, and celebrations reflect our rich cultural heritage and also welcome new traditions. Educational opportunities for lifelong learning are abundant. Innovative entertainment districts, appealing regional shopping, and foods from around the world ensure that everyone can enjoy a high quality of life. Greeley has something for everyone.



Safe and Secure Communities



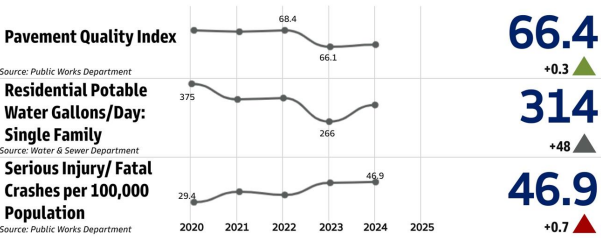
Greeley is a community where residents and visitors work in partnership with public safety personnel to ensure their neighborhoods are attractive, well-maintained, safe, and secure. Everyone feels respected and treated fairly. People are supported and provided with resources and options to help resolve problems. Greeley is a community that is both committed and confident; well-prepared to respond with resources needed to address emergencies and to continue essential operations and services.



Sustainable Infrastructure and Mobility



We strategically plan, design, and build our urban infrastructure systems and facilities so they are attractive, safe, and high-performing. We thoughtfully manage our assets and investments to perpetually sustain their appeal, life cycle value, and function.



## The Year Ahead

There are several projects scheduled for the upcoming year that the City of Greeley will prioritize according to the City's objectives, including:

### Business Growth

- Take a proactive approach toward business retention, expansion and attraction, urban renewal and redevelopment, and business advocacy.
- Promote a positive image of Greeley through tourism marketing to attract new businesses.

### Community Vitality

- Prioritize long-term planning to manage ongoing community growth effectively.
- Connect with the community through dialogue and civic engagement, ensuring informed participation in decisions impacting livability.
- Actively promote a sense of community in the design of developments.
- Find ways to turn empty lots into areas that reflect economic vitality.

### High-Performing Government

- Improve and adapt internal communication practices for accessibility and employee satisfaction.
- Ensure compliance with new digital accessibility laws, which contributes to a responsive and efficient government.
- Expand the capacity of current network equipment and fiber footprints throughout the city, focusing on continued quality and efficient customer service.
- Replace the current utility billing's Customer Information System (CIS) for better performance and user experience.

### Housing for All

- **Housing for All** Strategic Housing Plan 2024-2025
- **Housing for All** local fund creation & implementation
- Implementation of development incentives
  - Executive housing
  - Affordable housing
  - Full-spectrum housing options
- Affordable housing preservation and homeownership

### Quality of Life Amenities

- Promote Greeley's amenities to attract new residents and visitors, which enhances the community's overall quality of life.
- Begin the process of developing a long-term capital improvement plan for the Culture, Parks, and Recreation Department based on community feedback, city growth, and facility demand.
- Introduce a landscape architecture division to the Community Development Department.

## **Safe and Secure Communities**

- Fully implement a real-time information center and enhance body camera, taser, and license plate reader technology.
- Direct a comprehensive emergency management program to address the mitigation, prevention, preparedness, response, and recovery of all hazards.

## **Sustainable Infrastructure and Mobility**

- Conduct foundational work for the 2045 Transportation Master Plan for connected and resilient transportation systems.
- Offer flexible mobility options, including walking, biking, transit, driving, and accessibility.
- Improve community connectivity as the city grows.

## Highlights from the Last Year



**93%**

AMI Meter Installation -  
Percent Complete



**241**

New Construction  
Permits



**\$78,379,932**

Dollar amount of  
new non-residential  
investment



**17,708**

Calls for Fire  
Department Service



**73,647**

Rounds of Golf at  
Greeley Public Golf  
Courses



**213**

Number of individuals  
housed, all programs



**515.9**

Miles of Pipe for  
Water Distribution



**87**

Purchasing  
Department  
Solicitations



**330**

Total Development  
Reviews Completed



**7%**

Greeley Evans Transit  
Ridership - Percent  
Increased



**1 min 17 sec**

Fire Department  
Turnout Time



**309,211**

Visits to  
Family Funplex



**27,741**  
Residential Customer  
Connections



**990**  
Fire Department  
Squad 1 Incidents



**18,319**  
Recreation Facility  
Memberships



**35.5**  
Lane miles of asphalt  
overlay completed in  
KGM project



**8**  
People utilizing  
G Hope program



**89**  
Portfolio Projects  
Managed



**4.06**  
Miles of sidewalk  
completed in KGM  
project



**117,282**  
Visits to  
Recreation Center



**184**  
Access Ramps  
Completed in KGM  
project



**86,375**  
Calls for  
Police Service



**280,816**  
City of Greeley Social  
Media Engagement



**2,109**  
Commercial Water  
Customer Connections





**1,613**  
Museum  
Volunteer Hours



**1,177**  
Valve Exercising  
Completed



**23,000**  
Fire Department  
Hours of Training  
Completed



**60,638**  
Tickets sold to  
Union Colony Civic  
Center Events



**34.7**  
Lane miles of sealcoats/  
rejuvenate complete in  
KGM project



**1 min 48 sec**  
Fire Department  
Alarm Handling Time



**14,895**  
Greeley Museum  
Attendances



**1,060**  
Remodel Permit  
Reviews



**440**  
New Greeley-Based  
Business License  
Applications



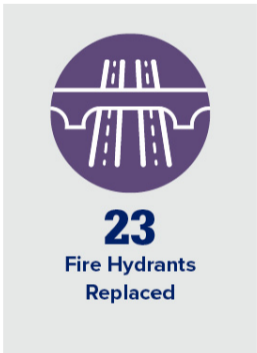
**11,117**  
Total Building  
Inspections Completed



**160**  
Miles of Pipe for  
Water Transmission



**\$28.6M**  
Total Property  
Saved by Fire  
Department



## Additions & Request



## Summary of Additions & Requests

Each year, the budget department works to develop an economic projection that balances the city's interest in improving its services and infrastructure with a range of ever-changing economic indicators. The department makes every effort to recognize the potential for economic constraints while striving to provide sufficient funds to support our growing population and increased need for services.

The city adopts a moderate approach to developing its economic outlook to avoid the need to restrict or change current programs if the economy suffers, and it also develops contingency plans if they are needed. The proposed outlook for 2026 remains constrained, assuming slow commercial and residential development and sales tax growth. Due to this, many of the areas funded by the general fund are in a period of sustainment with their existing service levels rather than expansion.

Key budget increases are closely aligned to the strategic plan and work initiatives we've outlined earlier in this book. Budget staff and the City Manager's Team reviewed hundreds of potential budget increase requests and focused on prioritizing those things that will deliver the most value to our residents. These include:

A series of investments in our employees and culture to foster an environment that upholds our desired reputation of being Colorado's municipal employer of choice. This work includes:

- Annual Salary Increases that ensure existing employees are rewarded for their contributions to our strategic priorities and delivering exceptional services.
- Citywide coaching and manager development to provide resources to emerging leaders in the organization.
- Targeted retention of term-limited positions into 2026 to continue priority initiatives such as Greeley's Homeless and Housing Solutions work and the Clean, Safe and Beautiful program.

Growing our technology systems and infrastructure to enhance our efficiencies and improve customer experience. Among this category of budget increase are:

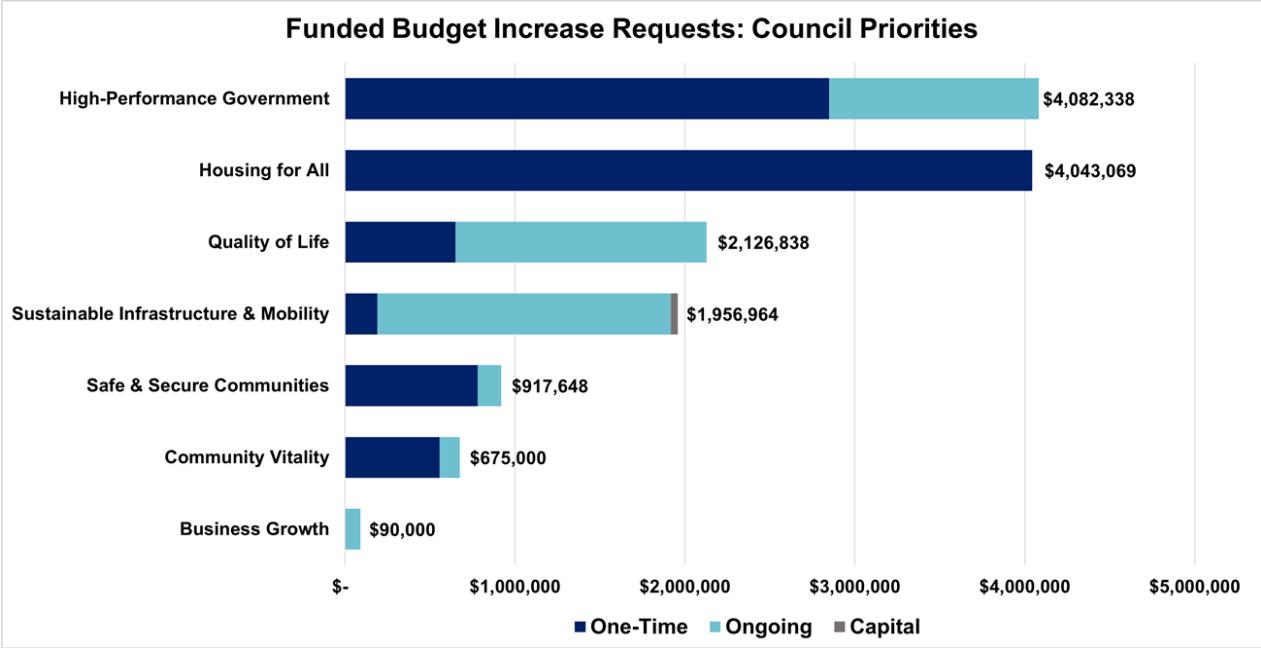
- Supporting the ongoing maintenance of enterprise and department-specific software throughout the city to improve operations.
- Investing in a new full-time employee dedicated to digital accessibility.

Committing to expansion of our transit system to provide diverse mobility options to all residents:

- Staffing and operational dollars for a new HWY34 Regional Bus Route as a companion to the MERGE interchange and mobility hub project.

In addition to the specifics outlined above, other budget increase highlights include:

- Funding for operations of a year-round overnight homeless shelter.
- Investments in stormwater staffing to support the major capital investments for the downtown storm improvement project.
- Continued support for water and sewer staffing and operations to ensure safe and efficient treatment and delivery of community water resources.



| Funded Budget Increase Requests: Council Priorities |              |              |           |               |
|-----------------------------------------------------|--------------|--------------|-----------|---------------|
|                                                     | One-Time     | Ongoing      | Capital   | Total         |
| High-Performance Government                         | \$ 2,847,928 | \$ 1,234,410 | \$ -      | \$ 4,082,338  |
| Housing for All                                     | \$ 4,043,069 | \$ -         | \$ -      | \$ 4,043,069  |
| Quality of Life                                     | \$ 649,854   | \$ 1,476,984 | \$ -      | \$ 2,126,838  |
| Sustainable Infrastructure & Mobility               | \$ 189,385   | \$ 1,727,933 | \$ 39,646 | \$ 1,956,964  |
| Safe & Secure Communities                           | \$ 779,331   | \$ 138,317   | \$ -      | \$ 917,648    |
| Community Vitality                                  | \$ 555,000   | \$ 120,000   | \$ -      | \$ 675,000    |
| Business Growth                                     |              | \$ 90,000    | \$ -      | \$ 90,000     |
| Grand Total                                         | \$ 9,064,567 | \$ 4,787,644 | \$ 39,646 | \$ 13,891,857 |

## General Fund Requests

| GENERAL FUND REQUESTS                                                   |      |              |              |
|-------------------------------------------------------------------------|------|--------------|--------------|
| FUNDED: GENERAL FUND, ONGOING REQUESTS                                  |      |              |              |
| REQUEST                                                                 | FTE  | EXPENDITURE  | REVENUE      |
| <b>Communication &amp; Engagement</b>                                   |      |              |              |
| Council in the Community Series                                         | -    | \$ 30,000    | \$ -         |
| Social Media Management Tool                                            | -    | \$ 39,750    | \$ -         |
| State of the City                                                       | -    | \$ 77,798    | \$ -         |
| <b>Culture, Parks, &amp; Recreation</b>                                 |      |              |              |
| Culture - Public Art - Operational Increases                            | 1.00 | \$ 161,404   | \$ -         |
| Island Grove - Operational Increases                                    | -    | \$ 194,798   | \$ 194,798   |
| Recreation - Operational Increases                                      | -    | \$ 460,817   | \$ 460,817   |
| <b>Finance</b>                                                          |      |              |              |
| Accountant II                                                           | 1.00 | \$ 108,682   | \$ -         |
| <b>Fire</b>                                                             |      |              |              |
| Weld County Dispatch Cost Allocation and Wireless Maintenance Fees      | -    | \$ 81,317    | \$ -         |
| <b>High Performance Government</b>                                      |      |              |              |
| Create New Accessibility Position                                       | 1.00 | \$ 123,125   | \$ -         |
| <b>Human Resources</b>                                                  |      |              |              |
| Hotel and Motel                                                         | -    | \$ 19,800    | \$ -         |
| Verizon Cell Phone Charges                                              | -    | \$ 18,000    | \$ -         |
| <b>Police</b>                                                           |      |              |              |
| 2026 GPD Dispatch Cost Allocation and Wireless Maintenance Fee Increase | -    | \$ 57,000    | \$ -         |
| NOCO Humane Society Increase                                            | -    | \$ 107,075   | \$ -         |
| <b>Public Works</b>                                                     |      |              |              |
| Bus Operators for US 34 Transit Services x 5                            | 5.00 | \$ 727,460   | \$ 581,968   |
| GPS/Telematics Services all Fleet Vehicles & Equipment                  | -    | \$ 119,428   | \$ -         |
| Operations Supervisor                                                   | 1.00 | \$ 141,265   | \$ 113,012   |
| Spring Clean-up                                                         | -    | \$ 120,000   | \$ 20,000    |
| US 34 Transportation Management Organization (US 34 TMO)                | -    | \$ 20,000    | \$ -         |
| <b>Risk &amp; Safety</b>                                                |      |              |              |
| Operations Budget Request                                               | -    | \$ 24,600    | \$ -         |
| <b>Non-Departmental</b>                                                 |      |              |              |
| City Wide Language Services                                             | -    | \$ 75,000    | \$ -         |
| City Wide Safety Fund Budget Request                                    | -    | \$ 90,725    | \$ -         |
| City-Wide Recruitment – Advertising                                     | -    | \$ 60,000    | \$ -         |
|                                                                         | 9.00 | \$ 2,858,044 | \$ 1,370,595 |
| FUNDED: GENERAL FUND, ONE-TIME REQUESTS                                 |      |              |              |
| REQUEST                                                                 | FTE  | EXPENDITURE  | REVENUE      |
| <b>City Clerk's Office</b>                                              |      |              |              |
| Council Retreat                                                         | -    | \$ 41,000    | \$ -         |
| <b>Community Development</b>                                            |      |              |              |
| Planning – Other Purchased Services                                     | -    | \$ 555,000   | \$ -         |
| <b>Fire</b>                                                             |      |              |              |
| Firefighter Physicals                                                   | -    | \$ 146,740   | \$ -         |

|                                                  |   |              |      |
|--------------------------------------------------|---|--------------|------|
| Psychological Health Services                    | - | \$ 48,400    | \$ - |
| <b>Homeless Solutions</b>                        |   |              |      |
| Homeless Shelter Operations and Services Funding | - | \$ 1,000,000 | \$ - |
| <b>Human Capital</b>                             |   |              |      |
| City Wide-Coaching                               | - | \$ 50,000    | \$ - |
| City Wide-Manager Development                    | - | \$ 100,000   | \$ - |
| Strategic Priorities Work                        | - | \$ 50,000    | \$ - |
| <b>Human Resources</b>                           |   |              |      |
| Development Funding                              | - | \$ 66,000    | \$ - |
| Part-Time Clerical Assistant II                  | - | \$ 27,500    | \$ - |
| Project Funding                                  | - | \$ 50,000    | \$ - |
| <b>Public Works</b>                              |   |              |      |
| Operating Budget for Clean Safe & Beautiful      | - | \$ 397,552   | \$ - |
| <b>Non-Departmental</b>                          |   |              |      |
| City Wide-Employee Anonymous Call Line           | - | \$ 20,600    | \$ - |
|                                                  | - | \$ 2,552,792 | \$ - |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS                  |       |              |           |
|--------------------------------------------------------------------|-------|--------------|-----------|
| REQUEST                                                            | FTE   | EXPENDITURE  | REVENUE   |
| <b>City Attorney's Office</b>                                      |       |              |           |
| Administrative Assistant III (Extension)                           | 1.00  | \$ 86,837    | \$ -      |
| <b>City Clerk's Office</b>                                         |       |              |           |
| Extending Boards & Commissions position from contract to full time | 1.00  | \$ 72,429    | \$ -      |
| <b>Code Compliance</b>                                             |       |              |           |
| Code Compliance - Seasonal / Term Limited to FTE                   | 1.00  | \$ 72,429    | \$ -      |
| <b>Community Development</b>                                       |       |              |           |
| Construction Inspector - Continue Limited-Term Inspector           | 1.00  | \$ 103,079   | \$ -      |
| <b>Fire</b>                                                        |       |              |           |
| One-time to Ongoing - 3 Firefighters                               | 3.00  | \$ 442,533   | \$ -      |
| <b>Homeless Solutions</b>                                          |       |              |           |
| Homeless Admin and Foundations 1x funded FTEs                      | 10.00 | \$ 1,198,818 | \$ -      |
| Rapid Rehousing and Outreach Case Mgrs                             | 12.00 | \$ 1,075,187 | \$ -      |
| <b>Housing Solutions</b>                                           |       |              |           |
| One time positions to on-going 2025-2026                           | 4.00  | \$ 769,064   | \$ -      |
| <b>Human Resources</b>                                             |       |              |           |
| Benefits Specialist                                                | 1.00  | \$ 103,982   | \$ -      |
| Leave and Volunteer Coordinator                                    | 1.00  | \$ 103,982   | \$ -      |
| Position Control Coordinator                                       | 1.00  | \$ 108,052   | \$ -      |
| Talent Acquisition Operations Lead                                 | 1.00  | \$ 126,265   | \$ -      |
| Talent Acquisition Partner (A)                                     | 1.00  | \$ 134,753   | \$ -      |
| Talent Acquisition Partner (B)                                     | 1.00  | \$ 134,753   | \$ -      |
| Wellness Coordinator                                               | 1.00  | \$ 134,753   | \$ -      |
| <b>Police</b>                                                      |       |              |           |
| Investigations Public Safety Tech (1 Yr)                           | 1.00  | \$ 95,029    | \$ -      |
| Police Services Technician 1 Year Extension                        | 1.00  | \$ 95,029    | \$ -      |
| <b>Public Works</b>                                                |       |              |           |
| Mobility Coordinator                                               | 1.00  | \$ 119,385   | \$ 59,693 |
| Right of Way: Crew Supervisor                                      | 1.00  | \$ 107,543   | \$ -      |
| Right of Way: Equipment Operator I (2)                             | 2.00  | \$ 175,354   | \$ -      |
| Right of Way: Equipment Operator III                               | 1.00  | \$ 113,171   | \$ -      |



|                                                           |              |                     |                  |
|-----------------------------------------------------------|--------------|---------------------|------------------|
| Right of Way: Irrigation Technician I: Street Maintenance | 1.00         | \$ 87,456           | \$ -             |
| Right of Way: Irrigation Technician II                    | 1.00         | \$ 87,456           | \$ -             |
| Right of Way: Maintenance Technician                      | 1.00         | \$ 72,751           | \$ -             |
| <b>Risk &amp; Safety</b>                                  |              |                     |                  |
| Administrative Assistant II                               | 1.00         | \$ 72,429           | \$ -             |
| Workers' Compensation Program Manager                     | 1.00         | \$ 108,052          | \$ -             |
|                                                           | <b>52.00</b> | <b>\$ 5,800,571</b> | <b>\$ 59,693</b> |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                       |      |             |         |
|----------------------------------------------------------------|------|-------------|---------|
| REQUEST                                                        | FTE  | EXPENDITURE | REVENUE |
| <b>City Attorney's Office</b>                                  |      |             |         |
| Interns or Seasonal Staff                                      | -    | \$ 35,130   | \$ -    |
| Legal Matter Management System Replacement                     | -    | \$ 25,000   | \$ -    |
| <b>City Clerk's Office</b>                                     |      |             |         |
| Advertising - increased publication and translation costs      | -    | \$ 3,600    | \$ -    |
| Boards and Commissions Annual Appreciation Event               | -    | \$ 18,500   | \$ -    |
| Council Meals/Food Non-Travel Related                          | -    | \$ 6,500    | \$ -    |
| Membership Dues                                                | -    | \$ 1,200    | \$ -    |
| Records Center Shelf Maintenance                               | -    | \$ 4,650    | \$ -    |
| <b>City Manager's Office</b>                                   |      |             |         |
| Ballot Measure Planning                                        | -    | \$ 200,000  | \$ -    |
| <b>Code Compliance</b>                                         |      |             |         |
| Code 2026 Base Budget                                          | -    | \$ 52,744   | \$ -    |
| <b>Communication &amp; Engagement</b>                          |      |             |         |
| CX-Digital Accessibility Remediation                           | -    | \$ 35,000   | \$ -    |
| <b>Community Development</b>                                   |      |             |         |
| Administration – Computer Hardware/Software                    | -    | \$ 2,000    | \$ -    |
| Administration - Office Supplies                               | -    | \$ 14,006   | \$ -    |
| CD Administration – Certifications                             | -    | \$ 17,500   | \$ -    |
| EDR – New FTE                                                  | 1.00 | \$ 98,213   | \$ -    |
| Historic Preservation – Building Permit Refunds                | -    | \$ 10,000   | \$ -    |
| Historic Preservation - Conference Attendance                  | -    | \$ 13,200   | \$ -    |
| Planning - Cell Phones                                         | -    | \$ 8,500    | \$ -    |
| Planning - Certifications                                      | -    | \$ 40,000   | \$ -    |
| Planning - GIS Tech                                            | 1.00 | \$ 117,667  | \$ -    |
| Planning - Landscape Architecture Technician                   | 1.00 | \$ 123,601  | \$ -    |
| Planning - Limited-Term DR Planner                             | 1.00 | \$ 100,643  | \$ -    |
| Planning – Meals & Food (Non-Travel Related)                   | -    | \$ 2,000    | \$ -    |
| Planning - Mileage                                             | -    | \$ 2,500    | \$ -    |
| Planning – Office Furniture & Equipment                        | -    | \$ 35,000   | \$ -    |
| Planning - Planner I-III                                       | 1.00 | \$ 162,602  | \$ -    |
| Planning - Principal Planner                                   | -    | \$ 4,398    | \$ -    |
| <b>Culture, Parks, &amp; Recreation</b>                        |      |             |         |
| CPRD - CityWorks Implementation                                | -    | \$ 109,975  | \$ -    |
| CPRD Admin - Administrative Assistant II                       | 1.00 | \$ 79,122   | \$ -    |
| CPRD Admin - Deputy Director                                   | 1.00 | \$ 210,515  | \$ -    |
| CPRD Admin - Operational Increases                             | -    | \$ 41,229   | \$ -    |
| Culture - Museum Aid Reclass                                   | -    | \$ 11,254   | \$ -    |
| Culture - Professional Development and Association Memberships | -    | \$ 14,950   | \$ -    |
| Culture - Special Events Coordinator                           | 1.00 | \$ 120,756  | \$ -    |

|                                                                              |      |              |           |
|------------------------------------------------------------------------------|------|--------------|-----------|
| NAT - Operational Increases                                                  | -    | \$ 64,305    | \$ -      |
| Parks - Hope Springs Maintenance                                             | -    | \$ 35,360    | \$ -      |
| Parks - Horticulture Program                                                 | 1.00 | \$ 371,924   | \$ -      |
| Parks - Operational Increases                                                | -    | \$ 80,000    | \$ -      |
| Planning & Capital Projects - GIS Specialist                                 | 1.00 | \$ 117,608   | \$ -      |
| Planning & Capital Projects - Operational Increases                          | -    | \$ 27,583    | \$ -      |
| <b>Economic Development &amp; Urban Revitalization</b>                       |      |              |           |
| Business Recruitment Marketing Campaign                                      | -    | \$ 75,000    | \$ -      |
| Real Estate Management Team                                                  | 1.00 | \$ 125,292   | \$ -      |
| Retail Attraction Tool - Placer.ai Data Subscription                         | -    | \$ 25,000    | \$ -      |
| <b>Finance</b>                                                               |      |              |           |
| Add Path to Advancement for Sales Tax Technicians                            | -    | \$ 12,777    | \$ -      |
| Hire Treasury/Sales Tax Analyst                                              | 1.00 | \$ 140,952   | \$ -      |
| <b>Fire</b>                                                                  |      |              |           |
| FTE Increase - 9 Additional Firefighters                                     | 9.00 | \$ 1,786,482 | \$ -      |
| FTE Increase - EMS Battalion Chief                                           | 1.00 | \$ 210,956   | \$ -      |
| FTE Increase - Fire Inspector                                                | 1.00 | \$ 113,419   | \$ -      |
| FTE Increase - Fire Plans Examiner                                           | 1.00 | \$ 133,643   | \$ -      |
| FTE Increase - Public Information Officer                                    | 1.00 | \$ 137,593   | \$ -      |
| FTE Increase - QA QI Program Manager                                         | 1.00 | \$ 196,785   | \$ -      |
| FTE Reinstatement - Deputy Chief of Administration                           | 1.00 | \$ 251,460   | \$ -      |
| NEW Alternative Response Model: Peek Demand Unit - 6 Additional Firefighters | 6.00 | \$ 1,329,386 | \$ -      |
| <b>High Performance Government</b>                                           |      |              |           |
| Adding Additional Licenses to Asana                                          | -    | \$ 20,000    | \$ -      |
| Continuous Improvement Specialist FTE                                        | 1.00 | \$ 111,658   | \$ -      |
| DEPT-HPG-Strategy Execution Software                                         | -    | \$ 70,000    | \$ -      |
| DEPT-HPG-Supplement Services - Smart Cities Initiatives                      | -    | \$ 100,000   | \$ -      |
| <b>Homeless Solutions</b>                                                    |      |              |           |
| Base Budget Increase for Ongoing Operating Dollars                           | -    | \$ 305,428   | \$ -      |
| Expansion of existing homeless programming- Permanent Supportive Housing     | 2.50 | \$ 334,056   | \$ 86,041 |
| Expansion of existing homeless programming- Rapid Rehousing                  | 1.50 | \$ 586,633   | \$ -      |
| <b>Housing Solutions</b>                                                     |      |              |           |
| 2026 Base Budget Increase Request                                            | -    | \$ 194,334   | \$ -      |
| Affordable and Attainable Housing Incentives                                 | -    | \$ 1,000,000 | \$ -      |
| Executive Housing Incentives                                                 | -    | \$ 1,000,000 | \$ -      |
| New FTE request for 2026                                                     | 4.00 | \$ 688,684   | \$ -      |
| <b>Human Capital</b>                                                         |      |              |           |
| Immigration and Refugee Services Project Manager                             | 1.00 | \$ 140,148   | \$ -      |
| <b>Information Technology</b>                                                |      |              |           |
| IT 2 ERP Analysts                                                            | 2.00 | \$ 305,090   | \$ -      |
| IT 2 PC Specialists                                                          | 2.00 | \$ 192,960   | \$ -      |
| IT Application Administrator II                                              | 1.00 | \$ 128,793   | \$ -      |
| IT Application Administrator III                                             | 1.00 | \$ 140,148   | \$ -      |
| IT AV Support Specialist II                                                  | 1.00 | \$ 113,536   | \$ -      |
| IT GIS Architect I                                                           | 1.00 | \$ 128,793   | \$ -      |
| IT GIS Services Manager                                                      | 1.00 | \$ 186,253   | \$ -      |
| IT PC Refresh Dollars                                                        | -    | \$ 600,000   | \$ -      |
| IT PC Technician                                                             | 1.00 | \$ 89,149    | \$ -      |
| IT Security Analyst                                                          | 1.00 | \$ 187,292   | \$ -      |
| IT SharePoint Administrator                                                  | 1.00 | \$ 168,936   | \$ -      |

|                                                                     |       |               |            |
|---------------------------------------------------------------------|-------|---------------|------------|
| IT Systems Trainer                                                  | 1.00  | \$ 109,158    | \$ -       |
| <b>Municipal Court</b>                                              |       |               |            |
| Court Clerk I                                                       | 1.00  | \$ 85,958     | \$ -       |
| FullCourt Licenses                                                  | -     | \$ 10,368     | \$ -       |
| Training and Conferences                                            | -     | \$ 5,000      | \$ -       |
| <b>Office of Emergency Management</b>                               |       |               |            |
| ADA Communications Tablets                                          | -     | \$ 16,210     | \$ -       |
| Administrative Assistant III                                        | 1.00  | \$ 94,899     | \$ -       |
| Emergency Management Analyst                                        | 1.00  | \$ 134,643    | \$ -       |
| OEM Internship Program                                              | -     | \$ 40,750     | \$ -       |
| OEM Radios                                                          | -     | \$ 30,000     | \$ -       |
| Weather Station                                                     | -     | \$ 12,490     | \$ -       |
| <b>Police</b>                                                       |       |               |            |
| Director of Information Services                                    | 1.00  | \$ 248,472    | \$ -       |
| IA Unit: 1 Body Worn Camera Technician                              | 1.00  | \$ 99,089     | \$ -       |
| Investigations: 2 Property Detectives                               | 2.00  | \$ 261,712    | \$ -       |
| Operations: 3 Patrol Commanders                                     | 3.00  | \$ 897,213    | \$ -       |
| Personnel & Training Unit Split: 1 Sergeant & 1 Police Officer      | 2.00  | \$ 326,740    | \$ -       |
| Records Specialist - Muni Court                                     | 1.00  | \$ 84,995     | \$ -       |
| Records: 1 Police Services Technician                               | 1.00  | \$ 101,389    | \$ -       |
| Tech Unit: 2 Body Worn Camera Technician                            | 1.00  | \$ 195,978    | \$ -       |
| Weld Drug Task Force: Reclass Administrative Assistant III Position | 1.00  | \$ 15,470     | \$ -       |
| <b>Public Works</b>                                                 |       |               |            |
| Career Development                                                  | -     | \$ 50,000     | \$ -       |
| Electronic Technician II-III - LEAD                                 | 1.00  | \$ 163,690    | \$ -       |
| Facilities Project Architect I                                      | 1.00  | \$ 158,289    | \$ -       |
| Facilities Service Worker                                           | 1.00  | \$ 73,960     | \$ -       |
| Reclass Transportation Planner to Transportation Planner I-III      | -     | \$ 43,498     | \$ 36,120  |
| <b>Risk &amp; Safety</b>                                            |       |               |            |
| Risk and Compliance Management Software                             | -     | \$ 110,000    | \$ -       |
| <b>Non-Departmental</b>                                             |       |               |            |
| Mental Health Platform                                              | -     | \$ 209,777    | \$ -       |
|                                                                     | 75.00 | \$ 17,329,119 | \$ 122,161 |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS     |      |             |         |
|-----------------------------------------------|------|-------------|---------|
| REQUEST                                       | FTE  | EXPENDITURE | REVENUE |
| <b>City Attorney's Office</b>                 |      |             |         |
| Office Space Utilization Enhancements         | -    | \$ 30,000   | \$ -    |
| <b>City Clerk's Office</b>                    |      |             |         |
| Council Travel Expenses                       | -    | \$ 60,200   | \$ -    |
| <b>Community Development</b>                  |      |             |         |
| Building Inspections - iPads                  | -    | \$ 6,000    | \$ -    |
| EDR - Fleet Fuel                              | -    | \$ 3,500    | \$ -    |
| EDR - PPE                                     | -    | \$ 3,500    | \$ -    |
| EDR - Travel Costs                            | -    | \$ 15,000   | \$ -    |
| Historic Preservation – General HP Activities | -    | \$ 36,150   | \$ -    |
| Planning - LT Development Review Coordinator  | 1.00 | \$ 99,206   | \$ -    |
| Planning – Part-Time Internships              | -    | \$ 45,557   | \$ -    |
| Planning Computer Hardware Software           | -    | \$ 14,500   | \$ -    |
| <b>Culture, Parks, &amp; Recreation</b>       |      |             |         |

|                                                                              |      |               |          |
|------------------------------------------------------------------------------|------|---------------|----------|
| Culture - Contract Technical Labor                                           | -    | \$ 30,000     | \$ -     |
| Culture - Sister Cities Program                                              | -    | \$ 10,000     | \$ 5,000 |
| Culture - Volunteer Coordinator One-Time                                     | -    | \$ 18,560     | \$ -     |
| Parks - Electric Mowers                                                      | -    | \$ 350,000    | \$ -     |
| Parks - Equipment Purchase One-Time                                          | -    | \$ 90,000     | \$ -     |
| Recreation - Summer Teen Employment Program (STEP)                           | -    | \$ 105,000    | \$ -     |
| <b>Economic Development &amp; Urban Revitalization</b>                       |      |               |          |
| BR&E Program - Manufacturer's Technical Assistance                           | -    | \$ 175,000    | \$ -     |
| Business Incubator Space                                                     | -    | \$ 900,000    | \$ -     |
| Department vehicle for Real Estate Management Team                           | -    | \$ 34,000     | \$ -     |
| Economic Development Incentive Fund                                          | -    | \$ 3,000,000  | \$ -     |
| Funding Obligations to Outside Agencies                                      | -    | \$ 11,750     | \$ -     |
| gALPHA Idea Lab Cohort                                                       | -    | \$ 100,000    | \$ -     |
| gBETA Obligation - Year 3 Commitment                                         | -    | \$ 350,000    | \$ -     |
| Greeley Start-Up Business Investment Fund                                    | -    | \$ 500,000    | \$ -     |
| JBS HQ Relocation Incentive Commitment                                       | -    | \$ 4,000,000  | \$ -     |
| Real Estate Acquisitions                                                     | -    | \$ 5,000,000  | \$ -     |
| <b>Finance</b>                                                               |      |               |          |
| Replace Sales Tax Software                                                   | -    | \$ 1,700,000  | \$ -     |
| <b>Fire</b>                                                                  |      |               |          |
| ARFF Certification – Airport Rescue Firefighting                             | -    | \$ 3,750      | \$ -     |
| CHORIO Software License Increase                                             | -    | \$ 1,760      | \$ -     |
| Emergency Generator - Station 5                                              | -    | \$ 150,000    | \$ -     |
| Fire Service Chief Executive Officer Program                                 | -    | \$ 10,500     | \$ -     |
| Fire Station 1 Office Addition                                               | -    | \$ 137,905    | \$ -     |
| Medical Director - Increase Hours                                            | -    | \$ 12,000     | \$ -     |
| Mobile Integrated Health - Squad 101 Wound Care and Squad Specific Supplies. | -    | \$ 6,300      | \$ -     |
| Mobile Integrated Health (MIH) Program - Continuing Education                | -    | \$ 3,600      | \$ -     |
| Public Safety Training Center Master Plan                                    | -    | \$ 100,000    | \$ -     |
| Pump Operator Training & Testing - Draft Commander                           | -    | \$ 140,000    | \$ -     |
| Tactical Emergency Medical Services (TEMS)                                   | -    | \$ 10,000     | \$ -     |
| Technical Rescue NOCO SOT Training                                           | -    | \$ 12,500     | \$ -     |
| <b>Human Capital</b>                                                         |      |               |          |
| Office of Immigrant Affairs Start Up Costs                                   | -    | \$ 60,000     | \$ -     |
| <b>Information Technology</b>                                                |      |               |          |
| IT MA Oracle Fusion Cloud                                                    | -    | \$ 140,000    | \$ -     |
| <b>Office of Emergency Management</b>                                        |      |               |          |
| Community Wildfire Protection Plan                                           | -    | \$ 87,679     | \$ -     |
| <b>Police</b>                                                                |      |               |          |
| Department Vehicles: 9 Patrol & 3 SET                                        | -    | \$ 1,327,503  | \$ -     |
| Forcemetrics Software                                                        | -    | \$ 39,780     | \$ -     |
| Police Sharepoint                                                            | -    | \$ 115,000    | \$ -     |
| <b>Public Works</b>                                                          |      |               |          |
| LifeMark 400 - Automated Dual Carriage GIS Striping System                   | -    | \$ 205,000    | \$ -     |
| Shared Micromobility                                                         | -    | \$ 10,625     | \$ -     |
|                                                                              | 1.00 | \$ 19,261,825 | \$ 5,000 |

## UNFUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS

| REQUEST                               | FTE | EXPENDITURE | REVENUE |
|---------------------------------------|-----|-------------|---------|
| <b>Communication &amp; Engagement</b> |     |             |         |

|                                                |      |            |      |
|------------------------------------------------|------|------------|------|
| One-time to Ongoing: CSIII PR Media Specialist | 1.00 | \$ 134,993 | \$ - |
| Human Resources                                |      |            |      |
| Talent Acquisition Manager                     | 1.00 | \$ 162,724 | \$ - |
|                                                | 2.00 | \$ 297,717 | \$ - |

## Non-General Fund Requests

| NON-GENERAL FUND REQUESTS                                              |      |              |           |
|------------------------------------------------------------------------|------|--------------|-----------|
| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS                             |      |              |           |
| REQUEST                                                                | FTE  | EXPENDITURE  | REVENUE   |
| <b>Communication &amp; Engagement</b>                                  |      |              |           |
| Lodgers Tax: Zartico RENEWAL - Advanced Visitor and Lodging Analytics  | -    | \$ 30,000    | \$ -      |
| PEG Fund: CASTUS renewal                                               | -    | \$ 12,000    | \$ -      |
| <b>Culture, Parks, &amp; Recreation</b>                                |      |              |           |
| Recreation - Operational Increases                                     | -    | \$ 60,000    | \$ 60,000 |
| <b>Stormwater</b>                                                      |      |              |           |
| Asset Analyst I-II                                                     | 1.00 | \$ 115,033   | \$ -      |
| Budget Analyst I-III                                                   | 1.00 | \$ 141,753   | \$ -      |
| Civil Engineer I-IV (2)                                                | 2.00 | \$ 383,918   | \$ -      |
| Equipment Operator (Sweeper)                                           | 1.00 | \$ 95,418    | \$ -      |
| Public Space Asset Manager                                             | 1.00 | \$ 190,459   | \$ -      |
| <b>Water</b>                                                           |      |              |           |
| Bellvue WTP Maintenance Mechanic                                       | 1.00 | \$ 115,786   | \$ -      |
| Billing and Meter Data Analyst - Reclass existing Utility Billing FTE  | -    | \$ (3,901)   | \$ -      |
| Cross Connection Technician                                            | 1.00 | \$ 43,547    | \$ -      |
| I&C Water Succession Planning - I&C Supervisor to Superintendent       | -    | \$ (34,772)  | \$ -      |
| I&C Water Succession Planning - I&E Lead Water to I&C Supervisor Water | -    | \$ 9,519     | \$ -      |
| I&C Water Succession Planning - IE Lead to IE Supervisor Sewer         | -    | \$ (136,170) | \$ -      |
| LILAC - Local Initiative for landscapes and conservation               | -    | \$ (5,000)   | \$ -      |
| Long Range Utility Planner (Reclass Development Reviewer)              | -    | \$ (36,143)  | \$ -      |
| New Civil Engineer I/II - Critical Staffing Dependency                 | -    | \$ 53,920    | \$ -      |
| Reclass of Maintenance Technician to Maintenance Mechanic 1-4          | -    | \$ 2,933     | \$ -      |
| Water and Sewer Priority Increases to Base Budget                      | -    | \$ 249,400   | \$ -      |
| <b>Sewer</b>                                                           |      |              |           |
| I&C Water Succession Planning - I&E Lead to I&C Supervisor Sewer       | -    | \$ 145,689   | \$ -      |
| I&C Water Succession Planning - I&C Supervisor to Superintendent       | -    | \$ 37,721    | \$ -      |
| Long Range Utility Planner (Reclass Development Reviewer)              | -    | \$ 36,205    | \$ -      |
| New Civil Engineer I/II - Critical Staffing Dependency                 | -    | \$ 8,791     | \$ -      |
|                                                                        | 8.00 | \$ 1,516,106 | \$ 60,000 |
| FUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS                            |      |              |           |
| REQUEST                                                                | FTE  | EXPENDITURE  | REVENUE   |
| <b>Culture, Parks, &amp; Recreation</b>                                |      |              |           |
| Golf - Operational Increases                                           | -    | \$ 78,000    | \$ -      |
| <b>Water</b>                                                           |      |              |           |
| CPRW Post Fire Manager Capacity Support                                | -    | \$ 70,000    | \$ -      |
|                                                                        | -    | \$ 148,000   | \$ -      |
| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS                      |      |              |           |
| REQUEST                                                                | FTE  | EXPENDITURE  | REVENUE   |
| <b>Culture, Parks, &amp; Recreation</b>                                |      |              |           |
| NAT - Environmental Planner                                            | 1.00 | \$ 128,652   | \$ -      |

|                                         |             |                   |             |
|-----------------------------------------|-------------|-------------------|-------------|
| NAT - Wildfire Mitigation Technician II | 1.00        | \$ 133,075        | \$ -        |
|                                         | <b>2.00</b> | <b>\$ 261,727</b> | <b>\$ -</b> |

| UNFUNDED: NON-GENERAL FUND, ONGOING REQUESTS                                        |              |                     |             |
|-------------------------------------------------------------------------------------|--------------|---------------------|-------------|
| REQUEST                                                                             | FTE          | EXPENDITURE         | REVENUE     |
| <b>Police</b>                                                                       |              |                     |             |
| RTIC Unit: 2 RTIC Camera Technicians                                                | 2.00         | \$ 233,062          | \$ -        |
| <b>Stormwater</b>                                                                   |              |                     |             |
| Environmental Planner I-III - (2)                                                   | 2.00         | \$ 433,128          | \$ -        |
| <b>Water</b>                                                                        |              |                     |             |
| Automation Engineer                                                                 | 1.00         | \$ 201,654          | \$ -        |
| Boyd WTP Maintenance Mechanic                                                       | 1.00         | \$ 116,971          | \$ -        |
| Certification Pay for CO Certified Water Professional License                       | -            | \$ 68,000           | \$ -        |
| Construction Crew Maintenance Tech Positions                                        | 2.00         | \$ 155,784          | \$ -        |
| Contingency                                                                         | -            | \$ 62,492           | \$ -        |
| Covert 3/4 time locator to Permanent Position                                       | 1.00         | \$ 122,476          | \$ -        |
| Data - Utility Finance Intern                                                       | -            | \$ 26,000           | \$ -        |
| Finance - Utility Finance Intern                                                    | -            | \$ 10,000           | \$ -        |
| FTE Maintenance Mechanic 1 thru 4 for Maintenance Team                              | 1.00         | \$ 193,344          | \$ -        |
| I&C Maintenance Planner and Scheduler                                               | 1.00         | \$ 208,280          | \$ -        |
| Meter Services Technician                                                           | 1.00         | \$ 145,204          | \$ -        |
| Part-time to full-time conversion for Senior Regional Water Affairs Project Manager | 1.00         | \$ 187,892          | \$ -        |
| Raw Water Operations Tech                                                           | 1.00         | \$ 85,204           | \$ -        |
| <b>Sewer</b>                                                                        |              |                     |             |
| Equipment Operator II                                                               | 2.00         | \$ 177,707          | \$ -        |
|                                                                                     | <b>16.00</b> | <b>\$ 2,427,198</b> | <b>\$ -</b> |

| UNFUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS           |             |                     |                   |
|---------------------------------------------------------|-------------|---------------------|-------------------|
| REQUEST                                                 | FTE         | EXPENDITURE         | REVENUE           |
| <b>Fire</b>                                             |             |                     |                   |
| Emergency Generator - Station 5                         | -           | \$ 150,000          | \$ -              |
| Pump Operator Training & Testing - Draft Commander      | -           | \$ 140,000          | \$ -              |
| <b>Police</b>                                           |             |                     |                   |
| Drone First Responder Program + 2 RTIC Technicians      | 2.00        | \$ 1,200,468        | \$ 500,000        |
| <b>Water</b>                                            |             |                     |                   |
| New Valve Trailer                                       | -           | \$ 94,505           | \$ -              |
| Sodium Chloride                                         | -           | \$ 34,250           | \$ -              |
| W&S Department Assessment                               | -           | \$ 160,000          | \$ -              |
| <b>Sewer</b>                                            |             |                     |                   |
| Additional TV Inspection Van for Wastewater Collections | -           | \$ 375,500          | \$ -              |
| W&S Department Assessment                               | -           | \$ 100,000          | \$ -              |
|                                                         | <b>2.00</b> | <b>\$ 2,254,723</b> | <b>\$ 500,000</b> |



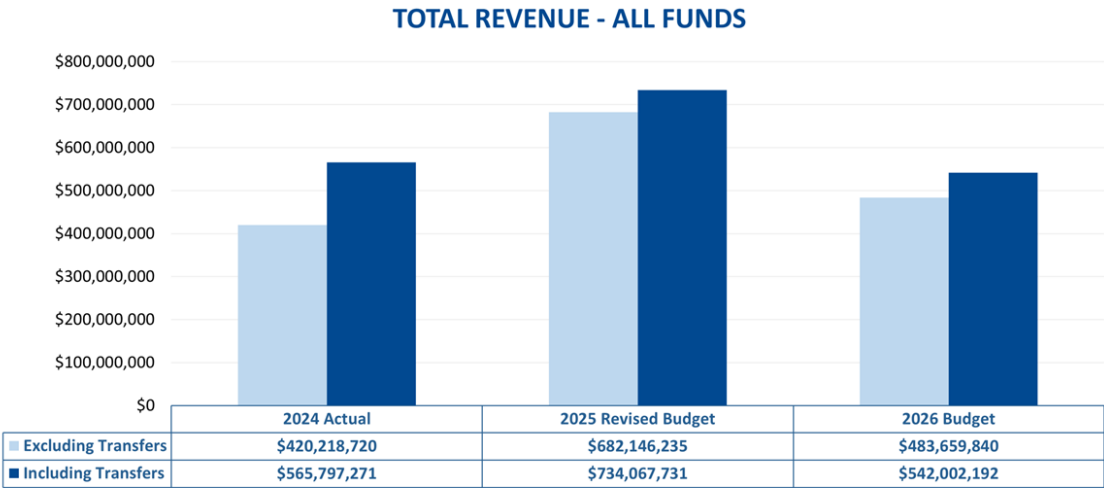
## Revenue



## Revenue Summary

This Revenue Summary contains information on revenues for all city funds. It includes descriptions of various revenue sources for major fund groups, details on taxes, graphics for other major revenue sources, and a schedule of revenue sources and variables for collection.

Information is presented in a comprehensive, multi-year format to enable readers to understand the City's overall financial condition. Actual data is provided for 2024, a revised budget for 2025, and adopted budget figures for 2026 to show historical trends. Total City revenues are estimated at \$542,002,192 including inter-fund transfers (\$483,659,840 excluding inter-fund transfers).



### General Fund

Major sources of revenue in the General Fund continue to include property taxes, intergovernmental funds, franchise taxes, charges for services, transfers from other funds, fines and forfeits, licenses and permits, and miscellaneous sources. This revenue supports essential municipal services such as police, fire, parks, culture, recreation, public works, and many other general functions.

### Special Revenue Funds

The 2026 Budget plans for special revenue funds to receive funding from specific revenue sources designated for specific purposes. The Convention and Visitors Fund is budgeted to receive funding from Lodgers Room Taxes. The HUD Grants Fund will receive funding from federal grants. The Streets and Roads Fund will receive funding from the Road and Bridge Taxes (county), Highway Users Taxes (state), Specific Ownership Users Taxes, Labor Reimbursements, and General Fund transfers. The

Conservation Trust Fund will receive funding from Lottery Proceeds from the state. The Housing Fund will receive funding from General Fund Transfers. The Conference Center Development Fund will receive funding from Sales and Uses Taxes, Public Improvement Fees, and transfers from the Downtown Development Authority Tax Increment Financing Fund ("DDA TIFF") and the Convention/Visitors Fund. The DDA TIFF will receive funding from Property Taxes. The Transit Fund will receive funding from the Federal Transit Authority, General Fund Transfers, and state grants. The Homeless Fund will receive funding from General Fund Transfers. The Public Safety .16% Fund will receive funding from General Fund Transfers and .16% of Sales and Use Taxes. Other designated revenue funds and the Equitable Sharing Fund will receive funding from surcharges, donations, and other assigned revenues. The 2026 Budget predicts that total special revenue funding will total at \$51,723,077 (including inter-fund transfers) for 2026.

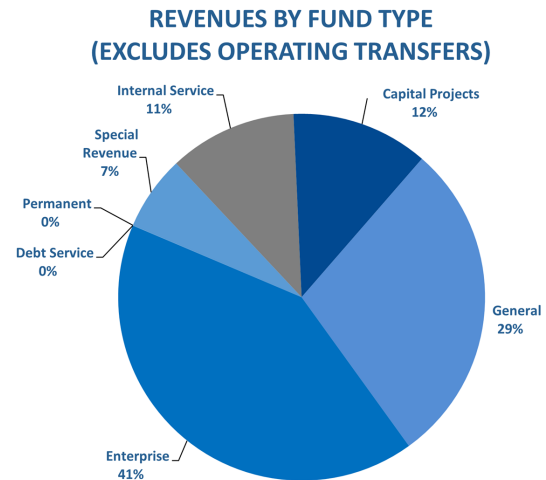
|                                                             |                                                                                                                                                           |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Convention and Visitors Fund                                | Lodgers Room Tax                                                                                                                                          |
| HUD Grants Fund                                             | Federal Grants                                                                                                                                            |
| Streets and Roads Fund                                      | Road and Bridge Tax (county), Highway Users Tax (state), Specific Ownership Users Tax, Labor Reimbursement, and General Fund Transfers                    |
| Conservation Trust Fund                                     | Lottery Proceeds (state)                                                                                                                                  |
| Housing Fund                                                | General Fund Transfers                                                                                                                                    |
| Conference Center Development Fund                          | Sales and Use Tax, Public Improvement Fees, Downtown Development Authority Tax Increment Financing Fund Transfers, and Convention/Visitors Fund Transfers |
| Downtown Development Authority Tax Increment Financing Fund | Property Tax                                                                                                                                              |
| Transit Fund                                                | Federal Transit Authority, General Fund Transfers, and State Grants                                                                                       |
| Homeless Fund                                               | General Fund Transfers                                                                                                                                    |
| Public Safety .16%                                          | Sales and Use Tax, and General Fund Transfers                                                                                                             |
| State Grant Funds                                           | State Grants                                                                                                                                              |
| Designated Revenue Funds & Equitable Sharing Fund           | Surcharges, Donations, and other assigned revenues                                                                                                        |

## Debt Service Funds

Revenues for these funds come from transfers from the General Fund and other funds that benefit from the debt. These funds are used for payment of principal and interest on general long-term debts of the City.

## Capital Project Funds

These funds set aside monies for specific capital projects, including infrastructure maintenance budgeted in the Food Tax Fund. Revenues come from various sources: sales and use tax, sales tax on food, development fees, bonds, certificates of participation, and general funding.



## Permanent Funds

Permanent funds result primarily from endowment trusts, bequests (memorials), and contributions. Revenue depends on memorial provisions, contributions, prevailing interest rates, and investment methodology.

## Enterprise Funds

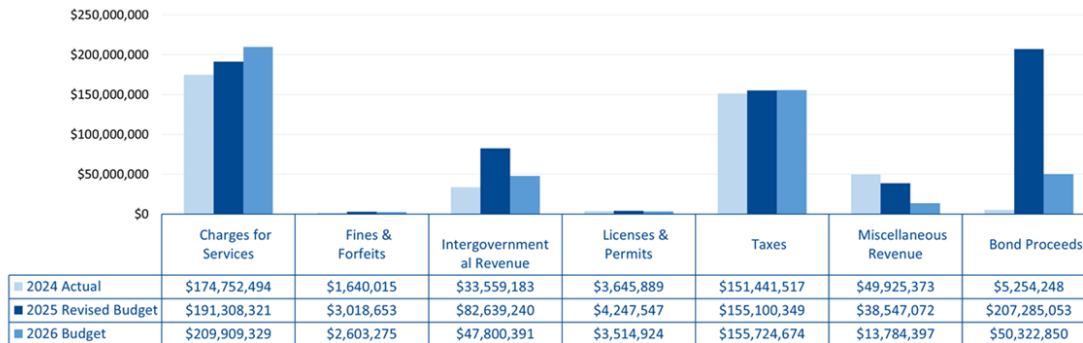
Enterprise operations are self-sustaining, and almost all funds come from fees and charges for services provided directly by users. The funds include the water and sewer utilities, municipal golf courses, municipal cemetery, stormwater, and downtown parking. These enterprises adjust their fees and charges to cover the costs of both operations and capital improvements.

## Internal Service Funds

Internal services include equipment maintenance, information technology, communications, health insurance, worker's compensation, liability, fleet replacement, information technology acquisition, and equipment replacement. Revenues are based on rates derived from the users of these services, most of which are citywide. These rates are adjusted each year based on anticipated costs of operation.

## Summary of Revenue Sources

### REVENUES BY SOURCE (EXCLUDES OPERATING TRANSFERS)



## 2026 Revenue

2026 total revenue, including inter-fund transfers, is expected to be \$542,002,192. Excluding transfers, revenues are expected to total \$483,659,840, representing a 15.1% increase from the 2024 Actuals. The overall composition of taxes and charges for services represents 77.6% of the 2024 total revenue collected (excluding inter-fund transfers). This means that the City's budget continues to be reliant upon revenue sources that can fluctuate with the economy and consumer discretionary income. Changes in revenue include inter-fund transfers:

**Bond Proceeds** - In 2026, a total of \$50,322,850 is budgeted for bond proceeds. This is a 75.72% decrease (\$156,962,203) from the 2025 revised budget of \$207,285,053. These proceeds will support capital projects across various funds, including water, sewer, and stormwater improvements.

**Charges for Services** - In 2026, a total of \$209,909,329 is budgeted for charges for services. This is a 9.72% increase (\$18,601,008) from the 2025 revised budget of \$191,308,321. The budgeted increase is due to higher rate revenue from water and stormwater rates, and an increase in expense reimbursements for capital projects.

**Fines and Forfeits** - In 2026, a total of \$2,603,275 is budgeted for fines and forfeits. This is a 13.7% decrease (\$415,378) from the 2025 revised budget of \$3,018,653. This is because of a predicted decrease in revenue from parking and court fines.

**Intergovernmental Revenue** - In 2026, a total of \$47,800,391 is budgeted for intergovernmental revenues. This is a 41.5% decrease (\$34,002,611) from the 2025 revised budget. The decrease is in part due to the completion of certain grant-funded projects and subsequent changes in federal grants.

**Licenses and Permits** - In 2026, a total of \$3,514,924 is budgeted for licenses and permits. This is a 6.2% decrease (\$232,623) from the 2025 revised budget. This is because of a predicted decrease in building permit revenues.

**Miscellaneous Revenue** - In 2026, a total of \$13,784,397 is budgeted for miscellaneous revenue. This is a 67.2% decrease (\$28,362,675) from the 2025 revised budget. This is due to a predicted decrease in revenues from private contributions.

**Taxes** - In 2026, a total of \$155,724,674 is budgeted for taxes. This is a 1.96% increase (\$2,994,270) from the 2025 revised budget. The increase in budget comes from the predicted increase in property taxes.

2026 -2030 Revenue

The 2026 budget shows significant changes in some revenue categories. The section below discusses these changes in more detail.

**Bond & Lease Proceeds** are currently planned at \$50,322,850 for 2026, a significant decrease from the previous year. In the current time period, the City is not planning to use bonds as a funding source for new projects in 2026, but this is subject to change.

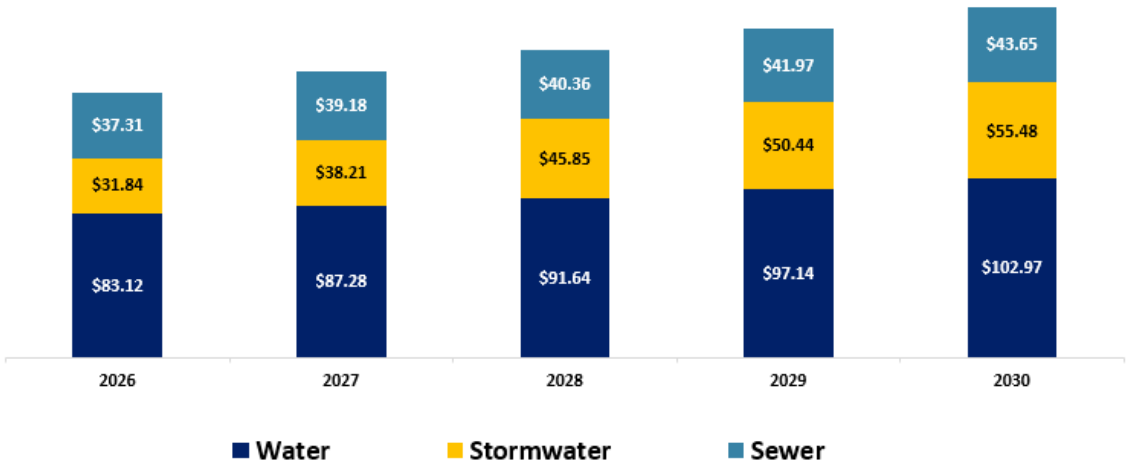
**Charges for Services** are expected to continue increasing each year. Utilities are expected to regularly increase rates to cover expenditures and inflation. Development fee revenues are expected to increase as new development continues in the City. Franchise fees are also expected to increase as natural gas and electricity follow historic long-term trends and the population of Greeley increases.

Single-family residential utility rates are projected to increase as follows:

- Water rates: Projected to increase each year by an average of 5.4% (2026-5.5%, 2027-5.0%, 2028-5.0%, 2029-6.0%, 2030-6.0%).
- Stormwater rates: Expected to increase by an average of 16.0% (2026-20.0%, 2027-20.0%, 2028-20.0%, 2029-10.0%, 2030-10.0%).
- Sewer rates: Projected to increase by an average of 6.2% (2026-5.0%, 2027-5.0%, 2028-3.0%, 2029-4.0%, 2030-4.0%).

It is important to note that the percentage changes reflect true rate changes, which may not align with the % change for the typical customer. These rate increases will help fund necessary infrastructure improvements and maintain high-quality utility services for Greeley's residents while addressing inflationary pressures and regulatory requirements.

Typical Monthly Bill Estimate - Single Family



**Fines & Forfeits** are expected to remain consistent with prior years based upon collections and tickets issued.

**Intergovernmental Revenue** is estimated to be lower due to a decrease grant awards. In 2026, there is a projected decrease \$20,037,105 from Federal Grants.

**Miscellaneous Revenues** are expected to decrease from 2025 primarily because in 2025, \$15,344,400 of private contributions was budgeted for the Terry Ranch Water Development project.

**Licenses & Permits** are estimated to decrease annually from a reduction in expected revenue from building permits.

**Taxes** are expected to slightly increase. The City expects most tax revenue sources to remain consistent with 2025. Except for a significant decrease from sales tax on building permits and significant increases from property and auto use taxes. These changes balance each other out resulting in a predicted moderate increase in tax revenue for 2026.



## Major Revenue Sources: Taxes

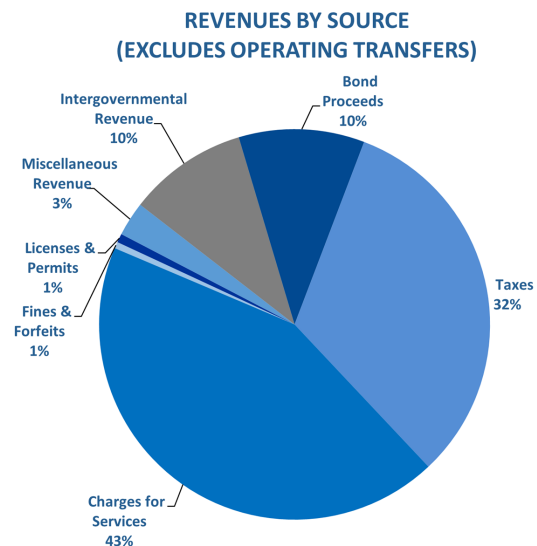
### Summary

Taxes are an important issue for most citizens. The purpose of this section is to put into perspective the amount of taxes that Greeley residents pay to support municipal services. This section will include information on how much the average city resident pays for basic services as well as a comparison of local taxes to other forms of taxes.

Sales tax and property tax are the two primary taxes that the average citizen pays to fund basic municipal services. The City collects 4.11% on most retail purchases within the city limits with food at a lower rate of 3.46%. Property tax is collected based on the value of the property (real and personal). More information will be presented on sales and property taxes in the latter part of this section. The charts below expand on the Total Revenue charts depicted previously by illustrating the relationship between taxes and the remainder of the City's revenue for 2026.

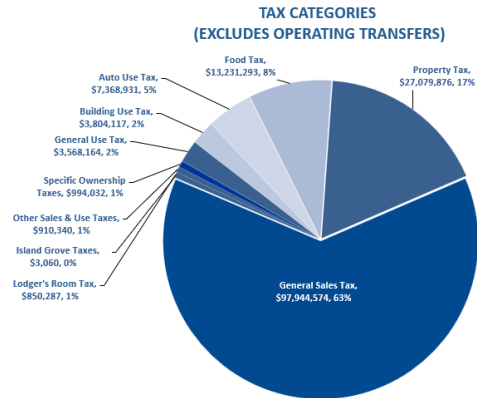
### Revenues By Source

The graph shows the city's diverse revenue distribution. Charges for services lead at 43%, reflecting a strong emphasis on user-funded programs. Taxes account for 32%, indicating their crucial role in financing city operations. Both intergovernmental revenue and bond proceeds contribute 10% each, highlighting partnerships and strategic financial planning. Miscellaneous revenue adds 3%, while licenses and permits along with fines and forfeits contribute 1% each. This diversified mix demonstrates strategic financial management by balancing different income streams to support Greeley's municipal services and community growth.



## Tax Revenue by Category

The 2026 tax revenue structure for the City of Greeley demonstrates a strategic approach to fiscal management, balancing diverse sources to support municipal services and development. General sales tax remains the primary driver, projected to account for 63% of tax revenues, reflecting our community's economic vitality and consumer activity. Property tax follows at 17%, underscoring the stable value of our real estate market. The budget anticipates significant contributions from specialized sources, including the building use tax (2%) and food tax (8%), which align with our city's growth and dining sector. The auto use tax (5%) and other targeted levies complete our revenue mosaic. This carefully crafted tax policy aims to equitably distribute the financial responsibility for city services while maintaining flexibility to respond to economic shifts. By deriving 80% of tax revenue from property and sales taxes, we ensure a robust foundation for funding essential city operations and investing in Greeley's future.



## General Operations Funded by Taxes

General Operations encompass the core municipal services that form the backbone of our community. These include essential functions such as public safety (police and fire services), public works, cultural amenities, parks and recreation facilities, community development initiatives, and other fundamental governmental operations. It's important to note that certain specialized services fall outside the scope of General Operations. These exclusions comprise utilities like water, sewer, and stormwater management, as well as specific facilities such as golf courses and cemeteries. Additionally, internal support functions, including data processing and equipment maintenance, are not categorized under General Operations.

For the year 2025, Greeley residents can expect the following services to be funded through their tax contributions:

### Public Safety

- **Police services** on a 24-hour, seven days a week basis, including patrol, traffic regulations, investigations, and other public safety services.
- **Fire protection** on a 24-hour, seven days a week basis, including response to fires, medical emergencies, and hazardous material emergencies.

### Culture, Parks, and Recreation

- **Parks** opportunities throughout the city such as scenic parks and trails.
- **Culture & Recreation** to preserve and enhance the quality of life through performing arts, museums, festivals, exhibits, and recreational sports activities for all ages

### Housing & Homeless Solutions

- **Housing & Homeless Solutions** is dedicated to creating and implementing a range of solutions to support homeless and housing insecure residents in Greeley.

### Public Works

- **Public Works** services include snow and ice control on a 24-hour, seven days a week basis, plus street repairs, traffic signal operation, bus services, and maintenance of city facilities.

### Community Development & General Government

- **Community Development** includes planning, building inspections, code enforcement, and development review;
- **General Government** programs which cover; financial services including complete accounting and reporting, auditing, collection, cashiering, purchasing, budgeting, and bond acquisition;
- **Policy and Administration** services which include the City Council, City Clerk, City Manager, City Attorney, Communication & Engagement, Economic Development & Urban Revitalization, Human Resources, Human Capital, Governmental Affairs, and Municipal Court.
- **Non-Departmental** Expenses include a variety of general costs such as audit services, bank charges, and debt services.

### Sales Tax

This is a tax on the retail sale of various goods and commodities. The state's tax rate is 2.9% and the City's is 4.11%. Therefore, on items purchased subject to sales tax, just over seven cents is paid by the consumer for every dollar of the purchase price. State law limits the total sales or use taxes imposed by the state, county, and any city or town in any locality in the state to 6.9%. This limitation does not preclude a county sales or use tax at a rate not to exceed 1%. This limitation does not apply to home-rule cities such as Greeley. The total sales and use taxes currently in effect within the City's boundaries is 7.01%.

Sales tax was excluded from the purchase of food until 1990 when the exclusion was rescinded to fund a capital maintenance program for the repair of streets, buildings, parks, and other capital assets. The estimated \$13.2 million in 2026 budgeted revenue from the tax on food sales is designated and is not used for municipal operations.

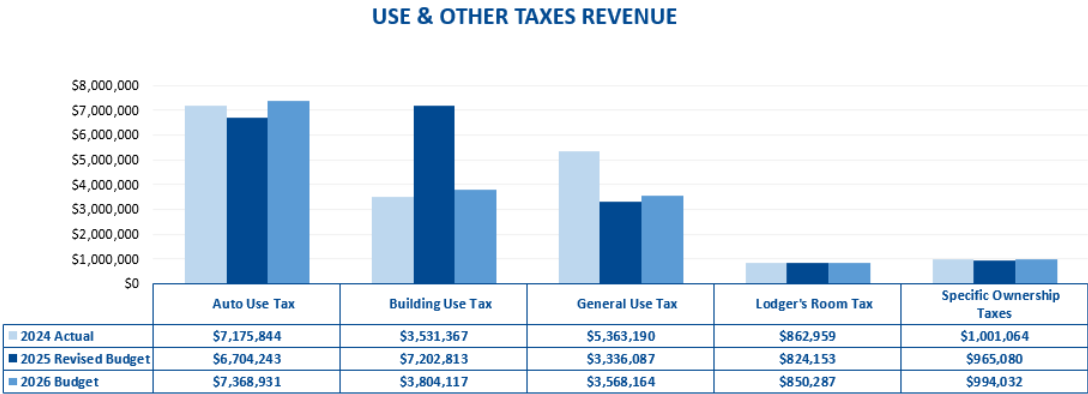
The level of reliance upon sales tax is very common in the State of Colorado and other states that do not rely heavily on property tax. The City sales tax rate was increased from 3.3% to 3.46% in 2005. The 0.16% rate increase that went into effect on January 1, 2005, was used to build a new police station and renovate the public safety building. The 0.16% tax was reauthorized in 2018 to continue through 2044. The City sales tax was increased on January 1, 2016, by a new sales tax of 0.65%, excluding food, for a term of 7 years by approval from voters in the last quarter of 2015. This initiative funds street maintenance and improvements and was extended by voters in 2021 for an additional 7 years until the end of 2029. The 0.30% or referred to as the Quality of Life was approved in 2018 to continue through 2042 and includes parks, facilities, and transportation projects.

The rate of 3.46% is applied to food sales with 3% going to the Food Tax fund, 0.16% to Public Safety, and 0.30% to Quality of Life. The 3% proceeds from sales tax on food are restricted to infrastructure, public facilities maintenance, and improvements (primarily street maintenance).

# Major Revenue Sources: Taxes

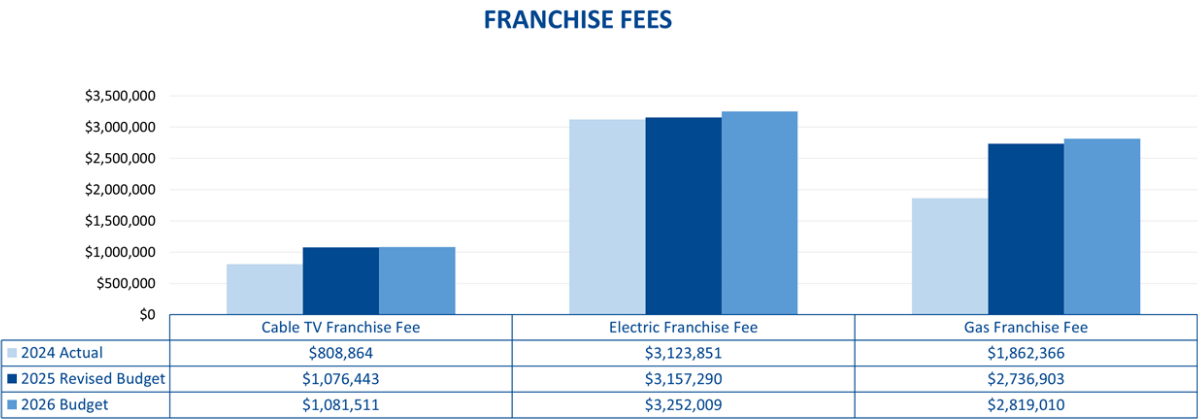
## Use Tax and Other Taxes

This section and graph discuss the amounts for Auto Use Tax, Building Use Tax, General Use Tax, Lodger's Room Tax, and Specific Ownership Taxes. The 2026 budgeted revenues are based on historical growth rates and current economic conditions. In most cases, 2026 budgeted revenues are higher than the 2025 revised budget, but due to the projected decrease in collections from Building Use Taxes the aggregate total of 2026 budgeted revenues are lower than the 2025 revised budget. The Auto Use Tax is budgeted to be 2.7% higher than 2024 actuals, and 9.9% higher than the 2025 revised budget. The Building Use Tax is budgeted to be 7.7% higher than 2024 actuals, but -47.2% lower that the 2025 revised budget. The General Use Tax is budgeted to be -33.5% lower than 2025 actuals and 7.0% higher than the 2025 revised budget. The Lodger's room Tax is budgeted to be -1.5% lower than 2024 actuals and 3.2% higher than the 2025 revised budget. The Specific Ownership Taxes is budgeted to be -0.7% lower than 2024 actuals and 3.0% higher than the 2025 revised budget.



Franchise Fees

Franchise fees are also tracked consistently as a source of revenue and economic growth and are part of Charges for Services in the General Fund. Below are the historical and future revenue projections for areas of electric, natural gas, and cable fees. 2026 Cable TV Franchise Fees are expected to increase by 0.5% from the 2025 revised budget and 33.7% over 2024 actuals. Electric Franchise Fees are expected to increase by 3.0% from the 2025 revised budget, and this is 4.1% larger than 2024 actuals. Gas Franchise Fees are predicted to increase by 3.0% from the 2025 revised budget, and this is 51.4% larger than 2024 actuals.



## Property Taxes in Colorado

Property taxes are levied upon the value of land, buildings, and business personal property. These taxes are a source of general revenue for the numerous entities, including schools, the city, metropolitan districts and more. Each authorized entity establishes a tax rate, known as a "mill levy", which is applied against the assessed value of property within applicable areas or districts. The county collects property taxes on behalf of all taxing agencies and distributes the funds to these agencies.

The Gallagher Amendment, approved by Colorado voters in 1982, divides the state's total property tax burden between residential and non-residential (commercial) property. According to the Amendment, 45% of the total amount of state property tax collected must come from residential property, and 55% of the property tax collected must come from commercial property. The Amendment also mandates that the assessment rate for commercial property be fixed at 29%. The residential rate, however, is annually adjusted to hold the 45/55 split constant. In the years since Gallagher passed, increases in residential property values have significantly outpaced the increases in the value of commercial property. The residential property now accounts for 75% of the state's total property value. However, due to the Gallagher Amendment, residential property is only responsible for 45% of the state's total property tax burden. Conversely, non-residential property, which now accounts for only 25% of total property value in the state, is still responsible for 55% of the state's total tax burden. The Gallagher Amendment requires that properties must be reassessed every two years by the county assessor of the county in which they are located. Market values are determined based on recent sales of similar properties in the area. The current residential assessment percentage is 7.15%. The tax rate or mill levy is applied to the assessed value divided by 1,000. The City of Greeley's mill levy has remained the same since 1992 at 11.274. However, it was reduced to 10.635 mills for the 2000 tax collection only to rebate revenue collected in excess of the Tabor Amendment limit in 1998 by \$300,354. The mill levy was restored to 11.274 in 2001. The City of Greeley's total property taxes to be collected are estimated at \$26.0 million in 2026.

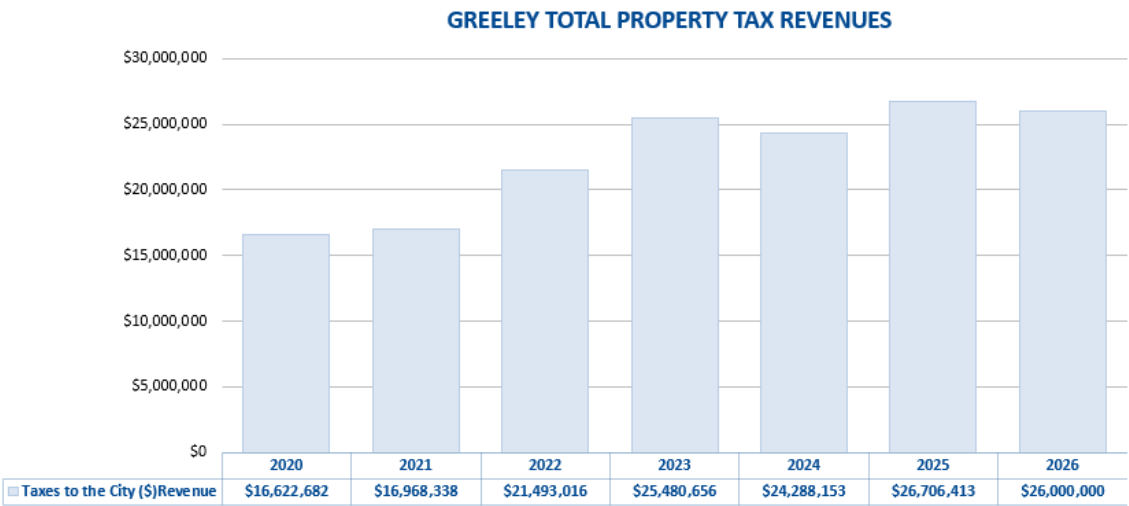
In 2020, Colorado Voters repealed the Gallagher Amendment of 1982, which limited the residential and nonresidential property tax assessment rates so that residential property taxes amounted to 45% of the total share of state property taxes, and non-residential property taxes amounted to 55% of the total share of state property taxes.

During the 2024 Legislative Session, the Colorado Legislative passed Senate Bill 24-233. Senate Bill 24-233 introduces significant changes to property tax assessments and revenue limits for local governmental entities starting in 2025. The bill also adjusts valuation for assessment rates for various property types, including reducing the rate for commercial and agricultural properties to 25% by 2026. For residential properties, the bill creates different assessment rates for local government levies versus school district levies, with provisions to potentially lower rates further based on total program funding levels for schools. These changes aim to provide property tax relief while maintaining critical local government services.



### City of Greeley Property Tax Revenue

The following graph depicts property tax revenues in the City of Greeley from 2020 to 2026. It shows the actual values for total property tax revenues over a 7-year period. In 2020, the total property tax revenue starts at approximately \$17 million. There's a steady increase over the next three years, with a decline in 2024, and peak of about \$27 million in 2025. Ending with an estimated slight decline to \$26 million for 2026.



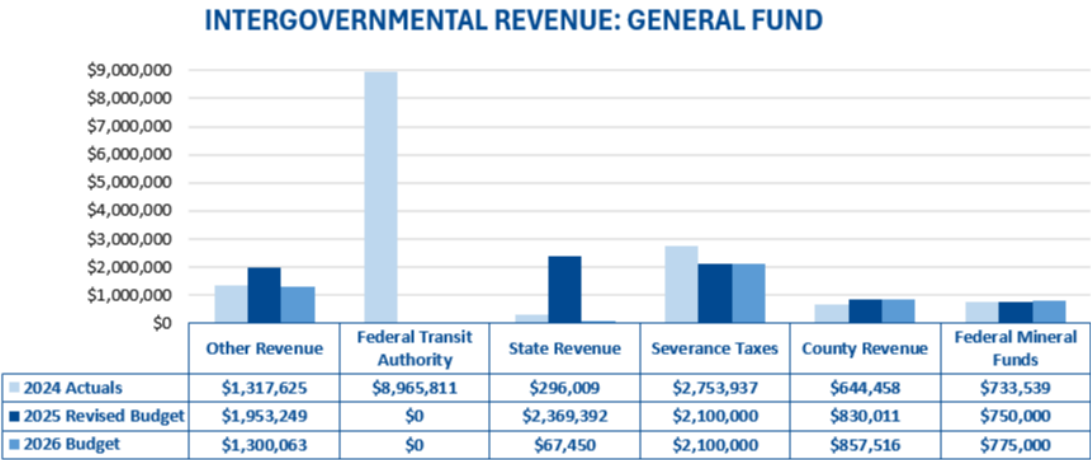
## Estimated Property Tax on Residential Property

Across the City, individual residential property owners have seen growth in their property tax bills over the past decade. However, it's crucial to note that despite this growth in individual property taxes, the overall property tax revenue collected by the City is actually declining. This counterintuitive situation is largely attributable to a significant reduction in property taxes collected from oil and gas properties which historically contribute significant property tax revenue to the City.

This scenario underscores the complex nature of municipal finance, where growing residential property values and taxes don't necessarily translate to increased overall revenue for the City. The substantial decrease in tax revenue from oil and gas properties has more than offset the gains from residential and other commercial properties, resulting in a net decline in the City's property tax collections. As the City plans its budget and services, it must navigate this challenging landscape where individual property owners are paying more, but the City is receiving less overall property tax revenue. This situation emphasizes the need for diversified revenue sources and careful financial planning to maintain city services in the face of these fiscal dynamics.

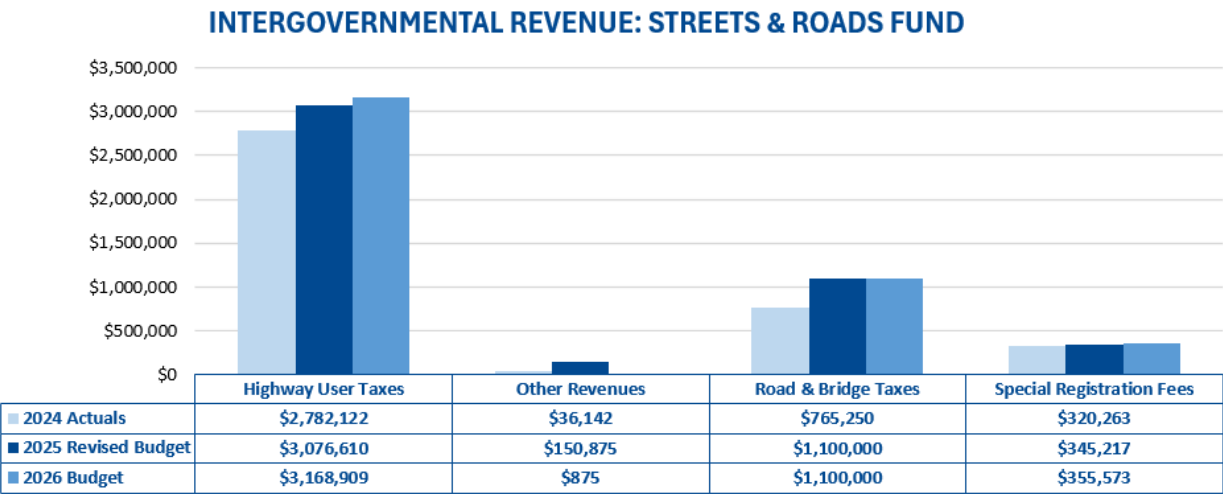
Intergovernmental Revenue: General Fund

Intergovernmental Revenue is crucial for Greeley's General Fund, supporting various city services. The 2026 projections include: County contributions (\$857,516), Federal Mineral Funds (\$775,000), Other Revenue (\$1,300,063), Severance Taxes (\$2,100,000), and State Revenue (\$67,450). These figures reflect known allocations and grants, with potential for additional opportunities. The City's approach emphasizes adaptability and strategic planning to maximize these resources for Greeley residents.



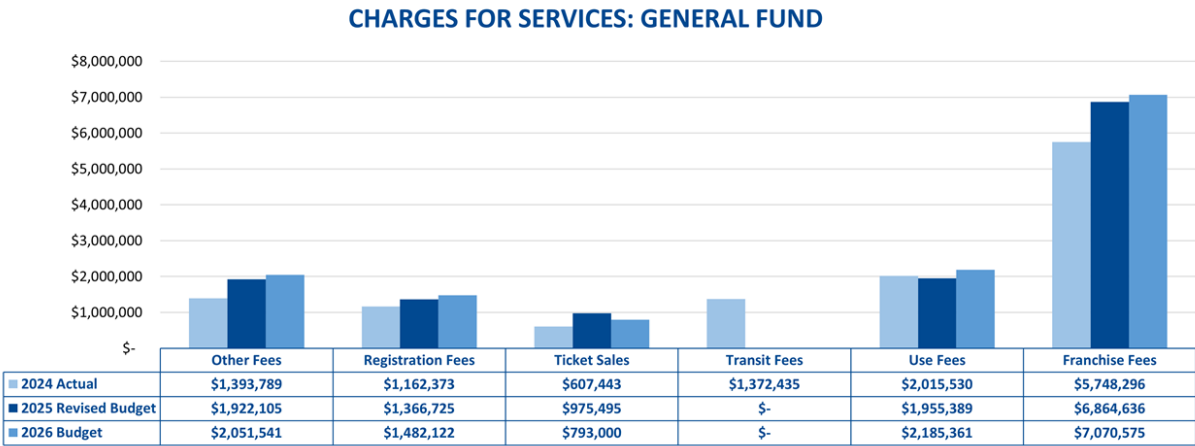
Intergovernmental Revenue: Streets & Roads Fund

Intergovernmental revenue in the Streets and Roads Fund is primarily comprised of highway user's tax and road and bridge tax. The estimated highway user's revenue for 2026 is consistent with current trends; it is collected by the state and distributed to the City. The revenues are based on a seven-cent tax and various fees that are distributed on a 65%-26%-9% share basis to the state, county, and municipalities, respectively. The City of Greeley's share of the municipalities' portion is based on the number of vehicles registered and the lane miles of streets relative to other municipalities. A road and bridge mill levy is set by Weld County. One-half of the revenue generated by that levy is shared with all of the municipalities in the county based on relative assessed values. The road and bridge tax is distributed by the county.

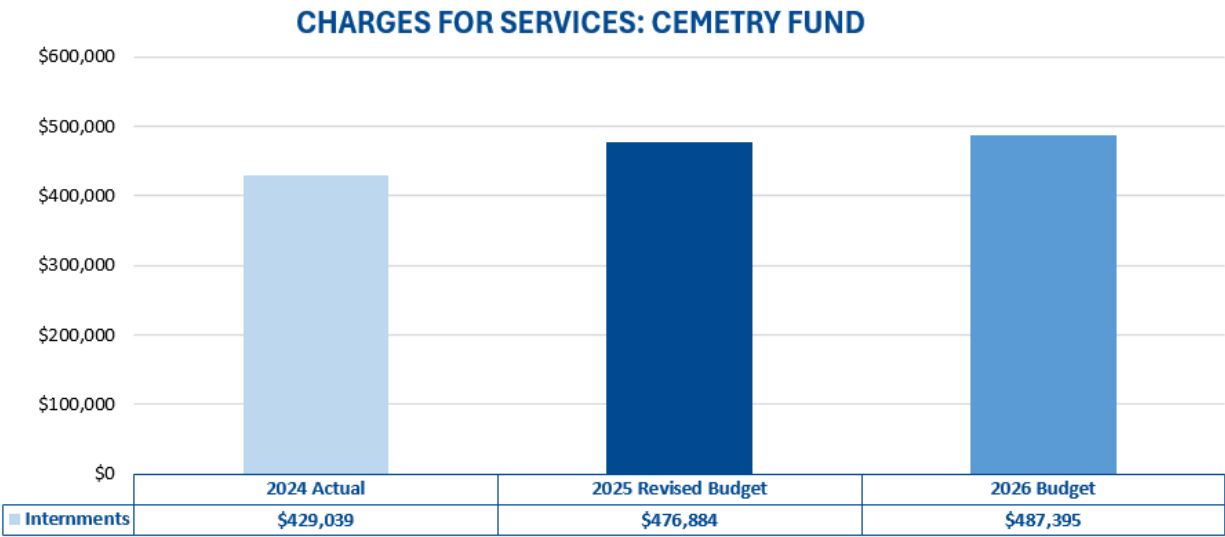


Charges for Services: General Fund

Charges for Services are a vital revenue source for Greeley's General Fund, covering various user fees for leisure programs, transit services, facility use, and court processing. These fees are reviewed annually to align with service costs. The 2026 budget shows diverse trends across different categories. "Other Fees," encompassing miscellaneous charges, are projected at \$2,051,541 for 2026, showing an increase from both the 2025 revised budget and 2024 actuals, indicating growth in this category. Ticket Sales are expected to decrease, with 2026 projections at \$793,000, a reduction from previous years, suggesting a decrease in public engagement for ticketed events. In the 2026 budget process, transit fees are no longer budgeted in the General Fund, but rather in the new special revenue Transit Fund. Use Fees show modest growth, projected at \$2,185,361 for 2026, reflecting consistent facility usage patterns. Franchise Fees show steady growth, projected at \$7,070,575 for 2026, continuing their upward trajectory and representing the largest revenue source in this category. The total Charges for Services, while not explicitly stated in the graph, can be calculated by summing these individual components for each year. These projections highlight the importance of diverse revenue streams and ongoing assessment of fee structures to support city services effectively.



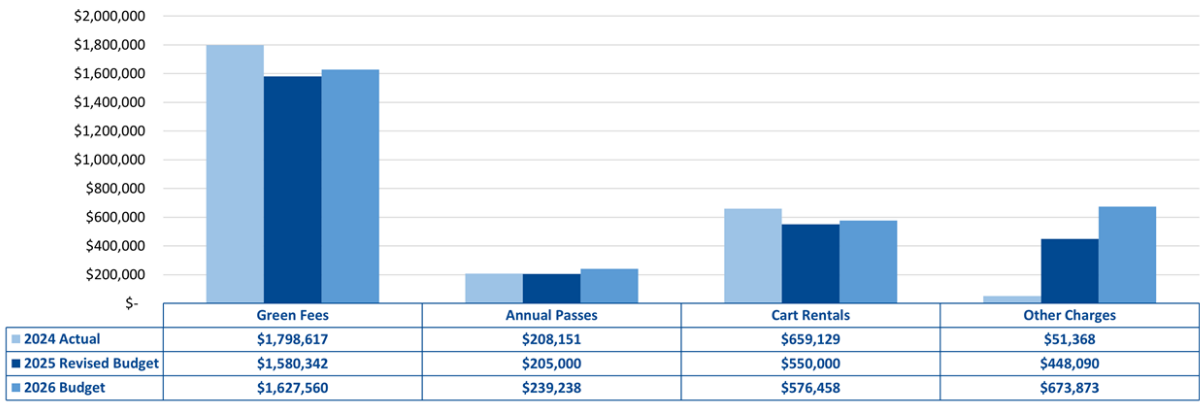
Charges for Services: Cemetery Fund



Charges for Services: Golf Fund

The Golf Fund's 2026 budget shows slight increases from the 2025 revised budget. Green Fees are projected at \$1,627,560, a slight increase from the 2025 revised budget. Annual Passes are expected to increase to \$239,238, while Cart Rentals are budgeted at \$576,458. Other Charges are expected to grow slightly to \$225,783.

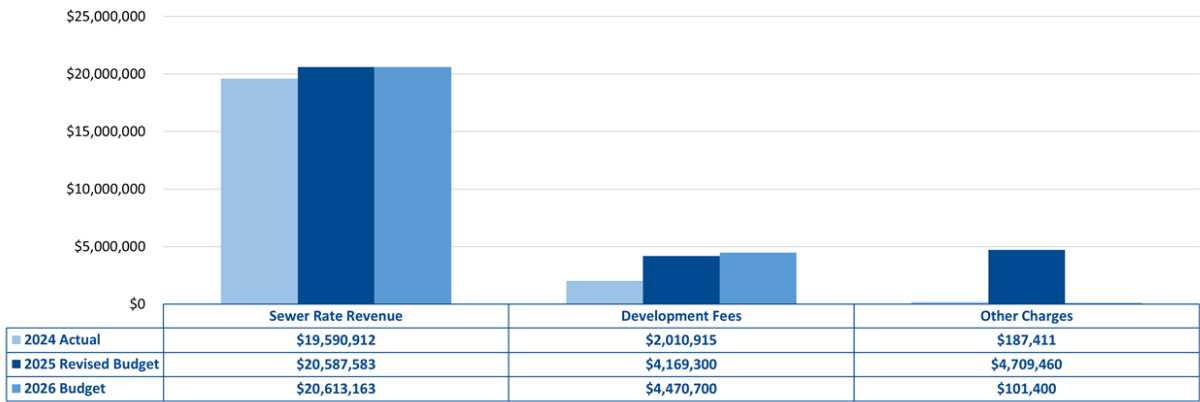
CHARGES FOR SERVICES: GOLF FUND



Charges for Services: Sewer Funds

Charges for services are from Plant Investment Fees (Development Fees) and Sewer Rate Revenue. Plant investment fees are projected by using historical residential housing growth rates. Sewer rates are modeled based on usage and waste released to maintain services. The average rate increase for a single-family utility bill will increase by approximately \$2.00 or 5.7% from 2025 for the sewer portion of the bill.

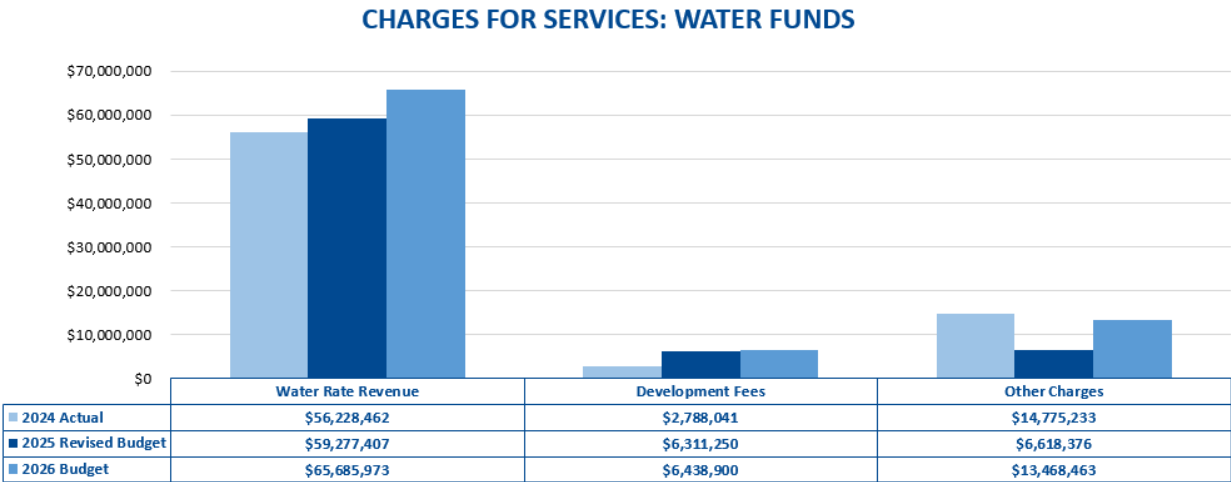
CHARGES FOR SERVICES: SEWER FUNDS





Charges for Services: Water Funds

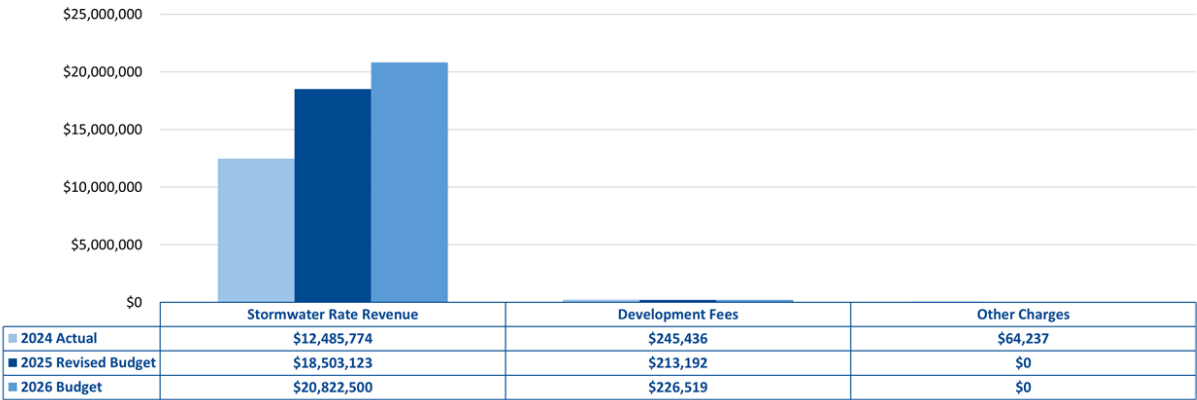
The average water rate revenue across all customer classes is estimated to be \$65,685,972 in 2026. Plant investment fees (referred to as "Development Fees" in the graph) are projected to be \$6,438,900 in 2026. The average rate increase for a single-family utility bill is projected to be 4.0% which is about a \$3.20 increase from 2025.



Charges for Services: Stormwater Funds

The Stormwater Management Program, effective since January 2002, requires all property owners to contribute to the cost of stormwater control. In 2022, an additional \$17.0 million in bonds were issued for downtown stormwater system development. Development fees are projected using historical residential housing growth rates.

CHARGES FOR SERVICES: STORMWATER FUNDS



## Schedule of Revenue Sources

| REVENUE SOURCE                  | DESCRIPTION                                                                                                                                                                     | VARIABLES FOR COLLECTIONS                            |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <b>Audit Assessments</b>        | Back taxes owed by a business on sales are revealed by audits.                                                                                                                  | audits, firms owing money                            |
| <b>Auto Use Tax</b>             | A tax that applies to any person purchasing a motor vehicle, mobile home, trailer, or semi-trailer (new or used) for use within the city limits.                                | Registration fees, registered vehicles               |
| <b>Building Permit</b>          | A permit must be issued before any construction, alteration, moving, demolition, or repair is performed on a new or existing structure.                                         | permits issued, assessed property value              |
| <b>Busing</b>                   | The City provides busing as a form of public transportation for a fee.                                                                                                          | Rate, patrons, level of service                      |
| <b>Cart Rentals</b>             | A fee is charged to rent a golf cart for a round of golf.                                                                                                                       | # users, # tournaments, clubhouse sales              |
| <b>Cigarette Tax</b>            | A tax is assessed by the state government. A percentage of the tax is allocated to cities and counties based on sales tax receipts as a percentage of state sales tax receipts. | Sales, sales tax receipts, legislative action        |
| <b>County Buildings</b>         | A fee for the use of county buildings (Island Grove).                                                                                                                           | # of users, length of use                            |
| <b>Court Fees</b>               | The Municipal Court assesses and collects fines and fees which depend on the offense and subsequent action taken by the defendant.                                              | # cases, # violations, fine amounts, trial length    |
| <b>Current Property Tax</b>     | A tax levied according to the value of the property.                                                                                                                            | Assessed valuation, mill levy, # taxable properties  |
| <b>Data Processing Services</b> | Funds were collected from other city departments for data processing services provided by the Information Technology Department.                                                | # of users, the volume of work, fee                  |
| <b>Development Fees</b>         | Fees imposed by the City for the impact a new development has on city infrastructure.                                                                                           | # of projects in progress, cost of projects          |
| <b>False Alarm Service</b>      | A fee assessed for false alarms exceeding six in a calendar year for the same location.                                                                                         |                                                      |
| <b>Federal Grants</b>           | Federal grants are transfers of aid to state and local governments from the federal government.                                                                                 | # public projects, # applications, prior performance |

|                                      |                                                                                                                                                                                            |                                                                                             |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>Food Tax</b>                      | A special sales tax on food to fund various city improvement projects. Low-income families can qualify for a rebate.                                                                       | Amount of food sold, # customers, rate of tax                                               |
| <b>Franchise Fee</b>                 | Revenues are derived from fees levied on companies in exchange for the right to use the public right of way and otherwise operate as a franchise.                                          | # of subscribers to each franchise                                                          |
| <b>Grave Openings</b>                | The fee for gravesite preparation.                                                                                                                                                         | # burials, size of site & foundation, day/week                                              |
| <b>Green Fees</b>                    | A fee is paid by the customer to play a round of golf. A portion of the fee is earmarked for the clubhouse fund.                                                                           | Rate, # of users                                                                            |
| <b>Health &amp; Dental Premiums</b>  | Monthly premiums were collected from other city departments and employees for health and dental insurance coverage.                                                                        | # of employees, # employees with dependent coverage                                         |
| <b>Highway Maintenance Agreement</b> | Reimbursement was received from the State Department of Highways for state roads maintained by the City.                                                                                   | # state street miles maintained by City, the rate per mile                                  |
| <b>Highway User Tax</b>              | A state tax is shared locally based on the gas tax, various vehicle registrations, titles, and license fees.                                                                               | Legislative action, gallons of gasoline & special fuels sold statewide, # registered voters |
| <b>Intergovernmental</b>             | Money was collected from another governmental agency for their portion of a joint project.                                                                                                 | Intergovernmental agreements                                                                |
| <b>Kodak</b>                         | Kodak uses city-treated water for plant operations.                                                                                                                                        | # of gallons of water used                                                                  |
| <b>Licenses</b>                      | Business licenses, liquor licenses                                                                                                                                                         | # establishments, rate of license, # of applicants                                          |
| <b>Lodger's Room Tax</b>             | A tax assessed guests' lodging in hotels, motels, and campgrounds located within the city limits.                                                                                          | # customers, legislative action                                                             |
| <b>Lottery</b>                       | Counties, municipalities, and special districts receive lottery revenue from the state based on population estimates dependent on the entity's involvement in the Conservation Trust Fund. | Amount of lottery revenue, # participants in Conservation Trust Fund, population estimates  |
| <b>Membership Fees</b>               | An annual fee paid by customers exempting them from green fees for each round of golf.                                                                                                     | # members                                                                                   |
| <b>Mountain Plains Rental</b>        | Mountain Plains is a shareholding water contract along the Poudre River.                                                                                                                   | # of gallons of water used                                                                  |
| <b>New Meter Sales</b>               | Fee for the meter providing access to city water.                                                                                                                                          | # meters, new construction                                                                  |

|                                  |                                                                                                                                                   |                                                      |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <b>Occupation Tax</b>            | An annual fee is levied on each business that sells malt, vinous or spirituous liquors, and fermented beverages.                                  | Size of outlet, the volume of sales                  |
| <b>Parking Fines</b>             | A fee assessed for parking in violation of local ordinances.                                                                                      | # violations                                         |
| <b>Parking Space Rentals</b>     | Fee for parking in a City-owned parking lot.                                                                                                      | # users, parking fee rate, # time violations         |
| <b>Penalty &amp; Interest</b>    | An amount assessed on delinquent taxes.                                                                                                           | # and amount of delinquent taxes, interest rate      |
| <b>Pre-need Services</b>         | Gravesite lots and services are performed at the City's cemetery.                                                                                 | # lot sales, # pre-need packages sold                |
| <b>Recreation Fees</b>           | These are fees charged for the privilege of using city parks and recreation facilities.                                                           | Rate, # of users                                     |
| <b>Registration Fees</b>         | Each hotel and restaurant licensee must be registered with the State of Colorado and the City to operate a liquor-licensed premise.               | # licensed premises & new applicants                 |
| <b>Rent</b>                      | A fee is charged to groups that use City buildings.                                                                                               | # tenants, length of rental                          |
| <b>Repairs &amp; Maintenance</b> | Funds were collected from other City departments for the repair and maintenance of City-owned vehicles and equipment.                             | Usage, # repairs, funding                            |
| <b>Road &amp; Bridge Tax</b>     | A tax based on the mill levy and total city revenue to maintain county roads and bridges.                                                         | Mill levy, total city revenue                        |
| <b>Sales Tax</b>                 | A tax levied upon all sales, purchases, and leases of tangible personal property sold or leased within the city limits.                           | The volume of sales, economy, tourism                |
| <b>Severance Tax</b>             | A tax is assessed by the state on the extraction of oil or gas.                                                                                   | Gross oil or gas income, # employees in the industry |
| <b>Special Registration Fees</b> | This is an annual fee on all special movable equipment (SAME).                                                                                    | # special movable equipment, rate of fee             |
| <b>Specific Ownership Tax</b>    | A tax assessed on licensed motor vehicles registered in Colorado to assist in financing streets and roads.                                        | # licensed vehicles in the county, mill levy         |
| <b>Surplus Water Rental</b>      | A fee is collected from other water agencies when the City has excess water available for rent.                                                   | Sale of excess city water                            |
| <b>Tax-Building Permits</b>      | A sales tax on building, construction, or improvement to any structure within the city limits.                                                    | # permits, value & size of the project               |
| <b>Ticket Sales</b>              | Ticket sales are a source of revenue for public attendance at concerts, theatrical plays, movies, and other special events sponsored by the City. | # users, ticket prices, local or outside productions |

|                                    |                                                                                                                                                  |                                                           |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| <b>Turn on fee</b>                 | A fee is charged to turn on water that has been turned off for nonpayment or some similar reason.                                                | # turn-ons required                                       |
| <b>Use Tax</b>                     | A tax levied upon individuals using, storing or consuming tangible personal property on property within the city limits.                         | # businesses inside city limits, # customers, rate of tax |
| <b>Water Labor &amp; Materials</b> | The customer incurs all labor and material costs for a tap to the water main, including installing service pipes, trenching, and street repairs. | # new taps, # repairs                                     |

## Expenditures



## Expenditures Summary

City expenditures are grouped and shown as follows:

- Expenditures by Department
- Expenditures by Category
- Expenditures by Fund Type
  - Governmental Funds
  - Enterprise Funds
  - Internal Service Funds

The next section displays a debt service table for all funds and capital leases by fund type and the effect of the City's long-term debt on future operations. Schedules of debt retirement follow which include anticipated new leases, bond issues, and interfund loans.

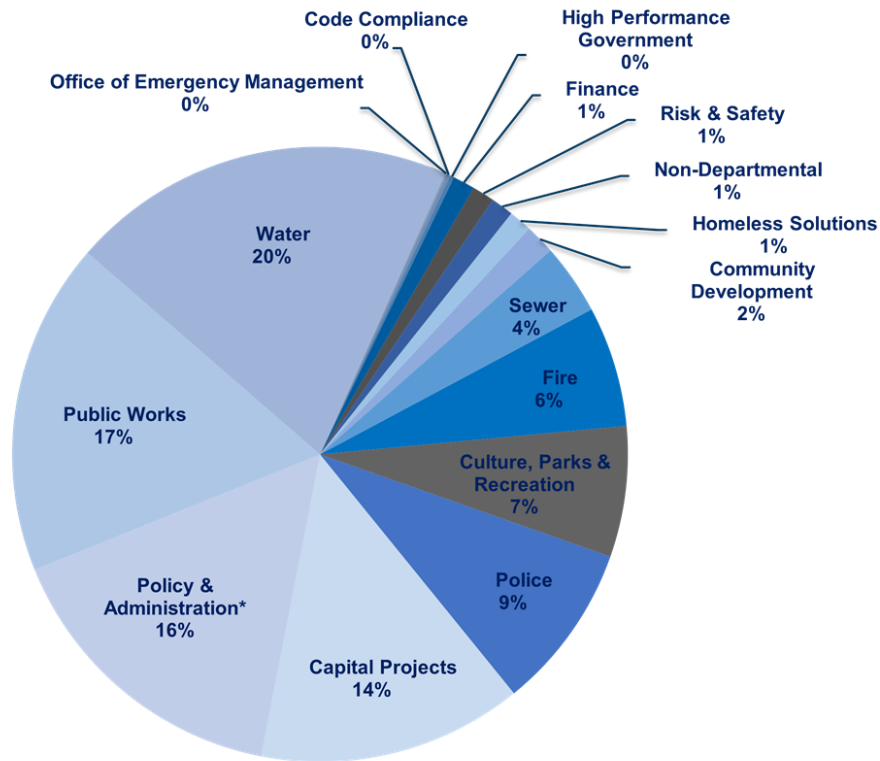
A computation of the City's legal debt margin brings the expenditure summary to a close.

### Expenditures by Department

Expenditures by department, displayed in this graph, provides a broad overview of the distribution of expenditures required to support current City services. *\*Excludes Transfers*



### EXPENDITURES BY DEPARTMENT (EXCLUDES OPERATING TRANSFERS)



### Expenditures by Department

The table below outlines City expenditures by department for 2026, excluding transfers, compared to 2024 actuals and 2025 revised budget. Total City expenditures are budgeted at \$565,732,180 for 2026, including inter-fund transfers and financial proceeds, and \$507,389,828 for 2026 excluding inter-fund transfers.

| Expenditures by Department          | 2024 Actual       | 2025 Revised Budget | 2026 Budget       | \$ Change          | % Change      |
|-------------------------------------|-------------------|---------------------|-------------------|--------------------|---------------|
| <b>Policy &amp; Administration*</b> | <b>69,941,615</b> | <b>93,763,795</b>   | <b>87,975,575</b> | <b>(5,788,220)</b> | <b>-6.21%</b> |
| City Attorneys Office               | 3,449,136         | 4,850,112           | 4,948,452         | 98,340             | 2.03%         |
| City Clerk                          | 1,420,760         | 1,858,764           | 1,803,132         | (55,632)           | -2.99%        |
| City Managers Office                | 2,580,338         | 2,928,412           | 2,673,529         | (254,883)          | -8.70%        |
| Code Compliance                     | -                 | -                   | 973,884           | 973,884            | -             |
| Communication & Engagement          | 3,931,679         | 5,076,211           | 4,488,731         | (587,480)          | -11.57%       |

| <b>Expenditures by Department</b>           | <b>2024 Actual</b>    | <b>2025 Revised Budget</b> | <b>2026 Budget</b>    | <b>\$ Change</b>        | <b>% Change</b> |
|---------------------------------------------|-----------------------|----------------------------|-----------------------|-------------------------|-----------------|
| Economic Development & Urban Revitalization | 1,968,210             | 3,151,001                  | 2,668,783             | (482,218)               | -15.30%         |
| Finance                                     | 6,353,859             | 6,278,843                  | 5,950,686             | (328,157)               | -5.23%          |
| Governmental Affairs                        | 333,284               | 525,541                    | 528,878               | 3,337                   | 0.63%           |
| High Performance Government                 | -                     | 545,282                    | 1,105,993             | 560,711                 | 102.83%         |
| Homeless Solutions                          | 3,660,888             | 6,331,144                  | 6,275,653             | (55,491)                | -0.88%          |
| Housing Solutions                           | 2,575,106             | 8,589,352                  | 8,553,853             | (35,499)                | -0.41%          |
| Human Capital                               | 1,052,807             | 1,622,784                  | 1,420,620             | (202,164)               | -12.46%         |
| Human Resources                             | 29,400,721            | 35,529,609                 | 29,994,434            | (5,535,175)             | -15.58%         |
| Information Technology                      | 11,410,073            | 13,787,677                 | 13,943,115            | 155,438                 | 1.13%           |
| Municipal Court                             | 1,804,752             | 2,129,972                  | 2,150,444             | 20,472                  | 0.96%           |
| Office of Emergency Management              | -                     | 559,091                    | 495,388               | (63,703)                | -11.39%         |
| <b>Community Development</b>                | <b>7,503,353</b>      | <b>10,846,587</b>          | <b>8,129,734</b>      | <b>(2,716,853)</b>      | <b>-25.05%</b>  |
| <b>Culture, Parks &amp; Recreation</b>      | <b>32,269,195</b>     | <b>35,988,565</b>          | <b>35,437,126</b>     | <b>(551,439)</b>        | <b>-1.53%</b>   |
| <b>Fire</b>                                 | <b>27,029,550</b>     | <b>29,361,162</b>          | <b>32,624,315</b>     | <b>3,263,153</b>        | <b>11.11%</b>   |
| <b>Non-Departmental</b>                     | <b>14,616,614</b>     | <b>12,991,647</b>          | <b>6,150,608</b>      | <b>(6,841,039)</b>      | <b>-52.66%</b>  |
| <b>Police</b>                               | <b>43,963,226</b>     | <b>48,174,359</b>          | <b>45,190,705</b>     | <b>(2,983,654)</b>      | <b>-6.19%</b>   |
| <b>Public Works</b>                         | <b>44,130,910</b>     | <b>86,096,164</b>          | <b>90,198,091</b>     | <b>4,101,927</b>        | <b>4.76%</b>    |
| <b>Risk &amp; Safety</b>                    | <b>-</b>              | <b>-</b>                   | <b>6,024,466</b>      | <b>6,024,466</b>        | <b>-</b>        |
| <b>Sewer</b>                                | <b>13,981,818</b>     | <b>101,491,315</b>         | <b>19,191,919</b>     | <b>(82,299,396)</b>     | <b>-81.09%</b>  |
| <b>Water</b>                                | <b>98,259,853</b>     | <b>238,367,051</b>         | <b>104,632,229</b>    | <b>(133,703,822)</b>    | <b>-56.10%</b>  |
| <b>Capital Projects</b>                     | <b>56,380,589</b>     | <b>325,992,443</b>         | <b>71,835,060</b>     | <b>(254,157,383)</b>    | <b>-77.96%</b>  |
| <b>Total Expenditures by Department</b>     | <b>\$ 408,076,722</b> | <b>\$ 983,073,088</b>      | <b>\$ 507,389,828</b> | <b>(\$ 475,652,260)</b> | <b>-48.39%</b>  |

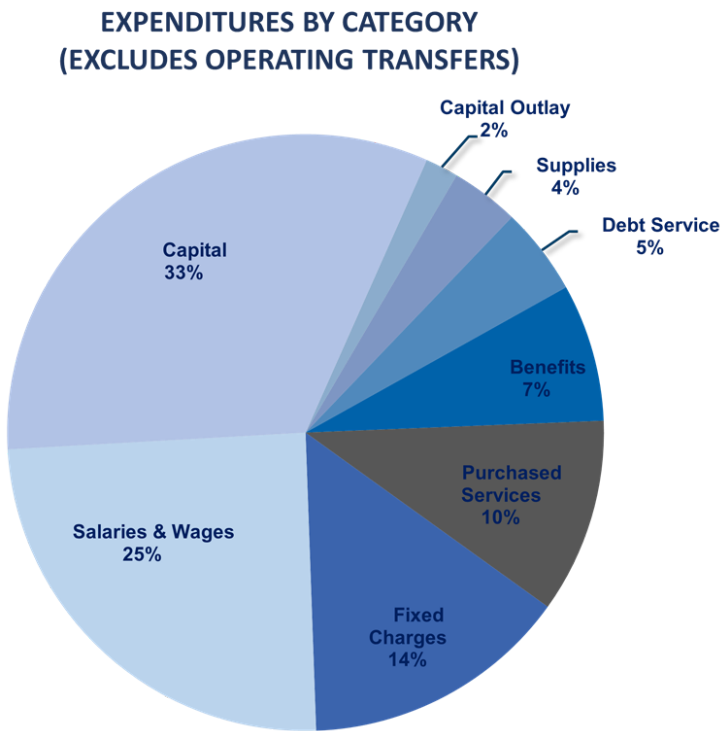
\* Excludes Transfers

**\*Policy & Administration includes:**

City Attorney's Office, City Clerk's Office, City Council, City Manager's Office, Code Compliance, Communication Services, Economic Development, Finance, Governmental Affairs, High Performance Government, Homeless Solutions, Housing Solutions, Human Capital, Human Resources, Information Technology, Municipal Court, and Office of Emergency Management.

Expenditures by Category

Expenditures by category, displayed in this graph, provides an overview of the distribution of operational and capital expenses to support City services and functions.



\*Excludes Transfers

Expenditures by Category

Personnel expenditures represent salary and benefit total cost for 1,262 FTEs in 2026 plus seasonal/hourly employees that do not receive benefits, estimated to be 269.75 FTEs for a total labor force of 1,529.75 FTEs. The table below indicates the result of the labor-intensive services provided by the City and the high costs associated with health benefits and workers' compensation experienced nationwide. Benefits are estimated to be approximately 30% of the total personnel cost.

Supplies, purchased services, and fixed charges represent all expenditures related to operations (i.e., chemicals, fuel and oil, maintenance of equipment, training costs, outside services, building materials, and additional operational purchases). It also includes the financial support budgeted for outside organizations such as the Greeley Chamber of Commerce and the Humane Society of Weld County.

Capital Outlay totaled \$12.3 million in actual expenditures for 2024 with \$9.1 million budgeted in 2026 for all departments. Capital construction totaled \$89.6 million in actual expenditures for 2024 with \$165.2 million budgeted in 2026.

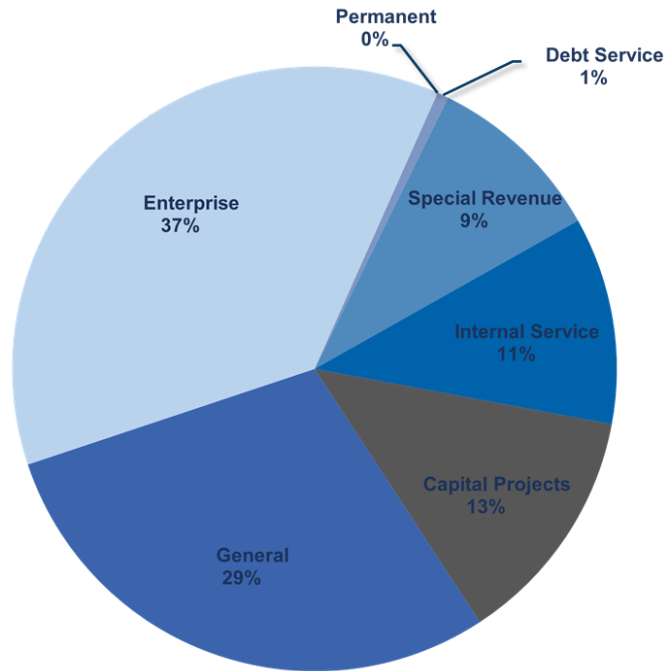
Debt expenditures represent principal payments, interest payments, amortizations, paying agent fees on all outstanding debt, and the annual depreciation on assets in the Enterprise and Internal Service funds

| Expenditures by Mid Category              | 2024 Actual           | 2025 Revised Budget   | 2026 Budget           | \$ Change               | % Change       |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Salaries & Wages                          | 107,326,875           | 121,466,908           | 125,197,677           | 3,730,769               | 13.17%         |
| Benefits                                  | 29,313,309            | 36,407,602            | 37,874,912            | 1,467,310               | 24.20%         |
| Supplies                                  | 17,388,358            | 20,961,038            | 18,787,812            | (2,173,226)             | 20.55%         |
| Fixed Charges                             | 66,798,061            | 76,812,084            | 73,603,114            | (3,208,970)             | 14.99%         |
| Purchased Services                        | 59,681,978            | 75,421,340            | 53,563,325            | (21,858,015)            | 26.37%         |
| Capital                                   | 89,630,731            | 605,385,296           | 165,208,671           | (440,145,625)           | 575.39%        |
| Capital Outlay                            | 12,321,729            | 21,724,152            | 9,083,795             | (12,640,357)            | 76.31%         |
| Debt Service                              | 25,615,680            | 24,894,668            | 24,070,522            | (824,146)               | -2.81%         |
| <b>Total Expenditures by Mid Category</b> | <b>\$ 408,076,722</b> | <b>\$ 983,073,088</b> | <b>\$ 507,389,828</b> | <b>(\$ 475,683,260)</b> | <b>-48.39%</b> |

\*Excludes Transfers

## Fund Type Expenditures

**EXPENDITURES BY FUND TYPE  
(EXCLUDES OPERATING TRANSFERS)**



Excludes transfers.

| Expenditures by Fund Type              | 2024 Actual           | 2025 Revised Budget   | 2026 Budget           | \$ Change               | % Change       |
|----------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Capital Projects                       | 51,708,442            | 293,404,860           | 65,249,052            | (228,124,808)           | -77.76%        |
| Debt Service                           | 4,371,875             | 3,137,656             | 3,135,406             | (2,250)                 | -0.07%         |
| Enterprise                             | 128,361,739           | 416,179,696           | 186,668,165           | (229,511,531)           | -55.15%        |
| General                                | 151,244,245           | 156,168,743           | 147,582,065           | (8,586,678)             | -5.50%         |
| Internal Service                       | 48,406,287            | 58,858,049            | 56,262,047            | (2,596,002)             | -4.41%         |
| Permanent                              | 1,343                 | 37,709                | 39,429                | 1,720                   | 4.56%          |
| Special Revenue                        | 23,982,790            | 55,286,375            | 48,453,664            | (6,832,711)             | -12.36%        |
| <b>Total Expenditures by Fund Type</b> | <b>\$ 408,076,722</b> | <b>\$ 983,073,088</b> | <b>\$ 507,389,828</b> | <b>(\$ 475,652,260)</b> | <b>-48.39%</b> |

Expenditures by Fund Type, displayed in the graph above, provides a broad overview of the distribution of expenditures required to support current City services. The table outlines City Expenditures by Fund Type for 2026, excluding transfers, compared to 2024 actuals and 2025 revised budget.

**Capital Project Funds** are a set of funds that account for the capital projects funded by General Fund contributions, development fees (Parks, Police, Fire, Trails, and Roads), sales and use tax, fire equipment acquisition, and the sales tax on food (restricted to infrastructure maintenance). The only Capital Project funds not included in this category are those associated with the Water, Sewer, and Stormwater funds (these are included as part of the Enterprise Funds).

The **Debt Service Funds** consist of the principal and interest on General Long-Term Debt on the debt supported by the Governmental funds (General, Special Revenue Funds, and Capital Projects Funds).

**Enterprise Funds** are used to report an activity for which a fee is charged to external users for specified goods or services, which include utility funds. Water, Sewer, Stormwater, Golf, Cemetery, and Parking make up this category.

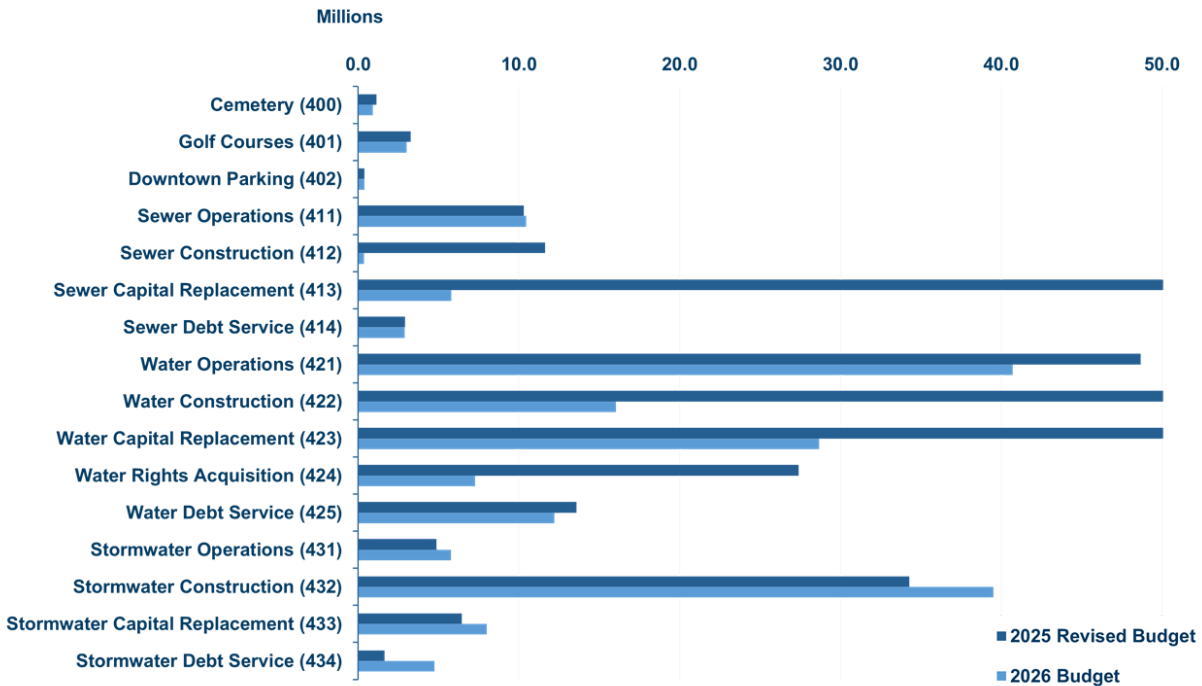
The **General Fund or Governmental Operations** accounts for the majority of services provided to the public that are not related to the utility services (i.e., Police, Fire, Transit, Building Maintenance, Culture, Parks, Recreation, Finance, Planning, Building Inspections, and administrative services).

**Internal Service Funds** are established to account for goods and services provided by one department of the City to other departments of the City or other agencies, on a cost-reimbursement basis.

The **Special Revenue Funds** are used to track revenue that is designated for a specific purpose. These funds include the Streets and Roads Fund, the Community Development Fund, the Conservation Trust Fund, the Convention and Visitors Fund, the Designated Revenue Fund, the Conference Center Development Fund, the Downtown Development Authority TIF, the Transit Fund, the Housing Fund, the Homelessness Fund and the Memorials Fund.

**Permanent Funds** are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

## Enterprise Fund Expenditures



| Expenditures by Fund                 | 2024 Actual           | 2025 Revised Budget   | 2026 Budget           | \$ Change               | % Change       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Cemetery (400)                       | 680,869               | 1,141,434             | 898,382               | (243,052)               | -21.29%        |
| Golf Courses (401)                   | 2,389,685             | 3,269,687             | 3,001,290             | (268,397)               | -8.21%         |
| Downtown Parking (402)               | 286,755               | 370,817               | 392,378               | 21,561                  | 5.81%          |
| Sewer Operations (411)               | 7,660,079             | 10,284,233            | 10,448,791            | 164,558                 | 1.60%          |
| Sewer Construction (412)             | 951,501               | 11,634,160            | 365,104               | (11,269,056)            | -96.86%        |
| Sewer Capital Replacement (413)      | 2,794,725             | 77,140,344            | 5,791,380             | (71,348,964)            | -92.49%        |
| Sewer Debt Service (414)             | 2,635,232             | 2,899,844             | 2,886,644             | (13,200)                | -0.46%         |
| Water Operations (421)               | 31,829,257            | 48,668,151            | 40,717,088            | (7,951,063)             | -16.34%        |
| Water Construction (422)             | 24,547,295            | 86,917,295            | 16,025,764            | (70,860,531)            | -81.56%        |
| Water Capital Replacement (423)      | 18,455,071            | 85,693,938            | 28,683,577            | (57,010,361)            | -66.53%        |
| Water Rights Acquisition (424)       | 11,190,742            | 27,391,466            | 7,270,000             | (20,121,466)            | -73.46%        |
| Water Debt Service (425)             | 12,768,434            | 13,577,066            | 12,195,800            | (1,381,266)             | -10.17%        |
| Stormwater Operations (431)          | 3,871,548             | 4,868,457             | 5,769,583             | 901,126                 | 18.51%         |
| Stormwater Construction (432)        | 4,713,033             | 34,285,849            | 39,505,046            | 5,219,197               | 15.22%         |
| Stormwater Capital Replacement (433) | 2,089,030             | 6,447,105             | 7,986,535             | 1,539,430               | 23.88%         |
| Stormwater Debt Service (434)        | 1,498,484             | 1,620,850             | 4,730,803             | 3,109,953               | 191.87%        |
| <b>Total Expenditures by Fund</b>    | <b>\$ 128,361,739</b> | <b>\$ 416,210,696</b> | <b>\$ 186,668,165</b> | <b>(\$ 229,511,531)</b> | <b>-55.15%</b> |

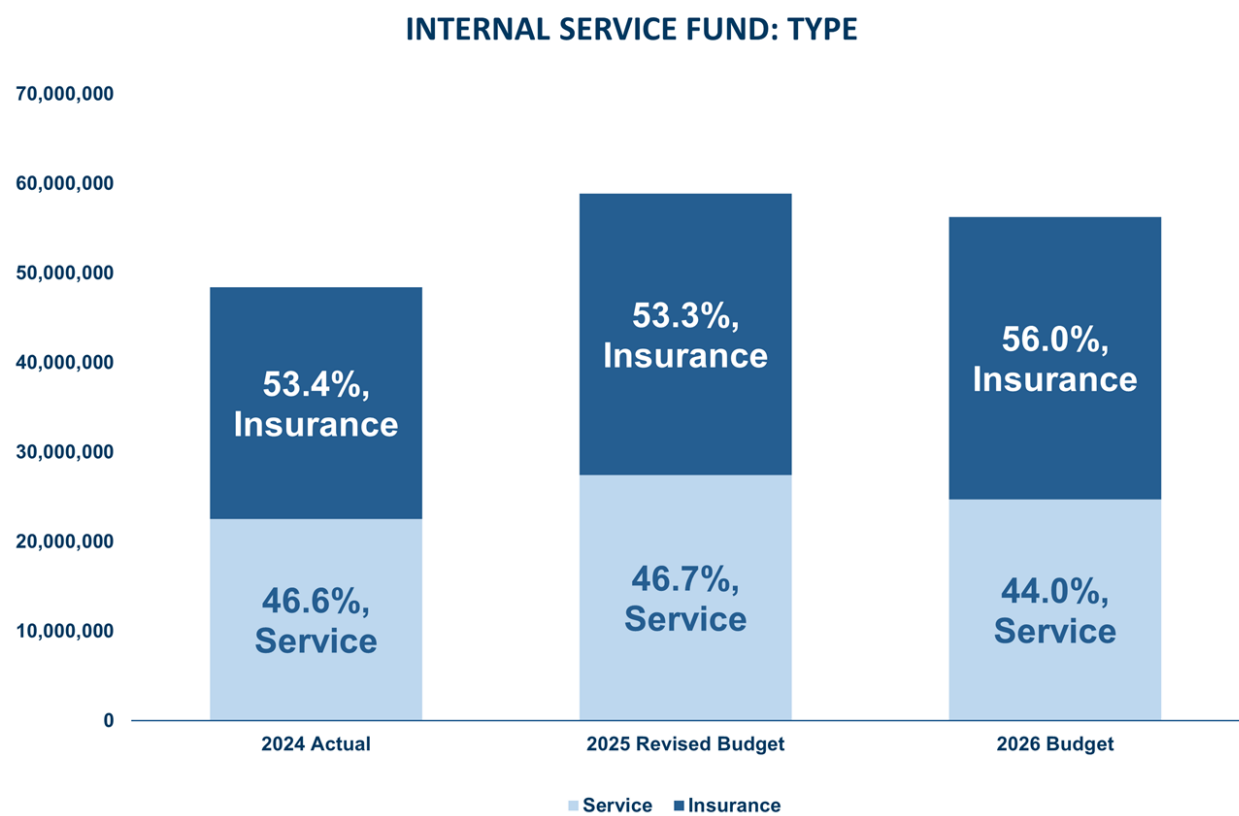


***Excludes Transfers***

The **Enterprise Funds** are the largest portion of the total budget. The Enterprise funds account for operations in which the charge for the service is directly related to the specific customers' consumption of that service. Operating transfers are removed from the tables and charts above. The Water funds are the largest portion of the enterprise funds with \$104.9 million budgeted for 2026. Debt service, another large component of these funds is shown in the table above for Water, Sewer, and Stormwater. The water debt service is budgeted at \$12.2 million in 2026. Additional detail about the funds is found under each fund in the enterprise section of the budget document.

# Internal Services Fund Expenditures

In the graph below, Insurance is the sum of the Health, Liability, and Workers' Compensation funds. Services are the sum of Equipment Maintenance, Equipment Replacement, Fleet Replacement, Information Technology, Information Technology Acquisition, and Communications funds.



| Expenditures by Fund                   | 2024 Actual | 2025 Revised Budget | 2026 Budget | \$ Change   | % Change |
|----------------------------------------|-------------|---------------------|-------------|-------------|----------|
| Employee Benefit (500)                 | 19,674,002  | 23,799,251          | 25,878,510  | 2,079,259   | 8.74%    |
| Workers Compensation (501)             | 1,531,187   | 2,349,684           | 1,217,012   | (1,132,672) | -48.21%  |
| Liability (502)                        | 4,648,375   | 5,245,173           | 4,409,808   | (835,365)   | -15.93%  |
| Communications (503)                   | 864,725     | 217,249             | 252,979     | 35,730      | 16.45%   |
| Equipment Maintenance Operations (511) | 3,857,774   | 4,898,231           | 4,213,434   | (684,797)   | -13.98%  |
| Fleet Replacement (512)                | 4,895,157   | 6,750,032           | 3,132,917   | (3,617,115) | -53.59%  |

|                                   |                      |                      |                      |                       |               |
|-----------------------------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| Equipment Replacement (513)       | 1,680,433            | 1,265,470            | 2,886,862            | 1,621,392             | 128.13%       |
| IT Operations (521)               | 10,478,923           | 13,231,961           | 13,934,725           | 702,764               | 5.31%         |
| IT Acquisition (522)              | 775,712              | 1,100,998            | 335,800              | (765,198)             | -69.50%       |
| <b>Total Expenditures by Fund</b> | <b>\$ 48,406,287</b> | <b>\$ 58,858,049</b> | <b>\$ 56,262,047</b> | <b>(\$ 2,596,002)</b> | <b>-4.41%</b> |

### ***Excludes Transfers***

**Internal Service Funds** are used to account for services which the City is capable of providing more efficiently and cost-effectively than an outside provider. The internal departments are assessed a user charge for provided services. Equipment Maintenance tends to the City's fleet, only major repairs or bodywork is contracted outside the City.

Information Technology manages all computer, and phone system-related equipment and software excluding Public Safety communications (records, dispatch, and 911). The Health Fund accounts for all health, dental, and life insurance benefits. The Workers' Compensation Fund accounts for the workers' compensation activity. Fleet Replacement handles the purchase of vehicles and equipment for the various City departments. The copier transactions, including copier purchases and rentals, as well as operations (paper, toner, and maintenance agreements), are accounted for in the Communications Fund. All of the City's liability insurance is accounted for in the Liability Fund. The City of Greeley is self-insured for health, dental, and liability insurances. Stop-loss coverage is maintained, but reserves are maintained to pay out claims.

## Debt Service

| Year  | Governmental Funds |              | Enterprise Funds |               | Total Debt Service |               |
|-------|--------------------|--------------|------------------|---------------|--------------------|---------------|
|       | Principal          | Interest     | Principal        | Interest      | Principal          | Interest      |
| 2026  | \$1,935,000        | \$1,195,406  | \$14,016,015     | \$9,591,359   | \$15,951,015       | \$10,786,765  |
| 2027  | 12,580,480         | 7,308,656    | 14,140,708       | 10,595,766    | 26,721,188         | 17,904,422    |
| 2028  | 12,919,456         | 6,637,450    | 14,785,585       | 9,935,540     | 27,705,041         | 16,572,990    |
| 2029  | 13,596,817         | 5,963,639    | 13,028,469       | 9,244,905     | 26,625,286         | 15,208,544    |
| 2030  | 14,300,625         | 5,254,281    | 13,099,712       | 8,643,268     | 27,400,337         | 13,897,550    |
| 2031  | 15,047,578         | 4,507,878    | 13,694,673       | 8,048,744     | 28,742,251         | 12,556,623    |
| 2032  | 15,829,468         | 3,722,238    | 12,708,733       | 7,426,284     | 28,538,201         | 11,148,523    |
| 2033  | 16,653,179         | 2,902,727    | 13,242,284       | 6,886,853     | 29,895,463         | 9,789,580     |
| 2034  | 17,510,701         | 2,040,205    | 13,820,740       | 6,316,791     | 31,331,441         | 8,356,996     |
| 2035  | 18,411,696         | 1,132,780    | 14,414,530       | 5,720,950     | 32,826,226         | 6,853,730     |
| 2036  | 2,960,000          | 169,500      | 14,449,103       | 5,135,877     | 17,409,103         | 5,305,377     |
| 2037  | 870,000            | 80,700       | 15,009,927       | 4,575,403     | 15,879,927         | 4,656,103     |
| 2038  | 895,000            | 54,600       | 15,577,491       | 4,005,340     | 16,472,491         | 4,059,940     |
| 2039  | 925,000            | 27,750       | 12,592,302       | 3,413,179     | 13,517,302         | 3,440,929     |
| 2040  | -                  | -            | 13,064,895       | 2,941,035     | 13,064,895         | 2,941,035     |
| 2041  | -                  | -            | 13,560,823       | 2,450,608     | 13,560,823         | 2,450,608     |
| 2042  | -                  | -            | 14,065,666       | 1,941,015     | 14,065,666         | 1,941,015     |
| 2043  | -                  | -            | 8,420,027        | 1,411,803     | 8,420,027          | 1,411,803     |
| 2044  | -                  | -            | 8,784,538        | 1,047,292     | 8,784,538          | 1,047,292     |
| 2045  | -                  | -            | 9,041,179        | 790,652       | 9,041,179          | 790,652       |
| 2046  | -                  | -            | 3,171,410        | 320,420       | 3,171,410          | 320,420       |
| 2047  | -                  | -            | 452,304          | 139,527       | 452,304            | 139,527       |
| 2048  | -                  | -            | 468,273          | 123,558       | 468,273            | 123,558       |
| 2049  | -                  | -            | 484,806          | 107,025       | 484,806            | 107,025       |
| 2050  | -                  | -            | 501,922          | 89,908        | 501,922            | 89,908        |
| 2051  | -                  | -            | 519,643          | 72,187        | 519,643            | 72,187        |
| 2052  | -                  | -            | 537,990          | 53,840        | 537,990            | 53,840        |
| 2053  | -                  | -            | 556,984          | 34,846        | 556,984            | 34,846        |
| 2054  | -                  | -            | 576,650          | 15,181        | 576,650            | 15,181        |
| Total | \$144,435,000      | \$40,997,813 | \$235,271,656    | \$106,872,916 | \$379,706,656      | \$147,870,729 |

## Effect of Debt on Future Operations

The following pages depict the total estimated debt picture for the City as of December 31, 2026, using the proposed 2026 Budget. The annual debt service and agreements for 2026 is \$26.7 million, and the total outstanding debt and agreements is approximately \$379 million.

The legal debt margin is the amount remaining after the current general obligation indebtedness is subtracted from the maximum debt limit of the City. The Charter of the City restricts general obligation debt to 10% of the total assessed valuation of property

within the city limits. The City has no General Obligation debt; therefore the City's legal debt margin is presently at 100% which means that approximately \$251 million could be legally borrowed.

The reduction of debt in future years provides several opportunities: 1) it allows more funding for capital purposes, 2) it allows more "cushion" for operating expenditures if economic conditions should take a downturn, 3) it provides a margin of fiscal flexibility if expenditure limitations should become excessively restrictive in relation to community needs, 4) it provides a method of downsizing if necessary, and 5) it increases the debt margin which could facilitate further borrowing for capital or community needs.

The City of Greeley has an "AA+" rating from Standard & Poor's and an "Aa2" rating from Moody's Investors Service on water revenue bond issues. The outstanding certificates of participation have been rated "A+" and "Aa3" respectively by the two rating agencies. Standard & Poor's has rated the sewer revenue bonds and the stormwater revenue bonds "AA+". More detailed information can be found in the Annual Comprehensive Financial Report (ACFR) found on the City's website: <https://greeleyco.gov/government/finance/accounting-and-reports>.

The policy on debt management is presented in the Reader's Guide Section.

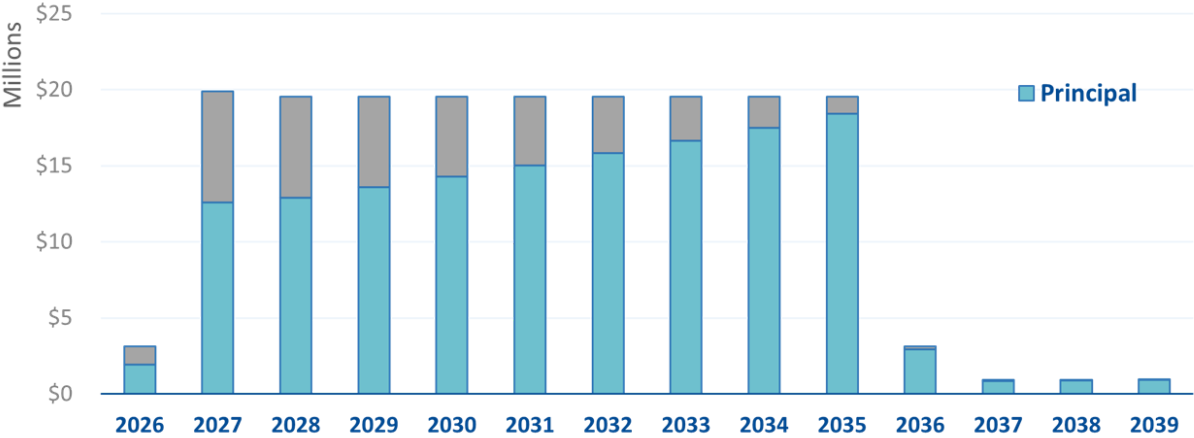
## DESCRIPTION OF GOVERNMENTAL FUNDS CERTIFICATES OF PARTICIPATION

The following section outlines the estimated governmental agreements associated with the 2026 budget upon adoption.

### Schedule of Estimated Certificates of Participation Retirement 2026 Governmental Funds Certificates of Participation

| 2026                                                      |                      |                    |                    |                    |                      |
|-----------------------------------------------------------|----------------------|--------------------|--------------------|--------------------|----------------------|
| Description                                               | Beginning Balance    | Principal          | Interest & Fees    | Total Paid         | Ending Balance       |
| 2016 Certificates of Participation: City Center           | \$19,075,000         | \$1,390,000        | \$790,500          | \$2,180,500        | \$17,685,000         |
| 2019 Certificates of Participation: Fire Stations #2 & #6 | 10,360,000           | 545,000            | 404,906            | 949,906            | 9,815,000            |
| 2025 Certificates of Participation: West Greeley          | 115,000,000          | -                  | -                  | -                  | 115,000,000          |
| <b>Total</b>                                              | <b>\$144,435,000</b> | <b>\$1,935,000</b> | <b>\$1,195,406</b> | <b>\$3,130,406</b> | <b>\$142,500,000</b> |

The chart below illustrates the estimated governmental annual rental payments of principal and interest for the years 2026-2039. Rental payments decline as financial obligations are retired.



## Certificates of Participation:

**2016 COPs:** On September 20, 2016, the City entered into a 20-year agreement to finance the equipping and construction of a fire station and a municipal building, respectively, for a total of \$25,545,000. Payments range from \$213,385 in 2016 to \$2,178,450 in 2036. The interest coupon rates range from 2.0% to 5.0%. The true interest cost (TIC) is 2.75%.

**2019 COPs:** On November 25, 2019, the City entered into a 20-year agreement to finance the construction of two fire stations for a total of \$10,880,000. Payments range from \$428,513 in 2020 to \$952,750 in 2039. The interest coupon rates range from 2.0% to 5.0%. The true interest cost (TIC) is 2.55%.

**2025 COPs:** On August 5, 2025, the City entered into a 10-year agreement to finance pre-development services for the design and construction of a new arena, ice center, hotel, and water park, and the supporting public improvements needed in connection therewith, and approving the execution and delivery by the city of a site lease agreement, and amendments thereto, and a lease purchase agreement, and amendments thereto, and related documents for a total of \$45,000,000. Additional issuances for this COP are expected to reach a total COP of \$115,000,000 in 2025. Current payments on the first \$45 million range from \$2,760,972 in 2026 to \$9,114,800 in 2028. Additional COPs tied to this issuance are planned to be issued in September 2025 for an additional \$70 million for a total issuance of \$115 million, with estimated average annual payments for the entire COP of \$16,460,339. The COPs are callable on 1/1/2027 are expected to be called and reissued as new COPs or paid off using other financing.

## Description of Enterprise Funds Debt:

The following section outlines the estimated enterprise debt associated with the 2026 budget upon adoption.

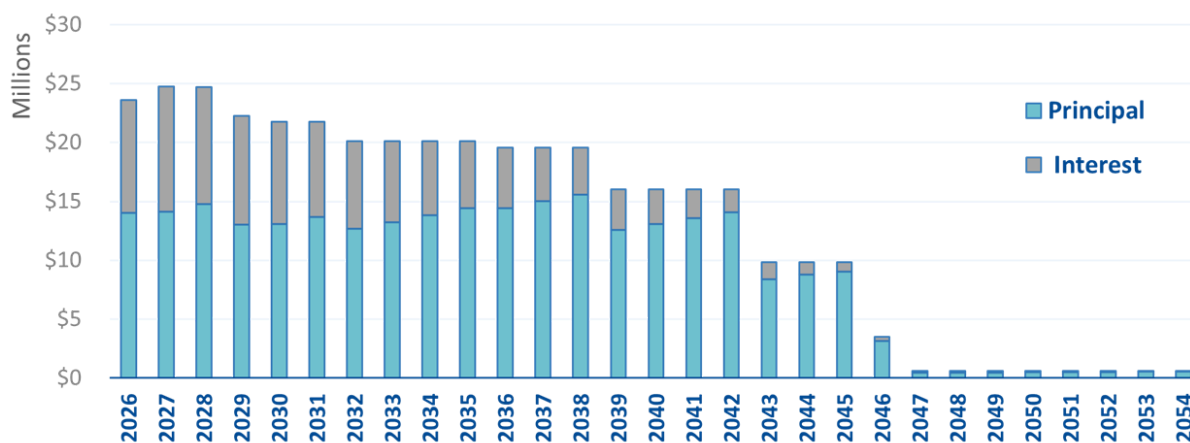
### Schedule of Estimated Debt Retirement 2026 Enterprise Funds Long-Term Debt

| 2026                                 |                      |                    |                    |                     |                      |
|--------------------------------------|----------------------|--------------------|--------------------|---------------------|----------------------|
| Description                          | Beginning Balance    | Principal          | Interest & Fees    | Total Paid          | Ending Balance       |
| <b>Water Debt Service Fund</b>       |                      |                    |                    |                     |                      |
| 2016 Water Revenue Bonds             | \$8,380,000          | \$3,820,000        | \$419,000          | \$4,239,000         | \$4,560,000          |
| 2018 Water Revenue Bonds             | 27,215,000           | 1,585,000          | 1,156,900          | 2,741,900           | 25,630,000           |
| 2022 Water Revenue Bonds             | 53,370,000           | 3,010,000          | 2,192,400          | 5,202,400           | 50,360,000           |
| 2024 Water Agency Bond               | 10,727,382           | 218,265            | 373,565            | 591,830             | 10,509,117           |
| 2025 Water Revenue Bonds             | 39,500,000           | 1,281,750          | 1,718,250          | 3,000,000           | 38,218,250           |
| <b>Water Debt Service Fund Total</b> | <b>\$139,192,382</b> | <b>\$9,915,015</b> | <b>\$5,860,115</b> | <b>\$15,775,130</b> | <b>\$129,277,367</b> |
| <b>Sewer Debt Service Fund</b>       |                      |                    |                    |                     |                      |
| 2015 Sewer Revenue Bonds             | \$1,965,000          | \$465,000          | \$64,244           | \$529,244           | \$1,500,000          |
| 2018 Sewer Revenue Bonds             | 8,220,000            | 470,000            | 367,100            | 837,100             | 7,750,000            |
| 2022 Sewer Revenue Bonds             | 19,200,000           | 790,000            | 718,800            | 1,508,800           | 18,410,000           |
| 2025 Sewer Revenue Bonds             | 44,000,000           | 1,426,000          | 1,914,000          | 3,340,000           | 42,574,000           |
| <b>Sewer Debt Service Fund Total</b> | <b>\$73,385,000</b>  | <b>\$3,151,000</b> | <b>\$3,064,144</b> | <b>\$6,215,144</b>  | <b>\$70,234,000</b>  |
| <b>Stormwater Debt Service Fund</b>  |                      |                    |                    |                     |                      |
| 2015 Stormwater Revenue Bonds        | \$4,585,000          | \$395,000          | \$152,050          | \$547,050           | \$4,190,000          |

| 2026                               |              |           |           |             |              |
|------------------------------------|--------------|-----------|-----------|-------------|--------------|
| 2022 Stormwater Revenue Bonds      | 13,625,000   | 555,000   | 515,050   | 1,070,050   | 13,070,000   |
| 2026 Stormwater Revenue Bonds      | -            | -         | -         | -           | 38,000,000   |
| Stormwater Debt Service Fund Total | \$18,210,000 | \$950,000 | \$667,100 | \$1,617,100 | \$17,260,000 |



The chart below illustrates the estimated enterprise debt payments, principal, and interest for the years 2026-2054. Debt for enterprise obligations steadily declines as various bonds and financial obligations are retired.



## Revenue Bonds:

**2015 Sewer Revenue:** The City issued \$5,895,000 in Sewer Revenue bonds in June 2015; they are due in semi-annual payments each February and August ranging from \$528,844 in 2018 to \$533,244 in 2022. The interest coupon rates on these bonds range from 2.0% to 4.0%. The bond proceeds were used for improvements and additions to the municipal sanitary sewer system. The true interest cost (TIC) is 2.70%.

**2015 Stormwater Revenue:** The City issued \$7,680,000 in Stormwater Revenue bonds in July 2015; they are due in semi-annual payments each February and August ranging from \$544,088 in 2031 to \$548,950 in 2028. The interest coupon rates on these bonds range from 2.0% to 5.0%. The bond proceeds were used for the development and improvement of the stormwater system. The true interest cost (TIC) is 3.07%.

**2016 Water Revenue:** The City issued \$32,565,000 in Water Revenue bonds in March 2016; they are due in semi-annual payments each February and August ranging from \$1,179,000 in 2015 to \$1,127,850 in 2024. The interest on these bonds range from 3.0% to 5.0%. The bond proceeds were used for the purpose of refunding the outstanding maturities of the 2004 Water Revenue bonds. The true interest cost (TIC) is 1.78%.

**2018 Sewer Revenue:** The City issued \$11,065,000 in Sewer Revenue bonds in October 2018; they are due in semi-annual payments each February and August ranging from \$835,600 in 2030 to \$840,600 in 2022. The interest coupon rates on these bonds range from 4.0% to 5.0%. The bond proceeds are for the purpose of funding the Nitrification Project Phase II. The true interest cost (TIC) is 3.41%.

**2018 Water Revenue:** The City issued \$41,920,000 in Water Revenue bonds in October 2018; they are due in semi-annual payments each February and August ranging from \$2,739,200 in 2036 to \$3,582,400 in 2025. The interest coupon rates on these bonds range from 4.0% to 5.0%. The bond proceeds are for the purpose of completing improvements to the Bellvue water treatment plant. The true interest cost (TIC) is 3.33%.

**2022 Sewer Revenue:** The City issued \$22,530,000 in Sewer Revenue bonds in March 2022; they are due in semi-annual payments each February and August ranging from \$1,507,300 in 2024 to \$1,511,700 in 2041. The interest coupon rates on these

bonds range from 2.0% to 5.0%. The bond proceeds are for the purpose of replacing and upgrading various components of the Wastewater Treatment and Reclamation Facility and expanding trunk sewer lines. The true interest cost (TIC) is 2.37%.

**2022 Stormwater Revenue:** The City issued \$16,005,000 in Stormwater Revenue bonds in March 2022; they are due in semi-annual payments each February and August ranging from \$1,067,550 in 2029 to \$1,072,300 in 2027. The interest coupon rates on these bonds range from 3.0% to 5.0%. The bond proceeds were used for the development and improvement of the stormwater system and 12th Street Outfall project. The true interest cost (TIC) is 2.83%.

**2022 Water Revenue:** The City issued \$65,480,000 in Water Revenue bonds in March 2022; they are due in semi-annual payments each February and August ranging from \$3,593,950 in 2038 to \$5,208,650 in 2028. The interest coupon rates on these bonds range from 3.0% to 5.0%. The bond proceeds are for the purpose of continuing the Terry Ranch Water Project, purchasing water rights, implementing advanced metering infrastructure, replacement and expansion of distribution and transmission lines, investments in the non-potable system, and refunding the outstanding maturities of the 2012 Water Revenue bonds. The true interest cost (TIC) is 2.23%.

**Future 2025 Sewer Revenue:** The City is planning to issue \$44,000,000 in Sewer Revenue bonds in October 2025; they are due in semi-annual payments each February and August estimated average annual payment of \$3,340,000. The bond proceeds are for the purpose of replacing and upgrading various components of the Wastewater Treatment and Reclamation Facility, expanding trunk sewer lines, and investing in regional wastewater treatment capacity.

**Future 2025 Water Revenue:** The City is planning to issue \$39,500,000 in Water Revenue bonds in October 2025; they will be due in semi-annual payments each February and August estimated average annual payment of \$3,000,000. The bond proceeds are for the purpose of continuing the Terry Ranch Water Project, purchasing blocks of water rights to meet the City's future water demand, implementing advanced metering infrastructure, replacement and expansion of distribution and transmission lines, investments in the non-potable system.

**Future 2026 Stormwater Revenue:** The City is planning to issue \$38,000,000 in Stormwater Revenue bonds in 2026; they will be due in semi-annual payments each February and August estimated average annual payment of \$2,900,000. The bond proceeds were used for the development and improvement of the stormwater system and 12th Street Outfall project.

## Schedule of Estimated Interfund Loan Repayment 2026 Estimated Interfund Loan Debt

| 2026                               |                    |                  |                  |                  |                    |
|------------------------------------|--------------------|------------------|------------------|------------------|--------------------|
| Description                        | Beginning Balance  | Principal        | Interest & Fees  | Total Paid       | Ending Balance     |
| Conference Center Development Fund |                    |                  |                  |                  |                    |
| General Fund (2016)                | \$5,316,260        | \$667,476        | 133,263          | 800,739          | \$4,648,784        |
| <b>Total</b>                       | <b>\$5,316,260</b> | <b>\$667,476</b> | <b>\$133,263</b> | <b>\$800,739</b> | <b>\$4,648,784</b> |

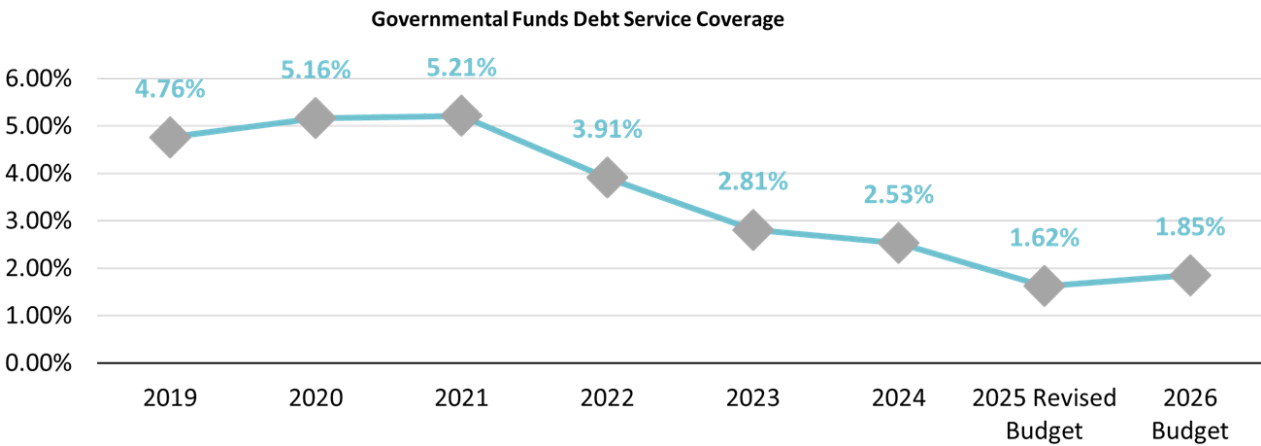
## Description of Interfund loan Transactions:

On October 7, 2016, the City loaned the Conference Center Development Fund \$8,638,000 for the downtown conference center using the General Fund, Health Fund, Workers' Compensation Fund and Designated Revenue Funds. The outstanding loans were consolidated in 2024 to only be in the General Fund. Payment is due quarterly at a 2.6% interest rate, interest started to accrue on October 7, 2016. The estimated balance of the loan on December 31, 2026, is \$4,648,784.

Debt Performance Indicators

The table and chart below demonstrate the historical actuals of net operating revenues from 2017-2026, with approximately 1.85% of operating net revenues required to fulfill \$3.1 million in Governmental Debt Service Payments in 2026. Percentages for 2025 and 2026 are based upon budget not actuals.

Industry-standard: less than 20%; 10% considered favorable



|                                    | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025 Revised | 2026        |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|
| Budget                             | Budget      |             |             |             |             |             |              |             |
| Governmental Funds Debt Service \$ | \$6,150,459 | \$6,226,309 | \$6,752,065 | \$6,845,215 | \$4,558,535 | \$4,391,919 | \$3,132,656  | \$3,130,406 |
| Net Operating Revenues \$          | 129,148,260 | 120,713,407 | 129,582,079 | 175,011,826 | 162,106,749 | 173,749,035 | 193,384,311  | 169,461,111 |
| Ratio                              | 4.76%       | 5.16%       | 5.21%       | 3.91%       | 2.81%       | 2.53%       | 1.62%        | 1.85%       |

COMPUTATION OF LEGAL DEBT MARGIN

|                                                                          |                 |
|--------------------------------------------------------------------------|-----------------|
| 2025 Assessed Valuation (Based on Preliminary 2025 Certification Letter) | \$2,513,870,480 |
| [For reference the 2024 Final Assessed Valuation \$2,300,248,080]        |                 |
| Percent                                                                  | 10%             |
| Debt Limit (10% of assessed valuation)                                   | \$251,387,048   |
| Amount of debt applicable to debt limit (outstanding at 12/31/2024)      |                 |
| Total Bonded Debt                                                        | \$147,945,000   |
| Other Debt                                                               | 49,588,914      |
|                                                                          | \$197,533,914   |
| Debt Classification (less):                                              |                 |
| Installments Notes & Contracts                                           | \$18,308,914    |
| Sewer, Water, & Stormwater Revenue Bonds                                 | 147,945,000     |
| Certificates of Participation                                            | 31,280,000      |
|                                                                          | \$197,533,914   |
| Total Net Debt Applicable to Debt Limit                                  | \$ -            |
| Legal Debt Margin                                                        | \$251,387,048   |

**Excerpt from Section 5-18 of the Home Rule Charter of the City of Greeley:** The City Council shall have the power to issue general obligation bonds of the city for any public capital purpose, upon a majority vote of the qualified electors of the city at any special or general election, except that water or sewer bonds may be issued without the vote of the people. The total outstanding general obligation indebtedness of the city, other than for water or sewer bonds, shall not at any time exceed ten (10) per centum of the assessment for tax purposes. Securities issued for water or sewer purposes may be issued by Council action without an election and shall not be included in the determination of such debt limitation. General obligation bonds and securities issued for water and sewer purposes shall mature and be payable as provided by the ordinance authorizing the issuance of said bonds or securities.

## City Department Summaries



## City Attorney's Office

### Mission

The City Attorney's Office strives to provide the highest quality legal representation to the City of Greeley at the lowest possible cost to the taxpayers; to give sound and objective legal advice to City officials and staff; and to act in accordance with the highest ethical and professional standards.

### How the department is organized / 23 FTE

The City Council appoints the City Attorney, who is responsible for the appointment of the Deputy and Assistant City Attorneys and other department staff. The City Attorney's Office has two divisions: the General Legal Practice Group, which handles general legal matters as well as Municipal Court prosecution, and the Environmental and Water Resources Practice Group, which provides specialized advice to the Water and Sewer Enterprises. The City Attorney oversees both groups.

### Areas of Service/Programs

- Researching legal issues and providing legal advice and opinions (both formal and informal)
- Drafting and reviewing legal documents including contracts, ordinances, and resolutions
- Representing the City, its officials, and employees in judicial and administrative proceeding
- Prosecuting approximately 18,000 Municipal Court cases annually on behalf of the City, including traffic violations, criminal offenses, and criminal infractions
- Protecting the City's interests in all civil litigations filed by or against the City, from simple contract disputes to complicated federal constitutional cases
- Providing legal advice to the Water and Sewer Department and the Water and Sewer Board through the Environmental and Water Resources Practice Group

### 2026 Focus

The City Attorney's Office delivers high-quality legal services for critical city function areas within the constraints of available resources. The City of Greeley and the City organization have both experienced significant and sustained growth, resulting in an increased need for legal support. As the City grows, additional resources will be needed to meet this escalating demand and to safeguard the City against liability and legal threats.

## Performance Measures

### Percent of Reviewed Contracts Litigated

The City Attorney's Office reviews contracts to mitigate risk to the City. By evaluating the percentage of contracts litigated versus the number of contracts reviewed, the City Attorney's Office can ensure that we are effectively managing risk. The City Attorney's Office strives to ensure that less than 5% of contracts are litigated annually.

### Value Capture as a Percentage of Total Claimed

The City Attorney's Office aggressively and strategically defends claims against the City in a cost-effective manner. By analyzing the amount of damages claimed by a litigant versus the ultimate cost to the City, the City Attorney is able to continuously analyze the value of the litigation services provided by the City Attorney's Office, and to identify and manage areas of emerging legal risk.

### Difference in Cost per Capita to Peer Cities Average

The City Attorney's Office strives to stay at or under the average cost per capita compared to other City Attorney's Offices in peer cities in Colorado. This measure divides each City Attorney's Office departmental budget by the total population of each City and shows whether Greeley spends more or less than the average of its peer cities per capita.

| Measure                                                | 2020 | 2021  | 2022     | 2023     | 2024    | 2025 YTD | Target  |
|--------------------------------------------------------|------|-------|----------|----------|---------|----------|---------|
| Percent of Reviewed Contracts Litigated                | N/A  | 3.50% | 0.80%    | 0%       | 0%      | 0%       | 5%      |
| Value Capture as a Percentage of Total Claimed         | N/A  | 100%  | 82.70%   | 65.40%   | 88.46%  | 83.00%   | 100%    |
| Difference in Cost per Capita than Peer Cities Average | N/A  | N/A   | (\$0.40) | (\$0.08) | \$12.34 | TBD      | <\$0.00 |

## Department Financials

| Resources              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change       |
|------------------------|-------------------|---------------------|---------------------|---------------------|--------------------|----------------|
| <b>Transfers In</b>    | <b>798,811</b>    | <b>1,316,939</b>    | <b>1,316,939</b>    | <b>1,234,951</b>    | <b>(81,988)</b>    | <b>-6.23%</b>  |
| <i>Sewer Fund</i>      | <i>64,722</i>     | <i>189,821</i>      | <i>189,821</i>      | <i>107,734</i>      | <i>(82,087)</i>    | <i>-43.24%</i> |
| <i>Water Fund</i>      | <i>707,513</i>    | <i>1,056,928</i>    | <i>1,056,928</i>    | <i>1,127,217</i>    | <i>70,289</i>      | <i>6.65%</i>   |
| <i>Stormwater Fund</i> | <i>26,577</i>     | <i>70,190</i>       | <i>70,190</i>       | <i>-</i>            | <i>(70,190)</i>    | <i>-</i>       |
| <b>Total Resources</b> | <b>\$ 798,811</b> | <b>\$ 1,316,939</b> | <b>\$ 1,316,939</b> | <b>\$ 1,234,951</b> | <b>(\$ 81,988)</b> | <b>-6.23%</b>  |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Salaries & Benefits                   | 2,961,149           | 4,114,312           | 4,114,312           | 4,235,263           | 120,951          | 2.94%        |
| Supplies & Services                   | 465,318             | 735,800             | 735,800             | 713,189             | (22,611)         | -3.07%       |
| Debt                                  | 22,670              | -                   | -                   | -                   | -                | -            |
| <b>Total Expenditures by Category</b> | <b>\$ 3,449,136</b> | <b>\$ 4,850,112</b> | <b>\$ 4,850,112</b> | <b>\$ 4,948,452</b> | <b>\$ 98,340</b> | <b>2.03%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| 100 - General                     | 3,449,136           | 4,850,112           | 4,850,112           | 4,948,452           | 98,340           | 2.03%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 3,449,136</b> | <b>\$ 4,850,112</b> | <b>\$ 4,850,112</b> | <b>\$ 4,948,452</b> | <b>\$ 98,340</b> | <b>2.03%</b> |

| Expenditures by Division       | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change | % Change |
|--------------------------------|--------------|---------------------|-------------------|--------------|-----------|----------|
| Law                            | 3,449,136    | 4,850,112           | 4,850,112         | 4,948,452    | 98,340    | 2.03%    |
| Total Expenditures by Division | \$ 3,449,136 | \$ 4,850,112        | \$ 4,850,112      | \$ 4,948,452 | \$ 98,340 | 2.03%    |



## Budget Increase Requests

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|---------------------------------------------------|------|-------------|---------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE |
| Administrative Assistant III (Extension)          | 1.00 | \$ 86,837   | \$ -    |
|                                                   | 1.00 | \$ 86,837   | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS   |     |             |         |
|--------------------------------------------|-----|-------------|---------|
| REQUEST                                    | FTE | EXPENDITURE | REVENUE |
| Interns or Seasonal Staff                  | -   | \$ 35,130   | \$ -    |
| Legal Matter Management System Replacement | -   | \$ 25,000   | \$ -    |
|                                            | -   | \$ 60,130   | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-------------------------------------------|-----|-------------|---------|
| REQUEST                                   | FTE | EXPENDITURE | REVENUE |
| Office Space Utilization Enhancements     | -   | \$ 30,000   | \$ -    |
|                                           | -   | \$ 30,000   | \$ -    |

## FTE Summary

| City Attorney's Office                          | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026         |
|-------------------------------------------------|--------------|--------------|-----------------------|--------------|
| <b>CAO Administration</b>                       |              |              |                       |              |
| Administrative Assistant III                    | -            | 0.75         | -                     | 0.75         |
| Assistant City Attorney I                       | 1.00         | -            | -                     | -            |
| Assistant City Attorney II                      | 4.00         | 7.00         | -                     | 7.00         |
| Assistant City Attorney II Supervisor           | 1.00         | 1.00         | -                     | 1.00         |
| City Attorney                                   | 1.00         | 1.00         | -                     | 1.00         |
| Deputy City Attorney                            | 1.00         | 1.00         | -                     | 1.00         |
| Executive Assistant                             | 1.00         | 1.00         | -                     | 1.00         |
| Legal Assistant                                 | 1.75         | 1.00         | -                     | 1.00         |
| Paralegal                                       | 2.00         | 3.00         | -                     | 3.00         |
| Senior Attorney                                 | 3.00         | 1.00         | -                     | 1.00         |
| Senior Paralegal                                | 1.00         | -            | -                     | -            |
| Supervising Senior Attorney                     | 1.00         | 1.00         | -                     | 1.00         |
| <b>Environmental &amp; Water Resources</b>      |              |              |                       |              |
| Deputy City Attorney                            | -            | 1.00         | -                     | 1.00         |
| Environmental & Water Resources Attorney I      | 1.00         | 1.00         | -                     | 1.00         |
| Legal Assistant                                 | 0.25         | -            | -                     | -            |
| Administrative Assistant III                    |              | 0.25         |                       | 0.25         |
| Paralegal                                       | 1.00         | 1.00         | -                     | 1.00         |
| Senior Environmental & Water Resources Attorney | 1.00         | 1.00         | -                     | 1.00         |
| Supervising Senior Environmental & Water Resou  | 1.00         | 1.00         | -                     | 1.00         |
| <b>Total City Attorney's Office</b>             | <b>22.00</b> | <b>23.00</b> | <b>-</b>              | <b>23.00</b> |

## City Clerk's Office

### Mission

The City Clerk's Office serves to connect community members to their local governmental body and legislative processes. The office oversees the city's 24 boards and commissions, supports the Administrative Hearing Officer's judicial procedures, and serves as:

- Clerk to City Council,
- Keeper of the City Seal,
- Designated Election Official,
- Secretary to the Liquor Licensing Authority, and
- Custodian of City Records

### How the department is organized / 10.75 FTE

The City Clerk's Office employs 10.75 employees, made up of the City Clerk, Deputy City Clerk, Sr. Assistant City Clerks, Municipal Records Team Lead, Assistant City Clerk, Administrative Support Specialists, Clerical Assistant, and Administrative Court Hearing Officers.

### Areas of Service/Programs

The City Clerk's Office has three primary groups: Records Information Management, Liquor Licensing & Boards and Commissions, and Clerk to Council.

- Coordinates with departments to produce City Council legislative agenda packets.
- Facilitates City Council events, travel, and correspondence.
- Administers Council-Appointed Boards and Commissions processes.
- Regulates the City's Records Management schedule and fulfills Colorado Open Records Act (CORA) requests.
- Supports the City's Administrative Hearing Officer.
- Manages Liquor License applications, hearings, and other related alcohol events.
- Conducts elections in coordination with the county.

### 2026 Focus

The City Clerk's Office aims for impactful process improvements to all service programs, delivering impeccable customer service and high-end work product quality. We will accomplish this by updating/improving all forms, templates, internal/external website information, referenced procedures, training guides, timelines, and communication protocols. We will educate and conduct training for staff in these related service functions while reaching for professional and personal growth.

## Performance Measures

### Number of CORA Requests:

The City Clerk's Office aims to assure prompt and equitable service to customers requesting access to public records. It is the policy to make public records available for public inspection at reasonable times unless such records are protected from disclosure by law.

| Measure                 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 YTD | Target |
|-------------------------|------|------|------|------|------|----------|--------|
| Number of CORA Requests | N/A  | N/A  | 208  | 410  | 512  | 230      | N/A    |

## Department Financials

| Resources              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change          | % Change       |
|------------------------|-------------------|---------------------|-------------------|------------------|--------------------|----------------|
| Charges for Services   | 1,492             | -                   | -                 | -                | -                  | -              |
| Licenses & Permits     | 97,420            | 41,433              | 41,433            | 41,476           | 43                 | 0.10%          |
| <b>Transfers In</b>    | <b>45,340</b>     | <b>74,657</b>       | <b>74,657</b>     | <b>58,396</b>    | <b>(16,261)</b>    | <b>-21.78%</b> |
| Sewer Fund             | 11,828            | 11,236              | 11,236            | 15,234           | 3,998              | 35.58%         |
| Water Fund             | 27,598            | 62,307              | 62,307            | 35,545           | (26,762)           | -42.95%        |
| Stormwater Fund        | 5,914             | 1,114               | 1,114             | 7,617            | 6,503              | 584%           |
| <b>Total Resources</b> | <b>\$ 144,252</b> | <b>\$ 116,090</b>   | <b>\$ 116,090</b> | <b>\$ 99,872</b> | <b>(\$ 16,218)</b> | <b>-13.97%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Salaries & Benefits                   | 963,576             | 1,189,638           | 1,189,638           | 1,229,009           | 39,371             | 3.31%         |
| Supplies & Services                   | 457,184             | 669,126             | 669,126             | 574,123             | (95,003)           | -14.20%       |
| <b>Total Expenditures by Category</b> | <b>\$ 1,420,760</b> | <b>\$ 1,858,764</b> | <b>\$ 1,858,764</b> | <b>\$ 1,803,132</b> | <b>(\$ 55,632)</b> | <b>-2.99%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| 100 - General                     | 1,420,760           | 1,858,764           | 1,858,764           | 1,803,132           | (55,632)           | -2.99%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 1,420,760</b> | <b>\$ 1,858,764</b> | <b>\$ 1,858,764</b> | <b>\$ 1,803,132</b> | <b>(\$ 55,632)</b> | <b>-2.99%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Governing Boards                      | 334,353             | 399,470             | 399,470             | 366,669             | (32,801)           | -8.21%        |
| Legislative                           | 1,086,408           | 1,459,294           | 1,459,294           | 1,436,463           | (22,831)           | -1.56%        |
| <b>Total Expenditures by Division</b> | <b>\$ 1,420,760</b> | <b>\$ 1,858,764</b> | <b>\$ 1,858,764</b> | <b>\$ 1,803,132</b> | <b>(\$ 55,632)</b> | <b>-2.99%</b> |



## Budget Increase Requests

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------|-----|-------------|---------|
| REQUEST                                 | FTE | EXPENDITURE | REVENUE |
| Council Retreat                         | -   | \$ 41,000   | \$ -    |
|                                         | -   | \$ 41,000   | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS                  |      |             |         |
|--------------------------------------------------------------------|------|-------------|---------|
| REQUEST                                                            | FTE  | EXPENDITURE | REVENUE |
| Extending Boards & Commissions position from contract to full time | 1.00 | \$ 72,429   | \$ -    |
|                                                                    | 1.00 | \$ 72,429   | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                  |     |             |         |
|-----------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                   | FTE | EXPENDITURE | REVENUE |
| Advertising - increased publication and translation costs | -   | \$ 3,600    | \$ -    |
| Boards and Commissions Annual Appreciation Event          | -   | \$ 18,500   | \$ -    |
| Council Meals/Food Non-Travel Related                     | -   | \$ 6,500    |         |
| Membership Dues                                           | -   | \$ 1,200    |         |
| Records Center Shelf Maintenance                          | -   | \$ 4,650    | \$ -    |
|                                                           | -   | \$ 34,450   | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-------------------------------------------|-----|-------------|---------|
| REQUEST                                   | FTE | EXPENDITURE | REVENUE |
| Council Travel Expenses                   | -   | \$ 60,200   | \$ -    |
|                                           | -   | \$ 60,200   | \$ -    |

## FTE Summary

| City Clerk's Office              | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026         |
|----------------------------------|--------------|--------------|-----------------------|--------------|
| Administrative Assistant I       | 1.00         | -            | -                     | -            |
| Administrative Assistant II      | 1.00         | 1.00         | -                     | 1.00         |
| Administrative Specialist II     | 2.75         | 1.75         | -                     | 1.75         |
| Assistant City Clerk             | 2.00         | 2.00         | -                     | 2.00         |
| City Clerk                       | 1.00         | 1.00         | -                     | 1.00         |
| Deputy City Clerk                | 2.00         | 1.00         | -                     | 1.00         |
| Municipal Records Team Lead      | -            | 1.00         | -                     | 1.00         |
| Senior Assistant City Clerk      | 2.00         | 3.00         | -                     | 3.00         |
| <b>Total City Clerk's Office</b> | <b>11.75</b> | <b>10.75</b> | <b>-</b>              | <b>10.75</b> |

# City Manager's Office

## Mission

The City Manager's Office (CMO) oversees the highest level of operational and strategic work necessary to sustain a high-performing government.

## How the department is organized / 8 FTE

The City Manager's Office budget includes the following positions:

- City Manager
- Deputy City Manager of Financial Stewardship and Prosperity/Chief Financial Officer
- Deputy City Manager of Intentional Growth & Strategic Infrastructure
- Assistant City Manager of Community Resilience & Vibrancy
- Chief Operating Officer
- Chief Public Safety Officer
- Two Executive Administrative Assistants

Three members of the City Manager's team are budgeted in other departments:

- Chief Information Officer (Information Technology)
- Chief People Officer (Human Capital)
- Executive Communications Lead (Human Capital)

## Areas of Service/Programs

- Overseeing the various departments and projects of the City to ensure the efficient provision of services to the citizens as determined by City Council policy, professional standards, and citizen feedback.
- Managing initiatives aligned with the City Council's key focus areas.
- Establishing a healthy organization that is data-driven, responsive, and agile with its strategic planning and service.
- Ensuring sound fiscal and operational practices citywide.
- Ensuring public safety by enforcing local laws and ordinances.

## 2026 Focus

The City Manager's vision is to establish a high-performing government and healthy organizational culture through shared ownership and collective impact. To achieve this, the CMO must execute on organizational fundamentals that include having a common agenda and executing it; developing shared agreements on measures and impact; mutually reinforcing consistent activity and forward-moving; engaging in continuous communication; and investing in and sustaining a strong foundation/backbone for the organization.

## Department Financials

| Resources              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change           | % Change       |
|------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|----------------|
| <b>Transfers In</b>    | <b>1,102,456</b>    | <b>1,080,491</b>    | <b>1,080,491</b>    | <b>955,328</b>    | <b>(125,163)</b>    | <b>-11.58%</b> |
| <i>Sewer Fund</i>      | <i>378,577</i>      | <i>388,115</i>      | <i>388,115</i>      | <i>108,398</i>    | <i>(279,717)</i>    | <i>-72.07%</i> |
| <i>Water Fund</i>      | <i>597,683</i>      | <i>566,190</i>      | <i>566,190</i>      | <i>760,719</i>    | <i>194,529</i>      | <i>34.36%</i>  |
| <i>Stormwater Fund</i> | <i>126,196</i>      | <i>126,186</i>      | <i>126,186</i>      | <i>86,211</i>     | <i>(39,975)</i>     | <i>-31.68%</i> |
| <b>Total Resources</b> | <b>\$ 1,102,456</b> | <b>\$ 1,080,491</b> | <b>\$ 1,080,491</b> | <b>\$ 955,328</b> | <b>(\$ 125,163)</b> | <b>-11.58%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Salaries & Benefits                   | 1,897,771           | 2,232,557           | 2,232,557           | 2,158,525           | (74,032)            | -3.32%        |
| Supplies & Services                   | 682,567             | 695,855             | 695,855             | 515,004             | (180,851)           | -25.99%       |
| <b>Total Expenditures by Category</b> | <b>\$ 2,580,338</b> | <b>\$ 2,928,412</b> | <b>\$ 2,928,412</b> | <b>\$ 2,673,529</b> | <b>(\$ 254,883)</b> | <b>-8.70%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 100 - General                     | 2,580,338           | 2,928,412           | 2,928,412           | 2,673,529           | (254,883)           | -8.70%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 2,580,338</b> | <b>\$ 2,928,412</b> | <b>\$ 2,928,412</b> | <b>\$ 2,673,529</b> | <b>(\$ 254,883)</b> | <b>-8.70%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| City Managers Office                  | 2,580,338           | 2,928,412           | 2,928,412           | 2,673,529           | (254,883)           | -8.70%        |
| <b>Total Expenditures by Division</b> | <b>\$ 2,580,338</b> | <b>\$ 2,928,412</b> | <b>\$ 2,928,412</b> | <b>\$ 2,673,529</b> | <b>(\$ 254,883)</b> | <b>-8.70%</b> |

## Budget Increase Requests

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|------------------------------------------|-----|-------------|---------|
| REQUEST                                  | FTE | EXPENDITURE | REVENUE |
| Ballot Measure Planning                  | -   | \$ 200,000  | \$ -    |
|                                          | -   | \$ 200,000  | \$ -    |

FTE Summary

| City Manager's Office       |                                                  | 2024<br>Revised | 2025<br>Revised | 2025<br>Revised vs.<br>2026 | 2026 |
|-----------------------------|--------------------------------------------------|-----------------|-----------------|-----------------------------|------|
|                             | Assistant City Manager                           | 1.00            | 1.00            | -                           | 1.00 |
|                             | Assistant to the City Manager                    | 1.00            | -               | -                           | -    |
|                             | Chief Operating Officer                          | -               | 1.00            | -                           | 1.00 |
|                             | Chief Public Safety Officer                      | -               | 1.00            | -                           | 1.00 |
|                             | City Manager                                     | 1.00            | 1.00            | -                           | 1.00 |
|                             | Deputy City Manager                              | 2.00            | 2.00            | -                           | 2.00 |
|                             | Executive Assistant                              | 3.00            | 3.00            | (1.00)                      | 2.00 |
|                             | High Performance Performance Management Director | 1.00            | -               | -                           | -    |
|                             | Office of Human Affairs Director                 | -               | -               | -                           | -    |
|                             | Performance & Data Analytics                     | 1.00            | -               | -                           | -    |
|                             | Senior Strategic Advisor                         | 1.00            | -               | -                           | -    |
| Total City Manager's Office |                                                  | 11.00           | 9.00            | (1.00)                      | 8.00 |



# Code Compliance

## Mission

The Code Compliance Department promotes safe, healthy, and well-maintained neighborhoods by enforcing municipal codes related to property maintenance, zoning, and nuisance issues. The department's primary objective is to promote a safe, clean, and well-maintained community by enforcing municipal codes. The department ensures community standards are upheld to maintain quality of life in Greeley.

## How the department is organized / 8 FTE

The Code Compliance Department was formerly a division of Community Development. 2026 is the first year the budget for this department is separated for individual reporting. The Senior Manager of Code Compliance leads the department, which includes 8 FTEs

- 1 Senior Manager
- 6 Code Compliance Inspectors I
- 1 Administrative Assistant II

## Areas of Service/Programs

- Enforcing municipal codes related to property maintenance, zoning, and nuisances to preserve neighborhood safety and appearance
- Conducting proactive and complaint-based inspections to identify and address code violations
- Educating residents, businesses, and property owners on code requirements to encourage voluntary compliance
- Coordinating abatements and corrective actions to resolve chronic or high-impact violations
- Supporting community goals through collaboration with departments, neighborhood groups, and other stakeholders to improve overall livability
- Tracking trends and enforcement outcomes to inform strategic planning and promote data-driven decision making

## 2026 Focus

In 2026, the Code Compliance department will focus on expanding its proactive approach to neighborhood preservation through education, strategic enforcement, and operational improvements. Priorities include deploying targeted outreach campaigns to reduce common violations, improving case tracking through enhanced data tools, and streamlining workflows to increase inspector efficiency. The department will also contribute to broader city goals by collaborating with partners to address long-term blight, property neglect, and quality-of-life concerns.

## Performance Measures

This is a new department, and they are still collecting baseline data for developing performance measures.

## Department Financials

| Resources              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change |
|------------------------|-------------|---------------------|-------------------|-------------------|-------------------|----------|
| Charges for Services   | -           | -                   | -                 | 27,319            | 27,319            | -        |
| Fines & Forfeits       | -           | -                   | -                 | 116,699           | 116,699           | -        |
| Miscellaneous Revenue  | -           | -                   | -                 | 50,000            | 50,000            | -        |
| <b>Total Resources</b> | -           | -                   | -                 | <b>\$ 194,018</b> | <b>\$ 194,018</b> | -        |

| Expenditures by Category              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change |
|---------------------------------------|-------------|---------------------|-------------------|-------------------|-------------------|----------|
| Salaries & Benefits                   | -           | -                   | -                 | 840,750           | 840,750           | -        |
| Supplies & Services                   | -           | -                   | -                 | 133,134           | 133,134           | -        |
| <b>Total Expenditures by Category</b> | -           | -                   | -                 | <b>\$ 973,884</b> | <b>\$ 973,884</b> | -        |

| Expenditures by Fund              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change |
|-----------------------------------|-------------|---------------------|-------------------|-------------------|-------------------|----------|
| 100 - General                     | -           | -                   | -                 | 973,884           | 973,884           | -        |
| <b>Total Expenditures by Fund</b> | -           | -                   | -                 | <b>\$ 973,884</b> | <b>\$ 973,884</b> | -        |

| Expenditures by Division              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change |
|---------------------------------------|-------------|---------------------|-------------------|-------------------|-------------------|----------|
| Code Compliance Operations            | -           | -                   | -                 | 973,884           | 973,884           | -        |
| <b>Total Expenditures by Division</b> | -           | -                   | -                 | <b>\$ 973,884</b> | <b>\$ 973,884</b> | -        |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|---------------------------------------------------|------|-------------|---------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE |
| Code Compliance - Seasonal / Term Limited to FTE  | 1.00 | \$ 72,429   | \$ -    |
|                                                   | 1.00 | \$ 72,429   | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|------------------------------------------|-----|-------------|---------|
| REQUEST                                  | FTE | EXPENDITURE | REVENUE |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |   |           |      |
|---------------------------------------------------|---|-----------|------|
| Code 2026 Base Budget                             | - | \$ 52,744 | \$ - |
|                                                   | - | \$ 52,744 | \$ - |

# FTE Summary

| Code Compliance                   | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026 |
|-----------------------------------|--------------|--------------|--------------------------|------|
| Code Compliance                   |              |              |                          |      |
| Administrative Assistant II       | -            | -            | 1.00                     | 1.00 |
| Code Compliance Inspector         | -            | -            | 6.00                     | 6.00 |
| Senior Manager of Code Compliance | -            | -            | 1.00                     | 1.00 |
| Total Code Compliance             | -            | -            | 8.00                     | 8.00 |

# Communication & Engagement

## Mission

The Communication & Engagement Department guides and manages communications, marketing, and public relations efforts. The team raises awareness, builds a positive community image, and fosters genuine community involvement.

## How the department is organized / 25 FTE

- **Communications and Marketing** - Our communications and marketing team handles digital marketing/advertising, social media, newsletters, crisis communications, branding and public relations.
- **Community Engagement** - Our community engagement team handles community outreach, community engagement strategy, and engagement programming.
- **Administration and Operations** - Our administration and operations team oversee graphic design, web design, video, and internal communication, as well as internal customer service, ticketing, and resource allocation.

Collectively, the staff have various skills and rely on each other's expertise to support their work.

## Areas of Service/Programs

- Serving as a strategic partner to city departments to advance communication and community engagement goals and priorities.
- Executing external strategic communication and engagement plans using best practices in social media, broadcasting, public relations, marketing, advertising, and reputation management.
- Connecting with the community through dialogue, public forums, meetings and other means of civic engagement.
- Ensuring that the community is informed and has various avenues to participate in decisions that impact quality of life in the city.
- Managing GTV8, Greeley's government access channel.
- Sharing and celebrating the community's assets and strengths.
- Actively and collaboratively promoting Greeley as a destination for visitors, advancing Greeley's tourism.

## 2026 Focus

- **Communications and Marketing** - Additional resources will support the city's core team in promoting a positive image of Greeley. This includes telling Greeley's stories, attracting new businesses, residents, and visitors, and keeping residents informed.
- **Community Engagement** - Resources will strengthen high profile programming, including Council in the Community and State of the City, fostering the city's relationship with the community. Proactive outreach serves to identify community champions and underrepresented voices, visit nonprofits, faith-based organizations, youth groups, and businesses, and represent the city at community meetings and events.
- **Administration and Operations** - To support these priorities, the department needs more video production, creative design, and website support.

## Performance Measures

### Annual Image Campaign Website Visitors

Tracking image campaign website visitors enables us to gather information about marketing content and our audience to better understand the information they seek and are interested in, to improve user experience, and drive Greeley positive awareness and perceptions.

### Overall Press Sentiment about Greeley, Percent Positive

Sentiment value focuses on understanding the emotions and opinions expressed by individuals when discussing the city's brand on various media and social media platforms. This report goes beyond merely counting mentions or comments; it delves into sentiment analysis to interpret the underlying feelings, whether positive, negative, or neutral, associated with the city's image and initiatives.

The sentiment is majority neutral; as such, the city measures the remaining share of positive sentiment to track progress on improving public perception and tailoring communication strategies effectively.

### Social Media Engagement, All Channels

Engagement tracked on top-level channels only which include City of Greeley Facebook, Image Campaign Facebook, City of Greeley Instagram, City of Greeley X, City of Greeley LinkedIn. Tracking social media engagement provides insights into how well our content is resonating with our residents and visitors. We use this information to optimize marketing content and improve our services. 'Total Engagement Interactions' are defined as how many times our content on social had a reaction, comment, share, and click.

### Speak Up Greeley Engaged Users

Speak Up Greeley is an online engagement site designed to keep community members informed about projects happening in Greeley. Engaged users on the platform are defined as registered users who contribute to projects through posts, comments, submissions, or reactions.

| Measure                                                 | 2020    | 2021   | 2022    | 2023    | 2024    | 2025 YTD | Target |
|---------------------------------------------------------|---------|--------|---------|---------|---------|----------|--------|
| Annual Image Campaign Website Visitors                  | 5,472   | N/A    | 18,047  | 67,830  | 59,571  | 97,946   | N/A    |
| Overall Press Sentiment about Greeley, Percent Positive | N/A     | 9.30%  | 14.10%  | 22.30%  | 23.10%  | 12.20%   | N/A    |
| Social Media Engagement, All Channels                   | 123,968 | 95,900 | 146,102 | 326,111 | 280,816 | 144,740  | N/A    |
| Speak Up Greeley Engaged Users                          | N/A     | N/A    | 276     | 2,786   | 894     | 1,036    | N/A    |

## Department Financials

| Resources                       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Charges for Services            | 46,785              | 144,955             | 144,955             | 122,078             | (22,877)            | -15.78%        |
| Intergovernmental Revenue       | -                   | 15,000              | 15,000              | -                   | (15,000)            | -              |
| Miscellaneous Revenue           | 4,650               | 12,900              | 12,900              | 6,450               | (6,450)             | -50.00%        |
| <b>Transfers In</b>             | <b>1,786,624</b>    | <b>2,017,174</b>    | <b>2,017,174</b>    | <b>1,650,293</b>    | <b>(366,881)</b>    | <b>-18.19%</b> |
| <i>Convention/Visitors Fund</i> | <i>524,937</i>      | <i>493,200</i>      | <i>493,200</i>      | <i>418,200</i>      | <i>(75,000)</i>     | <i>-15.21%</i> |
| <i>Sewer Fund</i>               | <i>433,256</i>      | <i>547,415</i>      | <i>547,415</i>      | <i>139,802</i>      | <i>(407,613)</i>    | <i>-74.46%</i> |
| <i>Water Fund</i>               | <i>684,008</i>      | <i>798,581</i>      | <i>798,581</i>      | <i>981,104</i>      | <i>182,523</i>      | <i>22.86%</i>  |
| <i>Stormwater Fund</i>          | <i>144,423</i>      | <i>177,978</i>      | <i>177,978</i>      | <i>111,187</i>      | <i>(66,791)</i>     | <i>-37.53%</i> |
| <b>Total Resources</b>          | <b>\$ 1,838,059</b> | <b>\$ 2,190,029</b> | <b>\$ 2,190,029</b> | <b>\$ 1,778,821</b> | <b>(\$ 411,208)</b> | <b>-18.78%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Salaries & Benefits                   | 2,386,082           | 3,323,455           | 3,323,455           | 3,125,125           | (198,330)           | -5.97%         |
| Supplies & Services                   | 1,357,754           | 1,737,756           | 1,737,756           | 1,363,606           | (374,150)           | -21.53%        |
| Capital                               | 96,001              | 15,000              | 15,000              | -                   | (15,000)            | -              |
| Debt                                  | 91,842              | -                   | -                   | -                   | -                   | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 3,931,679</b> | <b>\$ 5,076,211</b> | <b>\$ 5,076,211</b> | <b>\$ 4,488,731</b> | <b>(\$ 587,480)</b> | <b>-11.57%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| 100 - General                     | 3,687,251           | 4,784,529           | 4,784,529           | 4,201,634           | (582,895)           | -12.18%        |
| 102 - Convention & Visitors       | 93,122              | 265,000             | 265,000             | 274,847             | 9,847               | 3.72%          |
| 122 - Cable Franchise PEG Funds   | 151,306             | 26,682              | 26,682              | 12,250              | (14,432)            | -54.09%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 3,931,679</b> | <b>\$ 5,076,211</b> | <b>\$ 5,076,211</b> | <b>\$ 4,488,731</b> | <b>(\$ 587,480)</b> | <b>-11.57%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Grants to Outside Agencies            | 93,122              | 241,250             | 241,250             | 274,847             | 33,597              | 13.93%         |
| Greeley Convention & Visitor Bureau   | -                   | 23,750              | 23,750              | -                   | (23,750)            | -              |
| Image Campaign                        | 524,937             | 633,964             | 633,964             | 402,406             | (231,558)           | -36.53%        |
| Public Information                    | 3,313,620           | 4,177,247           | 4,177,247           | 3,811,478           | (365,769)           | -8.76%         |
| <b>Total Expenditures by Division</b> | <b>\$ 3,931,679</b> | <b>\$ 5,076,211</b> | <b>\$ 5,076,211</b> | <b>\$ 4,488,731</b> | <b>(\$ 587,480)</b> | <b>-11.57%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|----------------------------------------|-----|-------------|---------|
| REQUEST                                | FTE | EXPENDITURE | REVENUE |
| Council in the Community Series        | -   | \$ 30,000   | \$ -    |
| Social Media Management Tool           | -   | \$ 39,750   | \$ -    |
| State of the City                      | -   | \$ 77,798   | \$ -    |
|                                        | -   | \$ 147,548  | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|------------------------------------------|-----|-------------|---------|
| REQUEST                                  | FTE | EXPENDITURE | REVENUE |
| CX-Digital Accessibility Remediation     | -   | \$ 35,000   | \$ -    |
|                                          | -   | \$ 35,000   | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|-----------------------------------------------------|------|-------------|---------|
| REQUEST                                             | FTE  | EXPENDITURE | REVENUE |
| One-time to Ongoing: CSIII PR Media Specialist      | 1.00 | \$ 134,993  | \$ -    |
|                                                     | 1.00 | \$ 134,993  | \$ -    |

| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS                            |     |             |         |
|-----------------------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                               | FTE | EXPENDITURE | REVENUE |
| Lodgers Tax: Zartico RENEWAL - Advanced Visitor and Lodging Analytics | -   | \$ 30,000   | \$ -    |
| PEG Fund: CASTUS renewal                                              | -   | \$ 12,000   | \$ -    |
|                                                                       | -   | \$ 42,000   | \$ -    |



## FTE Summary

| Communication & Engagement                      | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026         |
|-------------------------------------------------|--------------|--------------|--------------------------|--------------|
| <b>GTV8</b>                                     |              |              |                          |              |
| Television & Video Production Specialist        | 1.00         | -            | -                        | -            |
| <b>Greeley Convention &amp; Visitors Bureau</b> |              |              |                          |              |
| Communication Specialist II                     | -            | 1.00         | -                        | 1.00         |
| <b>Image Campaign</b>                           |              |              |                          |              |
| Communication & Engagement Manager              | 0.50         | -            | -                        | -            |
| Deputy Director of External Communications      | -            | -            | -                        | -            |
| <b>Public Information</b>                       |              |              |                          |              |
| Accessibility Design Analyst                    | 1.00         | -            | -                        | -            |
| Administrative Assistant II                     | 1.00         | 1.00         | -                        | 1.00         |
| Communication & Engagement Director             | 1.00         | -            | -                        | -            |
| Communication & Engagement Manager              | 1.50         | 2.00         | -                        | 2.00         |
| Communication Specialist II                     | 7.00         | 7.00         | -                        | 7.00         |
| Communication Specialist III                    | 2.00         | 2.00         | -                        | 2.00         |
| Community Outreach & Engagement Specialist      | 1.00         | 1.00         | -                        | 1.00         |
| Content Marketing Supervisor                    | 1.00         | 1.00         | -                        | 1.00         |
| Creative Services Manager                       | -            | 1.00         | -                        | 1.00         |
| Deputy Director of External Communications      | 1.00         | 1.00         | -                        | 1.00         |
| Deputy Director of Operations & Administration  | 1.00         | 1.00         | -                        | 1.00         |
| Digital Communication Supervisor                | 1.00         | -            | -                        | -            |
| Digital Marketing Specialist                    | 1.00         | 1.00         | -                        | 1.00         |
| Director of Communication & Engagement          | -            | 1.00         | -                        | 1.00         |
| Graphic Designer                                | 2.00         | 1.00         | -                        | 1.00         |
| Internal Communication Supervisor               | 1.00         | 1.00         | -                        | 1.00         |
| Multimedia Producer                             | -            | 1.00         | -                        | 1.00         |
| Television & Video Production Specialist        | -            | 1.00         | -                        | 1.00         |
| Web Administrator                               | 1.00         | 1.00         | -                        | 1.00         |
| Web Developer IV                                | -            | -            | -                        | -            |
| <b>Total Communication &amp; Engagement</b>     | <b>25.00</b> | <b>25.00</b> | <b>-</b>                 | <b>25.00</b> |

# Community Development

## Mission

The Community Development Department guides the city's growth to meet the current and future needs of the community and its citizens. The department promotes high-quality design that emphasizes health, safety, and economic viability, all within a convenient and efficient development review process.

## How the department is organized / 49 FTE

The Community Development Director leads the department, which includes four divisions:

- Building Inspections
- Civil Inspections
- Engineering Development Review
- Planning
  - Current Planning
  - Long-Range Planning

## Areas of Service/Programs

- Ensuring building safety by reviewing plans, enforcing building codes, and correcting violations
- Providing oversight for new development projects to ensure city criteria compliance and the development of quality infrastructure
- Conducting construction inspection services
- Guiding current and future city development to ensure coordinated design, and land use that is compatible with environmental and quality of life measures
- Partnering with community members to develop Greeley's future vision together

## 2026 Focus

The Community Development Department is poised to address the growing needs of the city through a structured and thoughtful approach to urban planning and development. By ensuring that each division operates cohesively, the department can deliver on its promise to foster a well-designed community that is ready and prepared for development. The department's commitment to collaboration with community members and stakeholders ensures that the city's growth aligns with the shared vision for a prosperous and coordinated future. The Community Development Department will continue to lead the region in efficient project development reviews, thorough and reliable building inspections, and inclusive community planning. The proposed budget ensures our services meet community expectations with careful resource allocation.

## Performance Measures

### Average Number of Daily Inspections per Inspector

Community Development is responsible for ensuring safe buildings through timely and thorough inspections. Includes permit inspections, business fire safety inspections, sales tax inspections, liquor license inspections, unsafe building inspections, and rental housing inspections.

### Development Reviews Completed in Three Weeks or Less on Time

The development review team seeks to process land use applications in an efficient and consistent manner to help manage the expectations of applicants, while ensuring that the applications are in compliance with City standards and codes.

### Percent of New Construction Permit Reviews Completed Within 10 Business Days

Community Development ensures compliant construction through timely and thorough plan review. This measure is for new construction permits.

### Percent of Remodel Permit Reviews Completed within 10 Business Days

Community Development ensures compliant construction through timely and thorough plan review. This measure is for remodel permits.

### Response to Code Complaints within 7 Business Days

A community which actively identifies and resolves visible property-related problems assists in reducing crime associated with property and neighborhood neglect. This percentage applies to the department's peak season (May-Sept), and non-peak season response times are even lower.

| Department                                                                   | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 YTD | Target |
|------------------------------------------------------------------------------|------|------|------|------|------|----------|--------|
| Average Number of Daily Inspections per Inspector                            | 9.2  | 10.7 | 13.2 | 14.2 | 12.4 | 16.4     | N/A    |
| Development Reviews Completed in Three Weeks or Less on Time                 | 98%  | 97%  | 94%  | 92%  | 90%  | 91%      | 85%    |
| Percent of New Construction Permit Reviews Completed Within 10 Business Days | 65%  | 79%  | 82%  | 80%  | 70%  | 83%      | 95%    |
| Percent of Remodel Permit Reviews Completed within 10 Business Days          | 83%  | 89%  | 89%  | 83%  | 88%  | 88%      | 95%    |
| Response to Code Complaints within 7 Business Days                           | 92%  | 97%  | 96%  | 95%  | 95%  | N/A      | 95%    |

## Department Financials

| Resources                           | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Charges for Services                | 543,621             | 244,679             | 244,679             | 173,201             | (71,478)              | -29.21%        |
| Fines & Forfeits                    | 142,481             | 113,300             | 113,300             | -                   | (113,300)             | -              |
| Intergovernmental Revenue           | 44,310              | 960,783             | 960,783             | -                   | (960,783)             | -              |
| Licenses & Permits                  | 2,343,999           | 3,535,922           | 3,035,922           | 3,004,829           | (31,093)              | -1.02%         |
| Miscellaneous Revenue               | 148,736             | 182,109             | 182,109             | 77,425              | (104,684)             | -57.48%        |
| <b>Transfers In</b>                 | <b>788,143</b>      | <b>1,050,723</b>    | <b>1,050,723</b>    | <b>1,056,993</b>    | <b>6,270</b>          | <b>0.60%</b>   |
| <i>Sewer Fund</i>                   | 63,032              | 57,023              | 57,023              | 16,403              | (40,620)              | -71.23%        |
| <i>Sewer Construction Fund</i>      | 184,170             | 240,147             | 240,147             | 245,655             | 5,508                 | 2.29%          |
| <i>Water Fund</i>                   | 20,041              | 83,186              | 83,186              | 115,111             | 31,925                | 38.38%         |
| <i>Water Construction Fund</i>      | 184,170             | 240,147             | 240,147             | 245,655             | 5,508                 | 2.29%          |
| <i>Stormwater Fund</i>              | 21,011              | 18,540              | 18,540              | 13,045              | (5,495)               | -29.64%        |
| <i>Stormwater Construction Fund</i> | 315,719             | 411,680             | 411,680             | 421,124             | 9,444                 | 2.29%          |
| <b>Total Resources</b>              | <b>\$ 4,011,289</b> | <b>\$ 6,087,516</b> | <b>\$ 5,587,516</b> | <b>\$ 4,312,448</b> | <b>(\$ 1,275,068)</b> | <b>-22.82%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|---------------------------------------|---------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| Salaries & Benefits                   | 6,099,301           | 7,780,502            | 7,780,502            | 6,403,395           | (1,377,107)           | -17.70%        |
| Supplies & Services                   | 1,404,051           | 3,066,085            | 3,066,085            | 1,726,339           | (1,339,746)           | -43.70%        |
| <b>Transfers Out</b>                  | <b>25,018</b>       | <b>50,000</b>        | <b>50,000</b>        | <b>-</b>            | <b>(50,000)</b>       | <b>-</b>       |
| <i>General Fund</i>                   | 25,018              | 50,000               | 50,000               | -                   | (50,000)              | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 7,528,371</b> | <b>\$ 10,896,587</b> | <b>\$ 10,896,587</b> | <b>\$ 8,129,734</b> | <b>(\$ 2,766,853)</b> | <b>-25.39%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|-----------------------------------|---------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| 100 - General                     | 7,503,353           | 10,846,237           | 10,846,237           | 8,129,384           | (2,716,853)           | -25.05%        |
| 123 - Cash In Lieu of Landscaping | 25,018              | 50,350               | 50,350               | 350                 | (50,000)              | -99%           |
| <b>Total Expenditures by Fund</b> | <b>\$ 7,528,371</b> | <b>\$ 10,896,587</b> | <b>\$ 10,896,587</b> | <b>\$ 8,129,734</b> | <b>(\$ 2,766,853)</b> | <b>-25.39%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|---------------------------------------|---------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| Administration                        | 617,691             | 1,209,793            | 1,209,793            | 1,045,402           | (164,391)             | -13.59%        |
| Building Inspection                   | 903,876             | 1,208,979            | 1,208,979            | 1,168,929           | (40,050)              | -3.31%         |
| Civil Inspections                     | -                   | 1,703,463            | 1,703,463            | 1,732,936           | 29,473                | 1.73%          |
| Code Compliance                       | 701,520             | 893,808              | 893,808              | -                   | (893,808)             | -              |
| Engineering Development Review        | 2,771,269           | 1,416,006            | 1,416,006            | 1,213,261           | (202,745)             | -14.32%        |
| Planning                              | 2,534,014           | 4,464,538            | 4,464,538            | 2,969,206           | (1,495,332)           | -33.49%        |
| <b>Total Expenditures by Division</b> | <b>\$ 7,528,371</b> | <b>\$ 10,896,587</b> | <b>\$ 10,896,587</b> | <b>\$ 8,129,734</b> | <b>(\$ 2,766,853)</b> | <b>-25.39%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------|-----|-------------|---------|
| REQUEST                                 | FTE | EXPENDITURE | REVENUE |
| Planning – Other Purchased Services     | -   | \$ 555,000  | \$ -    |
|                                         | -   | \$ 555,000  | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS        |      |             |         |
|----------------------------------------------------------|------|-------------|---------|
| REQUEST                                                  | FTE  | EXPENDITURE | REVENUE |
| Construction Inspector - Continue Limited-Term Inspector | 1.00 | \$ 103,079  | \$ -    |
|                                                          | 1.00 | \$ 103,079  | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS        |      |             |         |
|-------------------------------------------------|------|-------------|---------|
| REQUEST                                         | FTE  | EXPENDITURE | REVENUE |
| Administration – Computer Hardware/Software     | -    | \$ 2,000    | \$ -    |
| Administration - Office Supplies                | -    | \$ 14,006   | \$ -    |
| CD Administration – Certifications              | -    | \$ 17,500   | \$ -    |
| EDR – New FTE                                   | 1.00 | \$ 98,213   | \$ -    |
| Historic Preservation – Building Permit Refunds | -    | \$ 10,000   | \$ -    |
| Historic Preservation - Conference Attendance   | -    | \$ 13,200   | \$ -    |
| Planning - Cell Phones                          | -    | \$ 8,500    | \$ -    |
| Planning - Certifications                       | -    | \$ 40,000   | \$ -    |
| Planning - GIS Tech                             | 1.00 | \$ 117,667  | \$ -    |
| Planning - Landscape Architecture Technician    | 1.00 | \$ 123,601  | \$ -    |
| Planning - Limited-Term DR Planner              | 1.00 | \$ 100,643  | \$ -    |
| Planning – Meals & Food (Non-Travel Related)    | -    | \$ 2,000    | \$ -    |
| Planning - Mileage                              | -    | \$ 2,500    | \$ -    |
| Planning – Office Furniture & Equipment         | -    | \$ 35,000   | \$ -    |
| Planning - Planner I-III                        | 1.00 | \$ 162,602  | \$ -    |
| Planning - Principal Planner                    | -    | \$ 4,398    | \$ -    |
|                                                 | 5.00 | \$ 751,830  | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS     |      |             |         |
|-----------------------------------------------|------|-------------|---------|
| REQUEST                                       | FTE  | EXPENDITURE | REVENUE |
| Building Inspections - iPads                  | -    | \$ 6,000    | \$ -    |
| EDR - Fleet Fuel                              | -    | \$ 3,500    | \$ -    |
| EDR - PPE                                     | -    | \$ 3,500    | \$ -    |
| EDR - Travel Costs                            | -    | \$ 15,000   | \$ -    |
| Historic Preservation – General HP Activities | -    | \$ 36,150   | \$ -    |
| Planning - LT Development Review Coordinator  | 1.00 | \$ 99,206   | \$ -    |
| Planning – Part-Time Internships              | -    | \$ 45,557   | \$ -    |
| Planning Computer Hardware Software           | -    | \$ 14,500   | \$ -    |
|                                               | -    | \$ 223,413  | \$ -    |

## FTE Summary

| Community Development                        | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026 |
|----------------------------------------------|--------------|--------------|-----------------------|------|
| <b>Administration</b>                        |              |              |                       |      |
| Administrative Assistant II                  | 2.00         | 2.00         | -                     | 2.00 |
| Administrative Assistant III                 | 1.00         | 2.00         | (1.00)                | 1.00 |
| Business Analyst I                           | 1.00         | 1.00         | -                     | 1.00 |
| Business Analyst II                          | 1.00         | -            | -                     | -    |
| Business Manager                             | -            | 1.00         | -                     | 1.00 |
| Deputy Director of Community Development     | 1.00         | 1.00         | -                     | 1.00 |
| Director of Community Development            | 1.00         | 1.00         | -                     | 1.00 |
| Office Manager                               | 1.00         | 1.00         | -                     | 1.00 |
| <b>Building Inspection</b>                   |              |              |                       |      |
| Administrative Assistant III                 | -            | 1.00         | -                     | 1.00 |
| Building Inspector I                         | 1.00         | 1.00         | -                     | 1.00 |
| Building Inspector II                        | 4.00         | 4.00         | -                     | 4.00 |
| Building Permit Technician                   | 2.00         | 1.00         | -                     | 1.00 |
| Chief Building Official                      | 1.00         | 1.00         | -                     | 1.00 |
| Deputy Building Official                     | -            | 1.00         | -                     | 1.00 |
| Plans Examiner                               | 1.00         | -            | -                     | -    |
| Senior Plans Examiner                        | 1.00         | -            | -                     | -    |
| <b>Code Compliance</b>                       |              |              |                       |      |
| Administrative Assistant II                  | -            | 1.00         | (1.00)                | -    |
| Code Compliance Inspector                    | 6.00         | 6.00         | (6.00)                | -    |
| Code Compliance Supervisor                   | 1.00         | -            | -                     | -    |
| Senior Manager of Code Compliance            | -            | 1.00         | (1.00)                | -    |
| <b>Civil Inspection</b>                      |              |              |                       |      |
| Construction Inspector                       | 10.00        | 8.00         | -                     | 8.00 |
| Construction Inspector II                    | 1.00         | 3.00         | -                     | 3.00 |
| Construction Inspector Manager               | 1.00         | 1.00         | -                     | 1.00 |
| Senior Construction Inspector                | 2.00         | -            | -                     | -    |
| Senior Construction Supervisor               | -            | 2.00         | -                     | 2.00 |
| <b>Engineering Development Review</b>        |              |              |                       |      |
| Civil Engineer I                             | 1.00         | 2.00         | -                     | 2.00 |
| Civil Engineer II                            | 1.00         | 1.00         | -                     | 1.00 |
| Civil Engineer III                           | 3.00         | 2.00         | -                     | 2.00 |
| Civil Engineer IV                            | 1.00         | 1.00         | -                     | 1.00 |
| Development Review & Civil Inspector Manager | 1.00         | -            | -                     | -    |
| Development Review Manager                   | -            | 1.00         | -                     | 1.00 |
| Engineering Technician                       | 1.00         | -            | -                     | -    |
| Engineering Technician III                   | -            | 1.00         | -                     | 1.00 |
| <b>Historic Preservation</b>                 |              |              |                       |      |
| Planner III                                  | 1.00         | 1.00         | -                     | 1.00 |
| <b>LPC Housing Staffing Grant</b>            |              |              |                       |      |
| Planner I                                    | -            | 1.00         | (1.00)                | -    |
| Affordable Housing Program Manager           | -            | 1.00         | (1.00)                | -    |
| <b>Planning</b>                              |              |              |                       |      |
| Landscape Architect III                      | -            | 1.00         | -                     | 1.00 |

| Community Development       | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026  |
|-----------------------------|--------------|--------------|-----------------------|-------|
| Administration              |              |              |                       |       |
| Planner I                   | 1.00         | 1.00         | (1.00)                | -     |
| Planner II                  | 1.00         | 1.00         | -                     | 1.00  |
| Planner III                 | 4.00         | 4.00         | -                     | 4.00  |
| Planning Technician         | -            | 1.00         | -                     | 1.00  |
| Planning Manager            | 1.00         | -            | -                     | -     |
| Planning Supervisor         | 2.00         | 2.00         | -                     | 2.00  |
| Planning Technician         | 1.00         | 1.00         | (1.00)                | -     |
| Total Community Development | 58.00        | 62.00        | (13.00)               | 49.00 |

# Culture, Parks, & Recreation

## Mission

The Culture, Parks, and Recreation Department (CPRD) provide services, experiences, and spaces that promote community, health, and well-being for all. The vision of the department is to create a thriving and vibrant community connected through nature, heritage, entertainment, recreation, and the arts.

## How the department is organized / 163.75 FTE

CPRD is led by the Director of Culture, Parks, and Recreation, who reports to the Assistant City Manager and oversees the executive management of the department. The department is organized into eight divisions:

- Administration
- Recreation
- Cultural Affairs
- Natural Areas & Trails
- Golf
- Island Grove
- Parks
- Planning and Capital Projects (*new in 2025*)

The department also supports eight City Council-appointed citizen advisory committees, including:

- Golf Advisory Board
- Island Grove Regional Park Advisory Board
- Rodarte Community Center Advisory Board
- Museum Advisory Board
- Parks and Recreation Advisory Board
- Youth Commission
- Greeley Art Commission
- Union Colony Civic Center Advisory Board



## Areas of Service/Programs

### Administration

Provides centralized business and administrative support including budget development and monitoring, accounts payable, revenue processing, contract and credit card administration, strategic planning, enterprise services, accreditation, and master planning.

### Cultural Affairs

Manages key cultural venues including the Union Colony Civic Center (UCCC), Tointon Gallery, Greeley History Museum, Meeker House, White-Plumb Farm Learning Center, and Centennial Village Museum. This division also produces community events such as the Farmers' Market, Arts Picnic, Festival of Trees, and Neighborhood Nights, and oversees the City's public art program.

### Golf Services

Operates Highland Hills and Boomerang Links—two 18-hole championship public golf courses with clubhouses, driving ranges, practice greens, pro shops, and restaurants.

### Island Grove Regional Park

A 145-acre regional park that hosts a variety of public and private events. It includes facilities owned by the City and Weld County, such as pavilions, arenas, museums, sports fields, splash pad, accessible playground, and a Poudre River Trailhead.

### Natural Areas & Trails (NAT)

Manages 30+ natural areas and 2,000 acres of open space, along with 30 miles of off-street trails, including the Poudre River Trail. NAT also leads restoration efforts, environmental education, and public programming.

### Parks Division

Maintains over 600 acres across 43 parks and 31 playgrounds, including two dog parks, three skateparks, 13 tennis courts, 11 pickleball courts, six athletic complexes, and the 65-acre Linn Grove Cemetery. The division also maintains 22 acres at 23 public facility sites and 20.31 acres of streetscapes and medians, caring for more than 13,000 public trees.

### Planning and Capital Projects

Formed in 2025, this division leads the department's long-range planning, capital project delivery, feasibility analysis, and strategic alignment with growth and development goals. It serves as a critical hub for infrastructure investment, interdepartmental coordination, and implementation of the CPRD Comprehensive Master Plan.

### Recreation

Provides inclusive programming for all ages and abilities including youth and adult sports, camps, educational classes, swim lessons, active adult programs, and adaptive recreation. Recreation facilities include the Family Funplex, Greeley Recreation Center, and aquatic centers at Centennial Park and Discovery Bay.

## 2026 Focus

- Stand up and integrate the new Planning and Capital Projects Division to lead strategic planning, capital improvement delivery, and interdepartmental coordination.
- Accelerate the completion of park development projects to meet community needs and accommodate growth.
- Finalize cost-recovery targets to ensure financial sustainability and align services with strategic priorities.
- Expand outreach and programming in underserved communities, advancing equity in access to services and facilities.
- Develop and implement a funding plan for deferred maintenance, prioritizing investments that improve safety, usability, and long-term viability of existing assets.

## Performance Measures

### Island Grove Event Total

Island Grove Regional Park is a multi-use events complex owned by the City of Greeley and Weld County. This measure represents the total events at the complex.

### Island Grove Average Revenue Per Event

Island Grove Regional Park is a multi-use events complex owned by the City of Greeley and Weld County. This measure represents the total average revenue per event at the complex.

### Island Grove Average Expenses Per Event

Island Grove Regional Park is a multi-use events complex owned by the City of Greeley and Weld County. This measure represents the total average expenses per event at the complex.

### Museum Visitors

The City of Greeley Museums has a long and proud history of being the only educational institution directly run by the City. We aim to welcome 30,000 visitors per year of all ages and from all communities

### Museum Visitors (K-12)

The City of Greeley Museums has a long and proud history of being the only educational institution directly run by the City. We aim to welcome 10,000 K-12 students as part of that total.

### Natural Area Trail Usage: Mountain Vista Natural Area at 20th Street

The Natural Areas & Trails Division manages 30 miles of trails and over 2,000 acres of natural areas within Greeley. Five trail counters in the system measure the number of users who pass by the counters.

### Natural Area Trail Usage: Poudre Trail at Rover Run

The Natural Areas & Trails Division manages 30 miles of trails and over 2,000 acres of natural areas within Greeley. Five trail counters in the system measure the number of users who pass by the counters.

### Natural Area Trail Usage: Poudre Trail at Island Grove

The Natural Areas & Trails Division manages 30 miles of trails and over 2,000 acres of natural areas within Greeley. Five trail counters in the system measure the number of users who pass by the counters.

### Natural Area Trail Usage: Poudre Trail at Poudre Learning Center

The Natural Areas & Trails Division manages 30 miles of trails and over 2,000 acres of natural areas within Greeley. Five trail counters in the system measure the number of users who pass by the counters.

### Natural Area Trail Usage: Sheep Draw Trail at McCloskey Trail Head

The Natural Areas & Trails Division manages 30 miles of trails and over 2,000 acres of natural areas within Greeley. Five trail counters in the system measure the number of users who pass by the counters.

### Parkland Acres Added Annually

The number of acres added to the Culture, Parks, and Recreation Department's responsibility annually.

### Recreation Facility Memberships

This measure includes any membership sale or renewal for the Recreation Center, Funplex, Active Adult Center or Ice Haus.

### Rounds of Golf at Greeley Public Golf Courses

The City of Greeley owns and maintains Highland Hills and Boomerang Links Golf Courses. This measure represents the total rounds of golf played at each course for the given years.

#### UCCC Ticket Sales

Union Colony Civic Center, a facility within the Cultural Affairs Division, provides the premier performing arts venue within the northern Colorado region for both rental and touring performances. Its purpose is to provide excellent service to all customers by offering a diversity in programming and affordable products to cultivate, broaden, and enhance the quality of life in Northern Colorado in the most efficient, effective, and professional manner.

| Measure                                                              | 2020      | 2021      | 2022      | 2023      | 2024      | 2025 YTD  | Target                  |
|----------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------------|
| Island Grove Event Total                                             | 486       | 537       | 615       | 664       | 626       | 453       | 680                     |
| Island Grove Average Revenue Per Event                               | \$1,940   | \$2,138   | \$2,119   | \$2,150   | \$2,525   | \$1,710   | N/A                     |
| Island Grove Average Expenses Per Event                              | \$4,029   | \$4,036   | \$3,676   | \$3,933   | \$4,340   | \$2,246   | N/A                     |
| Museum Visitors                                                      | N/A       | 5,197     | 16,546    | 17,792    | 14,895    | 5,885     | 30,000                  |
| Museum Visitors (K-12)                                               | 11,665    | 3,408     | 1,628     | 6,332     | 5,196     | 8,393     | 10,000                  |
| Natural Area Trail Usage: Mountain Vista Natural Area at 20th Street | 17,029    | 43,032    | 36,674    | 39,528    | 38,461    | 16,602    | N/A                     |
| Natural Area Trail Usage: Poudre Trail at Rover Run                  | 64,400    | 53,269    | 66,326    | 49,482    | 47,288    | 38,230    | N/A                     |
| Natural Area Trail Usage: Poudre Trail at Island Grove               | 17,627    | 52,661    | 55,973    | 50,083    | 47,172    | 22,642    | N/A                     |
| Natural Area Trail Usage: Poudre Trail at Poudre Learning Center     | 28,680    | 90,817    | 105,619   | 66,942    | 48,961    | 17,209    | N/A                     |
| Natural Area Trail Usage: Sheep Draw Trail at McCloskey Trail Head   | 74,996    | 57,738    | 56,037    | 48,729    | 46,475    | 24,961    | N/A                     |
| Parkland Acres Added Annually                                        | 7.49      | 0.30      | 1.00      | 5.96      | 0.45      | 35.00     | 10.4 Acres/1K residents |
| Recreation Facility Memberships                                      | 4,742     | 9,146     | 14,229    | 15,520    | 18,319    | 7,575     | 16,000                  |
| Rounds of Golf at Greeley Public Golf Courses                        | 62,318    | 68,624    | 64,205    | 66,427    | 73,647    | 23,126    | 75,000                  |
| UCCC Ticket Sales                                                    | 10,082    | 4,436     | 10,967    | 9,461     | 60,638    | 31,647    | 10,000                  |
| UCCC Ticket Revenue                                                  | \$228,804 | \$147,228 | \$326,488 | \$465,539 | \$685,163 | \$397,548 | N/A                     |

## Department Financials

| Resources                                              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change          | % Change       |
|--------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------|
| Charges for Services                                   | 7,546,720            | 8,142,961            | 8,142,961            | 8,770,560            | 627,599            | 7.71%          |
| Fines & Forfeits                                       | 50                   | -                    | -                    | -                    | -                  | -              |
| Intergovernmental Revenue                              | 846,391              | 1,211,191            | 1,711,191            | 1,129,766            | (581,425)          | -33.98%        |
| Licenses & Permits                                     | -                    | 196,400              | 196,400              | 2,295                | (194,105)          | -98.83%        |
| Miscellaneous Revenue                                  | 2,480,809            | 1,528,679            | 1,528,679            | 1,852,781            | 324,102            | 21.20%         |
| Bond Proceeds                                          | 68,861               | -                    | -                    | -                    | -                  | -              |
| <b>Transfers In</b>                                    | <b>3,451,834</b>     | <b>3,833,139</b>     | <b>3,833,139</b>     | <b>3,625,268</b>     | <b>(207,871)</b>   | <b>-5.42%</b>  |
| <i>Conservation Trust Fund</i>                         | <i>1,923,685</i>     | <i>2,259,000</i>     | <i>2,259,000</i>     | <i>1,992,287</i>     | <i>(266,713)</i>   | <i>-11.81%</i> |
| <i>Transfers From CASH IN LIEU OF LANDSCAPING FUND</i> | <i>25,018</i>        | <i>50,000</i>        | <i>50,000</i>        | <i>-</i>             | <i>(50,000)</i>    | <i>-</i>       |
| <i>Quality of Life Fund</i>                            | <i>1,251,673</i>     | <i>1,287,601</i>     | <i>1,287,601</i>     | <i>1,325,816</i>     | <i>38,215</i>      | <i>2.97%</i>   |
| <i>Memorials Fund</i>                                  | <i>32,800</i>        | <i>32,800</i>        | <i>32,800</i>        | <i>32,800</i>        | <i>-</i>           | <i>0.00%</i>   |
| <i>General Fund</i>                                    | <i>134,399</i>       | <i>120,538</i>       | <i>120,538</i>       | <i>274,365</i>       | <i>153,827</i>     | <i>128%</i>    |
| <i>Cemetery Endowment Fund</i>                         | <i>84,259</i>        | <i>83,200</i>        | <i>83,200</i>        | <i>-</i>             | <i>(83,200)</i>    | <i>-</i>       |
| <b>Total Resources</b>                                 | <b>\$ 14,394,665</b> | <b>\$ 14,912,370</b> | <b>\$ 15,412,370</b> | <b>\$ 15,380,670</b> | <b>(\$ 31,700)</b> | <b>-0.21%</b>  |

| Expenditures by Category               | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change      |
|----------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Salaries & Benefits                    | 17,245,893           | 19,892,747           | 19,892,747           | 20,454,048           | 561,301             | 2.82%         |
| Supplies & Services                    | 13,084,976           | 14,543,355           | 14,543,355           | 14,408,187           | (135,168)           | -0.93%        |
| Capital                                | 1,850,326            | 1,468,463            | 1,468,463            | 574,891              | (893,572)           | -60.85%       |
| Debt                                   | 88,000               | 84,000               | 84,000               | -                    | (84,000)            | -             |
| <b>Transfers Out</b>                   | <b>628,553</b>       | <b>140,322</b>       | <b>140,322</b>       | <b>225,461</b>       | <b>85,139</b>       | <b>60.67%</b> |
| <i>Public Safety Combined Services</i> | <i>18,649</i>        | <i>4,000</i>         | <i>4,000</i>         | <i>4,000</i>         | <i>-</i>            | <i>0.00%</i>  |
| <i>Public Art Fund</i>                 | <i>71,556</i>        | <i>103,522</i>       | <i>103,522</i>       | <i>188,661</i>       | <i>85,139</i>       | <i>82.24%</i> |
| <i>General Fund</i>                    | <i>32,800</i>        | <i>32,800</i>        | <i>32,800</i>        | <i>32,800</i>        | <i>-</i>            | <i>0.00%</i>  |
| <i>UCCC Improvement Fund</i>           | <i>505,548</i>       | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>            | <i>-</i>      |
| <b>Total Expenditures by Category</b>  | <b>\$ 32,897,748</b> | <b>\$ 36,128,887</b> | <b>\$ 36,128,887</b> | <b>\$ 35,662,587</b> | <b>(\$ 466,300)</b> | <b>-1.29%</b> |

| Expenditures by Fund            | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|---------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| 100 - General                   | 27,757,422  | 30,459,170          | 30,459,170        | 30,962,379  | 503,209   | 1.65%    |
| 124 - UCCC Improvements         | 505,548     | -                   | -                 | -           | -         | -        |
| 126 - Youth & Senior Assistance | 14,124      | 64,306              | 64,306            | 75,770      | 11,464    | 17.83%   |
| 127 - Youth Enrichment          | 6,508       | 21,594              | 21,594            | 52,240      | 30,646    | 142%     |
| 140 - Museums                   | 69,410      | 209,365             | 209,365           | 2,514       | (206,851) | -98.80%  |
| 141 - Senior Citizens           | 17          | 50                  | 50                | 50          | -         | 0.00%    |
| 142 - Senior Center Clubs       | 9,859       | 23,099              | 23,099            | 23,842      | 743       | 3.22%    |
| 400 - Cemetery                  | 680,869     | 1,141,434           | 1,141,434         | 898,382     | (243,052) | -21.29%  |
| 401 - Golf Courses              | 2,389,685   | 3,269,687           | 3,269,687         | 3,001,290   | (268,397) | -8.21%   |
| 513 - Equipment Replacement     | 1,431,047   | 870,673             | 870,673           | 574,891     | (295,782) | -33.97%  |
| 603 - Petriken Memorial         | 1           | 10                  | 10                | 10          | -         | 0.00%    |

|                                   |                      |                      |                      |                      |                     |               |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| 605 - Memorials                   | 33,258               | 69,499               | 69,499               | 71,219               | 1,720               | 2.47%         |
| <b>Total Expenditures by Fund</b> | <b>\$ 32,897,748</b> | <b>\$ 36,128,887</b> | <b>\$ 36,128,887</b> | <b>\$ 35,662,587</b> | <b>(\$ 466,300)</b> | <b>-1.29%</b> |

| <b>Expenditures by Division</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>    | <b>% Change</b> |
|---------------------------------------|----------------------|----------------------------|--------------------------|----------------------|---------------------|-----------------|
| Administration                        | 3,538,243            | 3,488,663                  | 3,488,663                | 3,895,452            | 406,789             | 11.66%          |
| Cemetery                              | 680,870              | 1,141,444                  | 1,141,444                | 898,392              | (243,052)           | -21.29%         |
| Culture & Public Art                  | 3,020,305            | 2,967,038                  | 2,967,038                | 3,117,520            | 150,482             | 5.07%           |
| Golf                                  | 3,039,188            | 3,520,219                  | 3,520,219                | 3,213,681            | (306,538)           | -8.71%          |
| Island Grove                          | 2,717,315            | 3,047,275                  | 3,047,275                | 3,066,088            | 18,813              | 0.62%           |
| Museums                               | 1,534,478            | 1,630,454                  | 1,630,454                | 1,490,706            | (139,748)           | -8.57%          |
| Natural Areas & Trails                | 1,285,278            | 1,419,144                  | 1,419,144                | 1,298,255            | (120,889)           | -8.52%          |
| Parks                                 | 8,564,756            | 8,825,269                  | 8,825,269                | 8,006,435            | (818,834)           | -9.28%          |
| Planning & Capital Project Management | -                    | 115,986                    | 115,986                  | 113,439              | (2,547)             | -2.20%          |
| Recreation                            | 8,517,315            | 9,973,395                  | 9,973,395                | 10,562,619           | 589,224             | 5.91%           |
| <b>Total Expenditures by Division</b> | <b>\$ 32,897,748</b> | <b>\$ 36,128,887</b>       | <b>\$ 36,128,887</b>     | <b>\$ 35,662,587</b> | <b>(\$ 466,300)</b> | <b>-1.29%</b>   |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS       |      |             |            |
|----------------------------------------------|------|-------------|------------|
| REQUEST                                      | FTE  | EXPENDITURE | REVENUE    |
| Culture - Public Art - Operational Increases | 1.00 | \$ 161,404  | \$ -       |
| Island Grove - Operational Increases         | -    | \$ 194,798  | \$ 194,798 |
| Recreation - Operational Increases           | -    | \$ 460,817  | \$ 460,817 |
|                                              | 1.00 | \$ 817,019  | \$ 655,615 |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                       |      |              |         |
|----------------------------------------------------------------|------|--------------|---------|
| REQUEST                                                        | FTE  | EXPENDITURE  | REVENUE |
| CPRD - CityWorks Implementation                                | -    | \$ 109,975   | \$ -    |
| CPRD Admin - Administrative Assistant II                       | 1.00 | \$ 79,122    | \$ -    |
| CPRD Admin - Deputy Director                                   | 1.00 | \$ 210,515   | \$ -    |
| CPRD Admin - Operational Increases                             | -    | \$ 41,229    | \$ -    |
| Culture - Museum Aid Reclass                                   | -    | \$ 11,254    | \$ -    |
| Culture - Professional Development and Association Memberships | -    | \$ 14,950    | \$ -    |
| Culture - Special Events Coordinator                           | 1.00 | \$ 120,756   | \$ -    |
| NAT - Operational Increases                                    | -    | \$ 64,305    | \$ -    |
| Parks - Hope Springs Maintenance                               | -    | \$ 35,360    | \$ -    |
| Parks - Horticulture Program                                   | 1.00 | \$ 371,924   | \$ -    |
| Parks - Operational Increases                                  | -    | \$ 80,000    | \$ -    |
| Planning & Capital Projects - GIS Specialist                   | 1.00 | \$ 117,608   | \$ -    |
| Planning & Capital Projects - Operational Increases            | -    | \$ 27,583    | \$ -    |
|                                                                | 5.00 | \$ 1,284,581 | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS          |     |             |          |
|----------------------------------------------------|-----|-------------|----------|
| REQUEST                                            | FTE | EXPENDITURE | REVENUE  |
| Culture - Contract Technical Labor                 | -   | \$ 30,000   | \$ -     |
| Culture - Sister Cities Program                    | -   | \$ 10,000   | \$ 5,000 |
| Culture - Volunteer Coordinator One-Time           | -   | \$ 18,560   | \$ -     |
| Parks - Electric Mowers                            | -   | \$ 350,000  | \$ -     |
| Parks - Equipment Purchase One-Time                | -   | \$ 90,000   | \$ -     |
| Recreation - Summer Teen Employment Program (STEP) | -   | \$ 105,000  | \$ -     |
|                                                    | -   | \$ 603,560  | \$ 5,000 |

| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS |     |             |           |
|--------------------------------------------|-----|-------------|-----------|
| REQUEST                                    | FTE | EXPENDITURE | REVENUE   |
| Recreation - Operational Increases         | -   | \$ 60,000   | \$ 60,000 |
|                                            | -   | \$ 60,000   | \$ 60,000 |

| FUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|---------------------------------------------|-----|-------------|---------|
| REQUEST                                     | FTE | EXPENDITURE | REVENUE |
| Golf - Operational Increases                | -   | \$ 78,000   | \$ -    |
|                                             | -   | \$ 78,000   | \$ -    |

| FUNDED: NON-GENERAL FUND, ONE-TIME EXTENDED POSITIONS |     |             |         |
|-------------------------------------------------------|-----|-------------|---------|
| REQUEST                                               | FTE | EXPENDITURE | REVENUE |

|                                         |      |            |      |
|-----------------------------------------|------|------------|------|
| NAT - Environmental Planner             | 1.00 | \$ 128,652 | \$ - |
| NAT - Wildfire Mitigation Technician II | 1.00 | \$ 133,075 | \$ - |
|                                         | 2.00 | \$ 261,727 | \$ - |

## FTE Summary

| Culture, Parks, and Recreation  |                                                   | 2024<br>Revised | 2025<br>Revised | 2025<br>Revised<br>vs. 2026 | 2026 |
|---------------------------------|---------------------------------------------------|-----------------|-----------------|-----------------------------|------|
| <b>Administration</b>           |                                                   |                 |                 |                             |      |
|                                 | Administrative Specialist I                       | 0.75            | -               | -                           | -    |
|                                 | Administrative Specialist II                      | 2.00            | 2.00            | -                           | 2.00 |
|                                 | Administrative Specialist III                     | -               | 1.00            | -                           | 1.00 |
|                                 | Business Manager                                  | 1.00            | 1.00            | -                           | 1.00 |
|                                 | Culture, Parks & Recreation Deputy Director       | 1.00            | -               | -                           | -    |
|                                 | Culture, Parks & Recreation Director              | 1.00            | -               | -                           | -    |
|                                 | Deputy Director of Culture, Parks, and Recreation | -               | 1.00            | -                           | 1.00 |
|                                 | Director of Culture, Parks, & Recreation          | -               | 1.00            | -                           | 1.00 |
|                                 | Island Grove Marketing Coordinator                | -               | -               | -                           | -    |
|                                 | Marketing Sponsorship Coordinator                 | 0.75            | 0.75            | -                           | 0.75 |
|                                 | Office Manager                                    | 1.00            | 1.00            | -                           | 1.00 |
| <b>Cemetery</b>                 |                                                   |                 |                 |                             |      |
|                                 | Administrative Assistant III                      | -               | 1.00            | -                           | 1.00 |
|                                 | Administrative Specialist II                      | 1.00            | -               | -                           | -    |
|                                 | Cemetery Manager                                  | 1.00            | 1.00            | -                           | 1.00 |
|                                 | Cemetery Technician                               | 3.00            | 3.00            | -                           | 3.00 |
|                                 | Mechanic                                          | -               | 1.00            | -                           | 1.00 |
|                                 | Mechanic: Parks                                   | 1.00            | -               | -                           | -    |
|                                 | Parks Maintenance Technician II                   | -               | -               | -                           | -    |
| <b>Culture &amp; Public Art</b> |                                                   |                 |                 |                             |      |
|                                 | Assistant Technical Services Coordinator          | -               | 1.00            | -                           | 1.00 |
|                                 | Assistant Technician Services Coordinator         | 1.00            | -               | -                           | -    |
|                                 | Assistant Ticket Office Coordinator               | -               | -               | -                           | -    |
|                                 | Cultural Affairs Division Manager                 | -               | 1.00            | -                           | 1.00 |
|                                 | Cultural Affairs Manager                          | 1.00            | -               | -                           | -    |
|                                 | Cultural Engagement Coordinator                   | -               | 1.00            | -                           | 1.00 |
|                                 | Facilities Service Worker                         | -               | 2.00            | -                           | 2.00 |
|                                 | Facility Service Worker                           | 2.00            | -               | -                           | -    |
|                                 | Financial Services Coordinator                    | 1.00            | 1.00            | -                           | 1.00 |
|                                 | Public Art Coordinator                            | 1.00            | 1.00            | -                           | 1.00 |
|                                 | Sales and Promotions Coordinator                  | -               | 1.00            | -                           | 1.00 |
|                                 | Senior Public Art Technician                      | -               | -               | 1.00                        | 1.00 |
|                                 | Senior Stage Manager                              | 1.00            | 1.00            | -                           | 1.00 |
|                                 | Special Event Manager                             | -               | 1.00            | -                           | 1.00 |
|                                 | Special Events Coordinator                        | 1.00            | -               | -                           | -    |
|                                 | Technical Services Coordinator                    | 1.00            | 1.00            | -                           | 1.00 |
|                                 | UCCC Event Coordinator                            | -               | 1.00            | -                           | 1.00 |
|                                 | Union Colony Civic Center Event Coordinator       | 1.00            | -               | -                           | -    |
|                                 | Union Colony Civic Center Manager                 | 1.00            | 1.00            | -                           | 1.00 |
| <b>Golf</b>                     |                                                   |                 |                 |                             |      |
|                                 | Assistant Golf Pro II                             | -               | 2.00            | -                           | 2.00 |
|                                 | Boomerang Golf Course Superintendent              | 1.00            | -               | -                           | -    |



| Culture, Parks, and Recreation    |                                           | 2024<br>Revised | 2025<br>Revised | 2025<br>Revised<br>vs. 2026 | 2026 |
|-----------------------------------|-------------------------------------------|-----------------|-----------------|-----------------------------|------|
| <b>Administration</b>             |                                           |                 |                 |                             |      |
|                                   | Golf Course Superintendent                | -               | 2.00            | -                           | 2.00 |
|                                   | Golf Crew Supervisor                      | 2.00            | 2.00            | -                           | 2.00 |
|                                   | Golf Manager                              | -               | 1.00            | -                           | 1.00 |
|                                   | Head Golf Pro                             | -               | 1.00            | -                           | 1.00 |
|                                   | Highland Hills Golf Course Superintendent | 1.00            | -               | -                           | -    |
|                                   | Irrigation Technician                     | 2.00            | 2.00            | -                           | 2.00 |
|                                   | Manager of Golf                           | 1.00            | -               | -                           | -    |
|                                   | Mechanic                                  | -               | 2.00            | -                           | 2.00 |
|                                   | Mechanic: Golf                            | 2.00            | -               | -                           | -    |
| <b>Island Grove</b>               |                                           |                 |                 |                             |      |
|                                   | Assistant Events Coordinator              | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Crew Leader: Island Grove                 | 2.00            | -               | -                           | -    |
|                                   | Events Coordinator                        | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Facilities Manager                        | -               | 1.00            | -                           | 1.00 |
|                                   | Facilities Service Crew Leader            | -               | 2.00            | -                           | 2.00 |
|                                   | Facilities Service Supervisor II          | -               | 2.00            | -                           | 2.00 |
|                                   | Facilities Technician                     | -               | 6.00            | -                           | 6.00 |
|                                   | Facility Manager: Island Grove            | 1.00            | -               | -                           | -    |
|                                   | Facility Service Supervisor II            | 2.00            | -               | -                           | -    |
|                                   | Facility Technician                       | 6.00            | -               | -                           | -    |
|                                   | Parks Maintenance Technician II           | 4.00            | 4.00            | -                           | 4.00 |
| <b>Museums</b>                    |                                           |                 |                 |                             |      |
|                                   | Assistant Museum Curator                  | 1.00            | -               | -                           | -    |
|                                   | Collections Registrar                     | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Facilities Management Technician II       | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Facilities Service Supervisor I           | -               | 1.00            | -                           | 1.00 |
|                                   | Facility Service Worker                   | 1.00            | -               | -                           | -    |
|                                   | Historic Site Supervisor                  | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Museum Curator                            | 2.00            | 3.00            | -                           | 3.00 |
|                                   | Museum Manager                            | 1.00            | 1.00            | -                           | 1.00 |
| <b>Natural Areas &amp; Trails</b> |                                           |                 |                 |                             |      |
|                                   | Environmental Planner                     | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Natural Areas & Trails Crew Supervisor    | -               | 1.00            | -                           | 1.00 |
|                                   | Natural Areas & Trails Division Manager   | -               | 1.00            | -                           | 1.00 |
|                                   | Natural Areas & Trails Superintendent     | 1.00            | -               | -                           | -    |
|                                   | Natural Areas & Trails Technician I       | -               | 1.00            | -                           | 1.00 |
|                                   | Parks Crew Supervisor                     | 1.00            | -               | -                           | -    |
|                                   | Parks Maintenance Technician I            | 2.00            | 1.00            | -                           | 1.00 |
|                                   | Parks Maintenance Technician II           | 1.00            | 1.00            | -                           | 1.00 |
|                                   | Restoration Specialist                    | 1.00            | 2.00            | -                           | 2.00 |
| <b>Parks</b>                      |                                           |                 |                 |                             |      |
|                                   | Administrative Assistant II               | 1.00            | -               | -                           | -    |
|                                   | Administrative Assistant III              | 1.00            | 2.00            | -                           | 2.00 |
|                                   | Administrative Specialist II              | -               | -               | -                           | -    |
|                                   | Arborist II                               | -               | 3.00            | -                           | 3.00 |
|                                   | Code Compliance Inspector                 | 2.00            | -               | -                           | -    |
|                                   | Code Compliance Inspector I               | -               | 2.00            | -                           | 2.00 |

| Culture, Parks, and Recreation                   |                                      | 2024<br>Revised | 2025<br>Revised | 2025<br>Revised<br>vs. 2026 | 2026          |
|--------------------------------------------------|--------------------------------------|-----------------|-----------------|-----------------------------|---------------|
| <b>Administration</b>                            |                                      |                 |                 |                             |               |
|                                                  | Forestry Crew Supervisor             | 1.00            | 1.00            | -                           | 1.00          |
|                                                  | Forestry Manager                     | 1.00            | 1.00            | -                           | 1.00          |
|                                                  | Forestry Technician I                | -               | -               | -                           | -             |
|                                                  | Forestry Technician II               | 6.00            | 2.00            | -                           | 2.00          |
|                                                  | Irrigation Coordinator               | 1.00            | 1.00            | -                           | 1.00          |
|                                                  | Mechanic                             | -               | 1.00            | -                           | 1.00          |
|                                                  | Mechanic: Parks                      | 1.00            | -               | -                           | -             |
|                                                  | Parks & Forestry Division Manager    | -               | 1.00            | -                           | 1.00          |
|                                                  | Parks Crew Supervisor                | 4.00            | 4.00            | -                           | 4.00          |
|                                                  | Parks Maintenance Technician I       | 8.00            | 8.00            | -                           | 8.00          |
|                                                  | Parks Maintenance Technician II      | 17.00           | 18.00           | -                           | 18.00         |
|                                                  | Parks Manager                        | 2.00            | 2.00            | -                           | 2.00          |
|                                                  | Parks Planner                        | 1.00            | -               | -                           | -             |
|                                                  | Parks Superintendent                 | 1.00            | -               | -                           | -             |
|                                                  | Senior Administrative Specialist     | -               | -               | -                           | -             |
| <b>Planning &amp; Capital Project Management</b> |                                      |                 |                 |                             |               |
|                                                  | Planning Division Manager            | -               | 1.00            | -                           | 1.00          |
| <b>Recreation</b>                                |                                      |                 |                 |                             |               |
|                                                  | Building Operations Technician       | 1.00            | -               | -                           | -             |
|                                                  | Customer Service Representative      | 7.00            | 7.00            | -                           | 7.00          |
|                                                  | Facilities Equipment Technician      | -               | 1.00            | -                           | 1.00          |
|                                                  | Facilities Management Technician III | 1.00            | 1.00            | -                           | 1.00          |
|                                                  | Facilities Service Crew Leader       | -               | 2.00            | -                           | 2.00          |
|                                                  | Facilities Service Worker            | -               | 4.00            | -                           | 4.00          |
|                                                  | Facility Equipment Technician        | 1.00            | -               | -                           | -             |
|                                                  | Facility Service Crew Leader         | 2.00            | -               | -                           | -             |
|                                                  | Facility Service Worker              | 4.00            | -               | -                           | -             |
|                                                  | Facility Services Worker             | -               | 1.00            | -                           | 1.00          |
|                                                  | Pool Technician                      | 1.00            | -               | -                           | -             |
|                                                  | Pool Technician II                   | -               | 1.00            | -                           | 1.00          |
|                                                  | Recreation Coordinator II            | 16.00           | 17.00           | -                           | 17.00         |
|                                                  | Recreation Division Manager          | -               | 1.00            | -                           | 1.00          |
|                                                  | Recreation Manager                   | 2.00            | 2.00            | -                           | 2.00          |
|                                                  | Recreation Superintendent            | 1.00            | -               | -                           | -             |
|                                                  | Recreation Supervisor                | 7.00            | 7.00            | -                           | 7.00          |
| <b>Total Culture, Parks, and Recreation</b>      |                                      | <b>155.50</b>   | <b>162.75</b>   | <b>1.00</b>                 | <b>163.75</b> |

# Economic Development & Urban Revitalization

## Mission

The Economic Development & Urban Revitalization Department (EDUR) supports business growth, business retention, and growth in new tax revenue. EDUR also attracts new investment, engages in placemaking, and partners in redevelopment of catalytic sites in subareas throughout the city.

## How the department is organized / 12 FTE

The department is separated into two divisions - economic development and real estate management, both overseen by the Department Director who reports to the Deputy City Manager.

## Areas of Service/Programs

EDUR handles economic development, urban renewal, and real estate services.

- Creates strategic economic initiatives and partnerships
- Conducts targeted business recruitment, retention, and expansion
- Supports retail attraction
- Develops an entrepreneurship and innovative ecosystem
- Handles economic development, marketing, and promotion
- Serves as a business liaison
- Facilitates City redevelopment efforts
- Leads and facilitates the development of strategic economic development projects
- Manages the acquisition and disposition of City properties

## 2026 Focus

The Department of Economic Development and Urban Revitalization takes a proactive approach toward business retention, expansion and attraction, urban renewal and redevelopment, and business advocacy. The department also serves as staff to the Greeley Urban Renewal Authority (GURA).

## Performance Measures

### Dollar amount of new non-residential investment

The EDUR department promotes the city as a premier business location and works with developers and businesses on new projects. Capital investment for new, non-residential construction brings additional wealth and tax revenues to the city.

### Number and quantity of proactive partnerships that are aligned with economic development targets

The EDUR department develops strategic partnerships to help meet the city's economic development objectives. Currently, 21 quality economic development partnerships exist in the following areas:

### Number of retained or new city sales tax revenue producing companies

The EDUR Department promotes the city as a premier business location and works with community partners and with companies and entrepreneurs that are looking to locate to the city, remain in the city and expand, or start-up as a new business. Additional revenue producing companies in the city produces more city sales tax revenue and local job opportunities for residents.

| Measure                                                                                          | 2020          | 2021           | 2022           | 2023          | 2024          | 2025 YTD      | Target |
|--------------------------------------------------------------------------------------------------|---------------|----------------|----------------|---------------|---------------|---------------|--------|
| Dollar amount of new non-residential investment                                                  | \$ 10,467,742 | \$ 149,587,534 | \$ 122,296,656 | \$ 73,434,552 | \$ 78,379,932 | \$ 71,068,556 | N/A    |
| Number and quantity of proactive partnerships that are aligned with economic development targets | N/A           | N/A            | N/A            | N/A           | 15            | 21            | N/A    |
| Number of retained or new city sales tax revenue producing companies                             | 943           | 1045           | 931            | 1102          | 1435          | 1308          | N/A    |

## Department Financials

| Resources              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change        | % Change       |
|------------------------|-------------------|---------------------|-------------------|-------------------|------------------|----------------|
| Charges for Services   | -115              | 41,200              | 41,200            | 42,436            | 1,236            | 3.00%          |
| <b>Transfers In</b>    | <b>597,345</b>    | <b>745,270</b>      | <b>745,270</b>    | <b>834,215</b>    | <b>88,945</b>    | <b>11.93%</b>  |
| <i>Sewer Fund</i>      | <i>205,125</i>    | <i>267,703</i>      | <i>267,703</i>    | <i>94,656</i>     | <i>(173,047)</i> | <i>-64.64%</i> |
| <i>Water Fund</i>      | <i>323,843</i>    | <i>390,530</i>      | <i>390,530</i>    | <i>664,278</i>    | <i>273,748</i>   | <i>70.10%</i>  |
| <i>Stormwater Fund</i> | <i>68,377</i>     | <i>87,037</i>       | <i>87,037</i>     | <i>75,281</i>     | <i>(11,756)</i>  | <i>-13.51%</i> |
| <b>Total Resources</b> | <b>\$ 597,230</b> | <b>\$ 786,470</b>   | <b>\$ 786,470</b> | <b>\$ 876,651</b> | <b>\$ 90,181</b> | <b>11.47%</b>  |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Salaries & Benefits                   | 1,132,523           | 1,861,580           | 1,861,580           | 1,872,093           | 10,513              | 0.56%          |
| Supplies & Services                   | 835,686             | 1,289,421           | 1,289,421           | 796,690             | (492,731)           | -38.21%        |
| <b>Total Expenditures by Category</b> | <b>\$ 1,968,210</b> | <b>\$ 3,151,001</b> | <b>\$ 3,151,001</b> | <b>\$ 2,668,783</b> | <b>(\$ 482,218)</b> | <b>-15.30%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| 100 - General                     | 1,968,210           | 3,151,001           | 3,151,001           | 2,668,783           | (482,218)           | -15.30%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 1,968,210</b> | <b>\$ 3,151,001</b> | <b>\$ 3,151,001</b> | <b>\$ 2,668,783</b> | <b>(\$ 482,218)</b> | <b>-15.30%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Business Development                  | 244,675             | -                   | -                   | -                   | -                   | -              |
| Development & Redevelopment           | 22                  | -                   | -                   | -                   | -                   | -              |
| Economic Development                  | 1,419,323           | 2,593,943           | 2,593,943           | 2,139,465           | (454,478)           | -17.52%        |
| Real Estate Management                | 304,191             | 557,058             | 557,058             | 529,318             | (27,740)            | -4.98%         |
| <b>Total Expenditures by Division</b> | <b>\$ 1,968,210</b> | <b>\$ 3,151,001</b> | <b>\$ 3,151,001</b> | <b>\$ 2,668,783</b> | <b>(\$ 482,218)</b> | <b>-15.30%</b> |

## Budget Increase Requests

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS             |      |             |         |
|------------------------------------------------------|------|-------------|---------|
| REQUEST                                              | FTE  | EXPENDITURE | REVENUE |
| Business Recruitment Marketing Campaign              | -    | \$ 75,000   | \$ -    |
| Real Estate Management Team                          | 1.00 | \$ 125,292  | \$ -    |
| Retail Attraction Tool - Placer.ai Data Subscription | -    | \$ 25,000   | \$ -    |
|                                                      | 1.00 | \$ 225,292  | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS          |     |               |         |
|----------------------------------------------------|-----|---------------|---------|
| REQUEST                                            | FTE | EXPENDITURE   | REVENUE |
| BR&E Program - Manufacturer's Technical Assistance | -   | \$ 175,000    | \$ -    |
| Business Incubator Space                           | -   | \$ 900,000    | \$ -    |
| Department vehicle for Real Estate Management Team | -   | \$ 34,000     | \$ -    |
| Economic Development Incentive Fund                | -   | \$ 3,000,000  | \$ -    |
| Funding Obligations to Outside Agencies            | -   | \$ 11,750     | \$ -    |
| gALPHA Idea Lab Cohort                             | -   | \$ 100,000    | \$ -    |
| gBETA Obligation - Year 3 Commitment               | -   | \$ 350,000    | \$ -    |
| Greeley Start-Up Business Investment Fund          | -   | \$ 500,000    | \$ -    |
| JBS HQ Relocation Incentive Commitment             | -   | \$ 4,000,000  | \$ -    |
| Real Estate Acquisitions                           | -   | \$ 5,000,000  | \$ -    |
|                                                    | -   | \$ 14,070,750 | \$ -    |

## FTE Summary

| Economic Development & Urban Revitalization               | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026 |
|-----------------------------------------------------------|--------------|--------------|-----------------------|------|
| <b>Economic Development</b>                               |              |              |                       |      |
| Administrative Assistant III                              | 1.00         | 1.00         | -                     | 1.00 |
| Business Analyst I                                        | 1.00         | -            | -                     | -    |
| Budget Analyst III                                        | -            | 1.00         | -                     | 1.00 |
| Deputy Director of Economic Development                   | 1.00         | 1.00         | -                     | 1.00 |
| Director of Economic Development and Urban Revitalization | 1.00         | 1.00         | -                     | 1.00 |
| Economic Development Coordinator                          | 1.00         | 2.00         | -                     | 2.00 |

|                                                   |       |       |   |       |
|---------------------------------------------------|-------|-------|---|-------|
| Economic Development Manager                      | 2.00  | 1.00  | - | 1.00  |
| Economic Development Specialist                   | 1.00  | -     | - | -     |
| Workforce Development Manager                     | -     | 1.00  | - | 1.00  |
| Real Estate Management                            |       |       |   |       |
| Real Estate Manager                               | 1.00  | 1.00  | - | 1.00  |
| Real Estate Specialist                            | 2.00  | 2.00  | - | 2.00  |
| Real Estate Technician                            | 1.00  | 1.00  | - | 1.00  |
| Total Economic Development & Urban Revitalization | 12.00 | 12.00 | - | 12.00 |

# Finance

## Mission

The Finance Department manages the City of Greeley's financial resources with efficiency and responsibility.

## How the department is organized / 41 FTE

The Finance Department is overseen by the Deputy City Manager/CFO and managed directly by the Finance and Budget Directors. The Finance Director oversees accounting, treasury, payroll, and grant & special revenues, while the Budget Director oversees budget operations and policy administration. The purchasing division reports directly to the CFO.

## Areas of Service/Programs

- Prepares financial data for the City Manager's annual budget.
- Supervises all expenditures to prevent overspending.
- Designs and maintains the accounting system and internal controls; prepares financial statements. Prepares year-end financial statements.
- Issues and manages City debt.
- Oversees revenue collection.
- Monitors City fund investments.
- Handles purchasing and disposal of surplus assets.

## 2026 Focus

The Finance Department will prioritize tightening policies and procedures and ensuring appropriate resourcing and team alignment to meet the needs of a growing city.

## Performance Measures

### Accounts Payable ACH Payment Percentage

An important accounts payable efficiency measure is the percentage of payments issued by ACH as opposed to payment by check, which is a more time-consuming and therefore expensive payment method. The accounts payable team aims to continue to increase this percentage.

### Annual Sales Tax Audit Revenue

The Finance Department oversees sales tax audits to ensure business compliance with the tax system and its reporting requirements. This measure shows the total annual amount received in audit assessment payments.

### Grant Funds Received

The City of Greeley receives grant funding from local, state, and federal funding sources in order to carry out many of its important objectives. This funding is used in multiple City departments and managed by the Finance Department.

### New Greeley-Based Business License Applications

Any company or individual conducting business in the City of Greeley must obtain a business license. The sales tax division within the Finance department assists prospective business owners with this process.

### Purchasing Division Solicitations

The purchasing division assists departments in completing competitive solicitations as required for purchases over \$50,000. This workload indicator shows the number of such solicitations completed per year.

| Measures                                        | 2020        | 2021      | 2022         | 2023         | 2024         | Target       |
|-------------------------------------------------|-------------|-----------|--------------|--------------|--------------|--------------|
| Accounts Payable ACH Payment Percentage         | N/A         | N/A       | 6.80%        | 10%          | 20%          | 20%          |
| Annual Sales Tax Audit Revenue                  | \$1,272,139 | \$870,000 | \$878,931    | \$1,500,689  | \$1,076,476  | \$500,000    |
| Grant Funds Received                            | N/A         | N/A       | \$17,300,000 | \$38,543,615 | \$71,274,447 | \$69,000,000 |
| New Greeley-Based Business License Applications | 316         | 367       | 411          | 376          | 440          | N/A          |
| Purchasing Division Solicitations               | 72          | 70        | 84           | 81           | 87           | 90           |



## Department Financials

| Resources              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Charges for Services   | 247,037             | 411,007             | 411,007             | 383,207             | (27,800)            | -6.76%         |
| Taxes                  | 2,598,153           | -                   | -                   | -                   | -                   | -              |
| Miscellaneous Revenue  | 199,455             | 250,100             | 250,100             | 250,050             | (50)                | -0.02%         |
| Bond Proceeds          | 65,639              | -                   | -                   | -                   | -                   | -              |
| <b>Transfers In</b>    | <b>1,543,442</b>    | <b>1,672,154</b>    | <b>1,672,154</b>    | <b>1,505,738</b>    | <b>(166,416)</b>    | <b>-9.95%</b>  |
| <i>Sewer Fund</i>      | <i>503,334</i>      | <i>578,730</i>      | <i>578,730</i>      | <i>191,569</i>      | <i>(387,161)</i>    | <i>-66.90%</i> |
| <i>Water Fund</i>      | <i>871,764</i>      | <i>904,439</i>      | <i>904,439</i>      | <i>1,187,496</i>    | <i>283,057</i>      | <i>31.30%</i>  |
| <i>Stormwater Fund</i> | <i>168,344</i>      | <i>188,985</i>      | <i>188,985</i>      | <i>126,673</i>      | <i>(62,312)</i>     | <i>-32.97%</i> |
| <b>Total Resources</b> | <b>\$ 4,653,726</b> | <b>\$ 2,333,261</b> | <b>\$ 2,333,261</b> | <b>\$ 2,138,995</b> | <b>(\$ 194,266)</b> | <b>-8.33%</b>  |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Salaries & Benefits                   | 4,390,868           | 4,983,216           | 4,983,216           | 5,022,591           | 39,375              | 0.79%         |
| Supplies & Services                   | 1,842,053           | 1,286,637           | 1,286,637           | 928,095             | (358,542)           | -27.87%       |
| Capital                               | 104,411             | 8,990               | 8,990               | -                   | (8,990)             | -             |
| Debt                                  | 16,527              | -                   | -                   | -                   | -                   | -             |
| <b>Total Expenditures by Category</b> | <b>\$ 6,353,859</b> | <b>\$ 6,278,843</b> | <b>\$ 6,278,843</b> | <b>\$ 5,950,686</b> | <b>(\$ 328,157)</b> | <b>-5.23%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 100 - General                     | 5,489,134           | 6,061,594           | 6,061,594           | 5,697,707           | (363,887)           | -6.00%        |
| 503 - Communications              | 864,725             | 217,249             | 217,249             | 252,979             | 35,730              | 16.45%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 6,353,859</b> | <b>\$ 6,278,843</b> | <b>\$ 6,278,843</b> | <b>\$ 5,950,686</b> | <b>(\$ 328,157)</b> | <b>-5.23%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Accounting Operations                 | 465,520             | 494,463             | 494,463             | 501,516             | 7,053               | 1.43%         |
| Budget                                | 1,333,750           | 1,430,999           | 1,430,999           | 1,402,137           | (28,862)            | -2.02%        |
| Financial Reporting                   | 741,556             | 571,036             | 571,036             | 692,710             | 121,674             | 21.31%        |
| Financial Services                    | 864,725             | 217,249             | 217,249             | 252,979             | 35,730              | 16.45%        |
| Fiscal Management                     | 1,382,910           | 1,274,254           | 1,274,254           | 1,053,583           | (220,671)           | -17.32%       |
| Grant & Special Revenue Accounting    | 125,805             | 255,847             | 255,847             | 253,010             | (2,837)             | -1.11%        |
| Payroll Operations                    | 282,751             | 364,929             | 364,929             | 364,367             | (562)               | -0.15%        |
| Purchasing                            | 542,769             | 796,174             | 796,174             | 692,530             | (103,644)           | -13.02%       |
| Sales Tax Administration              | 411,080             | 663,959             | 663,959             | 536,189             | (127,770)           | -19.24%       |
| Treasury                              | 202,993             | 209,933             | 209,933             | 201,665             | (8,268)             | -3.94%        |
| <b>Total Expenditures by Division</b> | <b>\$ 6,353,859</b> | <b>\$ 6,278,843</b> | <b>\$ 6,278,843</b> | <b>\$ 5,950,686</b> | <b>(\$ 328,157)</b> | <b>-5.23%</b> |

## Budget Increase Requests

| REQUEST       | FTE  | EXPENDITURE | REVENUE |
|---------------|------|-------------|---------|
| Accountant II | 1.00 | \$ 108,682  | \$ -    |
|               | 1.00 | \$ 108,682  | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS          |      |             |         |
|---------------------------------------------------|------|-------------|---------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE |
| Add Path to Advancement for Sales Tax Technicians | -    | \$ 12,777   | \$ -    |
| Hire Treasury/Sales Tax Analyst                   | 1.00 | \$ 140,953  | \$ -    |
|                                                   | 1.00 | \$ 153,730  | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |              |         |
|-------------------------------------------|-----|--------------|---------|
| REQUEST                                   | FTE | EXPENDITURE  | REVENUE |
| Replace Sales Tax Software                | -   | \$ 1,700,000 | \$ -    |
|                                           | -   | \$ 1,700,000 | \$ -    |

## FTE Summary

| Finance                                       | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026 |
|-----------------------------------------------|--------------|--------------|--------------------------|------|
| <b>Accounting Operations</b>                  |              |              |                          |      |
| Accounting Clerk II                           | 1.00         | 1.00         | -                        | 1.00 |
| Accounting Clerk III                          | 3.00         | 3.00         | -                        | 3.00 |
| Accounting Manager                            | 1.00         | 1.00         | -                        | 1.00 |
| <b>Administration</b>                         |              |              |                          |      |
| Administrative Assistant III                  | -            | 1.00         | -                        | 1.00 |
| Administrative Specialist III                 | 1.00         | -            | -                        | -    |
| Deputy Director Finance                       | 1.00         | 1.00         | -                        | 1.00 |
| Director of Finance                           | 1.00         | 1.00         | -                        | 1.00 |
| <b>Budget</b>                                 |              |              |                          |      |
| Budget & Policy Director                      | 1.00         | 1.00         | -                        | 1.00 |
| Budget Analyst I                              | 1.00         | 2.00         | -                        | 2.00 |
| Budget Analyst II                             | 3.00         | 2.00         | -                        | 2.00 |
| Budget Analyst III                            | 2.00         | 2.00         | -                        | 2.00 |
| Deputy Budget & Policy Director               | 1.00         | 1.00         | -                        | 1.00 |
| Lead Budget Analyst                           | 1.00         | 1.00         | -                        | 1.00 |
| <b>Financial Reporting</b>                    |              |              |                          |      |
| Accountant I                                  | 1.00         | 1.00         | -                        | 1.00 |
| Accountant II                                 | 2.00         | 2.00         | 1.00                     | 3.00 |
| Accountant III                                | 1.00         | 1.00         | -                        | 1.00 |
| Accounting Manager                            | 1.00         | 1.00         | -                        | 1.00 |
| <b>Grant &amp; Special Revenue Accounting</b> |              |              |                          |      |

| Finance                            | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026         |
|------------------------------------|--------------|--------------|--------------------------|--------------|
| Accountant II                      | -            | 1.00         | -                        | 1.00         |
| Grant Accountant                   | 1.00         | -            | -                        | -            |
| Grant and Special Revenue Manager  | 1.00         | 1.00         | -                        | 1.00         |
| <b>Payroll Operations</b>          |              |              |                          |              |
| Payroll Accountant                 | 1.00         | 1.00         | -                        | 1.00         |
| Payroll Manager                    | 1.00         | 1.00         | -                        | 1.00         |
| Payroll Specialist                 | 1.00         | 1.00         | -                        | 1.00         |
| <b>Purchasing</b>                  |              |              |                          |              |
| Assistant Purchasing Manager       | 1.00         | 1.00         | -                        | 1.00         |
| Contract Specialist I              | 1.00         | -            | -                        | -            |
| Contract Specialist II             | 4.00         | 4.00         | -                        | 4.00         |
| Purchasing Manager                 | 1.00         | 1.00         | -                        | 1.00         |
| <b>Sales Tax Administration</b>    |              |              |                          |              |
| Revenue & Business License Manager | 1.00         | 1.00         | -                        | 1.00         |
| Sales Tax Auditor                  | 2.00         | 2.00         | -                        | 2.00         |
| Sales Tax Technician I             | 2.00         | 2.00         | -                        | 2.00         |
| Sales Tax Technician II            | 2.00         | -            | -                        | -            |
| Sales Tax Technician III           | -            | 1.00         | -                        | 1.00         |
| <b>Treasury</b>                    |              |              |                          |              |
| Division Treasurer                 | 1.00         | 1.00         | -                        | 1.00         |
| <b>Total Finance</b>               | <b>42.00</b> | <b>40.00</b> | <b>1.00</b>              | <b>41.00</b> |

# Fire Department

## Mission

The Greeley Fire Department protects lives, property, and the environment. The department strives to create and maintain a safe and healthy community through relentless preparation and delivery of world-class emergency services to the citizens of and visitors to the City of Greeley and the Western Hills Fire Protection District. It achieves this through professionalism, compassion, and exceptional service.

## How the department is organized / 139 FTE

The Fire Department is led by the Fire Chief, supported by a Deputy Chief and two Assistant Chiefs.

The Deputy Chief reports to the Fire Chief, who provides executive-level administrative assistance in the coordination, planning, deployment, and administration of the Fire Department's human and capital resources. The Deputy Chief oversees two Assistant Chiefs, who are responsible for the Operations, Support Services, and Training Divisions. The Fire Marshal leads the Fire Prevention Bureau and reports directly to the Fire Chief.

The Department's Command Staff includes the Fire Chief, the Deputy Chief, two Assistant Chiefs, a Training Battalion Chief, a Fire Marshal Battalion Chief, and six shift Battalion Chiefs. The balance of the staff includes firefighters, firefighter/paramedics, engineers, lieutenants, fire prevention staff and inspectors, community paramedics, training and administrative staff.

## Areas of Service/Programs

### Under the direction of an Assistant Chief, the Operations Division -

- provides fire suppression
- emergency medical service
- vehicle rescue/extrication
- hazardous materials
- water rescue, and
- a variety of specialized rescue responses for incidents that threaten life, property, and the environment.

### Under the direction of an Assistant Chief, the Support Services Division -

- provides policy and administrative direction for all functions of the department's operations
- assists in the development of policy
- administers the department's budget
- manages the department's strategic planning activities and community needs through performance measures and data analytics.

### Under the direction of the Fire Marshal / Battalion Chief, the Fire Prevention Bureau -

- provides services focusing on community risk reduction strategies, including

- fire prevention
- fire code enforcement
- fire protection engineering, and
- fire and life safety education for the citizens and community of Greeley.

**Under the direction of the Battalion Chief of Training, the Training Division -**

- develops, implements, and maintains training programs that support safe, efficient, and effective actions of fire department personnel while ensuring compliance with local, State, and National standards.

**2026 Focus**

Community growth, increased demand for services, and rising costs have impacted the department's ability to meet the community's needs at the same level our citizens expect. With prevention, preparedness, and response as focal points, the department remains committed to enhancing efficiency and effectiveness in each of these areas. In 2026, the department will prioritize developing a resilient and sustainable workforce through adequate staffing and improved health, wellness, and safety measures that will enhance the department's operational effectiveness. The department will also prioritize long-term planning efforts to ensure it can accommodate sustained community growth well into the future.

**Performance Measures****Mean Total Response Time (First-Due Unit) All Calls**

The fire department strives to provide a timely response to all calls for service.

**Average Annual Training Hours per Operational FTE**

The Fire Operations Division will maintain both Fire and EMS skills proficiency adequate to accomplish the mission of the Fire Department in delivering high-quality Fire and Rescue Services.

**Construction Inspections and System Plan Reviews**

The Community Safety Division of the Fire Department is dedicated to reducing fire and life safety hazards through detailed plan review, construction, and final inspections of fire suppression and alarm systems in order to preserve a safe, healthy, resilient community.

**Responses to Fire and EMS Incidents in less than 5 Minutes**

The fire department strives to provide a timely response to all calls for service. Fire and EMS calls of an urgent nature require timely intervention. Rapid response to these service call types has demonstrated improved survival and reduction of property loss.

| Measure                                                    | 2020  | 2021 | 2022 | 2023 | 2024 | 2025 YTD | Target |
|------------------------------------------------------------|-------|------|------|------|------|----------|--------|
| Mean Total Response Time (First-Due Unit) All Calls        | 10:20 | 9:20 | 8:37 | 7:19 | 7:44 | 7:58     | 6:39   |
| Average Annual Training Hours per Operational FTE          | 189   | 236  | 270  | 269  | 232  | 112      | 210    |
| Construction Inspections and System Plan Reviews           | 762   | 1374 | 2434 | 1382 | 1720 | 533      | 1500   |
| Responses to Fire and EMS Incidents in less than 5 Minutes | 75%   | 78%  | 82%  | 82%  | 84%  | 85%      | 75%    |

## Department Financials

| Resources                 | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Charges for Services      | 434,649             | 845,680             | 845,680             | 865,950             | 20,270           | 2.40%        |
| Intergovernmental Revenue | 52,850              | 100,000             | 100,000             | 100,000             | -                | 0.00%        |
| Licenses & Permits        | 720                 | -                   | -                   | -                   | -                | -            |
| Miscellaneous Revenue     | 10,000              | 100,000             | 100,000             | 100,000             | -                | 0.00%        |
| <b>Transfers In</b>       | <b>2,473,462</b>    | <b>361,717</b>      | <b>361,717</b>      | <b>367,885</b>      | <b>6,168</b>     | <b>1.71%</b> |
| <i>Public Safety</i>      | <i>2,473,462</i>    | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>         | <i>-</i>     |
| <i>General Fund</i>       | <i>-</i>            | <i>361,717</i>      | <i>361,717</i>      | <i>367,885</i>      | <i>6,168</i>     | <i>1.71%</i> |
| <b>Total Resources</b>    | <b>\$ 2,971,681</b> | <b>\$ 1,407,397</b> | <b>\$ 1,407,397</b> | <b>\$ 1,433,835</b> | <b>\$ 26,438</b> | <b>1.88%</b> |

| Expenditures by Category                           | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change       |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------|
| Salaries & Benefits                                | 21,925,195           | 22,431,582           | 22,431,582           | 23,675,005           | 1,243,423           | 5.54%          |
| Supplies & Services                                | 4,833,496            | 6,467,765            | 6,467,765            | 6,743,725            | 275,960             | 4.27%          |
| Capital                                            | 214,214              | 389,815              | 389,815              | 2,133,585            | 1,743,770           | 447%           |
| Debt                                               | 56,645               | 72,000               | 72,000               | 72,000               | -                   | 0.00%          |
| <b>Transfers Out</b>                               | <b>3,554,368</b>     | <b>1,011,717</b>     | <b>1,011,717</b>     | <b>650,000</b>       | <b>(361,717)</b>    | <b>-35.75%</b> |
| <i>Public Safety Combined Services</i>             | <i>-</i>             | <i>361,717</i>       | <i>361,717</i>       | <i>-</i>             | <i>(361,717)</i>    | <i>-</i>       |
| <i>Fire Equipment Acquisition/Replacement Fund</i> | <i>650,000</i>       | <i>650,000</i>       | <i>650,000</i>       | <i>650,000</i>       | <i>-</i>            | <i>0.00%</i>   |
| <i>General Fund</i>                                | <i>2,473,462</i>     | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>            | <i>-</i>       |
| <i>General Debt Service Fund</i>                   | <i>430,906</i>       | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>            | <i>-</i>       |
| <b>Total Expenditures by Category</b>              | <b>\$ 30,583,919</b> | <b>\$ 30,372,879</b> | <b>\$ 30,372,879</b> | <b>\$ 33,274,315</b> | <b>\$ 2,901,436</b> | <b>9.55%</b>   |

| Expenditures by Fund              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| 100 - General                     | 27,465,336           | 27,080,775           | 27,080,775           | 28,061,403           | 980,628             | 3.62%        |
| 121 - Public Safety .16%          | 2,904,368            | 2,938,307            | 2,938,307            | 3,079,327            | 141,020             | 4.80%        |
| 513 - Equipment Replacement       | 214,214              | 353,797              | 353,797              | 2,133,585            | 1,779,788           | 503%         |
| <b>Total Expenditures by Fund</b> | <b>\$ 30,583,919</b> | <b>\$ 30,372,879</b> | <b>\$ 30,372,879</b> | <b>\$ 33,274,315</b> | <b>\$ 2,901,436</b> | <b>9.55%</b> |

| Expenditures by Division              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Administration                        | 1,715,172            | 2,003,164            | 2,003,164            | 2,330,335            | 327,171             | 16.33%       |
| Community Safety                      | 2,351,024            | 3,068,568            | 3,068,568            | 3,358,969            | 290,401             | 9.46%        |
| Operations                            | 25,315,206           | 24,092,638           | 24,092,638           | 26,311,118           | 2,218,480           | 9.21%        |
| Training                              | 1,202,516            | 1,208,509            | 1,208,509            | 1,273,893            | 65,384              | 5.41%        |
| <b>Total Expenditures by Division</b> | <b>\$ 30,583,919</b> | <b>\$ 30,372,879</b> | <b>\$ 30,372,879</b> | <b>\$ 33,274,315</b> | <b>\$ 2,901,436</b> | <b>9.55%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS                              |     |             |         |
|---------------------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                             | FTE | EXPENDITURE | REVENUE |
| Weld County Dispatch Cost Allocation and Wireless Maintenance Fees. | -   | \$ 81,317   | \$ -    |
|                                                                     | -   | \$ 81,317   | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------|-----|-------------|---------|
| REQUEST                                 | FTE | EXPENDITURE | REVENUE |
| Firefighter Physicals                   | -   | \$ 146,740  | \$ -    |
| Psychological Health Services           | -   | \$ 48,400   | \$ -    |
|                                         | -   | \$ 195,140  | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|---------------------------------------------------|------|-------------|---------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE |
| One-time to Ongoing - 3 Firefighters              | 3.00 | \$ 442,533  | \$ -    |
|                                                   | 3.00 | \$ 442,533  | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                                     |       |              |         |
|------------------------------------------------------------------------------|-------|--------------|---------|
| REQUEST                                                                      | FTE   | EXPENDITURE  | REVENUE |
| FTE Increase - 9 Additional Firefighters                                     | 9.00  | \$ 1,786,482 | \$ -    |
| FTE Increase - EMS Battalion Chief                                           | 1.00  | \$ 210,956   | \$ -    |
| FTE Increase - Fire Inspector                                                | 1.00  | \$ 113,419   | \$ -    |
| FTE Increase - Fire Plans Examiner                                           | 1.00  | \$ 133,643   | \$ -    |
| FTE Increase - Public Information Officer                                    | 1.00  | \$ 137,593   | \$ -    |
| FTE Increase - QA/QI Program Manager                                         | 1.00  | \$ 196,785   | \$ -    |
| FTE Reinstatement - Deputy Chief of Administration                           | 1.00  | \$ 251,460   | \$ -    |
| NEW Alternative Response Model: Peak Demand Unit - 6 Additional Firefighters | 6.00  | \$ 1,329,386 | \$ -    |
|                                                                              | 21.00 | \$ 4,159,724 | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS                                    |     |             |         |
|------------------------------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                                      | FTE | EXPENDITURE | REVENUE |
| ARFF Certification – Airport Rescue Firefighting                             | -   | \$ 3,750    | \$ -    |
| CHORIO Software License Increase                                             | -   | \$ 1,760    | \$ -    |
| Emergency Generator - Station 5                                              | -   | \$ 150,000  | \$ -    |
| Fire Service Chief Executive Officer Program                                 | -   | \$ 10,500   | \$ -    |
| Fire Station 1 Office Addition                                               | -   | \$ 137,905  | \$ -    |
| Medical Director - Increase Hours                                            | -   | \$ 12,000   | \$ -    |
| Mobile Integrated Health - Squad 101 Wound Care and Squad Specific Supplies. | -   | \$ 6,300    | \$ -    |
| Mobile Integrated Health (MIH) Program - Continuing Education                | -   | \$ 3,600    | \$ -    |
| Public Safety Training Center Master Plan                                    | -   | \$ 100,000  | \$ -    |
| Pump Operator Training & Testing - Draft Commander                           | -   | \$ 140,000  | \$ -    |
| Tactical Emergency Medical Services (TEMS)                                   | -   | \$ 10,000   | \$ -    |
| Technical Rescue NOCO SOT Training                                           | -   | \$ 12,500   | \$ -    |
|                                                                              | -   | \$ 588,315  | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------------|-----|-------------|---------|
| REQUEST                                       | FTE | EXPENDITURE | REVENUE |



| FUNDED: GENERAL FUND, ONGOING REQUESTS             |   |            |      |
|----------------------------------------------------|---|------------|------|
| Emergency Generator - Station 5                    | - | \$ 150,000 | \$ - |
| Pump Operator Training & Testing - Draft Commander | - | \$ 140,000 | \$ - |
|                                                    | - | \$ 290,000 | \$ - |

## FTE Summary

| Fire                                                   | 2024<br>Revised | 2025<br>Revised | 2025<br>Revised vs.<br>2026 | 2026  |
|--------------------------------------------------------|-----------------|-----------------|-----------------------------|-------|
| <b>Administration</b>                                  |                 |                 |                             |       |
| Administrative Assistant I                             | -               | 1.00            | -                           | 1.00  |
| Administrative Assistant III                           | 1.00            | 1.00            | -                           | 1.00  |
| Assistant Chief - Support Services                     | -               | 1.00            | -                           | 1.00  |
| Assistant Emergency Manager                            | 1.00            | -               | -                           | -     |
| Budget Analyst III                                     | 1.00            | 1.00            | -                           | 1.00  |
| Deputy Chief                                           | 1.00            | -               | -                           | -     |
| Executive Assistant                                    | 1.00            | -               | -                           | -     |
| Fire Chief                                             | 1.00            | 1.00            | -                           | 1.00  |
| <b>Community Safety</b>                                |                 |                 |                             |       |
| Administrative Assistant III                           | 1.00            | 1.00            | -                           | 1.00  |
| Assistant Fire Chief/Fire Marshal                      | -               | 1.00            | -                           | 1.00  |
| Civilian Community Risk Reduction Educator / Inspector | 1.00            | -               | -                           | -     |
| Community Education & Risk Reduction Specialist        | -               | 1.00            | -                           | 1.00  |
| Fire Captain Specialist                                | 1.00            | 1.00            | -                           | 1.00  |
| Fire Lieutenant Specialist - EMT Basic                 | 1.00            | 1.00            | -                           | 1.00  |
| Fire Lieutenant Specialist - Paramedic                 | 1.00            | 1.00            | -                           | 1.00  |
| Fire Staff Specialist - Paramedic                      | -               | 1.00            | -                           | 1.00  |
| Fire Staff Specialist: Basic                           | 1.00            | -               | -                           | -     |
| <b>Operations</b>                                      |                 |                 |                             |       |
| Assistant Chief-Operations                             | 1.00            | 1.00            | -                           | 1.00  |
| Battalion Chief                                        | 6.00            | 6.00            | -                           | 6.00  |
| Community Paramedic                                    | 3.00            | 2.00            | -                           | 2.00  |
| Deputy Chief Fire                                      | 1.00            | 1.00            | -                           | 1.00  |
| Executive Assistant                                    | -               | 1.00            | -                           | 1.00  |
| Fire Engineer - EMT Basic                              | 18.00           | 17.00           | -                           | 17.00 |
| Fire Engineer - EMT Intermediate                       | 3.00            | 2.00            | -                           | 2.00  |
| Fire Engineer - Paramedic                              | 6.00            | 8.00            | -                           | 8.00  |
| Fire Lieutenant - EMT Basic                            | 15.00           | 15.00           | -                           | 15.00 |
| Fire Lieutenant - EMT Intermediate                     | 5.00            | 2.00            | -                           | 2.00  |
| Fire Lieutenant - Paramedic                            | 7.00            | 10.00           | -                           | 10.00 |
| Firefighter - EMT Basic                                | 28.00           | 32.00           | -                           | 32.00 |
| Firefighter - EMT Intermediate                         | 1.00            | 1.00            | -                           | 1.00  |
| Firefighter - Paramedic                                | 23.00           | 24.00           | -                           | 24.00 |
| Firefighter: Overhire                                  | 3.00            | -               | -                           | -     |
| Mobile Integrated Healthcare Program Manager           | -               | 1.00            | -                           | 1.00  |
| Senior Administrative Specialist                       | 2.00            | -               | -                           | -     |
| <b>Training</b>                                        |                 |                 |                             |       |

| Fire                                   | 2024<br>Revised | 2025<br>Revised | 2025<br>Revised vs.<br>2026 | 2026   |
|----------------------------------------|-----------------|-----------------|-----------------------------|--------|
| Battalion Chief Specialist             | -               | 1.00            | -                           | 1.00   |
| Fire Captain Specialist                | 1.00            | -               | -                           | -      |
| Fire Lieutenant Specialist - EMT Basic | 1.00            | 1.00            | -                           | 1.00   |
| Fire Lieutenant Specialist - Paramedic | 1.00            | 1.00            | -                           | 1.00   |
| Training Coordinator                   | 1.00            | 1.00            | -                           | 1.00   |
| Total Fire                             | 138.00          | 139.00          | -                           | 139.00 |

## Government Affairs

### Mission

The department aims to cohesively strategize legislative priorities and carry out the city's legislative vision at the state and federal levels. The department will support across other city departments to ensure grant dollars are being sought after and advocated for at the state and federal levels.

### How the department is organized / 1 FTE

### Areas of Service/Programs

The department is responsible for ensuring the City of Greeley has a seat at the table regarding legislative and policy decisions that impact the city and its residents. The department will work to ensure that state and federal dollars are awarded to the city when and where possible.

### 2026 Focus

In the coming year, the Government Affairs Department will continue to build on its existing plans to ensure the city's legislative priorities are represented and seen through at the state and federal levels through engagement and lobbying. This department will continue working vigorously at building new relationships to further the City's priorities and identifying creative solutions to address the financial challenges new federal leadership brings. Additionally, the department will remain focused on bringing state and federal dollars to the City through project coordination and advocacy.

## Department Financials

| Resources              | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|------------------------|------------------|---------------------|-------------------|-------------------|--------------------|----------------|
| <b>Transfers In</b>    | <b>77,087</b>    | <b>205,783</b>      | <b>205,783</b>    | <b>178,062</b>    | <b>(27,721)</b>    | <b>-13.47%</b> |
| <i>Sewer Fund</i>      | -                | 73,918              | 73,918            | 20,204            | (53,714)           | -72.67%        |
| <i>Water Fund</i>      | 77,087           | 107,833             | 107,833           | 141,789           | 33,956             | 31.49%         |
| <i>Stormwater Fund</i> | -                | 24,032              | 24,032            | 16,069            | (7,963)            | -33.13%        |
| <b>Total Resources</b> | <b>\$ 77,087</b> | <b>\$ 205,783</b>   | <b>\$ 205,783</b> | <b>\$ 178,062</b> | <b>(\$ 27,721)</b> | <b>-13.47%</b> |

| Expenditures by Category              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change       | % Change     |
|---------------------------------------|-------------------|---------------------|-------------------|-------------------|-----------------|--------------|
| Salaries & Benefits                   | 179,669           | 193,435             | 193,435           | 192,492           | (943)           | -0.49%       |
| Supplies & Services                   | 153,615           | 332,106             | 332,106           | 336,386           | 4,280           | 1.29%        |
| <b>Total Expenditures by Category</b> | <b>\$ 333,284</b> | <b>\$ 525,541</b>   | <b>\$ 525,541</b> | <b>\$ 528,878</b> | <b>\$ 3,337</b> | <b>0.63%</b> |

| Expenditures by Fund | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|----------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
|----------------------|-------------|---------------------|-------------------|-------------|-----------|----------|

|                            | Budget     |            |            |            |          |       |
|----------------------------|------------|------------|------------|------------|----------|-------|
| 100 - General              | 333,284    | 525,541    | 525,541    | 528,878    | 3,337    | 0.63% |
| Total Expenditures by Fund | \$ 333,284 | \$ 525,541 | \$ 525,541 | \$ 528,878 | \$ 3,337 | 0.63% |

| Expenditures by Division       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Governmental Affairs           | 333,284     | 525,541             | 525,541           | 528,878     | 3,337     | 0.63%    |
| Total Expenditures by Division | \$ 333,284  | \$ 525,541          | \$ 525,541        | \$ 528,878  | \$ 3,337  | 0.63%    |

FTE Summary

| Governmental Affairs                | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026 |
|-------------------------------------|--------------|--------------|-----------------------|------|
| Intergovernmental Relations Officer | 1.00         | 1.00         | -                     | 1.00 |
| Total Governmental Affairs          | 1.00         | 1.00         | -                     | 1.00 |

# High-Performance Government

## Mission

We serve as a cross-functional catalyst for innovation and improvement—providing tools, support, and citywide insight to pilot bold ideas, champion creative solutions, and empower teams to work smarter, fail forward, and deliver meaningful impact.

## How the department is organized / 8 FTE

The Department of Innovation and High-Performance is made up of 8 employees including 2 Directors, 1 Special Projects Manager, 3 Project Managers, and 2 Customer Care Representatives.

## Areas of Service/Programs

**Project Management** We lead project management for complex, transformational technology initiatives that drive efficiency and impact across the City. By standardizing project tools and practices, managing a strategic project portfolio, and providing expert guidance, we ensure projects are delivered on time, within scope, and aligned with organizational priorities.

**Customer Experience** Through our Customer Experience Center of Excellence and 311 program, we elevate the way residents interact with City services. We focus on creating seamless, user-centered service experiences by promoting best practices, analyzing feedback, and building capacity for departments to better understand and serve their customers.

**Innovation** Our Innovation program empowers departments to think creatively and work smarter. From training and supporting departments in innovation, process improvement, and project management, to hands-on support through workshops and pilot projects, we foster a culture of experimentation and continuous improvement that helps the City adapt and thrive.

## 2026 Focus

In 2026, the department is focused on laying a strong foundation for long-term impact by building internal capacity and deepening connections across the organization. As a new team, we've prioritized listening—working closely with departments to understand their needs and challenges. Key initiatives this year include launching a new 311 program, improving the utility billing customer experience, and supporting the rollout of the City's redesigned website. At the same time, we're investing in the tools, training, and structures needed to embed innovation and high-performance practices throughout the organization.

## Performance Measures

This is a new department, and they are still collecting baseline data for developing performance measures.

## Department Financials

| Resources              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget   | \$ Change     | % Change |
|------------------------|-------------|---------------------|-------------------|---------------|---------------|----------|
| Transfers In           | -           | -                   | -                 | 472           | 472           | -        |
| General Fund           | -           | -                   | -                 | 472           | 472           | -        |
| <b>Total Resources</b> | -           | -                   | -                 | <b>\$ 472</b> | <b>\$ 472</b> | -        |

| Expenditures by Category              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change         | % Change    |
|---------------------------------------|-------------|---------------------|-------------------|---------------------|-------------------|-------------|
| Salaries & Benefits                   | -           | 535,282             | 535,282           | 1,091,870           | 556,588           | 104%        |
| Supplies & Services                   | -           | 10,000              | 10,000            | 14,123              | 4,123             | 41.23%      |
| <b>Total Expenditures by Category</b> | -           | <b>\$ 545,282</b>   | <b>\$ 545,282</b> | <b>\$ 1,105,993</b> | <b>\$ 560,711</b> | <b>103%</b> |

| Expenditures by Fund              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change         | % Change    |
|-----------------------------------|-------------|---------------------|-------------------|---------------------|-------------------|-------------|
| 100 - General                     | -           | -                   | -                 | 778,583             | 778,583           | -           |
| 521 - IT Operations               | -           | 545,282             | 545,282           | 327,410             | (217,872)         | -39.96%     |
| <b>Total Expenditures by Fund</b> | -           | <b>\$ 545,282</b>   | <b>\$ 545,282</b> | <b>\$ 1,105,993</b> | <b>\$ 560,711</b> | <b>103%</b> |

| Expenditures by Division              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change         | % Change    |
|---------------------------------------|-------------|---------------------|-------------------|---------------------|-------------------|-------------|
| Administration                        | -           | 545,282             | 545,282           | 1,105,993           | 560,711           | 103%        |
| <b>Total Expenditures by Division</b> | -           | <b>\$ 545,282</b>   | <b>\$ 545,282</b> | <b>\$ 1,105,993</b> | <b>\$ 560,711</b> | <b>103%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS |             |                   |             |
|----------------------------------------|-------------|-------------------|-------------|
| REQUEST                                | FTE         | EXPENDITURE       | REVENUE     |
| Create New Accessibility Position      | 1.00        | \$ 123,125        | \$ -        |
|                                        | <b>1.00</b> | <b>\$ 123,125</b> | <b>\$ -</b> |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|------------------------------------------|-----|-------------|---------|
| REQUEST                                  | FTE | EXPENDITURE | REVENUE |

| FUNDED: GENERAL FUND, ONGOING REQUESTS                  |      |             |         |
|---------------------------------------------------------|------|-------------|---------|
| REQUEST                                                 | FTE  | EXPENDITURE | REVENUE |
| Adding Additional Licenses to Asana                     | -    | \$ 20,000   | \$ -    |
| Continuous Improvement Specialist FTE                   | 1.00 | \$ 111,658  | \$ -    |
| DEPT-HPG-Strategy Execution Software                    | -    | \$ 70,000   | \$ -    |
| DEPT-HPG-Supplement Services - Smart Cities Initiatives | -    | \$ 100,000  | \$ -    |
|                                                         | 1.00 | \$ 301,658  | \$ -    |

# FTE Summary

| High Performance Government       |                                         | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026 |
|-----------------------------------|-----------------------------------------|--------------|--------------|--------------------------|------|
| Administration                    |                                         |              |              |                          |      |
|                                   | Customer Care Representative            | -            | -            | 2.00                     | 2.00 |
|                                   | Director of High Performance Government | -            | 1.00         | -                        | 1.00 |
|                                   | Performance & Data Analytics Director   | -            | 1.00         | -                        | 1.00 |
| Information Technology            |                                         |              |              |                          |      |
|                                   | IT Project Manager                      | -            | 2.00         | 1.00                     | 3.00 |
|                                   | IT Special Projects Manager             | -            | 2.00         | (1.00)                   | 1.00 |
| Total High Performance Government |                                         |              | 6.00         | 2.00                     | 8.00 |



# Homeless Solutions

## Mission

The Homeless Solutions Department prevents and decreases homelessness in the City of Greeley by providing housing and supportive services. The overall outcome is to build out the Homeless Response System with our community partners to make homelessness rare and brief.

## How the department is organized / 28 FTE

The Homeless Solutions department is lead by the Director of Homeless Solutions who reports to the Chief Operating Officer. The department includes the following three teams:

- Outreach
- Rapid Rehousing
- Permanent Supportive Housing

## Areas of Service/Programs

- **Outreach Team-** This Team meets unsheltered citizens where they are by, building rapport. They work quickly to help the individuals move into housing and have served 1,020 individuals. Of those served, 250 individuals have been housed for over 2 years.
- **Rapid Rehousing Team-** The goal of the Rapid Rehousing Team is to house 80 individuals over two years. They provide supportive services and access to transportation, health care, food, and income supports. Once enrolled, people are housed in six weeks or less. These services help individuals maintain housing without assistance after two years and prevent a return to homelessness long term.
- **Permanent Supportive Housing Team-** This team has housed 68 individuals through a housing voucher program. The program provides supportive services and access to transportation, health care, food, and income support. The goal is to reach a housing retention rate of 90% or higher.

## 2026 Focus

- Build out the Homeless Response System with community partners to increase pathways out of homelessness and diversion/prevention efforts.
- Increase rapid rehousing, permanent supportive housing, and problem-solving capacity.
- Increase shelter capacity as an emergency response for individuals entering homelessness.

## Performance Measures

The Homeless Solutions Department evaluates program success primarily through two key metrics:

- **Housing Placement** - measured by time of enrollment to housing and, total number housed.
- **Housing Retention** - measures long-term housing stability.

These metrics apply across all three programs regardless of whether participants are housed directly or connected to external housing resources in Greeley. Each team serves participants with varying levels of acuity which results in different target goals. The underlying performance measures remain consistent department wide.

| Measure                                                                      | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 YTD | Target |
|------------------------------------------------------------------------------|------|------|------|------|------|------|----------|--------|
| Rapid Rehousing: Stable Housing (Households)                                 | N/A  | N/A  | N/A  | N/A  | N/A  | 46   | 49       | N/A    |
| Rapid Rehousing: Stable Housing (Individuals)                                | N/A  | N/A  | N/A  | N/A  | N/A  | 85   | 89       | N/A    |
| Rapid Rehousing: Retention Rate (Households)                                 | N/A  | N/A  | N/A  | N/A  | N/A  | 100% | 94%      | N/A    |
| Rapid Rehousing: Retention Rate (Individuals)                                | N/A  | N/A  | N/A  | N/A  | N/A  | 98%  | 93%      | N/A    |
| Rapid Rehousing: Average Length of Time to Housing (Households)              | N/A  | N/A  | N/A  | N/A  | N/A  | 31   | 71       | N/A    |
| Permanent Supportive Housing: Stable Housing (Households)                    | N/A  | N/A  | N/A  | N/A  | N/A  | 62   | 66       | N/A    |
| Permanent Supportive Housing: Stable Housing (Individuals)                   | N/A  | N/A  | N/A  | N/A  | N/A  | 63   | 67       | N/A    |
| Permanent Supportive Housing: Retention Rate (Households)                    | N/A  | N/A  | N/A  | N/A  | N/A  | 84%  | 85%      | N/A    |
| Permanent Supportive Housing: Retention Rate (Individuals)                   | N/A  | N/A  | N/A  | N/A  | N/A  | 85%  | 84%      | N/A    |
| Permanent Supportive Housing: Average Length of Time to Housing (Households) | N/A  | N/A  | N/A  | N/A  | N/A  | 100  | 35       | N/A    |
| Street Outreach: Housed (Individuals)                                        | N/A  | N/A  | N/A  | N/A  | N/A  | 155  | 95       | N/A    |
| Street Outreach: Average Length of Time to Housing (Individuals)             | N/A  | N/A  | N/A  | N/A  | N/A  | 94   | 73       | N/A    |

## Department Financials

| Resources                  | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Intergovernmental Revenue  | 1,361,980           | 3,524,120           | 4,119,598           | 1,494,896           | (2,624,702)         | -63.71%        |
| Licenses & Permits         | -                   | -                   | -                   | 6,000               | 6,000               | -              |
| Miscellaneous Revenue      | 8,282               | -                   | -                   | -                   | -                   | -              |
| <b>Transfers In</b>        | <b>1,936,379</b>    | <b>2,850,025</b>    | <b>2,850,025</b>    | <b>4,724,757</b>    | <b>1,874,732</b>    | <b>65.78%</b>  |
| General Fund               | 1,936,379           | 1,978,482           | 1,978,482           | 4,724,757           | 2,746,275           | 139%           |
| Public Improvement Fund    | -                   | 16,193              | 16,193              | -                   | (16,193)            | -              |
| Community Development Fund | -                   | 855,350             | 855,350             | -                   | (855,350)           | -              |
| <b>Total Resources</b>     | <b>\$ 3,306,641</b> | <b>\$ 6,374,145</b> | <b>\$ 6,969,623</b> | <b>\$ 6,225,653</b> | <b>(\$ 743,970)</b> | <b>-10.67%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Salaries & Benefits                   | 2,207,242           | 4,711,380           | 4,711,380           | 3,441,044           | (1,270,336)        | -26.96%       |
| Supplies & Services                   | 1,340,803           | 1,619,567           | 1,619,567           | 2,834,609           | 1,215,042          | 75.02%        |
| Capital                               | 112,843             | 197                 | 197                 | -                   | (197)              | -             |
| <b>Total Expenditures by Category</b> | <b>\$ 3,660,888</b> | <b>\$ 6,331,144</b> | <b>\$ 6,331,144</b> | <b>\$ 6,275,653</b> | <b>(\$ 55,491)</b> | <b>-0.88%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| 115 - Homelessness                | 1,680,767           | 2,215,161           | 2,215,161           | 4,864,757           | 2,649,596          | 120%          |
| 176 - Homelessness Other Grants   | 176,873             | 579,796             | 579,796             | 195,896             | (383,900)          | -66.21%       |
| 177 - THR Grant                   | 1,648,462           | 3,536,187           | 3,536,187           | 1,215,000           | (2,321,187)        | -65.64%       |
| 178 - SWSHE                       | 154,787             | -                   | -                   | -                   | -                  | -             |
| <b>Total Expenditures by Fund</b> | <b>\$ 3,660,888</b> | <b>\$ 6,331,144</b> | <b>\$ 6,331,144</b> | <b>\$ 6,275,653</b> | <b>(\$ 55,491)</b> | <b>-0.88%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Homeless Solutions                    | 3,660,888           | 6,331,144           | 6,331,144           | 6,275,653           | (55,491)           | -0.88%        |
| <b>Total Expenditures by Division</b> | <b>\$ 3,660,888</b> | <b>\$ 6,331,144</b> | <b>\$ 6,331,144</b> | <b>\$ 6,275,653</b> | <b>(\$ 55,491)</b> | <b>-0.88%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS          |     |              |         |
|--------------------------------------------------|-----|--------------|---------|
| REQUEST                                          | FTE | EXPENDITURE  | REVENUE |
| Homeless Shelter Operations and Services Funding | -   | \$ 1,000,000 | \$ -    |
|                                                  | -   | \$ 1,000,000 | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |       |              |         |
|---------------------------------------------------|-------|--------------|---------|
| REQUEST                                           | FTE   | EXPENDITURE  | REVENUE |
| Homeless Admin and Foundations 1x funded FTEs     | 10.00 | \$ 1,198,818 | \$ -    |
| Rapid Rehousing and Outreach Case Mgrs            | 12.00 | \$ 1,075,187 | \$ -    |
|                                                   | 22.00 | \$ 2,274,005 | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                                 |      |              |           |
|--------------------------------------------------------------------------|------|--------------|-----------|
| REQUEST                                                                  | FTE  | EXPENDITURE  | REVENUE   |
| Base Budget Increase for Ongoing Operating Dollars                       | -    | \$ 305,428   | \$ -      |
| Expansion of existing homeless programming- Permanent Supportive Housing | 2.50 | \$ 334,056   | \$ 86,041 |
| Expansion of existing homeless programming- Rapid Rehousing              | 1.50 | \$ 586,633   | \$ -      |
|                                                                          | 4.00 | \$ 1,226,117 | \$ 86,041 |

## FTE Summary

| Homeless Solutions                              | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026  |
|-------------------------------------------------|--------------|--------------|--------------------------|-------|
| Administrative Assistant II                     | 1.00         | 1.00         | -                        | 1.00  |
| Assistant City Manager                          | 1.00         | -            | -                        | -     |
| Business Analyst II                             | 1.00         | -            | -                        | -     |
| Business Analyst III                            | -            | 1.00         | -                        | 1.00  |
| Case Manager                                    | 5.00         | 16.00        | -                        | 16.00 |
| Clinical Manager                                | 1.00         | 1.00         | -                        | 1.00  |
| Compliance Specialist                           | -            | 1.00         | -                        | 1.00  |
| Deputy Director of Homeless Solutions           | -            | 1.00         | -                        | 1.00  |
| Director of Homeless Solutions                  | -            | 1.00         | -                        | 1.00  |
| Foundations Case Manager                        | -            | -            | -                        | -     |
| Foundations Supportive Housing Team Manager     | 1.00         | 1.00         | -                        | 1.00  |
| Homeless Services Manager                       | 1.00         | -            | -                        | -     |
| Homeless Solutions Director                     | 1.00         | -            | -                        | -     |
| Housing Specialist                              | 1.00         | -            | -                        | -     |
| Housing Specialist / Leasing & Landlord Liaison | -            | 1.00         | -                        | 1.00  |
| Operations Specialist                           | -            | 1.00         | -                        | 1.00  |
| Outreach Case Manager                           | 9.00         | -            | -                        | -     |
| Outreach Team Supervisor                        | -            | 1.00         | -                        | 1.00  |
| Outreach/Bridge Housing Team Manager            | 1.00         | -            | -                        | -     |
| Peer Specialist                                 | 1.00         | 1.00         | -                        | 1.00  |
| Rapid Rehousing Case Manager                    | 6.00         | -            | -                        | -     |
| Rapid Rehousing Team Manager                    | 1.00         | 1.00         | -                        | 1.00  |

| Homeless Solutions       | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026  |
|--------------------------|--------------|--------------|--------------------------|-------|
| Total Homeless Solutions | 31.00        | 28.00        | -                        | 28.00 |

# Housing Solutions

## Mission

The Housing Solutions Department is dedicated to creating and implementing:

- Housing options that provide a sense of place and community.
- Housing costs that support people with low, moderate, and high incomes.
- Diverse housing opportunities for healthy and independent living for all people.
- Housing development that aligns with City economic development projects and goals.

## How the department is organized / 7 FTE

The current department consists of:

- Housing Director
- Housing Investment Manager
- Housing Incentive Manager
- Housing Development Manager
- Housing Project Manager
- Housing Project Manager
- Grant Specialist II

## Areas of Service/Programs

- Design and implementation of housing development incentives identified in the Housing Strategic Plan
- Developer Engagement – Across the Housing Spectrum
- G-Hope Down Payment Assistance Program & expand down payment assistance options for citizens
- Management of the Community Development Block Grant
- Management of the HOME grant

## 2026 Focus

- Implement development incentives
- Expansion of a Down Payment Assistance Program(s)
- Explore and obtain additional housing fund sources (State, and local options)
- Land banking to leverage strategic housing opportunities

## Performance Measures

### Number of Participants utilizing the G-Hope Program

Greeley Home Ownership Program (G-HOPE) is a downpayment assistance program for homebuyers in the UND and redevelopment districts. City Council has established Housing for All as a significant priority for the city which includes increasing homeownership opportunities for our citizens and improving the ability to attract quality talent by local employers.

| Measure                                             | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 YTD | Target |
|-----------------------------------------------------|------|------|------|------|------|------|----------|--------|
| Number of Participants utilizing the G-Hope Program | 6    | 5    | 4    | 4    | 6    | 8    | 6        | 10     |

## Department Financials

| Resources                 | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Intergovernmental Revenue | 2,232,975           | 8,206,926           | 8,206,926           | 7,424,044           | (782,882)           | -9.54%        |
| Miscellaneous Revenue     | 233,757             | -                   | -                   | -                   | -                   | -             |
| <b>Transfers In</b>       | <b>512,925</b>      | <b>1,149,655</b>    | <b>1,149,655</b>    | <b>1,129,809</b>    | <b>(19,846)</b>     | <b>-1.73%</b> |
| <i>General Fund</i>       | <i>512,925</i>      | <i>1,149,655</i>    | <i>1,149,655</i>    | <i>1,129,809</i>    | <i>(19,846)</i>     | <i>-1.73%</i> |
| <b>Total Resources</b>    | <b>\$ 2,979,658</b> | <b>\$ 9,356,581</b> | <b>\$ 9,356,581</b> | <b>\$ 8,553,853</b> | <b>(\$ 802,728)</b> | <b>-8.58%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Salaries & Benefits                   | 802,109             | 1,087,892           | 1,087,892           | 1,150,511           | 62,619              | 5.76%         |
| Supplies & Services                   | 1,772,997           | 7,501,460           | 7,501,460           | 7,403,342           | (98,118)            | -1.31%        |
| <b>Transfers Out</b>                  | <b>1,942,304</b>    | <b>855,350</b>      | <b>855,350</b>      | <b>-</b>            | <b>(855,350)</b>    | <b>-</b>      |
| Housing Fund                          | 512,925             | -                   | -                   | -                   | -                   | -             |
| Homelessness Fund                     | 1,429,379           | -                   | -                   | -                   | -                   | -             |
| THR Grant                             | -                   | 855,350             | 855,350             | -                   | (855,350)           | -             |
| <b>Total Expenditures by Category</b> | <b>\$ 4,517,410</b> | <b>\$ 9,444,702</b> | <b>\$ 9,444,702</b> | <b>\$ 8,553,853</b> | <b>(\$ 890,849)</b> | <b>-9.43%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 100 - General                     | 1,942,304           | -                   | -                   | -                   | -                   | -             |
| 103 - HUD Grants                  | 1,826,006           | 8,310,058           | 8,310,058           | 7,424,044           | (886,014)           | -10.66%       |
| 109 - Housing                     | 749,100             | 1,134,644           | 1,134,644           | 1,129,809           | (4,835)             | -0.43%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 4,517,410</b> | <b>\$ 9,444,702</b> | <b>\$ 9,444,702</b> | <b>\$ 8,553,853</b> | <b>(\$ 890,849)</b> | <b>-9.43%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Housing Solutions                     | 4,517,171           | 9,444,702           | 9,444,702           | 8,553,853           | (890,849)           | -9.43%        |
| Urban Renewal Authority               | 239                 | -                   | -                   | -                   | -                   | -             |
| <b>Total Expenditures by Division</b> | <b>\$ 4,517,410</b> | <b>\$ 9,444,702</b> | <b>\$ 9,444,702</b> | <b>\$ 8,553,853</b> | <b>(\$ 890,849)</b> | <b>-9.43%</b> |





## Budget Increase Requests

| FUNDED: NON-GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|-------------------------------------------------------|------|-------------|---------|
| REQUEST                                               | FTE  | EXPENDITURE | REVENUE |
| One time positions to on-going 2025-2026              | 4.00 | \$ 768,464  | \$ -    |
|                                                       | 4.00 | \$ 768,464  | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONGOING REQUESTS |      |              |         |
|----------------------------------------------|------|--------------|---------|
| REQUEST                                      | FTE  | EXPENDITURE  | REVENUE |
| 2026 Base Budget Increase Request            | -    | \$ 194,334   | \$ -    |
| Affordable and Attainable Housing Incentives | -    | \$ 1,000,000 | \$ -    |
| Executive Housing Incentives                 | -    | \$ 1,000,000 | \$ -    |
| New FTE request for 2026                     | 4.00 | \$ 688,684   | \$ -    |
|                                              | 4.00 | \$ 2,883,018 | \$ -    |

## FTE Summary

| Housing Solutions              | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026        |
|--------------------------------|--------------|--------------|-----------------------|-------------|
| Affordable Housing Manager     | 1.00         | -            | -                     | -           |
| Assistant City Manager         | -            | -            | -                     | -           |
| Grant Specialist               | 1.00         | -            | -                     | -           |
| Grant Specialist II            | -            | 1.00         | -                     | 1.00        |
| Housing Development Manager    | -            | 1.00         | -                     | 1.00        |
| Housing Director               | 1.00         | 1.00         | -                     | 1.00        |
| Housing Incentive Manager      | -            | 1.00         | -                     | 1.00        |
| Housing Investment Manager     | -            | 1.00         | -                     | 1.00        |
| Housing Project Manager        | -            | 2.00         | -                     | 2.00        |
| <b>Total Housing Solutions</b> | <b>3.00</b>  | <b>7.00</b>  | <b>-</b>              | <b>7.00</b> |

# Human Capital

## Mission

The Human Capital Office designs and leads city-wide human capital strategies, policies, and programs to optimize workforce performance, builds a positive workplace culture, encourages employee growth and development, foster accountability, and supports the strategic advancement of the City of Greeley's mission and values.

## How the department is organized / 3 FTE

The Human Capital Office budget supports three roles, which include Executive Communication, Organizational Strategy, and is overseen by the Chief People Officer.

## Areas of Service/Programs

- Leading city-wide organizational development, cultural transformation, and changing management initiatives
- Ensuring strategic alignment with Human Resources and other departments on workforce planning and engagement efforts
- Overseeing management and leadership development programs grounded in core competencies
- Designing and deploying a comprehensive learning and development strategy across all employee levels
- Managing the employee engagement dashboard, including data collection, survey administration, and insight generation to inform retention and engagement strategies
- Implementing targeted programming to enhance inclusion, belonging, and employee satisfaction

## High Five Platform and Employee Engagement

In March of 2025, the city launched its High Five recognition platform. Studies show that organizations that prioritize employee recognition are more likely to have a more engaged workforce. HR will be able to utilize the statistics in the High Five platform to help build a positive employee experience that will also utilize data from our engagement surveys.

## 2026 Focus

In 2026, the Human Capital team will continue to accelerate employee engagement and strengthen the City's workplace culture. Building on previous momentum, the office will expand capacity to support leadership development based on defined core competencies and advance inclusive workplace initiatives that enable every employee to thrive. The primary emphasis will be on empowering employees to do and be their best, while maintaining and growing the city-wide engagement platform that fosters connection, purpose, and high performance. The office will also focus on leveraging people analytics to guide strategic action and continuous improvement.

## Performance Measures

### Employee Engagement Score

The City of Greeley utilizes Glint, a workforce intelligence platform, to regularly assess employee engagement. These insights help gauge employee commitment and organizational alignment, forming a cornerstone of the City's human capital strategy.

| Measure                   | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 YTD | Target |
|---------------------------|------|------|------|------|------|----------|--------|
| Employee Engagement Score | N/A  | N/A  | N/A  | 69   | 71   | 72       | N/A    |

## Department Financials

| Resources                 | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change      |
|---------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------|
| Charges for Services      | 123               | -                   | -                 | -                 | -                 | -             |
| Intergovernmental Revenue | 4,092             | -                   | -                 | -                 | -                 | -             |
| <b>Transfers In</b>       | <b>182,817</b>    | <b>92,789</b>       | <b>92,789</b>     | <b>314,686</b>    | <b>221,897</b>    | <b>239%</b>   |
| <i>Sewer Fund</i>         | <i>38,320</i>     | <i>39,781</i>       | <i>39,781</i>     | <i>67,392</i>     | <i>27,611</i>     | <i>69.41%</i> |
| <i>Water Fund</i>         | <i>116,910</i>    | <i>53,008</i>       | <i>53,008</i>     | <i>200,547</i>    | <i>147,539</i>    | <i>278%</i>   |
| <i>Stormwater Fund</i>    | <i>27,587</i>     | -                   | -                 | <i>46,747</i>     | <i>46,747</i>     | -             |
| <b>Total Resources</b>    | <b>\$ 187,032</b> | <b>\$ 92,789</b>    | <b>\$ 92,789</b>  | <b>\$ 314,686</b> | <b>\$ 221,897</b> | <b>239%</b>   |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Salaries & Benefits                   | 460,914             | 937,851             | 937,851             | 722,858             | (214,993)           | -22.92%        |
| Supplies & Services                   | 591,894             | 684,933             | 684,933             | 697,762             | 12,829              | 1.87%          |
| <b>Total Expenditures by Category</b> | <b>\$ 1,052,807</b> | <b>\$ 1,622,784</b> | <b>\$ 1,622,784</b> | <b>\$ 1,420,620</b> | <b>(\$ 202,164)</b> | <b>-12.46%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| 100 - General                     | 1,052,807           | 1,622,784           | 1,622,784           | 1,420,620           | (202,164)           | -12.46%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 1,052,807</b> | <b>\$ 1,622,784</b> | <b>\$ 1,622,784</b> | <b>\$ 1,420,620</b> | <b>(\$ 202,164)</b> | <b>-12.46%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Human Capital                         | 1,052,807           | 1,622,784           | 1,622,784           | 1,420,620           | (202,164)           | -12.46%        |
| <b>Total Expenditures by Division</b> | <b>\$ 1,052,807</b> | <b>\$ 1,622,784</b> | <b>\$ 1,622,784</b> | <b>\$ 1,420,620</b> | <b>(\$ 202,164)</b> | <b>-12.46%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------|-----|-------------|---------|
| REQUEST                                 | FTE | EXPENDITURE | REVENUE |
| City Wide-Coaching                      | -   | \$ 50,000   | \$ -    |
| City Wide-Manager Development           | -   | \$ 100,000  | \$ -    |
| Strategic Priorities Work               | -   | \$ 50,000   | \$ -    |
|                                         | -   | \$ 200,000  | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS         |      |             |         |
|--------------------------------------------------|------|-------------|---------|
| REQUEST                                          | FTE  | EXPENDITURE | REVENUE |
| Immigration and Refugee Services Project Manager | 1.00 | \$ 140,148  | \$ -    |
|                                                  | 1.00 | \$ 140,148  | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS  |     |             |         |
|--------------------------------------------|-----|-------------|---------|
| REQUEST                                    | FTE | EXPENDITURE | REVENUE |
| Office of Immigrant Affairs Start Up Costs | -   | \$ 60,000   | \$ -    |
|                                            | -   | \$ 60,000   | \$ -    |

## FTE Summary

| Human Capital                    | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026        |
|----------------------------------|--------------|--------------|--------------------------|-------------|
| Chief People Officer             | 1.00         | 1.00         | -                        | 1.00        |
| Executive Communications Lead    | -            | 1.00         | -                        | 1.00        |
| Deputy Director of Human Capital | 1.00         | -            | -                        | -           |
| Director of Strategy             | -            | 1.00         | -                        | 1.00        |
| <b>Total Human Capital</b>       | <b>2.00</b>  | <b>3.00</b>  | <b>-</b>                 | <b>3.00</b> |

# Human Resources

## Mission

The Human Resources Department fosters meaningful partnerships and works collaboratively to attract, develop, and retain a high-performing, inclusive, and diverse workforce. By cultivating a supportive and secure workplace culture, HR empowers employees to achieve their full potential, strengthening Greeley's reputation as an employer of choice across the region.

## How the department is organized / 23 FTE

The Human Resources Department is led by the Human Resources Director, who reports to the Chief People Officer. Together, the HR team manages a wide spectrum of employment-related services for the City of Greeley, including recruitment, compensation, employee relations, employee experience, benefits administration, health and safety, wellness, training and development, policy formation, and labor negotiations.

## Areas of Service/Programs

- Proactive partnership development with internal departments, employees, and city leadership and appropriate training
- Delivery of innovative, responsive, and consistent HR solutions rooted in excellent customer service
- Implementation of values-driven policies and programs that promote an inclusive, diverse, and engaged organizational culture

## 2026 Focus

In 2026, the HR Department will emphasize strategic growth by refining internal operations, increasing efficiency, and expanding service offerings through technology, in person trainings and forward-thinking solutions. A key priority will be maintaining a sustainable, future-ready budget that aligns with Greeley's evolving workforce needs. As the city continues to grow, HR will strengthen core systems and operational infrastructure—laying a resilient foundation that supports both talent acquisition and career progression. These efforts aim to solidify Greeley's position as a top-tier regional employer.

## Performance Measures

### Average Number of Days to Fill Positions

Measured from the posting date of a job requisition to the date a candidate accepts an offer. Some continuously posted roles—such as lifeguards, bus operators, and theatre technicians—may skew results.

### EAP Utilization Rate

Reflects the annualized percentage of employees utilizing the City's Employee Assistance Program (EAP), which offers emotional, legal, financial, and well-being resources.

### Healthcare Cost per Employee per Month

Represents the average monthly cost per enrolled employee, combining fixed premiums and actual healthcare claims.

| Measure                                  | 2020     | 2021     | 2022     | 2023     | 2024     | 2025 YTD | Target |
|------------------------------------------|----------|----------|----------|----------|----------|----------|--------|
| Average Number of Days to Fill Positions | N/A      | 57.71    | 104.50   | 88.50    | 80.00    | 70.90    | N/A    |
| EAP Utilization Rate                     | N/A      | N/A      | 15%      | 16.50%   | TBD      | TBD      | N/A    |
| Healthcare Cost per Employee per Month   | \$ 1,273 | \$ 1,414 | \$ 1,402 | \$ 1,445 | \$ 1,617 | \$ 1,527 | N/A    |

## Department Financials

| Resources              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change         | % Change      |
|------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|---------------|
| Charges for Services   | 20,325,514           | 25,599,349           | 25,599,349           | 25,981,889           | 382,540           | 1.49%         |
| Miscellaneous Revenue  | 2,728,370            | 503,400              | 503,400              | 741,700              | 238,300           | 47.34%        |
| <b>Transfers In</b>    | <b>3,592,748</b>     | <b>630,874</b>       | <b>630,874</b>       | <b>753,666</b>       | <b>122,792</b>    | <b>19.46%</b> |
| <i>Sewer Fund</i>      | <i>124,244</i>       | <i>133,243</i>       | <i>133,243</i>       | <i>158,383</i>       | <i>25,140</i>     | <i>18.87%</i> |
| <i>Water Fund</i>      | <i>379,060</i>       | <i>402,264</i>       | <i>402,264</i>       | <i>481,607</i>       | <i>79,343</i>     | <i>19.72%</i> |
| <i>Stormwater Fund</i> | <i>89,444</i>        | <i>95,367</i>        | <i>95,367</i>        | <i>113,676</i>       | <i>18,309</i>     | <i>19.20%</i> |
| <i>General Fund</i>    | <i>3,000,000</i>     | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>          | <i>-</i>      |
| <b>Total Resources</b> | <b>\$ 26,646,632</b> | <b>\$ 26,733,623</b> | <b>\$ 26,733,623</b> | <b>\$ 27,477,255</b> | <b>\$ 743,632</b> | <b>2.78%</b>  |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Salaries & Benefits                   | 3,393,825            | 3,815,864            | 3,815,864            | 3,244,338            | (571,526)             | -14.98%        |
| Supplies & Services                   | 25,677,903           | 31,690,795           | 31,690,795           | 26,750,096           | (4,940,699)           | -15.59%        |
| Capital                               | 328,994              | 22,950               | 22,950               | -                    | (22,950)              | -              |
| <b>Transfers Out</b>                  | <b>26,000</b>        | <b>32,458</b>        | <b>32,458</b>        | <b>33,577</b>        | <b>1,119</b>          | <b>3.45%</b>   |
| <i>Streets &amp; Roads Fund</i>       | <i>-</i>             | <i>14,321</i>        | <i>14,321</i>        | <i>15,111</i>        | <i>790</i>            | <i>5.52%</i>   |
| <i>Housing Fund</i>                   | <i>-</i>             | <i>245</i>           | <i>245</i>           | <i>472</i>           | <i>227</i>            | <i>92.65%</i>  |
| <i>Homelessness Fund</i>              | <i>-</i>             | <i>2,136</i>         | <i>2,136</i>         | <i>1,889</i>         | <i>(247)</i>          | <i>-11.56%</i> |
| <i>Sewer Fund</i>                     | <i>-</i>             | <i>3,151</i>         | <i>3,151</i>         | <i>2,995</i>         | <i>(156)</i>          | <i>-4.95%</i>  |
| <i>Water Fund</i>                     | <i>-</i>             | <i>9,734</i>         | <i>9,734</i>         | <i>10,075</i>        | <i>341</i>            | <i>3.50%</i>   |
| <i>Information Technology Fund</i>    | <i>-</i>             | <i>2,871</i>         | <i>2,871</i>         | <i>3,035</i>         | <i>164</i>            | <i>5.71%</i>   |
| <i>Fleet Replacement Fund</i>         | <i>26,000</i>        | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>              | <i>-</i>       |
| <b>Total Expenditures by Category</b> | <b>\$ 29,426,721</b> | <b>\$ 35,562,067</b> | <b>\$ 35,562,067</b> | <b>\$ 30,028,011</b> | <b>(\$ 5,534,056)</b> | <b>-15.56%</b> |

| Expenditures by Fund              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| 100 - General                     | 3,547,157            | 4,167,959            | 4,167,959            | 4,141,189            | (26,770)              | -0.64%         |
| 500 - Employee Benefit            | 19,674,002           | 23,799,251           | 23,799,251           | 25,878,510           | 2,079,259             | 8.74%          |
| 501 - Workers Compensation        | 1,531,187            | 2,349,684            | 2,349,684            | 7,112                | (2,342,572)           | -100%          |
| 502 - Liability                   | 4,674,375            | 5,245,173            | 5,245,173            | 1,200                | (5,243,973)           | -100%          |
| <b>Total Expenditures by Fund</b> | <b>\$ 29,426,721</b> | <b>\$ 35,562,067</b> | <b>\$ 35,562,067</b> | <b>\$ 30,028,011</b> | <b>(\$ 5,534,056)</b> | <b>-15.56%</b> |

| Expenditures by Division              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Human Resources                       | 25,879,564           | 31,394,108           | 31,394,108           | 25,886,822           | (5,507,286)           | -17.54%        |
| Operations                            | 3,547,157            | 4,167,959            | 4,167,959            | 4,141,189            | (26,770)              | -0.64%         |
| <b>Total Expenditures by Division</b> | <b>\$ 29,426,721</b> | <b>\$ 35,562,067</b> | <b>\$ 35,562,067</b> | <b>\$ 30,028,011</b> | <b>(\$ 5,534,056)</b> | <b>-15.56%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|----------------------------------------|-----|-------------|---------|
| REQUEST                                | FTE | EXPENDITURE | REVENUE |
| Hotel and Motel                        | -   | \$ 19,800   | \$ -    |
| Verizon Cell Phone Charges             | -   | \$ 18,000   | \$ -    |
|                                        | -   | \$ 37,800   | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------|-----|-------------|---------|
| REQUEST                                 | FTE | EXPENDITURE | REVENUE |
| Development Funding                     | -   | \$ 66,000   | \$ -    |
| Part-Time Clerical Assistant II         | -   | \$ 27,500   | \$ -    |
| Project Funding                         | -   | \$ 50,000   | \$ -    |
|                                         | -   | \$ 143,500  | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|---------------------------------------------------|------|-------------|---------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE |
| Benefits Specialist                               | 1.00 | \$ 103,982  | \$ -    |
| Leave and Volunteer Coordinator                   | 1.00 | \$ 103,982  | \$ -    |
| Position Control Coordinator                      | 1.00 | \$ 108,052  | \$ -    |
| Talent Acquisition Operations Lead                | 1.00 | \$ 126,265  | \$ -    |
| Talent Acquisition Partner (A)                    | 1.00 | \$ 134,753  | \$ -    |
| Talent Acquisition Partner (B)                    | 1.00 | \$ 134,753  | \$ -    |
| Wellness Coordinator                              | 1.00 | \$ 134,753  | \$ -    |
|                                                   | 7.00 | \$ 846,540  | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|-----------------------------------------------------|------|-------------|---------|
| REQUEST                                             | FTE  | EXPENDITURE | REVENUE |
| Talent Acquisition Manager                          | 1.00 | \$ 162,724  | \$ -    |
|                                                     | 1.00 | \$ 162,724  | \$ -    |



## FTE Summary

| Human Resources                                 | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026         |
|-------------------------------------------------|--------------|--------------|--------------------------|--------------|
| Administrative Assistant III                    | -            | 2.00         | (1.00)                   | 1.00         |
| Administrative Specialist III                   | 1.00         | -            | -                        | -            |
| Benefits Analyst                                | -            | 1.00         | -                        | 1.00         |
| Benefits and Wellness Manager                   | 1.00         | 1.00         | -                        | 1.00         |
| Benefits Specialist                             | 2.00         | 1.00         | -                        | 1.00         |
| Benefits, Risk, & Safety Officer                | 1.00         | -            | -                        | -            |
| Compensation and Classification Manager         | 1.00         | 1.00         | -                        | 1.00         |
| Deputy Director of Risk and Safety              | -            | 1.00         | (1.00)                   | -            |
| Director of Human Resources                     | -            | 1.00         | -                        | 1.00         |
| Enterprise Resource Planning Analyst            | 1.00         | -            | -                        | -            |
| Executive Assistant                             | -            | 1.00         | -                        | 1.00         |
| HRIS Specialist                                 | 1.00         | -            | -                        | -            |
| Human Resources Business Intelligence Analyst   | -            | 1.00         | -                        | 1.00         |
| Human Resources Business Partner                | 3.00         | 3.00         | -                        | 3.00         |
| Human Resources Business Partner III            | -            | 1.00         | -                        | 1.00         |
| Human Resources Business Partner Manager        | -            | 1.00         | -                        | 1.00         |
| Human Resources Business Partner Supervisor     | 1.00         | -            | -                        | -            |
| Human Resources Deputy Director                 | 1.00         | -            | -                        | -            |
| Human Resources Director                        | 1.00         | -            | -                        | -            |
| Human Resources Operations & Compliance Manager | -            | 1.00         | -                        | 1.00         |
| Human Resources Operations Supervisor           | 1.00         | -            | -                        | -            |
| Leave & Volunteer Administrator                 | 1.00         | -            | -                        | -            |
| Leave & Volunteer Coordinator                   | -            | 1.00         | -                        | 1.00         |
| Manager of Talent Development                   | -            | 1.00         | -                        | 1.00         |
| Position Control Coordinator                    | -            | 1.00         | -                        | 1.00         |
| Risk & Compliance Director                      | 1.00         | -            | -                        | -            |
| Risk Program Supervisor                         | 1.00         | -            | -                        | -            |
| Safety & Risk Business Partner I                | 1.00         | 1.00         | (1.00)                   | -            |
| Safety & Risk Business Partner III              | -            | 1.00         | (1.00)                   | -            |
| Talent Acquisition Manager                      | 1.00         | 1.00         | (1.00)                   | -            |
| Talent Acquisition Operations Lead              | -            | 1.00         | -                        | 1.00         |
| Talent Acquisition Partner                      | 5.00         | 3.00         | -                        | 3.00         |
| Talent Acquisition Partner III                  | -            | 1.00         | -                        | 1.00         |
| Wellness Coordinator                            | 1.00         | 1.00         | -                        | 1.00         |
| Workman's Compensation Coordinator              | 1.00         | 1.00         | (1.00)                   | -            |
| <b>Total Human Resources</b>                    | <b>27.00</b> | <b>29.00</b> | <b>(6.00)</b>            | <b>23.00</b> |

| Human Resources              | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026         |
|------------------------------|--------------|--------------|--------------------------|--------------|
| Health                       | 1.70         | 1.70         | (0.30)                   | 1.40         |
| Liability                    | 1.25         | 1.25         | (1.20)                   | 0.05         |
| Operations                   | 22.80        | 24.80        | (3.30)                   | 21.50        |
| Worker's Compensation        | 1.25         | 1.25         | (1.20)                   | 0.05         |
| <b>Total Human Resources</b> | <b>27.00</b> | <b>29.00</b> | <b>(6.00)</b>            | <b>23.00</b> |

# Information Technology

## Mission

The Information Technology (IT) Department partners with other city departments to support the City's growing technology needs.

## How the department is organized / 41 FTE

IT is made up of six distinct areas of activity. Each plays a critical function in supporting the employees and their ongoing support of the citizens of Greeley. The overall focus of IT is to support the city in three specific areas to help achieve operational excellence: Run, Grow, and Transform.

## Areas of Service/Programs

- **Application Services** is dedicated to empowering the city's business through enterprise software solutions. This team provides business application support that includes management of product licensing, supporting data governance through database design and management, data analytics, data-driven decision-making, visualization tools, and user support in data stewardship. Additionally, they support innovative product development that includes GIS applications, web application development, and third-party software integrations to enterprise systems.
- **Business Systems** provides management and support of ERP, technology project management, business analysis and is a conduit into IT for City departments and staff.
- **Cybersecurity Services** provides the design, implementation, and oversight of the cybersecurity framework for the City of Greeley. This division also provides Risk Assessments for each city department, manages the risk profile, and provides timely reports to the executive leadership team on the state of security for the City.
- **Infrastructure Services** encompasses the management of core datacenter infrastructure, networking and fiber throughout the city, server maintenance and provisioning, and phone system. The division supports the organization's framework by supporting both physical and virtual hardware in two physically separated data centers.
- **Technical Services** provides ongoing, 24/7 support of the endpoint desktop and mobile computing devices, and A/V infrastructure for City staff.
- **Public Safety Technical Services** provides ongoing 24/7 support of endpoint desktop and mobile computing devices for Greeley Police Department, Greeley Fire Department, Municipal Courts, and Office of Emergency Management.

## 2026 Focus

The IT Department is growing in direct relation to growth throughout the city, and its budget reflects the need to add new software packages and increased licensing capacity to current software packages for employees.

IT will be investing in major network and server infrastructure projects, which include expanding the capacity of current network equipment and fiber footprints throughout the city, working with our Microsoft partners to continue modernizing this infrastructure footprint both on-premise and in the cloud. IT will focus on continued quality customer service by expanding our ability to offer Desktop Support, Infrastructure (Network/Server) Management, Security Operations, Software Application Support, and Business Analyst Services.

IT is also actively working to centralize software procurement and overall management of software contracts and continues to work with transitioning legacy contracts historically managed and decentralized to IT by the various departments within the organization.

We're focusing and collaborating with other departments to improve operational efficiencies, working to streamline business processes, how technology is being utilized, and working to seamlessly integrate many of the platforms leveraged by the city.

## Performance Measures

**IT Service Desk Tickets:** Service desk metrics measure the IT Department's ability to serve the City's employees.

**Portfolio Projects Managed:** The IT Department manages software projects throughout the City of Greeley. This measure gives an indication of the department's workload and the multiple ways it is supporting citywide business.

**Software Contracts Managed:** The IT Department manages software contracts throughout the City of Greeley. This measure gives an indication of the department's workload and the multiple ways it is supporting citywide business.

| Measure                    | 2020 | 2021 | 2022 | 2023  | 2024   | 2025 YTD | Target  |
|----------------------------|------|------|------|-------|--------|----------|---------|
| IT Service Desk Tickets    | N/A  | N/A  | N/A  | 3,350 | 11,534 | 5,309    | 10,000+ |
| Portfolio Projects Managed | N/A  | N/A  | 10   | 54    | 89     | 90       | 90+     |
| Software Contracts Managed | N/A  | 82   | 101  | 131   | 91     | 160      | 170+    |

## Department Financials

| Resources              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Charges for Services   | 12,156,454           | 12,006,014           | 12,006,014           | 13,931,688           | 1,925,674           | 16.04%       |
| Miscellaneous Revenue  | 86,373               | 58,500               | 58,500               | 29,250               | (29,250)            | -50.00%      |
| <b>Transfers In</b>    | -                    | <b>786,229</b>       | <b>786,229</b>       | <b>2,563</b>         | <b>(783,666)</b>    | <b>-100%</b> |
| <i>General Fund</i>    | -                    | 582,079              | 582,079              | 2,563                | (579,516)           | -100%        |
| <i>Sewer Fund</i>      | -                    | 42,979               | 42,979               | -                    | (42,979)            | -            |
| <i>Water Fund</i>      | -                    | 138,117              | 138,117              | -                    | (138,117)           | -            |
| <i>Stormwater Fund</i> | -                    | 23,054               | 23,054               | -                    | (23,054)            | -            |
| <b>Total Resources</b> | <b>\$ 12,242,827</b> | <b>\$ 12,850,743</b> | <b>\$ 12,850,743</b> | <b>\$ 13,963,501</b> | <b>\$ 1,112,758</b> | <b>8.66%</b> |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change         | % Change     |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|--------------|
| Salaries & Benefits                   | 4,940,310            | 5,405,593            | 5,405,593            | 5,552,902            | 147,309           | 2.73%        |
| Supplies & Services                   | 4,528,574            | 7,354,661            | 7,354,661            | 8,058,413            | 703,752           | 9.57%        |
| Capital                               | 655,903              | 1,027,423            | 1,027,423            | 331,800              | (695,623)         | -67.71%      |
| Debt                                  | 1,285,286            | -                    | -                    | -                    | -                 | -            |
| <b>Total Expenditures by Category</b> | <b>\$ 11,410,073</b> | <b>\$ 13,787,677</b> | <b>\$ 13,787,677</b> | <b>\$ 13,943,115</b> | <b>\$ 155,438</b> | <b>1.13%</b> |

| Expenditures by Fund              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change         | % Change     |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|--------------|
| 100 - General                     | 155,438              | -                    | -                    | -                    | -                 | -            |
| 521 - IT Operations               | 10,478,923           | 12,686,679           | 12,686,679           | 13,607,315           | 920,636           | 7.26%        |
| 522 - IT Acquisition              | 775,712              | 1,100,998            | 1,100,998            | 335,800              | (765,198)         | -69.50%      |
| <b>Total Expenditures by Fund</b> | <b>\$ 11,410,073</b> | <b>\$ 13,787,677</b> | <b>\$ 13,787,677</b> | <b>\$ 13,943,115</b> | <b>\$ 155,438</b> | <b>1.13%</b> |

| Expenditures by Division | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
|--------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|

|                                |               |               |               |               |            |       |
|--------------------------------|---------------|---------------|---------------|---------------|------------|-------|
| Information Technology         | 11,410,073    | 13,787,677    | 13,787,677    | 13,943,115    | 155,438    | 1.13% |
| Total Expenditures by Division | \$ 11,410,073 | \$ 13,787,677 | \$ 13,787,677 | \$ 13,943,115 | \$ 155,438 | 1.13% |

## Budget Increase Requests

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |       |              |         |
|------------------------------------------|-------|--------------|---------|
| REQUEST                                  | FTE   | EXPENDITURE  | REVENUE |
| IT 2 ERP Analysts                        | 2.00  | \$ 305,090   | \$ -    |
| IT 2 PC Specialists                      | 2.00  | \$ 192,960   | \$ -    |
| IT Application Administrator II          | 1.00  | \$ 128,793   | \$ -    |
| IT Application Administrator III         | 1.00  | \$ 140,148   | \$ -    |
| IT AV Support Specialist II              | 1.00  | \$ 113,536   | \$ -    |
| IT GIS Architect I                       | 1.00  | \$ 128,793   | \$ -    |
| IT GIS Services Manager                  | 1.00  | \$ 186,253   | \$ -    |
| IT PC Refresh Dollars                    | -     | \$ 600,000   | \$ -    |
| IT PC Technician                         | 1.00  | \$ 89,149    | \$ -    |
| IT Security Analyst                      | 1.00  | \$ 187,292   | \$ -    |
| IT SharePoint Administrator              | 1.00  | \$ 168,936   | \$ -    |
| IT Systems Trainer                       | 1.00  | \$ 109,158   | \$ -    |
|                                          | 13.00 | \$ 2,350,108 | \$ -    |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-------------------------------------------|-----|-------------|---------|
| REQUEST                                   | FTE | EXPENDITURE | REVENUE |
| IT MA Oracle Fusion Cloud                 | -   | \$ 140,000  | \$ -    |
|                                           | -   | \$ 140,000  | \$ -    |

## FTE Summary

| Information Technology                   | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026 |
|------------------------------------------|--------------|--------------|--------------------------|------|
| <b>Administration</b>                    |              |              |                          |      |
| Accessibility Specialist                 | -            | -            | 1.00                     | 1.00 |
| Business Operations Specialist           | 1.00         | 1.00         | -                        | 1.00 |
| Chief Information Officer                | 1.00         | 1.00         | -                        | 1.00 |
| Information Technology Deputy Director   | -            | 1.00         | -                        | 1.00 |
| Information Technology Director          | 1.00         | 1.00         | -                        | 1.00 |
| IT Contract and Procurement Specialist   | -            | 1.00         | -                        | 1.00 |
| IT Project Manager                       | 1.00         | -            | -                        | -    |
| Performance & Data Analytics Director    | -            | -            | -                        | -    |
| <b>Application Services</b>              |              |              |                          |      |
| Application Administrator I              | 1.00         | 1.00         | -                        | 1.00 |
| Application Administrator II             | 1.00         | 1.00         | -                        | 1.00 |
| Application Services Manager             | 1.00         | 1.00         | -                        | 1.00 |
| Business Analyst II                      | -            | 1.00         | -                        | 1.00 |
| Business Intelligence Analyst I          | 2.00         | -            | -                        | -    |
| Business Intelligence Architect          | 1.00         | -            | -                        | -    |
| Database Administrator                   | 1.00         | 2.00         | -                        | 2.00 |
| GIS Analyst I                            | -            | 2.00         | -                        | 2.00 |
| GIS Architect I                          | -            | 1.00         | -                        | 1.00 |
| Programmer Analyst                       | 1.00         | 1.00         | -                        | 1.00 |
| <b>Business Services</b>                 |              |              |                          |      |
| Business Systems Analyst II              | 3.00         | -            | -                        | -    |
| Business Systems Manager                 | 1.00         | 1.00         | -                        | 1.00 |
| Enterprise Resource Planning Analyst     | 3.00         | 3.00         | -                        | 3.00 |
| IT Project Manager                       | 1.00         | -            | -                        | -    |
| IT Systems Trainer                       | -            | -            | -                        | -    |
| Special Projects Manager                 | -            | -            | 1.00                     | 1.00 |
| <b>Cyber Security</b>                    |              |              |                          |      |
| Security Analyst                         | 1.00         | -            | -                        | -    |
| <b>Infrastructure</b>                    |              |              |                          |      |
| Infrastructure Manager                   | 1.00         | 1.00         | -                        | 1.00 |
| Network Administrator I                  | 1.00         | 1.00         | -                        | 1.00 |
| Senior Network Administrator             | 2.00         | 2.00         | -                        | 2.00 |
| Senior Network Architect                 | -            | 1.00         | -                        | 1.00 |
| Senior Systems Administrator             | 1.00         | 1.00         | -                        | 1.00 |
| Systems Administrator II                 | 3.00         | 3.00         | -                        | 3.00 |
| Telecom Administrator                    | 1.00         | 1.00         | -                        | 1.00 |
| <b>Public Safety Technical Services</b>  |              |              |                          |      |
| Business Systems Analyst II              | -            | 1.00         | -                        | 1.00 |
| Public Safety Technical Services Manager | -            | 1.00         | -                        | 1.00 |
| <b>Technical Services</b>                |              |              |                          |      |
| Client Services Manager                  | 1.00         | 1.00         | -                        | 1.00 |
| PC Specialist                            | 3.00         | 3.00         | -                        | 3.00 |
| PC Technician                            | 2.00         | 2.00         | 1.00                     | 3.00 |

| Information Technology         | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026  |
|--------------------------------|--------------|--------------|--------------------------|-------|
| Administration                 |              |              |                          |       |
| Senior Service Desk Technician | 1.00         | 1.00         | -                        | 1.00  |
| Total Information Technology   | 37.00        | 38.00        | 3.00                     | 41.00 |



# Municipal Court

## Mission

The Municipal Court is committed to administering justice fairly, efficiently, and cost-effectively. We strive to uphold due process and ensure individual justice in every case, while maintaining consistency with established laws. Through accessible and impartial proceedings, the Court supports public trust, accountability, and the fair resolution of municipal ordinance violations.

## How the department is organized / 13.75 FTE

The Municipal Court Judge is appointed by City Council and the Presiding Judge employs associate judges to assist as needed.

## Areas of Service/Programs

- The court oversees daily operations including managing a docket of criminal and civil matters, ensuring compliance with local and state procedures, and facilitating access to justice for all participants.
- Court staff provide scheduling and case management services for defendants, attorneys, and other stakeholders. This includes coordinating court appearances, processing arrest warrants and bonds, issuing jury summonses, and maintaining effective communication regarding court requirements and outcomes. The court also manages the collection of fines and fees imposed as part of sentencing or adjudication.
- The Court's Probation Department offers a broad range of services focused on rehabilitation and accountability. These include supervision, case management, and coordination of sentencing alternatives such as community service, electronic home monitoring, and behavior modification programs. Educational workshops and referrals to support services are provided to support client success and reduce recidivism.
- In addition to adjudicating criminal and civil violations, the court assists in the administration of parking enforcement and radar van violations by processing fine payments and overseeing appeals. The court also conducts final administrative hearings as required by municipal code or ordinance.
- Recordkeeping is a foundational component of the court's responsibilities. The court maintains accurate records of all proceedings, case filings, and legal documents in accordance with state archival and retention standards, supporting transparency and public access to court information.

## 2026 Focus

The proposed 2026 budget enables the Municipal Court to sustain essential services while expanding its capacity to meet the evolving needs of the Greeley community. Key priorities include promoting equitable access to justice and strengthening community resilience. Additionally, the Court is committed to meeting all current and future state legislative requirements through proactive planning, procedural updates, and compliance efforts.

## Performance Measures

Municipal Court aims to achieve a court closure rate of 95%. In 2024, Court exceeded this goal by closing 100% of its cases.

| Measure                      | 2020   | 2021   | 2022   | 2023   | 2024   | 2025 YTD | Target |
|------------------------------|--------|--------|--------|--------|--------|----------|--------|
| Criminal/Traffic Cases Filed | 17,560 | 15,585 | 12,109 | 12,498 | 13,872 | 6,952    | N/A    |

## Department Financials

| Resources                 | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Charges for Services      | 41,871              | 78,951              | 78,951              | 79,370              | 419              | 0.53%        |
| Fines & Forfeits          | 1,194,143           | 1,788,007           | 1,788,007           | 1,841,379           | 53,372           | 2.98%        |
| Intergovernmental Revenue | 5,188               | 11,035              | 11,035              | -                   | (11,035)         | -            |
| Miscellaneous Revenue     | -66                 | 50                  | 50                  | 50                  | -                | 0.00%        |
| <b>Transfers In</b>       | <b>16,000</b>       | <b>16,000</b>       | <b>16,000</b>       | <b>16,000</b>       | -                | <b>0.00%</b> |
| <i>General Fund</i>       | <i>16,000</i>       | <i>16,000</i>       | <i>16,000</i>       | <i>16,000</i>       | -                | <i>0.00%</i> |
| <b>Total Resources</b>    | <b>\$ 1,257,136</b> | <b>\$ 1,894,043</b> | <b>\$ 1,894,043</b> | <b>\$ 1,936,799</b> | <b>\$ 42,756</b> | <b>2.26%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Salaries & Benefits                   | 1,427,348           | 1,619,891           | 1,619,891           | 1,660,438           | 40,547           | 2.50%        |
| Supplies & Services                   | 328,199             | 510,081             | 510,081             | 490,006             | (20,075)         | -3.94%       |
| Capital                               | 49,206              | -                   | -                   | -                   | -                | -            |
| <b>Total Expenditures by Category</b> | <b>\$ 1,804,752</b> | <b>\$ 2,129,972</b> | <b>\$ 2,129,972</b> | <b>\$ 2,150,444</b> | <b>\$ 20,472</b> | <b>0.96%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| 100 - General                     | 1,797,252           | 2,104,972           | 2,104,972           | 2,125,444           | 20,472           | 0.97%        |
| 131 - Drug / Alcohol Surcharge    | 7,500               | 25,000              | 25,000              | 25,000              | -                | 0.00%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 1,804,752</b> | <b>\$ 2,129,972</b> | <b>\$ 2,129,972</b> | <b>\$ 2,150,444</b> | <b>\$ 20,472</b> | <b>0.96%</b> |

| Expenditures by Division              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Municipal Court                       | 1,804,752           | 2,129,972           | 2,129,972           | 2,150,444           | 20,472           | 0.96%        |
| <b>Total Expenditures by Division</b> | <b>\$ 1,804,752</b> | <b>\$ 2,129,972</b> | <b>\$ 2,129,972</b> | <b>\$ 2,150,444</b> | <b>\$ 20,472</b> | <b>0.96%</b> |

## Budget Increase Requests

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |      |             |         |
|------------------------------------------|------|-------------|---------|
| REQUEST                                  | FTE  | EXPENDITURE | REVENUE |
| Court Clerk I                            | 1.00 | \$ 85,958   | \$ -    |
| FullCourt Licenses                       | -    | \$ 10,368   | \$ -    |
| Training and Conferences                 | -    | \$ 5,000    | \$ -    |
|                                          | 1.00 | \$ 101,326  | \$ -    |

# FTE Summary

| Municipal Court          | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026  |
|--------------------------|--------------|--------------|--------------------------|-------|
| Operations               |              |              |                          |       |
| Court Administrator      | 1.00         | 1.00         | -                        | 1.00  |
| Court Clerk I            | 1.75         | 1.75         | -                        | 1.75  |
| Court Clerk II           | 4.50         | 4.75         | -                        | 4.75  |
| Court Marshal            | 2.00         | 2.00         | -                        | 2.00  |
| Court Specialist         | 1.00         | 1.00         | -                        | 1.00  |
| Court Supervisor         | 1.00         | 1.00         | -                        | 1.00  |
| Municipal Judge          | 1.00         | 1.00         | -                        | 1.00  |
| Senior Probation Officer | 1.00         | 1.00         | -                        | 1.00  |
| Parking                  |              |              |                          |       |
| Court Clerk II           | 0.25         | 0.25         | -                        | 0.25  |
| Total Municipal Court    | 13.50        | 13.75        | -                        | 13.75 |

# Office of Emergency Management

## Mission

The Office of Emergency Management (OEM) administers and directs a comprehensive emergency management program to address mitigation, prevention, preparedness, response, and recovery for all hazards that could impact the City of Greeley.

## How the department is organized / 2 FTE

The Director of Emergency Management reports to the Chief Public Safety Officer.

## Areas of Service/Programs

- Provides community education on disasters.
- Conducts disaster training and exercises for city personnel.
- Acts as the liaison to county, state, and federal agencies during a disaster to minimize risk to life safety and infrastructure impacts.

## 2026 Focus

- Launch a community education program to improve public awareness and preparedness for emergencies.
- Review and update plans to ensure alignment with national standards and improve operational readiness.
- Expand training and exercises for city staff to build internal capacity and enhance response capabilities.
- Strengthen interagency coordination through joint planning, participation in regional efforts, and increased engagement with external partners.

# Performance Measures

The Office of Emergency Management Department was formed in 2024. Because the department spent its first year building capacity and defining its operations, it does not yet have baseline data to report. However, several measures have been identified, and those measures will have baseline data in the 2027 budget book.

The measures have been defined as follows:

### Emergency Plan Modernization

**Objective:** Ensure all emergency plans meet national standards.

### Training & Exercises

**Objective:** Build internal capacity through regular training and drills.

**Interagency Coordination**

**Objective:** Strengthen collaboration with County, State, and Federal partners.

## Department Financials

| Resources              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget     | \$ Change | % Change     |
|------------------------|-------------|---------------------|-------------------|-----------------|-----------|--------------|
| Miscellaneous Revenue  | -           | 5,000               | 5,000             | 5,000           | -         | 0.00%        |
| <b>Total Resources</b> | <b>-</b>    | <b>\$ 5,000</b>     | <b>\$ 5,000</b>   | <b>\$ 5,000</b> | <b>-</b>  | <b>0.00%</b> |

| Expenditures by Category              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|---------------------------------------|-------------|---------------------|-------------------|-------------------|--------------------|----------------|
| Salaries & Benefits                   | -           | 445,655             | 445,655           | 425,950           | (19,705)           | -4.42%         |
| Supplies & Services                   | -           | 78,436              | 78,436            | 64,438            | (13,998)           | -17.85%        |
| Capital                               | -           | 30,000              | 30,000            | -                 | (30,000)           | -              |
| Debt                                  | -           | 5,000               | 5,000             | 5,000             | -                  | 0.00%          |
| <b>Total Expenditures by Category</b> | <b>-</b>    | <b>\$ 559,091</b>   | <b>\$ 559,091</b> | <b>\$ 495,388</b> | <b>(\$ 63,703)</b> | <b>-11.39%</b> |

| Expenditures by Fund              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|-----------------------------------|-------------|---------------------|-------------------|-------------------|--------------------|----------------|
| 100 - General                     | -           | 559,091             | 559,091           | 495,388           | (63,703)           | -11.39%        |
| <b>Total Expenditures by Fund</b> | <b>-</b>    | <b>\$ 559,091</b>   | <b>\$ 559,091</b> | <b>\$ 495,388</b> | <b>(\$ 63,703)</b> | <b>-11.39%</b> |

| Expenditures by Division              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|---------------------------------------|-------------|---------------------|-------------------|-------------------|--------------------|----------------|
| Office of Emergency Management        | -           | 559,091             | 559,091           | 495,388           | (63,703)           | -11.39%        |
| <b>Total Expenditures by Division</b> | <b>-</b>    | <b>\$ 559,091</b>   | <b>\$ 559,091</b> | <b>\$ 495,388</b> | <b>(\$ 63,703)</b> | <b>-11.39%</b> |

## Budget Increase Requests

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |             |                   |             |
|------------------------------------------|-------------|-------------------|-------------|
| REQUEST                                  | FTE         | EXPENDITURE       | REVENUE     |
| ADA Communications Tablets               | -           | \$ 16,210         | \$ -        |
| Administrative Assistant III             | 1.00        | \$ 94,899         | \$ -        |
| Emergency Management Analyst             | 1.00        | \$ 134,643        | \$ -        |
| OEM Internship Program                   | -           | \$ 40,750         | \$ -        |
| OEM Radios                               | -           | \$ 30,000         | \$ -        |
| Weather Station                          | -           | \$ 12,490         | \$ -        |
|                                          | <b>2.00</b> | <b>\$ 328,992</b> | <b>\$ -</b> |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-------------------------------------------|-----|-------------|---------|
| REQUEST                                   | FTE | EXPENDITURE | REVENUE |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |   |           |      |
|------------------------------------------|---|-----------|------|
| Community Wildfire Protection Plan       | - | \$ 87,679 | \$ - |
|                                          | - | \$ 87,679 | \$ - |



# FTE Summary

| Office                                  | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026 |
|-----------------------------------------|--------------|--------------|--------------------------|------|
| Deputy Director of Emergency Management | -            | 1.00         | -                        | 1.00 |
| Director of Emergency Management        | -            | 1.00         | -                        | 1.00 |
| Total Office of Emergency Management    | -            | 2.00         | -                        | 2.00 |

## Risk & Safety

### Mission

The Risk and Safety Department works collaboratively across departments to promote a proactive, accountable, and resilient safety culture. The department ensures a secure and healthy workplace by implementing effective risk management strategies and empowering employees through education, support, and prevention. This strengthens Greeley's reputation as a responsible and safety-driven organization, committed to protecting its workforce and the community it serves.

### How the department is organized / 5 FTE

The Risk & Safety Department was formerly a division of Human Resources. The team is led by the Deputy Director of Risk & Safety who reports to the Chief People Officer.

### Areas of Service/Programs

- Full-spectrum risk & safety operations encompassing loss control, claims administration and adjudication, liability management, and workers' compensation.
- Proactive partnership development with internal departments, employees, and city leadership.
- Delivery of innovative, responsive, and consistent Risk Management solutions rooted in excellent customer service.
- Implementation of values-driven policies and programs that promote an inclusive, engaged, and empowered safety culture.

### 2026 Focus

In 2026, the Risk and Safety Department will prioritize strategic advancement by enhancing internal systems, streamlining risk mitigation processes, and leveraging technology to improve safety outcomes and operational resilience. A central focus will be the development of a sustainable, future-ready budget that supports evolving safety needs across all city functions. As Greeley continues to grow, the division will reinforce its infrastructure for incident prevention, loss control, and emergency preparedness—laying a strong foundation for a resilient safety culture.

## Performance Measures

### Vehicle-Related Claims as a % of Total Insurance Claims

Tracks the proportion of auto-related incidents (property or vehicle damage) relative to the City's total insurance claim payouts.

### Workers' Compensation Claim Expenses

Monitors total costs paid toward workers' compensation claims. These figures include reserves held for future bills on open claims.

| Measure                                                 | 2020       | 2021       | 2022       | 2023         | 2024       | 2025 YTD   | Target |
|---------------------------------------------------------|------------|------------|------------|--------------|------------|------------|--------|
| Vehicle Related Claims as a % of Total Insurance Claims | 66%        | 41%        | 94%        | 39%          | 63%        | 53%        | N/A    |
| Worker's Compensation Claim Expenses                    | \$ 384,386 | \$ 677,196 | \$ 669,218 | \$ 1,042,951 | \$ 655,383 | \$ 779,469 | N/A    |

## Department Financials

| Resources              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change           | % Change |
|------------------------|-------------|---------------------|-------------------|---------------------|---------------------|----------|
| Charges for Services   | -           | -                   | -                 | 4,381,400           | 4,381,400           | -        |
| Miscellaneous Revenue  | -           | -                   | -                 | 20,000              | 20,000              | -        |
| <b>Total Resources</b> | -           | -                   | -                 | <b>\$ 4,401,400</b> | <b>\$ 4,401,400</b> | -        |

| Expenditures by Category              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change           | % Change |
|---------------------------------------|-------------|---------------------|-------------------|---------------------|---------------------|----------|
| Salaries & Benefits                   | -           | -                   | -                 | 687,852             | 687,852             | -        |
| Supplies & Services                   | -           | -                   | -                 | 5,336,614           | 5,336,614           | -        |
| <b>Total Expenditures by Category</b> | -           | -                   | -                 | <b>\$ 6,024,466</b> | <b>\$ 6,024,466</b> | -        |

| Expenditures by Fund              | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change           | % Change |
|-----------------------------------|-------------|---------------------|-------------------|---------------------|---------------------|----------|
| 100 - General                     | -           | -                   | -                 | 405,958             | 405,958             | -        |
| 501 - Workers Compensation        | -           | -                   | -                 | 1,209,900           | 1,209,900           | -        |
| 502 - Liability                   | -           | -                   | -                 | 4,408,608           | 4,408,608           | -        |
| <b>Total Expenditures by Fund</b> | -           | -                   | -                 | <b>\$ 6,024,466</b> | <b>\$ 6,024,466</b> | -        |

| Expenditures by Division     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change           | % Change |
|------------------------------|-------------|---------------------|-------------------|---------------------|---------------------|----------|
| Operations                   | -           | -                   | -                 | 405,958             | 405,958             | -        |
| Risk & Safety                | -           | -                   | -                 | 4,408,608           | 4,408,608           | -        |
| Workers Compensation         | -           | -                   | -                 | 1,209,900           | 1,209,900           | -        |
| <b>Total Expenditures by</b> | -           | -                   | -                 | <b>\$ 6,024,466</b> | <b>\$ 6,024,466</b> | -        |

|          |  |  |  |
|----------|--|--|--|
| Division |  |  |  |
|----------|--|--|--|

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|----------------------------------------|-----|-------------|---------|
| REQUEST                                | FTE | EXPENDITURE | REVENUE |
| Operations Budget Request              | -   | \$ 24,600   | \$ -    |
|                                        | -   | \$ 24,600   | \$ -    |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |         |
|---------------------------------------------------|------|-------------|---------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE |
| Administrative Assistant II                       | 1.00 | \$ 72,429   | \$ -    |
| Workers' Compensation Program Manager             | 1.00 | \$ 108,052  | \$ -    |
|                                                   | 2.00 | \$ 180,481  | \$ -    |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |     |             |         |
|------------------------------------------|-----|-------------|---------|
| REQUEST                                  | FTE | EXPENDITURE | REVENUE |
| Risk and Compliance Management Software  | -   | \$ 110,000  | \$ -    |
|                                          | -   | \$ 110,000  | \$ -    |

## FTE Summary

| Risk & Safety                         | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026 |
|---------------------------------------|--------------|--------------|-----------------------|------|
| Administrative Assistant II           | -            | -            | 1.00                  | 1.00 |
| Deputy Director of Risk and Safety    | -            | -            | 1.00                  | 1.00 |
| Risk & Safety Business Partner I      | -            | -            | 1.00                  | 1.00 |
| Risk & Safety Business Partner III    | -            | -            | 1.00                  | 1.00 |
| Worker's Compensation Program Manager | -            | -            | 1.00                  | 1.00 |
| <b>Total Risk &amp; Safety</b>        | -            | -            | 5.00                  | 5.00 |

# Police

## Mission

The mission of the Greeley Police Department is proudly working with the citizens to protect the community. The department exists to provide law enforcement services in a cost efficient and effective manner.

## How the department is organized / 233 FTE

The Police Chief reports to the Chief Public Safety Officer. The department consists of two divisions: Operations and Services. The Operations division includes Patrol, Traffic Enforcement, the School Resource Officers, the SWAT Team, the Bomb Unit, Community Outreach, Resource, and Engagement (CORE), the Animal Control Unit, the Special Enforcement Team, the K-9 Unit, Communications, Honor Guard, the Real Time Information Center Unit, and School Crossing Guards. The Services division includes Administration, Investigations, Victim Services, the Weld County Drug Task Force, Training and Recruitment, The Police Range, the Property Unit, Evidence, and Records.

## Areas of Service/Programs

- Providing crime prevention, community education programming, order maintenance, traffic enforcement and control, and general law enforcement services for the community.
- Recruitment and selection processes, personnel and training development, budget development, property management, case investigation, services to victims, evidence administration and storage, and maintaining criminal records and warrants.

## 2026 Focus

- Increasing sworn personnel while continuing to look at ways to utilize non-sworn staff where appropriate such as in our criminal investigations section, body worn camera technicians, Real Time Information Center Technicians and Operations Division.
- Enhance the department's operational efficiency through technology.
- Continue to utilize grant opportunities and collaborate with internal departments to enhance efficiency and effectiveness.

## Performance Measures

### Average Dispatched Response Time - Priority 1

The police department strives to provide timely response to citizen calls for service. A priority one call contains a strong risk of serious personal injury or death.

### Average Dispatched Response Time - Priority 2

The police department strives to provide timely response to citizen calls for service. Priority two calls are in situations which are urgent but may not involve a direct threat to life. The "clock" begins to run at the time a call is answered in the Weld County Regional Communications Center.

### Crime Clearance Rates (Violent Crimes)

Clearance statistics measure the proportion of reported crimes that were resolved by an arrest or other, exceptional means (e.g., death of the offender, unwillingness of the victim to cooperate). A single arrest may result in many clearances.

### GPD Satisfaction

Following police contact, the Greeley Police Department asks community members about their experience. This measure is the percent of individuals who either rated GPD's customer service as 'High quality' or 'Very high quality' or reported being 'Satisfied' or 'Very satisfied' with the GPO.

### Greeley Police Dept. Social Media Engagement

Tracking social media engagement provides insights into how well our content is resonating with our residents and visitors. 'Total Engagement Interactions' are defined as how many times our content on social had a reaction, comment, share, and click.

### Crime Clearance Rates (Property Crimes)

Clearance statistics measure the proportion of reported crimes that were resolved by an arrest or other, exceptional means (e.g., death of the offender, unwillingness of the victim to cooperate). A single arrest may result in many clearances.

| Measure                                       | 2020 | 2021   | 2022    | 2023   | 2024      | 2025 YTD | Target |
|-----------------------------------------------|------|--------|---------|--------|-----------|----------|--------|
| Average Dispatched Response Time - Priority 1 | 4.95 | 5.59   | 7.24    | 6.3    | 6.53      | 6.01     | 6      |
| Average Dispatched Response Time - Priority 2 | 5.34 | 6.17   | 6.4     | 6.98   | 8.17      | 8.13     | 10     |
| Crime Clearance Rates (Violent Crimes)        | 63%  | 58.00% | 45%     | 44%    | 51%       | 52%      | 58%    |
| GPO Satisfaction                              | 87%  | 84%    | 80%     | 85%    | 79%       | 83%      | N/A    |
| Greeley Police Dept. Social Media Engagement  | N/A  | N/A    | 108,906 | 70,520 | 1,008,069 | 980,022  | N/A    |
| Crime Clearance Rates (Property Crimes)       | 23%  | 19%    | 26%     | 13%    | 18%       | 19%      | 24%    |

## Department Financials

| Resources                               | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Charges for Services                    | 94,662              | 120,803             | 120,803             | 99,984              | (20,819)              | -17.23%        |
| Fines & Forfeits                        | 100,730             | 905,530             | 155,530             | 410,197             | 254,667               | 163.74%        |
| Intergovernmental Revenue               | 1,128,854           | 2,419,643           | 2,419,643           | 805,263             | (1,614,380)           | -66.72%        |
| Licenses & Permits                      | 189,629             | 199,658             | 199,658             | 206,228             | 6,570                 | 3.29%          |
| Miscellaneous Revenue                   | 210,404             | 90,404              | 90,404              | 25,612              | (64,792)              | -71.67%        |
| Bond Proceeds                           | 4,119,295           | -                   | -                   | -                   | -                     | -              |
| <b>Transfers In</b>                     | <b>160,190</b>      | <b>1,063,000</b>    | <b>1,063,000</b>    | <b>163,000</b>      | <b>(900,000)</b>      | <b>-84.67%</b> |
| <i>Transfers From Equitable Sharing</i> | <i>40,190</i>       | <i>163,000</i>      | <i>163,000</i>      | <i>163,000</i>      | <i>-</i>              | <i>0.00%</i>   |
| <i>Public Safety</i>                    | <i>120,000</i>      | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>              | <i>-</i>       |
| <i>Police Development Fund</i>          | <i>-</i>            | <i>900,000</i>      | <i>900,000</i>      | <i>-</i>            | <i>(900,000)</i>      | <i>-</i>       |
| <b>Total Resources</b>                  | <b>\$ 6,003,764</b> | <b>\$ 4,799,038</b> | <b>\$ 4,049,038</b> | <b>\$ 1,710,284</b> | <b>(\$ 2,338,754)</b> | <b>-57.76%</b> |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change      |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| Salaries & Benefits                   | 28,604,915           | 33,231,477           | 33,231,477           | 32,976,490           | (254,987)             | -0.77%        |
| Supplies & Services                   | 10,795,553           | 13,763,820           | 13,763,820           | 11,836,829           | (1,926,991)           | -14.00%       |
| Capital                               | 3,637,565            | 1,179,062            | 1,179,062            | 377,386              | (801,676)             | -67.99%       |
| Debt                                  | 925,192              | -                    | -                    | -                    | -                     | -             |
| <b>Transfers Out</b>                  | <b>646,584</b>       | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>              | <b>-</b>      |
| <i>General Fund</i>                   | <i>525,635</i>       | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>              | <i>-</i>      |
| <i>Food Tax Fund</i>                  | <i>120,949</i>       | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>              | <i>-</i>      |
| <b>Total Expenditures by Category</b> | <b>\$ 44,609,810</b> | <b>\$ 48,174,359</b> | <b>\$ 48,174,359</b> | <b>\$ 45,190,705</b> | <b>(\$ 2,983,654)</b> | <b>-6.19%</b> |

| Expenditures by Fund              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change      |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| 100 - General                     | 43,121,596           | 43,824,763           | 43,824,763           | 43,542,039           | (282,724)             | -0.65%        |
| 121 - Public Safety .16%          | 1,452,714            | 4,308,596            | 4,308,596            | 1,470,280            | (2,838,316)           | -65.88%       |
| 143 - Community Memorials         | 1,000                | 1,000                | 1,000                | 1,000                | -                     | 0.00%         |
| 513 - Equipment Replacement       | 34,500               | 40,000               | 40,000               | 177,386              | 137,386               | 343%          |
| <b>Total Expenditures by Fund</b> | <b>\$ 44,609,810</b> | <b>\$ 48,174,359</b> | <b>\$ 48,174,359</b> | <b>\$ 45,190,705</b> | <b>(\$ 2,983,654)</b> | <b>-6.19%</b> |

| Expenditures by Division              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change      |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| Operations                            | 23,910,604           | 26,018,515           | 26,018,515           | 26,180,167           | 161,652               | 0.62%         |
| Support Services                      | 20,699,205           | 22,155,844           | 22,155,844           | 19,010,538           | (3,145,306)           | -14.20%       |
| <b>Total Expenditures by Division</b> | <b>\$ 44,609,810</b> | <b>\$ 48,174,359</b> | <b>\$ 48,174,359</b> | <b>\$ 45,190,705</b> | <b>(\$ 2,983,654)</b> | <b>-6.19%</b> |



## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS                                  |     |                   |             |
|-------------------------------------------------------------------------|-----|-------------------|-------------|
| REQUEST                                                                 | FTE | EXPENDITURE       | REVENUE     |
| 2026 GPD Dispatch Cost Allocation and Wireless Maintenance Fee Increase | -   | \$ 57,000         | \$ -        |
| NOCO Humane Society Increase                                            | -   | \$ 107,075        | \$ -        |
|                                                                         | -   | <b>\$ 164,075</b> | <b>\$ -</b> |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |             |                   |             |
|---------------------------------------------------|-------------|-------------------|-------------|
| REQUEST                                           | FTE         | EXPENDITURE       | REVENUE     |
| Investigations Public Safety Tech (1 Yr)          | 1.00        | \$ 95,029         | \$ -        |
| Police Services Technician 1 Year Extension       | 1.00        | \$ 95,029         | \$ -        |
|                                                   | <b>2.00</b> | <b>\$ 190,058</b> | <b>\$ -</b> |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                            |              |                     |             |
|---------------------------------------------------------------------|--------------|---------------------|-------------|
| REQUEST                                                             | FTE          | EXPENDITURE         | REVENUE     |
| Director of Information Services                                    | 1.00         | \$ 248,472          | \$ -        |
| IA Unit: 1 Body Worn Camera Technician                              | 1.00         | \$ 99,089           | \$ -        |
| Investigations: 2 Property Detectives                               | 2.00         | \$ 261,712          | \$ -        |
| Operations: 3 Patrol Commanders                                     | 3.00         | \$ 897,213          | \$ -        |
| Personnel & Training Unit Split: 1 Sergeant & 1 Police Officer      | 2.00         | \$ 326,740          | \$ -        |
| Records Specialist - Muni Court                                     | 1.00         | \$ 84,995           | \$ -        |
| Records: 1 Police Services Technician                               | 1.00         | \$ 101,389          | \$ -        |
| Tech Unit: 2 Body Worn Camera Technician                            | 1.00         | \$ 195,978          | \$ -        |
| Weld Drug Task Force: Reclass Administrative Assistant III Position | 1.00         | \$ 15,470           | \$ -        |
|                                                                     | <b>13.00</b> | <b>\$ 2,231,058</b> | <b>\$ -</b> |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |                     |             |
|-------------------------------------------|-----|---------------------|-------------|
| REQUEST                                   | FTE | EXPENDITURE         | REVENUE     |
| Department Vehicles: 9 Patrol & 3 SET     | -   | \$ 1,327,503        | \$ -        |
| Forecmetrics Software                     | -   | \$ 39,780           | \$ -        |
| Police Sharepoint                         | -   | \$ 115,000          | \$ -        |
|                                           | -   | <b>\$ 1,482,283</b> | <b>\$ -</b> |

| UNFUNDED: NON-GENERAL FUND, ONGOING REQUESTS |             |                   |             |
|----------------------------------------------|-------------|-------------------|-------------|
| REQUEST                                      | FTE         | EXPENDITURE       | REVENUE     |
| RTIC Unit: 2 RTIC Camera Technicians         | 2.00        | \$ 233,062        | \$ -        |
|                                              | <b>2.00</b> | <b>\$ 233,062</b> | <b>\$ -</b> |

| UNFUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS      |             |                     |                   |
|----------------------------------------------------|-------------|---------------------|-------------------|
| REQUEST                                            | FTE         | EXPENDITURE         | REVENUE           |
| Drone First Responder Program + 2 RTIC Technicians | 2.00        | \$ 1,200,468        | \$ 500,000        |
|                                                    | <b>2.00</b> | <b>\$ 1,200,468</b> | <b>\$ 500,000</b> |

## FTE Summary

| Police                                     | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026  |
|--------------------------------------------|--------------|--------------|--------------------------|-------|
| <b>Patrol</b>                              |              |              |                          |       |
| Administrative Assistant III               | 2.00         | 1.00         | -                        | 1.00  |
| Animal Control Officer                     | 4.00         | 4.00         | -                        | 4.00  |
| Budget Analyst III                         | 1.00         | 1.00         | -                        | 1.00  |
| Community Service Officer                  | -            | 10.00        | -                        | 10.00 |
| Crime Analyst                              |              | 1.00         | -                        | 1.00  |
| Deputy Police Chief                        | 1.00         | 1.00         | -                        | 1.00  |
| Executive Assistant                        |              | 1.00         | -                        | 1.00  |
| Police Cadet                               |              |              | -                        |       |
| Police Chief                               | 1.00         | 1.00         | -                        | 1.00  |
| Police Commander                           | 4.00         | 4.00         | -                        | 4.00  |
| Police Officer                             | 97.00        | 97.00        | -                        | 97.00 |
| Police Sergeant                            | 16.00        | 16.00        | -                        | 16.00 |
| Public Information Officer                 | 1.00         | 1.00         | -                        | 1.00  |
| Public Safety Technician                   | 10.00        |              | -                        |       |
| <b>Support Services</b>                    |              |              |                          |       |
| Administrative Assistant II                | 1.00         | 1.00         | -                        | 1.00  |
| Administrative Assistant III               | 2.00         | 2.00         | -                        | 2.00  |
| Assistant Crime Lab Director               | 1.00         | 1.00         | -                        | 1.00  |
| Assistant Records Manager                  | 3.00         |              | -                        |       |
| Body Worn Camera Technician                | 2.00         | 2.00         | -                        | 2.00  |
| Community Service Officer                  | -            | 4.00         | -                        | 4.00  |
| Crime Analyst                              | 1.00         | 1.00         | -                        | 1.00  |
| Criminalist                                |              | 4.00         | -                        | 4.00  |
| Data Processing Clerk                      | 1.00         | 1.00         | -                        | 1.00  |
| Deputy Police Chief                        | 1.00         | 1.00         | -                        | 1.00  |
| Digital Media Criminalist                  | 1.00         | 1.00         | -                        | 1.00  |
| DNA Analyst                                | 1.00         | 1.00         | -                        | 1.00  |
| Fraud Investigations Specialist            | 1.00         |              | -                        |       |
| Investigations Public Safety Technician    | 1.00         | 1.00         | -                        | 1.00  |
| Liquor Licensing Enforcement Technician    | 1.00         | 1.00         | -                        | 1.00  |
| Police Commander                           | 3.00         | 3.00         | -                        | 3.00  |
| Police Officer                             | 28.00        | 28.00        | -                        | 28.00 |
| Police Records Manager                     |              | 1.00         | -                        | 1.00  |
| Police Records Specialist                  | 19.00        | 16.00        | 3.00                     | 19.00 |
| Police Records Supervisor                  | -            | 2.00         | -                        | 2.00  |
| Police Sergeant                            | 7.00         | 7.00         | -                        | 7.00  |
| Police Services Technician                 | 1.00         | 1.00         | -                        | 1.00  |
| Property Evidence Supervisor               | 1.00         | 1.00         | -                        | 1.00  |
| Property Evidence Technician               | 3.00         | 3.00         | -                        | 3.00  |
| Public Safety Technician                   | 3.00         |              | -                        |       |
| Real Time Information Center Technician II | 4.00         | 4.00         | -                        | 4.00  |
| Records & Evidence Manager                 | 1.00         | 1.00         | -                        | 1.00  |
| Training Coordinator                       | 1.00         | 1.00         | -                        | 1.00  |

| Police                      | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026   |
|-----------------------------|--------------|--------------|--------------------------|--------|
| Victim Advocate Specialist  | 1.00         | 1.00         | -                        | 1.00   |
| Victim Services Coordinator | 2.00         | 2.00         | -                        | 2.00   |
| Total Police                | 228.00       | 230.00       | 3.00                     | 233.00 |

# Public Works & Transportation Department (PW&TD)

## Mission

The Public Works & Transportation Department (PW&TD) exists to achieve community excellence through exceptional infrastructure and seamless mobility focused on enriching lives.

## How the department is organized / 224 FTE

The Public Works Director reports to the Managing Director and is the head of the department.

There are eight separate divisions: Administration, Urban Transportation Planning & Asset Management, Engineering & Project Delivery, Fleet Services, Facilities Services, Infrastructure Services, Mobility Services, and Stormwater.

## Areas of Service/Programs

- Management of transportation, facilities, fleet and stormwater-related Capital Improvements Program (CIP)
- Management of the City's stormwater drainage systems and water quality
- Urban and regional planning functions that facilitate future-focused public spaces and transport options
- Clean, Safe and Beautiful public space
- Facilitating seamless mobility options for visitors and residents alike by providing a multitude of coordinated mobility options 2026 Focus
- Foundational work for the 2045 Transportation Master Plan which includes development of connected transportation networks, resilient systems, and new City facilities enabling the best partnerships and the best experiences for residents
- Providing flexibility for integrated mobility options (walking, rolling, biking, transit, and driving and accessibility options for those who need them)
- Readyng the city to deploy transportation technology
- Increasing community connectivity as the city continues to grow

## 2026 Focus

- Foundational work for the 2045 Transportation Master Plan which includes development of connected transportation networks, resilient systems, and new City facilities enabling the best partnerships and the best experiences for residents
- Providing flexibility for integrated mobility options (walking, rolling, biking, transit, and driving and accessibility options for those who need them)

- Readying the city to deploy transportation technology
- Increasing community connectivity as the city continues to grow

## Performance Measures

### Snow Management – Speed of Travel

This measure assesses the speed at which vehicles can travel on roads during a storm, taking into account the impact of snow and icy conditions. It demonstrates the efficiency and safety of snow management practices, helping the city manage the effectiveness of snow removal efforts.

### Infrastructure Emergency Response

The Public Works Department's response to emergency events is vital as it ensures the timely restoration of critical infrastructure, such as roads, bridges, and utilities, to facilitate effective emergency response and safeguard public safety.

### Percent of Greeley with Mobility Options

Mobility options are crucial for cities as they provide all residents and visitors with diverse and accessible transportation choices, reducing congestion, improving air quality, and promoting economic vitality, while also enhancing connectivity, equity, and quality of life.

### Percent of Stormwater System Assessed and Cleaned Annually

Annual assessment and cleaning of the stormwater system is crucial to prevent flooding, protect water quality, and maintain the functionality of drainage infrastructure. Regular maintenance also helps address potential issues early to promote the system's sustainability and resilience.

### Pavement Quality Index (PQI)

PQI is crucial for assessing the condition of road pavements and prioritizing maintenance and rehabilitation efforts. This data represents the weighted average PQI per lane mile of road at the end of the year if no treatments were performed. Previous data did not properly account for road aging.

### Annual Number of Serious Injury/Fatal Crashes per 100,000 People

The number of serious injury/fatal crashes per capita reflects the effectiveness of road safety measures in protecting individuals and reducing the impact of accidents. It guides efforts to improve infrastructure, enforcement, and education to minimize severe crashes and save lives.

| Measure                                                    | 2020 | 2021 | 2022 | 2023 | 2024    | 2025 YTD | Target  |
|------------------------------------------------------------|------|------|------|------|---------|----------|---------|
| Snow Management - Speed of Travel                          | N/A  | N/A  | N/A  | 33.7 | 34.0    | 33.0     | 25.0    |
| Infrastructure Emergency Response                          | N/A  | N/A  | N/A  | N/A  | <30 min | 18 min   | <30 min |
| Pavement Quality Index                                     | 68.4 | 68.2 | 68.4 | 66.1 | 66.4    | 66.7     | 70.0    |
| Percent of Greeley with Mobility Options                   | 83%  | 83%  | 83%  | 83%  | 83%     | 83%      | 100%    |
| Percent of Stormwater System Assessed and Cleaned Annually | N/A  | 6%   | 5%   | 4%   | 7%      | 4%       | 20%     |
| Serious Injury/Fatal Crashes per 100K Population           | 29.4 | 38.5 | 35.7 | 46.2 | 46.9    | 46.1     | 0.0     |

## Department Financials

| Resources                               | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change       |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Charges for Services                    | 25,140,332           | 28,782,859           | 28,782,859           | 31,127,126           | 2,344,267            | 8.14%          |
| Fines & Forfeits                        | 202,846              | 211,816              | 211,816              | 235,000              | 23,184               | 10.95%         |
| Intergovernmental Revenue               | 12,886,940           | 12,644,635           | 12,412,919           | 9,767,735            | (2,645,184)          | -21.31%        |
| Licenses & Permits                      | 619,004              | 16,054               | 16,054               | 16,296               | 242                  | 1.51%          |
| Taxes                                   | 1,001,064            | 965,080              | 965,080              | 1,034,629            | 69,549               | 7.21%          |
| Miscellaneous Revenue                   | 2,071,291            | 1,011,183            | 1,011,183            | 693,117              | (318,066)            | -31.45%        |
| Bond Proceeds                           | -                    | -                    | -                    | 38,000,000           | 38,000,000           | -              |
| <b>Transfers In</b>                     | <b>9,671,533</b>     | <b>13,825,155</b>    | <b>13,825,155</b>    | <b>13,113,767</b>    | <b>(711,388)</b>     | <b>-5.15%</b>  |
| <i>Public Safety</i>                    | <i>405,635</i>       | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>       |
| <i>FASTER Fund</i>                      | <i>22,000</i>        | <i>89,250</i>        | <i>89,250</i>        | <i>89,250</i>        | <i>-</i>             | <i>0.00%</i>   |
| <i>Sewer Fund</i>                       | <i>42,892</i>        | <i>56,412</i>        | <i>56,412</i>        | <i>51,828</i>        | <i>(4,584)</i>       | <i>-8.13%</i>  |
| <i>Water Fund</i>                       | <i>42,892</i>        | <i>56,412</i>        | <i>56,412</i>        | <i>51,828</i>        | <i>(4,584)</i>       | <i>-8.13%</i>  |
| <i>Stormwater Fund</i>                  | <i>21,786</i>        | <i>31,259</i>        | <i>31,259</i>        | <i>26,324</i>        | <i>(4,935)</i>       | <i>-15.79%</i> |
| <i>General Fund</i>                     | <i>9,002,800</i>     | <i>12,600,226</i>    | <i>12,600,226</i>    | <i>12,894,537</i>    | <i>294,311</i>       | <i>2.34%</i>   |
| <i>Transfers From Equitable Sharing</i> | <i>38,398</i>        | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>       |
| <i>Police Development Fund</i>          | <i>69,130</i>        | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>       |
| <i>Liability Fund</i>                   | <i>26,000</i>        | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>       |
| <i>Transportation Development Fund</i>  | <i>-</i>             | <i>991,596</i>       | <i>991,596</i>       | <i>-</i>             | <i>(991,596)</i>     | <i>-</i>       |
| <b>Total Resources</b>                  | <b>\$ 51,593,009</b> | <b>\$ 57,456,782</b> | <b>\$ 57,225,066</b> | <b>\$ 93,987,670</b> | <b>\$ 36,762,604</b> | <b>64.24%</b>  |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change       |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------|
| Salaries & Benefits                   | 17,721,409           | 18,078,886           | 18,078,886           | 21,957,341           | 3,878,455           | 21.45%         |
| Supplies & Services                   | 16,426,845           | 20,256,005           | 20,256,005           | 17,726,483           | (2,529,522)         | -12.49%        |
| Capital                               | 8,402,541            | 46,143,923           | 46,143,923           | 45,786,964           | (356,959)           | -0.77%         |
| Debt                                  | 1,580,115            | 1,617,350            | 1,617,350            | 4,727,303            | 3,109,953           | 192%           |
| <b>Transfers Out</b>                  | <b>1,072,257</b>     | <b>1,340,291</b>     | <b>1,340,291</b>     | <b>1,390,488</b>     | <b>50,197</b>       | <b>3.75%</b>   |
| <i>General Fund</i>                   | <i>1,015,378</i>     | <i>1,232,368</i>     | <i>1,232,368</i>     | <i>1,043,954</i>     | <i>(188,414)</i>    | <i>-15.29%</i> |
| <i>Water Fund</i>                     | <i>56,879</i>        | <i>48,402</i>        | <i>48,402</i>        | <i>83,611</i>        | <i>35,209</i>       | <i>72.74%</i>  |
| <i>Information Technology Fund</i>    | <i>-</i>             | <i>23,054</i>        | <i>23,054</i>        | <i>-</i>             | <i>(23,054)</i>     | <i>-</i>       |
| <i>Public Art Fund</i>                | <i>-</i>             | <i>36,467</i>        | <i>36,467</i>        | <i>262,923</i>       | <i>226,456</i>      | <i>621%</i>    |
| <b>Total Expenditures by Category</b> | <b>\$ 45,203,166</b> | <b>\$ 87,436,455</b> | <b>\$ 87,436,455</b> | <b>\$ 91,588,579</b> | <b>\$ 4,152,124</b> | <b>4.75%</b>   |

| Expenditures by Fund          | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change   | % Change |
|-------------------------------|-------------|---------------------|-------------------|-------------|-------------|----------|
| 100 - General                 | 12,046,309  | 4,411,951           | 4,411,951         | 4,047,806   | (364,145)   | -8.25%   |
| 104 - Streets & Roads         | 14,954,303  | 15,252,715          | 15,252,715        | 15,849,451  | 596,736     | 3.91%    |
| 114 - Transit^                | -           | 14,036,109          | 14,036,109        | 10,196,146  | (3,839,963) | -27.36%  |
| 402 - Downtown Parking        | 286,755     | 370,817             | 370,817           | 392,378     | 21,561      | 5.81%    |
| 431 - Stormwater Operations   | 4,628,085   | 5,760,601           | 5,760,601         | 6,476,024   | 715,423     | 12.42%   |
| 432 - Stormwater Construction | 947,269     | 28,088,044          | 28,088,044        | 34,563,085  | 6,475,041   | 23.05%   |

|                                        |                      |                      |                      |                      |                     |              |
|----------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| 433 - Stormwater Capital Replacement   | 2,089,030            | 6,247,105            | 6,247,105            | 7,986,535            | 1,739,430           | 27.84%       |
| 434 - Stormwater Debt Service          | 1,498,484            | 1,620,850            | 1,620,850            | 4,730,803            | 3,109,953           | 192%         |
| 511 - Equipment Maintenance Operations | 3,857,774            | 4,898,231            | 4,898,231            | 4,213,434            | (684,797)           | -13.98%      |
| 512 - Fleet Replacement                | 4,895,157            | 6,750,032            | 6,750,032            | 3,132,917            | (3,617,115)         | -53.59%      |
| <b>Total Expenditures by Fund</b>      | <b>\$ 45,203,166</b> | <b>\$ 87,436,455</b> | <b>\$ 87,436,455</b> | <b>\$ 91,588,579</b> | <b>\$ 4,152,124</b> | <b>4.75%</b> |

| Expenditures by Division              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Administration                        | 2,339,345            | 2,501,570            | 2,501,570            | 2,645,675            | 144,105             | 5.76%        |
| Engineering                           | 961,786              | -279,800             | -279,800             | 1,477,662            | 1,757,462           | -628%        |
| Equipment Maintenance                 | 3,857,774            | 4,898,231            | 4,898,231            | 4,213,434            | (684,797)           | -13.98%      |
| Facilities Management                 | 4,102,614            | 4,404,951            | 4,404,951            | 4,040,806            | (364,145)           | -8.27%       |
| Fleet Replacement^^                   | 4,895,157            | 6,750,032            | 6,750,032            | 3,132,917            | (3,617,115)         | -53.59%      |
| Parking                               | 286,755              | 370,817              | 370,817              | 392,378              | 21,561              | 5.81%        |
| Stormwater^^^                         | 9,162,869            | 41,716,600           | 41,716,600           | 53,756,447           | 12,039,847          | 28.86%       |
| Street Maintenance                    | 6,871,726            | 6,907,054            | 6,907,054            | 6,641,323            | (265,731)           | -3.85%       |
| Transit Services                      | 7,943,696            | 14,036,109           | 14,036,109           | 10,196,146           | (3,839,963)         | -27.36%      |
| Transportation Services               | 4,506,718            | 5,377,284            | 5,377,284            | 4,569,478            | (807,806)           | -15.02%      |
| Urban & Regional Planning             | 274,728              | 753,607              | 753,607              | 522,313              | (231,294)           | -30.69%      |
| <b>Total Expenditures by Division</b> | <b>\$ 45,203,166</b> | <b>\$ 87,436,455</b> | <b>\$ 87,436,455</b> | <b>\$ 91,588,579</b> | <b>\$ 4,152,124</b> | <b>4.75%</b> |

## Budget Increase Requests - Public Works & Transportation

| FUNDED: GENERAL FUND, ONGOING REQUESTS                   |             |                     |                   |
|----------------------------------------------------------|-------------|---------------------|-------------------|
| REQUEST                                                  | FTE         | EXPENDITURE         | REVENUE           |
| Bus Operators for US 34 Transit Services x 5             | 5.00        | \$ 727,460          | \$ 581,968        |
| GPS/Telematics Services all Fleet Vehicles & Equipment   | -           | \$ 119,428          | \$ -              |
| Operations Supervisor                                    | 1.00        | \$ 141,265          | \$ 113,012        |
| Spring Clean-up                                          | -           | \$ 120,000          | \$ 20,000         |
| US 34 Transportation Management Organization (US 34 TMO) | -           | \$ 20,000           | \$ -              |
|                                                          | <b>6.00</b> | <b>\$ 1,128,153</b> | <b>\$ 714,980</b> |

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS     |          |                   |             |
|---------------------------------------------|----------|-------------------|-------------|
| REQUEST                                     | FTE      | EXPENDITURE       | REVENUE     |
| Operating Budget for Clean Safe & Beautiful | -        | \$ 397,552        | \$ -        |
|                                             | <b>-</b> | <b>\$ 397,552</b> | <b>\$ -</b> |

| FUNDED: GENERAL FUND, ONE-TIME EXTENDED POSITIONS |      |             |           |
|---------------------------------------------------|------|-------------|-----------|
| REQUEST                                           | FTE  | EXPENDITURE | REVENUE   |
| Mobility Coordinator                              | 1.00 | \$ 119,385  | \$ 59,693 |
| Right of Way: Crew Supervisor                     | 1.00 | \$ 107,543  | \$ -      |

| FUNDED: GENERAL FUND, ONGOING REQUESTS                    |      |            |           |
|-----------------------------------------------------------|------|------------|-----------|
| Right of Way: Equipment Operator I (2)                    | 2.00 | \$ 175,354 | \$ -      |
| Right of Way: Equipment Operator III                      | 1.00 | \$ 113,171 | \$ -      |
| Right of Way: Irrigation Technician I: Street Maintenance | 1.00 | \$ 87,456  | \$ -      |
| Right of Way: Irrigation Technician II                    | 1.00 | \$ 87,456  | \$ -      |
| Right of Way: Maintenance Technician                      | 1.00 | \$ 72,751  | \$ -      |
|                                                           | 8.00 | \$ 763,116 | \$ 59,693 |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS                       |      |             |           |
|----------------------------------------------------------------|------|-------------|-----------|
| REQUEST                                                        | FTE  | EXPENDITURE | REVENUE   |
| Career Development                                             | -    | \$ 50,000   | \$ -      |
| Electronic Technician II-III - LEAD                            | 1.00 | \$ 163,690  | \$ -      |
| Facilities Project Architect I                                 | 1.00 | \$ 158,289  | \$ -      |
| Facilities Service Worker                                      | 1.00 | \$ 73,960   | \$ -      |
| Reclass Transportation Planner to Transportation Planner I-III | -    | \$ 43,498   | \$ 36,120 |
|                                                                | 3.00 | \$ 489,437  | \$ 36,120 |

| UNFUNDED: GENERAL FUND, ONE-TIME REQUESTS                  |     |             |         |
|------------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                    | FTE | EXPENDITURE | REVENUE |
| LifeMark 400 - Automated Dual Carriage GIS Striping System | -   | \$ 205,000  | \$ -    |
| Shared Micromobility                                       | -   | \$ 10,625   | \$ -    |
|                                                            | -   | \$ 215,625  | \$ -    |

## Budget Increase Requests - Stormwater

| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS |      |             |         |
|--------------------------------------------|------|-------------|---------|
| REQUEST                                    | FTE  | EXPENDITURE | REVENUE |
| Asset Analyst I-II                         | 1.00 | \$ 115,033  | \$ -    |
| Budget Analyst I-III                       | 1.00 | \$ 141,753  | \$ -    |
| Civil Engineer I-IV (2)                    | 2.00 | \$ 383,918  | \$ -    |
| Equipment Operator (Sweeper)               | 1.00 | \$ 95,418   | \$ -    |
| Public Space Asset Manager                 | 1.00 | \$ 190,459  | \$ -    |
|                                            | 6.00 | \$ 926,581  | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONGOING REQUESTS |      |             |         |
|----------------------------------------------|------|-------------|---------|
| REQUEST                                      | FTE  | EXPENDITURE | REVENUE |
| Environmental Planner I-III - (2)            | 2.00 | \$ 433,128  | \$ -    |
|                                              | 2.00 | \$ 433,128  | \$ -    |

## FTE Summary

| Public Works   | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026 |
|----------------|--------------|--------------|--------------------------|------|
| Administration |              |              |                          |      |



| Public Works                         | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026 |
|--------------------------------------|--------------|--------------|--------------------------|------|
| Budget Analyst II                    | 1.00         | 1.00         | -                        | 1.00 |
| Deputy Director Public Works         | 2.00         | 2.00         | -                        | 2.00 |
| Director of Public Works             | 1.00         | 1.00         | -                        | 1.00 |
| Utility Manager                      | 0.90         | 0.90         | -                        | 0.90 |
| Managing Director                    | -            | 1.00         | -                        | 1.00 |
| <b>Engineering</b>                   |              |              |                          |      |
| Administrative Assistant III         | -            | 1.00         | -                        | 1.00 |
| Administrative Specialist II         | 1.00         | -            | -                        | -    |
| Assistant City Engineer              | 1.00         | 1.00         | -                        | 1.00 |
| Civil Engineer II                    | 1.00         | 1.00         | -                        | 1.00 |
| Civil Engineer III                   | 2.00         | 1.00         | -                        | 1.00 |
| Civil Engineer IV                    | 2.00         | 2.00         | -                        | 2.00 |
| Deputy Chief Engineer                | 1.00         | 1.00         | -                        | 1.00 |
| Engineering Project Manager          | 1.00         | 1.00         | -                        | 1.00 |
| Engineering Technician               | 7.00         | -            | -                        | -    |
| Engineering Technician II            | -            | 1.00         | -                        | 1.00 |
| Engineering Technician III           | -            | 6.00         | -                        | 6.00 |
| Pavement Management Coordinator      | 1.00         | 1.00         | -                        | 1.00 |
| <b>Equipment Maintenance</b>         |              |              |                          |      |
| Administrative Assistant III         | 1.00         | 1.00         | -                        | 1.00 |
| Equipment Maintenance Foreman        | 1.00         | 1.00         | -                        | 1.00 |
| Equipment Maintenance Mechanic       | 6.00         | -            | -                        | -    |
| Fleet Manager                        | 1.00         | 1.00         | -                        | 1.00 |
| Fleet Services Coordinator           | 1.00         | 1.00         | -                        | 1.00 |
| Fleet Specialist                     | 1.00         | 1.00         | -                        | 1.00 |
| Maintenance Mechanic III             | -            | 3.00         | -                        | 3.00 |
| Maintenance Mechanic IV              | -            | 3.00         | -                        | 3.00 |
| <b>Facilities Management</b>         |              |              |                          |      |
| Administrative Assistant III         | 1.00         | 1.00         | -                        | 1.00 |
| Electronics Specialist III           | -            | 1.00         | -                        | 1.00 |
| Facilities Maintenance Supervisor    | 1.00         | 1.00         | -                        | 1.00 |
| Facilities Management Technician II  | 2.00         | 1.00         | -                        | 1.00 |
| Facilities Management Technician III | 4.00         | 4.00         | -                        | 4.00 |
| Facilities Manager                   | 1.00         | 1.00         | -                        | 1.00 |
| Facilities Operations Manager        | 1.00         | 1.00         | -                        | 1.00 |
| Facilities Project Architect         | 1.00         | 1.00         | -                        | 1.00 |
| Facilities Project Manager           | 2.00         | 2.00         | -                        | 2.00 |
| Facilities Service Supervisor I      | 1.00         | 1.00         | -                        | 1.00 |
| Facilities Service Worker            | 8.00         | 8.00         | -                        | 8.00 |
| Mechanical Controls Technician       | 3.00         | 3.00         | -                        | 3.00 |
| <b>Parking</b>                       |              |              |                          |      |
| Administrative Assistant I           | 0.20         | 0.20         | -                        | 0.20 |
| Administrative Assistant III         | 0.20         | 0.20         | -                        | 0.20 |
| Parking Ambassador                   | 2.00         | 2.00         | -                        | 2.00 |
| <b>Stormwater</b>                    |              |              |                          |      |
| Asset Analyst I                      | 1.00         | 1.00         | 1.00                     | 2.00 |
| Asset Manager                        | 1.00         | 1.00         | -                        | 1.00 |
| Budget Analyst III                   | -            | -            | 1.00                     | 1.00 |

| Public Works                                     | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026  |
|--------------------------------------------------|--------------|--------------|--------------------------|-------|
| Business Analyst II                              | 1.00         | 1.00         | -                        | 1.00  |
| Civil Engineer I                                 | -            | 1.00         | -                        | 1.00  |
| Civil Engineer II                                | 2.00         | 2.00         | -                        | 2.00  |
| Civil Engineer III                               | 1.00         | -            | -                        | -     |
| Civil Engineer IV                                | -            | 1.00         | 2.00                     | 3.00  |
| Crew Supervisor I                                | 1.00         | 1.00         | -                        | 1.00  |
| Engineering Technician I                         | -            | 1.00         | -                        | 1.00  |
| Engineering Technician II                        | 1.00         | 1.00         | -                        | 1.00  |
| Engineering Technician III                       | 1.00         | -            | -                        | -     |
| Environmental Technician III                     | 3.00         | 3.00         | -                        | 3.00  |
| Environmental Technician IV                      | -            | 1.00         | -                        | 1.00  |
| Equipment Operator I                             | 7.00         | 6.00         | 1.00                     | 7.00  |
| Equipment Operator II                            | 7.00         | 7.00         | -                        | 7.00  |
| Maintenance Technician I                         | 1.00         | 1.00         | -                        | 1.00  |
| Plans Examiner                                   | 1.00         | 1.00         | -                        | 1.00  |
| Public Space Asset Manager                       | -            | -            | 1.00                     | 1.00  |
| Stormwater Manager                               | 1.00         | 1.00         | -                        | 1.00  |
| Stormwater Quality Administrator                 | 1.00         | 1.00         | -                        | 1.00  |
| Utility Locator                                  | 1.00         | 1.00         | -                        | 1.00  |
| Utility Manager                                  | 0.10         | 0.10         | -                        | 0.10  |
| Water Quality & Regulatory Compliance Manager II | 1.00         | 1.00         | -                        | 1.00  |
| <b>Street Maintenance</b>                        |              |              |                          |       |
| Administrative Assistant III                     | 1.00         | 1.00         | -                        | 1.00  |
| Crew Supervisor I                                | 2.00         | 2.00         | -                        | 2.00  |
| Crew Supervisor II                               | 1.00         | 1.00         | -                        | 1.00  |
| Equipment Operator I                             | 9.00         | 10.00        | -                        | 10.00 |
| Equipment Operator II                            | 8.00         | 8.00         | -                        | 8.00  |
| Equipment Operator III                           | 2.00         | 2.00         | -                        | 2.00  |
| Infrastructure Services (Streets) Superintendent | 1.00         | 1.00         | -                        | 1.00  |
| Irrigation Technician                            | 2.00         | 1.00         | -                        | 1.00  |
| Irrigation Technician II                         | -            | 1.00         | -                        | 1.00  |
| Maintenance Technician I                         | 8.00         | 9.00         | (1.00)                   | 8.00  |
| <b>Transit Services</b>                          |              |              |                          |       |
| Administrative Assistant I                       | 0.80         | 0.80         | -                        | 0.80  |
| Administrative Assistant II                      | 1.00         | -            | -                        | -     |
| Administrative Assistant III                     | -            | 1.00         | -                        | 1.00  |
| Bus Operator I                                   | 25.75        | 30.00        | 5.00                     | 35.00 |
| Bus Operator II                                  | 8.75         | 11.00        | -                        | 11.00 |
| Crew Supervisor I                                | 3.00         | 2.00         | -                        | 2.00  |
| Crew Supervisor II                               | 1.00         | -            | -                        | -     |
| Direct Operations Services Manager               | -            | 1.00         | -                        | 1.00  |
| Electronic Technician                            | 1.00         | 1.00         | -                        | 1.00  |
| Equipment Maintenance Foreman                    | 1.00         | 1.00         | -                        | 1.00  |
| Maintenance Mechanic III                         | 4.00         | 4.00         | -                        | 4.00  |
| Maintenance Service Attendant                    | 2.00         | 2.00         | -                        | 2.00  |
| Mobility Coordinator                             | 1.00         | 1.00         | -                        | 1.00  |
| Mobility Manager                                 | 1.00         | 1.00         | -                        | 1.00  |
| Operations Supervisor                            | -            | -            | 1.00                     | 1.00  |

| Public Works                                        | 2024 Revised  | 2025 Revised  | 2025 Revised<br>vs. 2026 | 2026          |
|-----------------------------------------------------|---------------|---------------|--------------------------|---------------|
| Partner and Customer Services Operations Supervisor | -             | 1.00          | -                        | 1.00          |
| Transit Specialist                                  | 1.00          | 1.00          | -                        | 1.00          |
| Transportation Dispatcher                           | 3.00          | 3.00          | -                        | 3.00          |
| <b>Transportation Services</b>                      |               |               |                          |               |
| Administrative Assistant III                        | 0.80          | 0.80          | -                        | 0.80          |
| Deputy Infrastructure Services Superintendent       | 1.00          | 1.00          | -                        | 1.00          |
| Fleet Specialist                                    | -             | 1.00          | -                        | 1.00          |
| Senior Traffic Signal Technician                    | 2.00          | 2.00          | -                        | 2.00          |
| Signs & Markings Supervisor                         | 1.00          | 1.00          | -                        | 1.00          |
| Signs & Markings Technician                         | 4.00          | 4.00          | -                        | 4.00          |
| Traffic Engineer                                    | 1.00          | 1.00          | -                        | 1.00          |
| Traffic Engineering Technician                      | 1.00          | -             | -                        | -             |
| Traffic Operations Supervisor                       | 1.00          | 1.00          | -                        | 1.00          |
| Traffic Signal Supervisor                           | 1.00          | 1.00          | -                        | 1.00          |
| Traffic Signal Technician I                         | 4.00          | 4.00          | -                        | 4.00          |
| <b>Urban &amp; Regional Planning</b>                |               |               |                          |               |
| Asset Analyst I                                     | -             | 1.00          | -                        | 1.00          |
| Asset Manager                                       | 2.00          | 1.00          | -                        | 1.00          |
| Asset Technician                                    | 1.00          | 1.00          | -                        | 1.00          |
| Capital Projects Planner                            | 1.00          | -             | -                        | -             |
| Senior Urban Transportation Planner                 | -             | 1.00          | -                        | 1.00          |
| Transportation Planner                              | 1.00          | 1.00          | -                        | 1.00          |
| Utility Coordinator                                 | 1.00          | 1.00          | -                        | 1.00          |
| <b>Total Public Works</b>                           | <b>203.50</b> | <b>213.00</b> | <b>11.00</b>             | <b>224.00</b> |

## Water & Sewer

### Mission

The purpose of the Water & Sewer Department is to provide safe, reliable, and regulatory-compliant water and wastewater utility services and an authentic and accountable customer service experience for all customers.

### How the department is organized / 193.75 FTE

The Director of Water and Sewer reports to the Deputy City Manager for Intentional Growth and Strategic Infrastructure. The department consists of water and sewer divisions.

#### Water Division - 149.35 FTE

- General Management
- Transmission, Distribution, and Treatment
- Water Supply

#### Sewer Division - 44.40 FTE

- General Management
- Wastewater Treatment
- Wastewater Collection

### Areas of Service/Programs

- Provide water to the residents and industry of Greeley of a high quality and ample quantity that meets all regulatory, health, and aesthetic criteria.
- Acquire, develop, convey, lease, and protect water and sewer utility assets, water supplies, and facilities as needed to provide reliable services now and into the future.
- Collect water-borne waste from residences and businesses, and provide treatment, reclamation, and environmentally responsible release back to the river and water storage for subsequent reuse.
- Engineering, planning, project management, and administrative services that provide expertise for designing, maintaining, replacing, and expanding water and wastewater systems, and technical operational support.
- Cost of service utility rate analysis, revenue and debt modeling, fiscally responsible budgeting, and administrative support.
- The collection and transporting of wastewater from homes and businesses to a centralized wastewater treatment and reclamation facility.
- Protect waterways in the city and preserve the environment by treating the city's wastewater flows before it is discharged to the receiving stream, by managing an effective industrial pre-treatment program that meets regulatory requirements, and by treating biodegradable solids to the degree suitable for land application and beneficial use.
- Provide expertise for the design, project management, maintenance, and expansion of the water system, including technical support and contract administration.
- Safe, efficient, and effective transmission and distribution of treated water from the treatment plants to the consumer.
- Water meter reading, meter maintenance, and the replacement of aging meter infrastructure.

- Provide clean, safe, and aesthetically pleasing water to Greeley residents through the management of the city's water rights, Colorado-Big Thompson allotments, ditch company interests, six high mountain water storage reservoirs, regional water storage projects, and a multitude of locally treated water storage tanks within the distribution system, and water purchases.
- Protect city infrastructure and customers from water impairments through appropriate design criteria, standards, and specifications, cross connections and backflow prevention program management, oversight and operation of non-potable systems, and the replacement of any lead pipe found in the water system.
- Provide clear and consistent customer communication on water utility matters, create opportunities for two-way dialogue, and facilitate community understanding of system investments and the value of safe, reliable, and resilient water and wastewater systems.
- Protect the city's portfolio of water rights, storage decrees, exchange decrees and water entitlements from impact or impairment by other water rights change of use cases or expansion of storage projects by non-Greeley entities such as NISP or Ft. Collins Halligan Project and to protect the city's assets from reductions in yield due to changes in administration or changes in state law or changes in ditch company administrative practices.

## 2026 Focus

The proposed budget balances the need to meet council and community priorities, invest in an understaffed team, and amplify infrastructure rehabilitation, planning, and engineering.

- Water Resource Management, optimization, supply development, purchase of additional rights, and protection of existing rights and storage decrees.
- Sourcewater supply and storage investments that expand capacities, flexibility, and provide resiliency. Develop water resources and storage for managing through drought conditions, watershed disruptions like flood or wildfire, and for growth in the Greeley community. Developing water supplies associated with ditch shares, Windy Gap Firming, Terry Ranch aquifer, and non-potable system infrastructure prepare the city's system for the future and contribute to the consistent provision of safe and reliable water.
- Continuous refinement of the Engineering and Capital Improvement Plan (10-year CIP) to address evolving regulatory framework, maintaining an adequate water supply, water treatment and transmission, water distribution systems and pump stations, non-potable irrigation system infrastructure, and infrastructure renewal projects for the city's aging water and sewer utility assets.
- Coordinated prioritization of water and sewer infrastructure renewal, replacement or extension projects that are tied to critical transportation, streetscape, or economic development and redevelopment areas to meet schedule and priorities for other areas of the strategic plan.
- Instrumentation, SCADA (Supervisory Control, and Data Acquisition) and operational controls infrastructure that meets or exceeds EPA cyber-security mandates, creates pumping and energy efficiency, supports greater data collection and reporting, and supports automated operations that create resiliency and can save staff time and vehicle miles.
- Remote monitoring, telemetry, and controls investments that provide continuous improvement for operational technology systems and meets the resiliency goals from the 2020 Risk & Resiliency Study.
- Water Quality program investments that are critical to managing source of supply for optimal treatment, managing the regulatory sampling program, managing the lead service line inventory and replacement project and generally supporting operations and maintaining compliance with state and federal drinking water and environmental regulations.
- Advancing a suite of technology enablement and projects and strategies that will improve water utility operational efficiency, provide enhanced customer experience, and better support data-driven decision making. Projects include completion of metering replacement and conversion to AMI smart meters, Utility Billing Customer Information System (CIS) software replacement, including the backflow testing and reporting module, water resources optimization database, Water & Sewer

Utilities Data Roadmap Plan, and ongoing enhancements to the CityWorks Asset Management System that rolled out in 2022.

- Utility Infrastructure Protection Program investments in Construction Support, Locates, and Crossings permits that protect our city infrastructure and assets meet the utility locate and marking obligations required by state law.
- Planning and Policy actions and processes to consistently review and update development policy, raw water cost, cost of service rate making, master planning, and the coordination with other departments on small area plans and economic development planning.
- Water efficiency and wise water use customer service programs, including water conservation audits, and landscape and indoor efficiency programs, water wise customer education. In addition, there are expanded investments in low-income and underserved communities, with support for replacing inefficient indoor fixtures and aiding at-risk and low-income households in managing their monthly water costs.

## Performance Measures

### **Average Wastewater Collections Response Time**

This measure demonstrates the average speed of response to wastewater collections calls. The goal for wastewater collections calls is a response in less than 45 minutes.

### **CyberSecurity Dollars Invested per Million in System Replacement Cost**

This measure represents the total amount of investment made towards Water and Sewer cybersecurity as it relates to each million dollars of the total value (or replacement cost) of the installed water and sewer system.

### **Indoor Assessments per 1,000 Customer Connections**

Free water assessments are available to Greeley residences, businesses, and organizations in the community. Indoor assessments are available year-round. These assessments find areas of water waste and develop targets for improvement.

### **Irrigation Assessments per 1,000 Customer Connections**

An irrigation assessment is a series of tests on an automatic sprinkling system to check the performance and how uniformly the system applies water to the lawn. By following assessment recommendations, customers should conserve water, lower water bills, and see healthier lawns.

### **Median Distribution Crew Response Time**

This measure demonstrates the median speed of response to distribution and transmission calls. The goal for emergency calls is a response in less than 45 minutes.

### **Ratio of Potable to Non-Potable Water Used**

This measure calculates the total recorded potable water used in thousands of gallons in relation to the total non-potable water used in thousands of gallons. The city continues its investment in expanding the non-potable water system to reduce customer and water treatment expenses.

### **Return on Water and Sewer Assets**

This calculation measures the total revenue received in a given year as a percent of the total value of assets in that year, as represented by the system replacement cost value.

### **Taste and Odor Complaints per 1,000 Customer Connections**

The Water and Sewer department receives calls about the taste and odor of the residential water in the City of Greeley. This number is the ratio of the number of taste and odor complaints to 1,000 residential customer connections.

### **Taste and Odor Complaints per Billion Gallons of Treated Water**

The Water and Sewer department receives calls about the taste and odor of the residential water in the City of Greeley. This number is the ratio of the number of taste and odor complaints per billion gallons of treated water produced.

#### Total Non-Revenue Water, Thousands of Gallons

This measure represents the number of thousands of gallons of treated drinking water for which the Water & Sewer Department did not receive revenue. It includes no-bill metered water and losses due to leaks or intentional flushing.

| Measure                                                               | 2019    | 2020    | 2021    | 2022     | 2023     | 2024     | 2025 YTD | Target  |
|-----------------------------------------------------------------------|---------|---------|---------|----------|----------|----------|----------|---------|
| Average Wastewater Collections Response Time                          | 0:31:00 | 0:24:00 | 0:27:00 | 0:30:00  | 0:27:00  | 0:25:00  | 0:31:00  | 0:45:00 |
| CyberSecurity Dollars Invested per Million in System Replacement Cost | N/A     | N/A     | N/A     | \$ 3,714 | \$ 3,658 | \$ 4,406 | \$14,339 | N/A     |
| Indoor Assessments per 1,000 Customer Connections                     | N/A     | N/A     | N/A     | 5        | 3        | 4        | 2        | N/A     |
| Irrigation Assessments per 1,000 Customer Connections                 | 11      | 8       | 9       | 10       | 7        | 3        | 1        | N/A     |
| Median Distribution Crew Response Time                                | 00:12   | 00:14   | 00:27   | 00:23    | 00:35    | 00:23    | 00:29    | 00:45   |
| Ratio of Potable to Non-Potable Water Used                            | 10:1    | 13:1    | 15:1    | 6:1      | 7:1      | 12:01    | TBD      | N/A     |
| Return on Water and Sewer Assets                                      | N/A     | 8%      | 9%      | 11%      | 8%       | 6%       | TBD      | 10%     |
| Taste and Odor Complaints per 1,000 Customer Connections              | N/A     | 0.69    | 0.76    | 0.63     | 0.48     | 0.55     | 0.32     | 0       |
| Taste and Odor Complaints per Billion Gallons of Treated Water        | N/A     | 2       | 2       | 2        | 2        | 1.73     | TBD      | 0       |
| Total Non-Revenue Water, Thousands of Gallons                         | 278,693 | 742,679 | 878,018 | 823,344  | 704,421  | 729,214  | TBD      | N/A     |

## Department Financials-Water

| Resources                 | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change              | % Change       |
|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| Charges for Services      | 73,791,737           | 72,207,033            | 72,207,033            | 85,593,336            | 13,386,303             | 18.54%         |
| Fines & Forfeits          | -250                 | -                     | -                     | -                     | -                      | -              |
| Intergovernmental Revenue | 3,304,324            | 22,590,106            | 22,590,106            | 8,685,000             | (13,905,106)           | -61.55%        |
| Licenses & Permits        | 367,078              | 152,100               | 152,100               | 202,800               | 50,700                 | 33.33%         |
| Miscellaneous Revenue     | 13,661,914           | 24,272,605            | 24,272,605            | 2,677,143             | (21,595,462)           | -88.97%        |
| Bond Proceeds             | -                    | 39,500,000            | 39,500,000            | 3,359,705             | (36,140,295)           | -91.49%        |
| <b>Transfers In</b>       | <b>292,976</b>       | <b>1,435,756</b>      | <b>1,435,756</b>      | <b>4,334,511</b>      | <b>2,898,755</b>       | <b>202%</b>    |
| General Fund              | 87,318               | 100,402               | 100,402               | 104,075               | 3,673                  | 3.66%          |
| Sewer Fund                | 148,779              | 1,286,952             | 1,286,952             | 1,146,825             | (140,127)              | -10.89%        |
| Stormwater Fund           | 56,879               | 48,402                | 48,402                | 83,611                | 35,209                 | 72.74%         |
| Water Fund                | -                    | -                     | -                     | 500,000               | 500,000                | -              |
| Water Debt Fund           | -                    | -                     | -                     | 2,500,000             | 2,500,000              | -              |
| <b>Total Resources</b>    | <b>\$ 91,417,778</b> | <b>\$ 160,157,600</b> | <b>\$ 160,157,600</b> | <b>\$ 104,852,495</b> | <b>(\$ 55,305,105)</b> | <b>-34.53%</b> |

| Expenditures by Category       | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change        | % Change      |
|--------------------------------|------------------|---------------------|-------------------|------------------|------------------|---------------|
| Salaries & Benefits            | 13,312,101       | 16,618,133          | 16,618,133        | 17,007,022       | 388,889          | 2.34%         |
| Supplies & Services            | 31,625,836       | 31,423,313          | 31,423,313        | 23,728,266       | (7,695,047)      | -24.49%       |
| Capital                        | 40,560,937       | 176,777,039         | 176,777,039       | 51,713,641       | (125,032,398)    | -70.74%       |
| Debt                           | 12,760,979       | 13,548,566          | 13,548,566        | 12,183,300       | (1,365,266)      | -10.08%       |
| <b>Transfers Out</b>           | <b>4,224,355</b> | <b>5,992,383</b>    | <b>5,992,383</b>  | <b>9,412,533</b> | <b>3,389,150</b> | <b>56.27%</b> |
| General Fund                   | 4,032,569        | 4,721,825           | 4,721,825         | 5,992,896        | 1,271,071        | 26.92%        |
| Water Capital Replacement Fund | -                | -                   | -                 | 3,000,000        | 3,000,000        | -             |

| Resources                             | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Information Technology Fund           | -                     | 138,117               | 138,117               | -                     | (138,117)               | -              |
| Public Art Fund                       | 191,787               | 1,132,441             | 1,132,441             | 419,637               | (743,804)               | -63.93%        |
| <b>Total Expenditures by Category</b> | <b>\$ 102,484,209</b> | <b>\$ 244,359,434</b> | <b>\$ 244,359,434</b> | <b>\$ 114,044,762</b> | <b>(\$ 130,314,672)</b> | <b>-53.33%</b> |

| Expenditures by Fund              | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| 421 - Water Operations            | 35,677,655            | 53,287,946            | 53,287,946            | 46,964,329            | (6,323,617)             | -11.87%        |
| 422 - Water Construction          | 24,923,252            | 87,461,883            | 87,461,883            | 16,431,056            | (71,030,827)            | -81.21%        |
| 423 - Water Capital Replacement   | 17,924,127            | 62,804,073            | 62,804,073            | 28,683,577            | (34,120,496)            | -54.33%        |
| 424 - Water Rights Acquisition    | 11,190,742            | 27,228,466            | 27,228,466            | 7,270,000             | (19,958,466)            | -73.30%        |
| 425 - Water Debt Service          | 12,768,434            | 13,577,066            | 13,577,066            | 14,695,800            | 1,118,734               | 8.24%          |
| <b>Total Expenditures by Fund</b> | <b>\$ 102,484,209</b> | <b>\$ 244,359,434</b> | <b>\$ 244,359,434</b> | <b>\$ 114,044,762</b> | <b>(\$ 130,314,672)</b> | <b>-53.33%</b> |

| Expenditures by Division              | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Asset Management                      | 400,805               | 546,396               | 546,396               | 543,508               | (2,888)                 | -0.53%         |
| Cash Operations                       | 140,690               | 161,515               | 161,515               | 171,092               | 9,577                   | 5.93%          |
| Utility Billing                       | 1,103,448             | 1,101,797             | 1,101,797             | 1,029,942             | (71,855)                | -6.52%         |
| Water                                 | -                     | -                     | -                     | 300,000               | 300,000                 | -              |
| Water Capital Replacement Fund        | 17,924,127            | 63,128,073            | 63,128,073            | 28,383,577            | (34,744,496)            | -55.04%        |
| Water Construction Fund               | 24,923,252            | 87,137,883            | 87,137,883            | 16,431,056            | (70,706,827)            | -81.14%        |
| Water Debt Service Fund               | 12,768,434            | 13,577,066            | 13,577,066            | 14,695,800            | 1,118,734               | 8.24%          |
| Water General Management              | 8,182,895             | 15,460,443            | 15,460,443            | 14,947,728            | (512,715)               | -3.32%         |
| Water Resources Planning              | 624,063               | 785,582               | 785,582               | 819,708               | 34,126                  | 4.34%          |
| Water Rights Acquisition Fund         | 11,190,742            | 27,228,466            | 27,228,466            | 7,270,000             | (19,958,466)            | -73.30%        |
| Water Transmission/Distribution       | 15,478,892            | 17,749,650            | 17,749,650            | 16,985,920            | (763,730)               | -4.30%         |
| Water Treatment and Supply            | 9,746,861             | 17,482,563            | 17,482,563            | 12,466,431            | (5,016,132)             | -28.69%        |
| <b>Total Expenditures by Division</b> | <b>\$ 102,484,209</b> | <b>\$ 244,359,434</b> | <b>\$ 244,359,434</b> | <b>\$ 114,044,762</b> | <b>(\$ 130,314,672)</b> | <b>-53.33%</b> |

## Department Financials-Sewer

| Resources              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change        |
|------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-----------------|
| Charges for Services   | 19,778,323           | 25,297,043           | 25,297,043           | 20,714,563           | (4,582,480)            | -18.11%         |
| Licenses & Permits     | -                    | 70,980               | 70,980               | -                    | (70,980)               | -               |
| Miscellaneous Revenue  | 10,025,112           | 1,171,855            | 1,171,855            | 2,002,940            | 831,085                | 70.92%          |
| Bond Proceeds          | -                    | 37,500,000           | 37,500,000           | -                    | (37,500,000)           | -               |
| <b>Transfers In</b>    | <b>-</b>             | <b>3,151</b>         | <b>3,151</b>         | <b>6,002,995</b>     | <b>5,999,844</b>       | <b>190,411%</b> |
| General Fund           | -                    | 3,151                | 3,151                | 2,995                | (156)                  | -4.95%          |
| Sewer Fund             | -                    | -                    | -                    | 6,000,000            | 6,000,000              | -               |
| <b>Total Resources</b> | <b>\$ 29,803,435</b> | <b>\$ 64,043,029</b> | <b>\$ 64,043,029</b> | <b>\$ 28,720,498</b> | <b>(\$ 35,322,531)</b> | <b>-55.15%</b>  |



| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget          | \$ Change              | % Change       |
|---------------------------------------|----------------------|-----------------------|-----------------------|----------------------|------------------------|----------------|
| Salaries & Benefits                   | 4,083,246            | 5,269,663             | 5,269,663             | 5,576,028            | 306,365                | 5.81%          |
| Supplies & Services                   | 4,763,877            | 5,071,156             | 5,071,156             | 4,905,763            | (165,393)              | -3.26%         |
| Capital                               | 2,503,311            | 88,267,152            | 88,267,152            | 5,834,984            | (82,432,168)           | -93.39%        |
| Debt                                  | 2,631,384            | 2,883,344             | 2,883,344             | 2,875,144            | (8,200)                | -0.28%         |
| <b>Transfers Out</b>                  | <b>2,198,279</b>     | <b>3,976,175</b>      | <b>3,976,175</b>      | <b>8,424,386</b>     | <b>4,448,211</b>       | <b>112%</b>    |
| <i>General Fund</i>                   | <i>2,049,500</i>     | <i>2,583,544</i>      | <i>2,583,544</i>      | <i>1,217,258</i>     | <i>(1,366,286)</i>     | <i>-52.88%</i> |
| <i>Sewer Capital Replacement Fund</i> | <i>-</i>             | <i>-</i>              | <i>-</i>              | <i>6,000,000</i>     | <i>6,000,000</i>       | <i>-</i>       |
| <i>Water Fund</i>                     | <i>148,779</i>       | <i>1,286,952</i>      | <i>1,286,952</i>      | <i>1,146,825</i>     | <i>(140,127)</i>       | <i>-10.89%</i> |
| <i>Information Technology Fund</i>    | <i>-</i>             | <i>42,979</i>         | <i>42,979</i>         | <i>-</i>             | <i>(42,979)</i>        | <i>-</i>       |
| <i>Public Art Fund</i>                | <i>-</i>             | <i>62,700</i>         | <i>62,700</i>         | <i>60,303</i>        | <i>(2,397)</i>         | <i>-3.82%</i>  |
| <b>Total Expenditures by Category</b> | <b>\$ 16,180,096</b> | <b>\$ 105,467,490</b> | <b>\$ 105,467,490</b> | <b>\$ 27,616,305</b> | <b>(\$ 77,851,185)</b> | <b>-73.82%</b> |

| Expenditures by Fund              | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------|----------------------|-----------------------|-----------------------|----------------------|------------------------|----------------|
| 411 - Sewer Operations            | 9,674,188            | 13,957,561            | 13,957,561            | 18,567,219           | 4,609,658              | 33.03%         |
| 412 - Sewer Construction          | 1,135,671            | 11,937,007            | 11,937,007            | 671,062              | (11,265,945)           | -94.38%        |
| 413 - Sewer Capital Replacement   | 2,735,005            | 76,673,078            | 76,673,078            | 5,491,380            | (71,181,698)           | -92.84%        |
| 414 - Sewer Debt Service          | 2,635,232            | 2,899,844             | 2,899,844             | 2,886,644            | (13,200)               | -0.46%         |
| <b>Total Expenditures by Fund</b> | <b>\$ 16,180,096</b> | <b>\$ 105,467,490</b> | <b>\$ 105,467,490</b> | <b>\$ 27,616,305</b> | <b>(\$ 77,851,185)</b> | <b>-73.82%</b> |

| Expenditures by Division              | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget          | \$ Change              | % Change       |
|---------------------------------------|----------------------|-----------------------|-----------------------|----------------------|------------------------|----------------|
| Sewer Capital Replacement             | -                    | 986,000               | 986,000               | 340,000              | (646,000)              | -65.52%        |
| Sewer Capital Replacement Fund        | 2,735,005            | 75,687,078            | 75,687,078            | 5,151,380            | (70,535,698)           | -93.19%        |
| Sewer Construction Fund               | 1,135,671            | 11,937,007            | 11,937,007            | 671,062              | (11,265,945)           | -94.38%        |
| Sewer Debt Service Fund               | 2,635,232            | 2,899,844             | 2,899,844             | 2,886,644            | (13,200)               | -0.46%         |
| Sewer General Management              | 3,252,336            | 5,714,233             | 5,714,233             | 10,585,837           | 4,871,604              | 85.25%         |
| Wastewater Collection                 | 1,804,597            | 2,737,059             | 2,737,059             | 2,354,786            | (382,273)              | -13.97%        |
| Wastewater Treatment                  | 4,617,255            | 5,506,269             | 5,506,269             | 5,626,596            | 120,327                | 2.19%          |
| <b>Total Expenditures by Division</b> | <b>\$ 16,180,096</b> | <b>\$ 105,467,490</b> | <b>\$ 105,467,490</b> | <b>\$ 27,616,305</b> | <b>(\$ 77,851,185)</b> | <b>-73.82%</b> |

## Budget Increase Requests-Water

| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS                            |      |             |         |
|-----------------------------------------------------------------------|------|-------------|---------|
| REQUEST                                                               | FTE  | EXPENDITURE | REVENUE |
| Bellvue WTP Maintenance Mechanic                                      | 1.00 | \$ 115,786  | \$ -    |
| Billing and Meter Data Analyst - Reclass existing Utility Billing FTE | -    | \$ (3,901)  | \$ -    |
| Cross Connection Technician                                           | 1.00 | \$ 43,547   | \$ -    |

| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS                             |      |              |         |
|------------------------------------------------------------------------|------|--------------|---------|
| REQUEST                                                                | FTE  | EXPENDITURE  | REVENUE |
| I&C Water Succession Planning - I&C Supervisor to Superintendent       | -    | \$ (34,772)  | \$ -    |
| I&C Water Succession Planning - I&E Lead Water to I&C Supervisor Water | -    | \$ 9,519     | \$ -    |
| I&C Water Succession Planning - IE Lead to IE Supervisor Sewer         | -    | \$ (136,170) | \$ -    |
| LILAC - Local Initiative for landscapes and conservation               | -    | \$ (5,000)   | \$ -    |
| Long Range Utility Planner (Reclass Development Reviewer)              | You  | \$ (36,143)  | \$ -    |
| New Civil Engineer I/II - Critical Staffing Dependency                 | -    | \$ 53,920    | \$ -    |
| Reclass of Maintenance Technician to Maintenance Mechanic 1-4          | -    | \$ 2,933     | \$ -    |
| Water and Sewer Priority Increases to Base Budget                      |      | \$ 249,400   | \$ -    |
|                                                                        | 2.00 | \$ 259,119   | \$ -    |

| FUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|---------------------------------------------|-----|-------------|---------|
| REQUEST                                     | FTE | EXPENDITURE | REVENUE |
| CPRW Post Fire Manager Capacity Support     | -   | \$ 70,000   | \$ -    |
|                                             | -   | \$ 70,000   | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONGOING REQUESTS                                        |       |              |         |
|-------------------------------------------------------------------------------------|-------|--------------|---------|
| REQUEST                                                                             | FTE   | EXPENDITURE  | REVENUE |
| Automation Engineer                                                                 | 1.00  | \$ 201,654   | \$ -    |
| Boyd WTP Maintenance Mechanic                                                       | 1.00  | \$ 116,971   | \$ -    |
| Certification Pay for CO Certified Water Professional License                       | -     | \$ 68,000    | \$ -    |
| Construction Crew Maintenance Tech Positions                                        | 2.00  | \$ 155,784   | \$ -    |
| Contingency                                                                         | -     | \$ 62,492    | \$ -    |
| Covert 3/4 time locator to Permanent Position                                       | 1.00  | \$ 122,476   | \$ -    |
| Data - Utility Finance Intern                                                       | -     | \$ 26,000    | \$ -    |
| Finance - Utility Finance Intern                                                    | -     | \$ 10,000    | \$ -    |
| FTE Maintenance Mechanic 1 thru 4 for Maintenance Team                              | 1.00  | \$ 193,344   | \$ -    |
| I&C Maintenance Planner and Scheduler                                               | 1.00  | \$ 208,280   | \$ -    |
| Meter Services Technician                                                           | 1.00  | \$ 145,204   | \$ -    |
| Part-time to full-time conversion for Senior Regional Water Affairs Project Manager | 1.00  | \$ 187,892   | \$ -    |
| Raw Water Operations Tech                                                           | 1.00  | \$ 85,204    | \$ -    |
|                                                                                     | 10.00 | \$ 1,583,301 | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS |     |             |         |
|-----------------------------------------------|-----|-------------|---------|
| REQUEST                                       | FTE | EXPENDITURE | REVENUE |
| New Valve Trailer                             | -   | \$ 94,505   | \$ -    |
| Sodium Chloride                               | -   | \$ 34,250   | \$ -    |
| W&S Department Assessment                     | -   | \$ 160,000  | \$ -    |
|                                               | -   | \$ 288,755  | \$ -    |

## Budget Increase Requests-Sewer

| FUNDED: NON-GENERAL FUND, ONGOING REQUESTS                       |     |             |         |
|------------------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                          | FTE | EXPENDITURE | REVENUE |
| I&C Water Succession Planning - I&E Lead to I&C Supervisor Sewer | -   | \$ 145,689  | \$ -    |
| I&C Water Succession Planning - I&C Supervisor to Superintendent | -   | \$ 37,721   | \$ -    |
| Long Range Utility Planner (Reclass Development Reviewer)        | -   | \$ 36,205   | \$ -    |
| New Civil Engineer I/II - Critical Staffing Dependency           | -   | \$ 8,791    | \$ -    |
|                                                                  | -   | \$ 228,406  | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONGOING REQUESTS |       |             |         |
|----------------------------------------------|-------|-------------|---------|
| REQUEST                                      | FTE   | EXPENDITURE | REVENUE |
| Equipment Operator II                        | 2.00  | \$ 177,707  | \$ -    |
|                                              | 12.00 | \$ 177,707  | \$ -    |

| UNFUNDED: NON-GENERAL FUND, ONE-TIME REQUESTS           |     |             |         |
|---------------------------------------------------------|-----|-------------|---------|
| REQUEST                                                 | FTE | EXPENDITURE | REVENUE |
| Additional TV Inspection Van for Wastewater Collections | -   | \$ 375,500  | \$ -    |
| W&S Department Assessment                               | -   | \$ 100,000  | \$ -    |
|                                                         | -   | \$ 475,500  | \$ -    |

## FTE Summary - Water

| Water                                        | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026  |
|----------------------------------------------|--------------|--------------|--------------------------|-------|
| <b>Asset Management</b>                      |              |              |                          |       |
| Asset Analyst                                | 1.00         | -            | -                        | -     |
| Asset Analyst I                              | -            | 1.00         | -                        | 1.00  |
| Asset Manager                                | 1.00         | 1.00         | -                        | 1.00  |
| Asset Technician                             | 1.00         | 1.00         | -                        | 1.00  |
| Civil Engineer I                             | -            | 1.00         | -                        | 1.00  |
| Civil Engineer II                            | 1.00         | -            | -                        | -     |
| <b>Cash Operations &amp; Utility Billing</b> |              |              |                          |       |
| Billing & Meter Data Analyst                 | -            | -            | 1.00                     | 1.00  |
| Customer Care Representative                 | 12.00        | 12.00        | (1.00)                   | 11.00 |
| Utility Billing Manager                      | 1.00         | 1.00         | -                        | 1.00  |
| Utility Billing Supervisor                   | 1.00         | 2.00         | -                        | 2.00  |
| <b>Transmission and Distribution</b>         |              |              |                          |       |
| Administrative Assistant II                  | 1.00         | -            | -                        | -     |
| Administrative Assistant III                 | -            | 1.00         | -                        | 1.00  |
| Administrative Assistant IV                  | -            | 1.00         | -                        | 1.00  |
| Chemist                                      | -            | 1.00         | -                        | 1.00  |
| Construction Crew Supervisor                 | -            | 1.00         | -                        | 1.00  |
| Crew Leader II                               | 1.00         | -            | -                        | -     |
| Crew Supervisor: Water                       | 4.00         | -            | -                        | -     |

| Water                                            | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026  |
|--------------------------------------------------|--------------|--------------|--------------------------|-------|
| Crew Supervisor I                                | -            | 2.00         | -                        | 2.00  |
| Crew Supervisor II                               | -            | 1.00         | -                        | 1.00  |
| Cross Connection Supervisor                      | -            | 1.00         | -                        | 1.00  |
| Cross-Connection Technician                      | -            | 2.00         | 1.00                     | 3.00  |
| Equipment Operator II: Water                     | 6.00         | 6.00         | -                        | 6.00  |
| Industrial Control Network Administrator         | 1.00         | 1.00         | -                        | 1.00  |
| Instrument & Control Superintendent              | -            | -            | 0.70                     | 0.70  |
| Instrument & Control Supervisor                  | 1.00         | 2.00         | (1.00)                   | 1.00  |
| Instrument & Electrical Lead                     | 2.00         | 2.00         | (2.00)                   | -     |
| Instrument & Electrical Supervisor               | -            | -            | 1.00                     | 1.00  |
| Lead & Copper Specialist                         | -            | 1.00         | -                        | 1.00  |
| Lead Meter Services Technician                   | 1.00         | 1.00         | -                        | 1.00  |
| Lead Plant Operator: Water                       | 1.00         | 3.00         | -                        | 3.00  |
| Lead Utility Locator                             | -            | -            | -                        | -     |
| Maintenance Mechanic I                           | 2.00         | 3.00         | -                        | 3.00  |
| Maintenance Mechanic II                          | -            | -            | -                        | -     |
| Maintenance Mechanic III                         | -            | 1.00         | -                        | 1.00  |
| Maintenance Mechanic IV                          | -            | 2.00         | 1.00                     | 3.00  |
| Maintenance Technician                           | 10.00        | 11.00        | (1.00)                   | 10.00 |
| Meter Services Technician                        | 5.00         | 5.00         | -                        | 5.00  |
| Plant Operator A: Water                          | -            | 6.00         | -                        | 6.00  |
| Plant Operator B: Water                          | -            | 2.00         | -                        | 2.00  |
| Plant Operator C                                 | -            | 1.00         | -                        | 1.00  |
| Plant Operator D                                 | -            | 3.00         | -                        | 3.00  |
| Project Coordinator: Water & Sewer               | 2.00         | 1.00         | -                        | 1.00  |
| Raw Water Operations Supervisor                  | 1.00         | -            | -                        | -     |
| Raw Water Operations Technician                  | 3.00         | -            | -                        | -     |
| Survey Technician                                | 1.00         | -            | -                        | -     |
| System Administrator II                          | -            | 0.70         | -                        | 0.70  |
| Team Manager: Maintenance                        | -            | 1.00         | -                        | 1.00  |
| Team Manager: Operations                         | -            | -            | -                        | -     |
| T&D Maintenance Team Manager                     | -            | 1.00         | -                        | 1.00  |
| Transmission & Distribution Crew Supervisor      | -            | 1.00         | -                        | 1.00  |
| Transmission Line Technician                     | 1.00         | -            | -                        | -     |
| Utility Locator: Water & Sewer                   | 2.00         | 2.75         | -                        | 2.75  |
| Utility Locator Supervisor                       | -            | 1.00         | -                        | 1.00  |
| Water Instrument Technician                      | 6.00         | 6.00         | -                        | 6.00  |
| Water Inventory Coordinator                      | 1.00         | 1.00         | -                        | 1.00  |
| Water Quality & Regulatory Compliance Manager    | -            | -            | -                        | -     |
| Water Quality & Regulatory Compliance Manager II | -            | 1.00         | -                        | 1.00  |
| Water Quality Analyst                            | -            | 1.00         | -                        | 1.00  |
| Water Quality Chemist                            | -            | -            | -                        | -     |
| Water Quality Technician II                      | -            | 1.00         | -                        | 1.00  |
| Water Systems Technician I                       | 1.00         | 2.00         | -                        | 2.00  |
| Water Systems Technician II                      | -            | 2.00         | -                        | 2.00  |
| Water Transmission, Distribution Superintendent  | 1.00         | 1.00         | -                        | 1.00  |
| Water Treatment Manager                          | -            | 1.00         | -                        | 1.00  |
| Water Treatment Plant Superintendent             | 1.00         | 1.00         | -                        | 1.00  |

| Water                                                 | 2024 Revised | 2025 Revised | 2025 Revised<br>vs. 2026 | 2026 |
|-------------------------------------------------------|--------------|--------------|--------------------------|------|
| <b>Treatment &amp; Supply</b>                         |              |              |                          |      |
| Crew Supervisor I                                     | -            | 1.00         | -                        | 1.00 |
| Deputy Director Water Resources                       | 1.00         | 1.00         | -                        | 1.00 |
| High Mountain Reservoir Crew Supervisor               | 1.00         | 1.00         | -                        | 1.00 |
| Lead & Copper Specialist                              | 1.00         | -            | -                        | -    |
| Lead Plant Operator                                   | 3.00         | -            | -                        | -    |
| Maintenance Mechanic I                                | 2.00         | -            | -                        | -    |
| Maintenance Mechanic IV                               | 2.00         | -            | 1.00                     | 1.00 |
| Plant Operator A: Resident                            | 2.00         | -            | -                        | -    |
| Plant Operator A: Water                               | 4.00         | -            | -                        | -    |
| Plant Operator B: Water                               | 3.00         | -            | -                        | -    |
| Plant Operator C: Water                               | 2.00         | -            | -                        | -    |
| Plant Operator D: Water                               | 1.00         | -            | -                        | -    |
| Raw Water Operations Supervisor                       | -            | 1.00         | -                        | 1.00 |
| Raw Water Operations Technician                       | -            | 3.00         | -                        | 3.00 |
| Source Water Supply Manager                           | 1.00         | 1.00         | -                        | 1.00 |
| Water Conservation Coordinator                        | 1.00         | 1.00         | -                        | 1.00 |
| Water Conservation Manager                            | 1.00         | 1.00         | -                        | 1.00 |
| Water Conservation Specialist I                       | 1.00         | -            | -                        | -    |
| Water Conservation Specialist II                      | 2.00         | -            | -                        | -    |
| Water Efficiency Resource Coordinator                 | -            | 1.00         | -                        | 1.00 |
| Water Quality & Regulatory Compliance Manager         | 1.00         | -            | -                        | -    |
| Water Quality Analyst                                 | 2.00         | -            | -                        | -    |
| Water Quality Technician I                            | 1.00         | -            | -                        | -    |
| Water Resource Administrator I                        | 1.00         | 1.00         | -                        | 1.00 |
| Water Resource Administrator II                       | 1.00         | 1.00         | -                        | 1.00 |
| Water Resource Administrator III                      | 1.00         | 1.00         | -                        | 1.00 |
| Water Resource Engineer IV                            | -            | -            | -                        | -    |
| Water Resource Operations Manager                     | 1.00         | 1.00         | -                        | 1.00 |
| Water Supply Technician                               | 1.00         | 1.00         | -                        | 1.00 |
| Water Systems Technician I                            | 1.00         | -            | -                        | -    |
| Water Treatment Manager                               | 1.00         | -            | -                        | -    |
| Water Treatment Superintendent                        | 1.00         | -            | -                        | -    |
| <b>Water General Management</b>                       |              |              |                          |      |
| Administrative Assistant II                           | -            | 2.00         | -                        | 2.00 |
| Administrative Assistant III                          | 1.00         | 1.00         | -                        | 1.00 |
| Administrative Specialist II                          | 1.00         | -            | -                        | -    |
| Chief Engineer: Water & Sewer                         | 0.60         | 0.60         | -                        | 0.60 |
| Civil Engineer I                                      | 1.00         | -            | -                        | -    |
| Civil Engineer II                                     | -            | 2.00         | 0.70                     | 2.70 |
| Civil Engineer III                                    | 1.00         | 1.00         | -                        | 1.00 |
| Civil Engineer IV                                     | 2.00         | 3.00         | -                        | 3.00 |
| Civil Enginner II                                     | -            | -            | -                        | -    |
| Data Analysis and Entry Clerk                         | -            | 1.00         | -                        | 1.00 |
| Deputy Chief Engineer                                 | -            | 0.50         | -                        | 0.50 |
| Deputy Director of Utility Finance & Customer Service | 0.80         | 0.80         | -                        | 0.80 |
| Deputy Director Water & Wastewater Operations         | 0.60         | 0.60         | -                        | 0.60 |
| Electrical I&C Engineer IV                            | -            | 0.50         | -                        | 0.50 |

| Water                                    | 2024 Revised  | 2025 Revised  | 2025 Revised vs. 2026 | 2026          |
|------------------------------------------|---------------|---------------|-----------------------|---------------|
| Engineering Technician II - Lead Project | -             | 1.00          | -                     | 1.00          |
| Engineering Technician III               | -             | 1.00          | -                     | 1.00          |
| Executive Assistant                      | -             | 1.00          | -                     | 1.00          |
| Key Accounts Coordinator                 | -             | 1.00          | -                     | 1.00          |
| Key Accounts Coordinator: Water & Sewer  | 1.00          | -             | -                     | -             |
| Meter Services Technician                | -             | 2.00          | -                     | 2.00          |
| Office Manager                           | 1.00          | -             | -                     | -             |
| Planner III                              | -             | -             | 0.70                  | 0.70          |
| Plans Examiner                           | 1.00          | 1.00          | (1.00)                | -             |
| Project Manager                          | -             | 1.00          | -                     | 1.00          |
| Rates & Budget Analyst                   | 1.00          | -             | -                     | -             |
| Survey Technician                        | 1.00          | -             | -                     | -             |
| Utility Finance Manager                  | 1.00          | -             | -                     | -             |
| Utility Manager                          | -             | 1.00          | -                     | 1.00          |
| Water Conservation Specialist I          | -             | 2.00          | (1.00)                | 1.00          |
| Water & Sewer Director                   | 0.80          | 0.80          | -                     | 0.80          |
| Water Enterprise Financial Analyst       | 1.00          | 1.00          | -                     | 1.00          |
| Water Resource Engineer IV               | 1.00          | -             | -                     | -             |
| <b>Water Resources Planning</b>          |               |               |                       |               |
| Data & Asset Manager                     | 1.00          | -             | -                     | -             |
| Utility Systems Analyst II               | -             | 1.00          | -                     | 1.00          |
| Water Resource Administrator III         | 1.00          | 1.00          | -                     | 1.00          |
| Water Resource Planning Manager          | 1.00          | 1.00          | -                     | 1.00          |
| <b>Total Water</b>                       | <b>132.80</b> | <b>149.25</b> | <b>0.10</b>           | <b>149.35</b> |

## FTE Summary - Sewer

| Sewer                                         | 2024 Revised | 2025 Revised | 2025 Revised vs. 2026 | 2026 |
|-----------------------------------------------|--------------|--------------|-----------------------|------|
| <b>Sewer General Management</b>               |              |              |                       |      |
| Chief Engineer                                | 0.40         | 0.40         | -                     | 0.40 |
| Civil Engineer I                              | -            | 1.00         | -                     | 1.00 |
| Civil Engineer II                             | 1.00         | -            | 0.30                  | 0.30 |
| Civil Engineer III                            | 2.00         | 2.00         | -                     | 2.00 |
| Deputy Chief Engineer                         | -            | 0.50         | -                     | 0.50 |
| Deputy Director of Utility & Customer Service | 0.20         | 0.20         | -                     | 0.20 |
| Deputy Director Water & Wastewater Operations | 0.40         | 0.40         | -                     | 0.40 |
| Director of Water & Sewer                     | 0.20         | 0.20         | -                     | 0.20 |
| Electrical I&C Engineer IV                    | -            | 0.50         | -                     | 0.50 |
| Planner III                                   | -            | -            | 0.30                  | 0.30 |
| <b>Wastewater Collection</b>                  |              |              |                       |      |
| Collections Manager                           | 1.00         | -            | -                     | -    |
| Crew Supervisor I                             | 1.00         | 2.00         | -                     | 2.00 |
| Equipment Operator II                         | 4.00         | 4.00         | -                     | 4.00 |
| Instrument & Control Superintendent           | -            | -            | 0.30                  | 0.30 |

| Sewer                                 | 2024 Revised | 2025 Revised | 2025 Revised vs.<br>2026 | 2026         |
|---------------------------------------|--------------|--------------|--------------------------|--------------|
| Instrument & Electrical Supervisor    | -            | -            | 1.00                     | 1.00         |
| Lift Station Technician               | 1.00         | 1.00         | -                        | 1.00         |
| Maintenance Technician I              | 5.00         | 3.00         | -                        | 3.00         |
| Sewer Instrument Technician           | -            | 1.00         | -                        | 1.00         |
| System Administrator II               | -            | 0.30         | -                        | 0.30         |
| Utility Locator                       | 2.00         | 2.00         | -                        | 2.00         |
| Wastewater Collection Supervisor      | 1.00         | -            | -                        | -            |
| Wastewater Collections Superintendent | -            | 1.00         | -                        | 1.00         |
| Water Systems Technician I            | 1.00         | 1.00         | -                        | 1.00         |
| <b>Wastewater Treatment</b>           |              |              |                          |              |
| Administrative Assistant III          | 1.00         | 1.00         | -                        | 1.00         |
| Equipment Maintenance Foreman         | -            | 1.00         | -                        | 1.00         |
| Industrial Pretreatment Coordinator   | 1.00         | 1.00         | -                        | 1.00         |
| Industrial Pretreatment Specialist    | 1.00         | 1.00         | -                        | 1.00         |
| Laboratory Coordinator                | 1.00         | 1.00         | -                        | 1.00         |
| Lead Plant Operator                   | 2.00         | 2.00         | -                        | 2.00         |
| Maintenance Mechanic I                | 3.00         | -            | -                        | -            |
| Maintenance Mechanic II               | -            | 1.00         | -                        | 1.00         |
| Maintenance Mechanic III              | 1.00         | 2.00         | -                        | 2.00         |
| Plant Operator A                      | 2.00         | 2.00         | -                        | 2.00         |
| Plant Operator C                      | 1.00         | 1.00         | -                        | 1.00         |
| Plant Operator D                      | 3.00         | 3.00         | -                        | 3.00         |
| Utility Systems Analyst               | 1.00         | -            | -                        | -            |
| Utility Systems Analyst II            | -            | 1.00         | -                        | 1.00         |
| Wastewater Laboratory Supervisor      | 1.00         | 1.00         | -                        | 1.00         |
| Wastewater Maintenance Supervisor     | 1.00         | 1.00         | -                        | 1.00         |
| Wastewater Technical Services Manager | 1.00         | 1.00         | -                        | 1.00         |
| Wastewater Treatment Superintendent   | 1.00         | 1.00         | -                        | 1.00         |
| Water Quality Analyst                 | 1.00         | 1.00         | -                        | 1.00         |
| <b>Total Sewer</b>                    | <b>42.20</b> | <b>42.50</b> | <b>1.90</b>              | <b>44.40</b> |

# Non-Departmental Financials

The Non-Departmental section accounts for items that affect the City's budget as a whole rather than a single department. This includes the City's primary revenue streams, such as taxes, which provide broad support for municipal services. It also captures transfers to other funds that ensure resources are aligned with citywide priorities and obligations. In addition, budget adjustments that apply across the organization such as citywide cost increases or policy-driven changes are recorded here. By consolidating these global items, the Non-Departmental section provides a clearer picture of the City's overall financial position.

| Resources                               | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change           | % Change       |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------|
| Charges for Services                    | 7,554,042             | 8,742,920             | 8,742,920             | 8,399,759             | (343,161)           | -3.93%         |
| Fines & Forfeits                        | 15                    | -                     | -                     | -                     | -                   | -              |
| Intergovernmental Revenue               | 5,311,932             | 5,248,954             | 3,548,954             | 5,241,821             | 1,692,867           | 47.70%         |
| Licenses & Permits                      | 28,041                | 35,000                | 35,000                | 35,000                | -                   | 0.00%          |
| Taxes                                   | 130,745,942           | 114,705,977           | 112,336,032           | 115,806,676           | 3,470,644           | 3.09%          |
| Miscellaneous Revenue                   | 11,757,387            | 6,278,409             | 9,878,409             | 3,520,577             | (6,357,832)         | -64.36%        |
| Bond Proceeds                           | 848,775               | -                     | -                     | -                     | -                   | -              |
| <b>Transfers In</b>                     | <b>89,718,020</b>     | <b>3,790,637</b>      | <b>3,790,637</b>      | <b>10,930,835</b>     | <b>7,140,198</b>    | <b>188%</b>    |
| <i>Sales &amp; Use Tax Fund</i>         | <i>84,928,459</i>     | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>-</i>            | <i>-</i>       |
| <i>Transfers From Equitable Sharing</i> | <i>95,000</i>         | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>-</i>            | <i>-</i>       |
| <i>Public Improvement Fund</i>          | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>7,200,000</i>      | <i>7,200,000</i>    | <i>-</i>       |
| <i>2016 City Center Fund</i>            | <i>1,660,502</i>      | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>-</i>            | <i>-</i>       |
| <i>General Fund</i>                     | <i>2,179,750</i>      | <i>2,181,750</i>      | <i>2,181,750</i>      | <i>2,180,500</i>      | <i>(1,250)</i>      | <i>-0.06%</i>  |
| <i>Public Safety</i>                    | <i>430,906</i>        | <i>950,906</i>        | <i>950,906</i>        | <i>949,906</i>        | <i>(1,000)</i>      | <i>-0.11%</i>  |
| <i>Fire Equipment Acquisition Fund</i>  | <i>25,889</i>         | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>-</i>            | <i>-</i>       |
| <i>Convention/Visitors Fund</i>         | <i>158,939</i>        | <i>262,500</i>        | <i>262,500</i>        | <i>275,625</i>        | <i>13,125</i>       | <i>5.00%</i>   |
| <i>DDA TIF Fund</i>                     | <i>238,576</i>        | <i>395,481</i>        | <i>395,481</i>        | <i>324,804</i>        | <i>(70,677)</i>     | <i>-17.87%</i> |
| <b>Total Resources</b>                  | <b>\$ 245,964,152</b> | <b>\$ 138,801,897</b> | <b>\$ 138,331,952</b> | <b>\$ 143,934,668</b> | <b>\$ 5,602,716</b> | <b>4.05%</b>   |

| Expenditures by Category               | 2024 Actual        | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change        | % Change      |
|----------------------------------------|--------------------|---------------------|-------------------|-------------------|------------------|---------------|
| Salaries & Benefits                    | 244,416            | -2,219,305          | -3,219,305        | -1,996,443        | 1,222,862        | -37.99%       |
| Supplies & Services                    | 8,190,854          | 11,026,544          | 4,390,515         | 3,505,746         | (884,769)        | -20.15%       |
| Capital                                | 949,476            | -                   | -                 | 433,530           | 433,530          | -             |
| Debt                                   | 5,231,868          | 4,184,408           | 4,184,408         | 4,207,775         | 23,367           | 0.56%         |
| <b>Transfers Out</b>                   | <b>125,973,379</b> | <b>23,303,112</b>   | <b>23,303,112</b> | <b>25,784,203</b> | <b>2,481,091</b> | <b>10.65%</b> |
| <i>Streets &amp; Roads Fund</i>        | <i>8,927,800</i>   | <i>8,499,629</i>    | <i>8,499,629</i>  | <i>8,882,330</i>  | <i>382,701</i>   | <i>4.50%</i>  |
| <i>Housing Fund</i>                    | <i>-</i>           | <i>1,149,410</i>    | <i>1,149,410</i>  | <i>1,129,337</i>  | <i>(20,073)</i>  | <i>-1.75%</i> |
| <i>Transit Fund</i>                    | <i>-</i>           | <i>4,011,276</i>    | <i>4,011,276</i>  | <i>3,922,096</i>  | <i>(89,180)</i>  | <i>-2.22%</i> |
| <i>Homelessness Fund</i>               | <i>507,000</i>     | <i>1,976,346</i>    | <i>1,976,346</i>  | <i>4,722,868</i>  | <i>2,746,522</i> | <i>139%</i>   |
| <i>Public Safety Combined Services</i> | <i>3,554,716</i>   | <i>32,538</i>       | <i>32,538</i>     | <i>401,250</i>    | <i>368,712</i>   | <i>1,133%</i> |
| <i>General Debt Service Fund</i>       | <i>3,483,062</i>   | <i>3,132,656</i>    | <i>3,132,656</i>  | <i>3,130,406</i>  | <i>(2,250)</i>   | <i>-0.07%</i> |
| <i>Public Improvement Fund</i>         | <i>3,358,740</i>   | <i>-</i>            | <i>-</i>          | <i>-</i>          | <i>-</i>         | <i>-</i>      |
| <i>Cemetery Fund</i>                   | <i>184,259</i>     | <i>183,200</i>      | <i>183,200</i>    | <i>253,000</i>    | <i>69,800</i>    | <i>38.10%</i> |
| <i>Downtown Parking Fund</i>           | <i>75,000</i>      | <i>75,000</i>       | <i>75,000</i>     | <i>75,000</i>     | <i>-</i>         | <i>0.00%</i>  |



|                                           |                       |                      |                      |                      |                     |               |
|-------------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| <i>Water Fund</i>                         | 87,318                | 90,668               | 90,668               | 94,000               | 3,332               | 3.67%         |
| <i>Liability Fund</i>                     | 3,000,000             | -                    | -                    | -                    | -                   | -             |
| <i>Information Technology Fund</i>        | -                     | 579,208              | 579,208              | -                    | (579,208)           | -             |
| <i>General Fund</i>                       | 82,460,078            | 2,915,200            | 2,915,200            | 2,573,487            | (341,713)           | -11.72%       |
| <i>Conference Center Development Fund</i> | 623,429               | 657,981              | 657,981              | 600,429              | (57,552)            | -8.75%        |
| <i>Food Tax Fund</i>                      | 10,621,004            | -                    | -                    | -                    | -                   | -             |
| <i>Quality Of Life Fund</i>               | 9,049,690             | -                    | -                    | -                    | -                   | -             |
| <i>Island Grove Development Fund</i>      | 2,884                 | -                    | -                    | -                    | -                   | -             |
| <i>Fleet Replacement Fund</i>             | 38,398                | -                    | -                    | -                    | -                   | -             |
| <b>Total Expenditures by Category</b>     | <b>\$ 140,589,993</b> | <b>\$ 36,294,759</b> | <b>\$ 28,658,730</b> | <b>\$ 31,934,811</b> | <b>\$ 3,276,081</b> | <b>11.43%</b> |

| <b>Expenditures by Fund</b>             | <b>2024 Actual</b>    | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>    | <b>% Change</b> |
|-----------------------------------------|-----------------------|----------------------------|--------------------------|----------------------|---------------------|-----------------|
| 100 - General                           | 26,877,022            | 26,778,610                 | 19,142,581               | 22,512,492           | 3,369,911           | 17.60%          |
| 102 - Convention & Visitors             | 684,229               | 756,450                    | 756,450                  | 694,575              | (61,875)            | -8.18%          |
| 105 - Conservation Trust                | 1,924,310             | 2,261,372                  | 2,261,372                | 1,992,537            | (268,835)           | -11.89%         |
| 106 - Sales & Use Tax                   | 104,602,038           | -                          | -                        | -                    | -                   | -               |
| 110 - Conference Center Development     | 800,742               | 1,052,252                  | 1,052,252                | 1,077,869            | 25,617              | 2.43%           |
| 111 - DDA TIF                           | 943,740               | 906,571                    | 906,571                  | 839,077              | (67,494)            | -7.44%          |
| 113 - Equitable Sharing                 | 173,911               | 163,000                    | 163,000                  | 163,000              | -                   | 0.00%           |
| 116 - Bag Fee                           | -                     | 9,000                      | 9,000                    | -                    | (9,000)             | -               |
| 121 - Public Safety .16%                | 7,930                 | 975,086                    | 975,086                  | 1,422,169            | 447,083             | 45.85%          |
| 122 - Cable Franchise PEG Funds         | 179                   | -                          | -                        | -                    | -                   | -               |
| 123 - Cash In Lieu of Landscaping       | 583                   | -                          | -                        | -                    | -                   | -               |
| 126 - Youth & Senior Assistance         | 69                    | -                          | -                        | -                    | -                   | -               |
| 127 - Youth Enrichment                  | 35                    | -                          | -                        | -                    | -                   | -               |
| 128 - Ice Haus Improvements             | 12                    | 50                         | 50                       | 50                   | -                   | 0.00%           |
| 129 - Funplex / Rec Center Improvements | 2                     | 10                         | 10                       | 10                   | -                   | 0.00%           |
| 130 - Victim's Assistance               | -                     | 100                        | 100                      | 100                  | -                   | 0.00%           |
| 131 - Drug / Alcohol Surcharge          | -                     | 50                         | 50                       | 50                   | -                   | 0.00%           |
| 132 - Traffic Calming                   | 2                     | 20                         | 20                       | 20                   | -                   | 0.00%           |
| 133 - GGID # 1                          | 21                    | 100                        | 100                      | 100                  | -                   | 0.00%           |
| 143 - Community Memorials               | 56                    | 95                         | 95                       | 95                   | -                   | 0.00%           |
| 145 - Opioid Settlement                 | 117,421               | 169,137                    | 169,137                  | 95,261               | (73,876)            | -43.68%         |
| 200 - General Debt Service              | 4,371,875             | 3,137,656                  | 3,137,656                | 3,135,406            | (2,250)             | -0.07%          |
| 513 - Equipment Replacement             | 672                   | 1,000                      | 1,000                    | 1,000                | -                   | 0.00%           |
| 601 - Cemetery Endowment                | 85,142                | 84,200                     | 84,200                   | 1,000                | (83,200)            | -98.81%         |
| <b>Total Expenditures by Fund</b>       | <b>\$ 140,589,993</b> | <b>\$ 36,294,759</b>       | <b>\$ 28,658,730</b>     | <b>\$ 31,934,811</b> | <b>\$ 3,276,081</b> | <b>11.43%</b>   |

| <b>Expenditures by Division</b> | <b>2024 Actual</b> | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b> | <b>\$ Change</b> | <b>% Change</b> |
|---------------------------------|--------------------|----------------------------|--------------------------|--------------------|------------------|-----------------|
| Debt Services                   | 5,171,868          | 4,184,408                  | 4,184,408                | 4,207,775          | 23,367           | 0.56%           |
| Depreciation                    | -                  | 950,906                    | 950,906                  | 949,906            | (1,000)          | -0.11%          |
| Grants to Outside Agencies      | 200,000            | 549,285                    | 549,285                  | -                  | (549,285)        | -               |
| Non-Departmental                | 111,444,176        | 9,837,803                  | 2,201,774                | 3,112,932          | 911,158          | 41.38%          |

|                                       |                       |                      |                      |                      |                     |               |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Operating Transfers                   | 23,768,248            | 20,772,357           | 20,772,357           | 23,230,668           | 2,458,311           | 11.83%        |
| Operations                            | 5,701                 | -                    | -                    | 433,530              | 433,530             | -             |
| <b>Total Expenditures by Division</b> | <b>\$ 140,589,993</b> | <b>\$ 36,294,759</b> | <b>\$ 28,658,730</b> | <b>\$ 31,934,811</b> | <b>\$ 3,276,081</b> | <b>11.43%</b> |

## Budget Increase Requests

| FUNDED: GENERAL FUND, ONGOING REQUESTS |     |                   |             |
|----------------------------------------|-----|-------------------|-------------|
| REQUEST                                | FTE | EXPENDITURE       | REVENUE     |
| City Wide Language Services            | -   | \$ 75,000         | \$ -        |
| City Wide Safety Fund Budget Request   | -   | \$ 90,725         | \$ -        |
| City-Wide Recruitment – Advertising    | -   | \$ 60,000         | \$ -        |
|                                        | -   | <b>\$ 225,725</b> | <b>\$ -</b> |

| FUNDED: GENERAL FUND, ONE-TIME REQUESTS |     |                  |             |
|-----------------------------------------|-----|------------------|-------------|
| REQUEST                                 | FTE | EXPENDITURE      | REVENUE     |
| City Wide-Employee Anonymous Call Line  | -   | \$ 20,600        | \$ -        |
|                                         | -   | <b>\$ 20,600</b> | <b>\$ -</b> |

| UNFUNDED: GENERAL FUND, ONGOING REQUESTS |     |                   |             |
|------------------------------------------|-----|-------------------|-------------|
| REQUEST                                  | FTE | EXPENDITURE       | REVENUE     |
| Mental Health Platform                   | -   | \$ 209,777        | \$ -        |
|                                          | -   | <b>\$ 209,777</b> | <b>\$ -</b> |

# FTE Summary

| Non-Departmental                   | 2024 Revised | 2025 | 2025 Revised<br>vs. 2026 | 2026 |
|------------------------------------|--------------|------|--------------------------|------|
| Island Grove Marketing Coordinator | 1.00         | -    | -                        | -    |
| Total                              | 1.00         | -    | -                        | -    |

## City Funds



## General Fund

To account for all financial resources except those required to be accounted for in another fund.

|                                                        | 2024 Actual          | 2025 Revised Budget        | 2025 YTD Estimate        | 2026 Budget          | \$ Change              | % Change        |
|--------------------------------------------------------|----------------------|----------------------------|--------------------------|----------------------|------------------------|-----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 62,404,825</b> | <b>\$ 60,113,319</b>       | <b>\$ 60,113,319</b>     | <b>\$ 46,398,244</b> | <b>(\$ 13,715,075)</b> | <b>-22.82%</b>  |
| <b>Resources</b>                                       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>       | <b>% Change</b> |
| <b>Charges for Services</b>                            | <b>12,299,866</b>    | <b>13,084,350</b>          | <b>13,084,350</b>        | <b>13,582,599</b>    | <b>498,249</b>         | <b>3.81%</b>    |
| Charges for Services                                   | 6,388,721            | 6,112,934                  | 6,112,934                | 6,402,040            | 289,106                | 4.73%           |
| Plan & Filing Fees: Charges for Services               | 162,849              | 106,780                    | 106,780                  | 109,984              | 3,204                  | 3.00%           |
| Gas Franchise Fee                                      | 1,862,366            | 2,736,903                  | 2,736,903                | 2,819,010            | 82,107                 | 3.00%           |
| Electric Franchise Fee                                 | 3,123,851            | 3,157,290                  | 3,157,290                | 3,252,009            | 94,719                 | 3.00%           |
| Cable TV Franchise Fee                                 | 762,079              | 970,443                    | 970,443                  | 999,556              | 29,113                 | 3.00%           |
| <b>Fines &amp; Forfeits</b>                            | <b>1,436,838</b>     | <b>2,797,837</b>           | <b>2,047,837</b>         | <b>2,359,275</b>     | <b>311,438</b>         | <b>15.21%</b>   |
| Court Fines                                            | 1,055,153            | 2,265,224                  | 1,515,224                | 1,810,681            | 295,457                | 19.50%          |
| Fines & Forfeits                                       | 381,685              | 532,613                    | 532,613                  | 548,594              | 15,981                 | 3.00%           |
| <b>Intergovernmental Revenue</b>                       | <b>14,711,380</b>    | <b>8,002,652</b>           | <b>6,802,652</b>         | <b>5,100,029</b>     | <b>(1,702,623)</b>     | <b>-25.03%</b>  |
| Federal Grants                                         | 724,953              | 1,213,044                  | 1,213,044                | 627,056              | (585,988)              | -48.31%         |
| Federal Transit Authority Capital                      | 3,498,650            | -                          | -                        | -                    | -                      | -               |
| Federal Transit Authority Operating                    | 5,467,161            | -                          | -                        | -                    | -                      | -               |
| State Intergovernmental Revenue                        | 296,009              | 2,369,392                  | 2,369,392                | 67,450               | (2,301,942)            | -97.15%         |
| Intergovernmental Revenue                              | 496,678              | 639,136                    | 639,136                  | 570,468              | (68,668)               | -10.74%         |
| County Buildings                                       | 574,210              | 716,080                    | 1,216,080                | 740,055              | (476,025)              | -39.14%         |
| Cigarette Taxes                                        | 166,242              | 215,000                    | 215,000                  | 220,000              | 5,000                  | 2.33%           |
| Severance Taxes                                        | 2,753,937            | 2,100,000                  | 400,000                  | 2,100,000            | 1,700,000              | 425.00%         |
| Federal Mineral LS Funds                               | 733,539              | 750,000                    | 750,000                  | 775,000              | 25,000                 | 3.33%           |
| <b>Licenses &amp; Permits</b>                          | <b>3,100,812</b>     | <b>3,814,241</b>           | <b>3,314,241</b>         | <b>3,289,828</b>     | <b>(24,413)</b>        | <b>-0.74%</b>   |
| Other Licenses & Permits                               | 637,243              | 529,076                    | 529,076                  | 537,086              | 8,010                  | 1.51%           |
| Liquor Occupation Fee                                  | 169,067              | 185,658                    | 185,658                  | 191,228              | 5,570                  | 3.00%           |
| Building Permits                                       | 1,928,760            | 2,481,237                  | 1,981,237                | 1,933,974            | (47,263)               | -2.39%          |
| Plan & Filing Fees: Licenses & Permits                 | 365,743              | 618,270                    | 618,270                  | 627,540              | 9,270                  | 1.50%           |
| <b>Taxes</b>                                           | <b>26,566,553</b>    | <b>107,549,922</b>         | <b>105,179,977</b>       | <b>108,643,462</b>   | <b>3,463,485</b>       | <b>3.29%</b>    |
| Property Tax                                           | 26,527,734           | 23,500,000                 | 24,288,135               | 26,000,000           | 1,711,865              | 7.05%           |
| Other Taxes                                            | 7,866                | 300,000                    | 300,000                  | (30,000)             | (330,000)              | -110%           |
| General Sales Tax                                      | -                    | 70,583,661                 | 69,525,581               | 71,310,586           | 1,785,005              | 2.57%           |
| Auto Use Tax                                           | -                    | 4,893,608                  | 4,893,608                | 5,378,782            | 485,174                | 9.91%           |
| Building Use Tax                                       | -                    | 5,257,528                  | 3,157,528                | 2,776,728            | (380,800)              | -12.06%         |
| General Use Tax                                        | -                    | 2,435,100                  | 2,435,100                | 2,604,499            | 169,399                | 6.96%           |
| Other Sales & Use Taxes                                | 30,953               | 580,025                    | 580,025                  | 602,867              | 22,842                 | 3.94%           |
| <b>Miscellaneous Revenue</b>                           | <b>11,368,249</b>    | <b>7,812,766</b>           | <b>11,412,766</b>        | <b>5,651,094</b>     | <b>(5,761,672)</b>     | <b>-50.48%</b>  |
| Miscellaneous Revenue                                  | 6,057,265            | 5,000,733                  | 6,000,733                | 2,577,535            | (3,423,198)            | -57.05%         |
| Rents from Facilities                                  | 1,502,470            | 1,262,033                  | 1,262,033                | 1,523,559            | 261,526                | 20.72%          |
| Royalties                                              | 3,623,484            | 1,300,000                  | 3,900,000                | 1,300,000            | (2,600,000)            | -66.67%         |
| Purchasing Card Rebate                                 | 185,030              | 250,000                    | 250,000                  | 250,000              | -                      | 0.00%           |

|                                                       | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change           | % Change       |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------|
| <b>Bond Proceeds</b>                                  | <b>4,870,295</b>      | -                     | -                     | -                     | -                   | -              |
| <i>Lease Purchase Proceeds</i>                        | <i>4,193,594</i>      | -                     | -                     | -                     | -                   | -              |
| <i>Other Financing Source: Subscription Financing</i> | <i>676,701</i>        | -                     | -                     | -                     | -                   | -              |
| <b>Transfers In</b>                                   | <b>95,548,615</b>     | <b>12,823,338</b>     | <b>12,823,338</b>     | <b>19,386,211</b>     | <b>6,562,873</b>    | <b>51.18%</b>  |
| <i>Convention/Visitors Fund</i>                       | <i>524,937</i>        | <i>493,200</i>        | <i>493,200</i>        | <i>418,200</i>        | <i>(75,000)</i>     | <i>-15.21%</i> |
| <i>Conservation Trust Fund</i>                        | <i>1,923,685</i>      | <i>2,259,000</i>      | <i>2,259,000</i>      | <i>1,992,287</i>      | <i>(266,713)</i>    | <i>-11.81%</i> |
| <i>Sales &amp; Use Tax Fund</i>                       | <i>79,876,266</i>     | -                     | -                     | -                     | -                   | -              |
| <i>Weld Drug Task Force Equitable Sharing</i>         | <i>135,190</i>        | <i>163,000</i>        | <i>163,000</i>        | <i>163,000</i>        | -                   | <i>0.00%</i>   |
| <i>Public Safety</i>                                  | <i>2,999,098</i>      | -                     | -                     | -                     | -                   | -              |
| <i>CASH IN LIEU OF LANDSCAPING FUND</i>               | <i>25,018</i>         | <i>50,000</i>         | <i>50,000</i>         | -                     | <i>(50,000)</i>     | -              |
| <i>Public Improvement Fund</i>                        | -                     | -                     | -                     | <i>7,200,000</i>      | <i>7,200,000</i>    | -              |
| <i>Quality of Life Fund</i>                           | <i>1,251,673</i>      | <i>1,287,601</i>      | <i>1,287,601</i>      | <i>1,325,816</i>      | <i>38,215</i>       | <i>2.97%</i>   |
| <i>FASTER Fund</i>                                    | <i>22,000</i>         | -                     | -                     | -                     | -                   | -              |
| <i>2016 City Center Fund</i>                          | <i>1,660,502</i>      | -                     | -                     | -                     | -                   | -              |
| <i>Sewer Fund</i>                                     | <i>1,865,330</i>      | <i>2,343,397</i>      | <i>2,343,397</i>      | <i>971,603</i>        | <i>(1,371,794)</i>  | <i>-58.54%</i> |
| <i>Sewer Construction Fund</i>                        | <i>184,170</i>        | <i>240,147</i>        | <i>240,147</i>        | <i>245,655</i>        | <i>5,508</i>        | <i>2.29%</i>   |
| <i>Water Fund</i>                                     | <i>3,848,399</i>      | <i>4,481,678</i>      | <i>4,481,678</i>      | <i>5,747,241</i>      | <i>1,265,563</i>    | <i>28.24%</i>  |
| <i>Water Construction Fund</i>                        | <i>184,170</i>        | <i>240,147</i>        | <i>240,147</i>        | <i>245,655</i>        | <i>5,508</i>        | <i>2.29%</i>   |
| <i>Stormwater Fund</i>                                | <i>699,659</i>        | <i>820,688</i>        | <i>820,688</i>        | <i>622,830</i>        | <i>(197,858)</i>    | <i>-24.11%</i> |
| <i>Stormwater Construction Fund</i>                   | <i>315,719</i>        | <i>411,680</i>        | <i>411,680</i>        | <i>421,124</i>        | <i>9,444</i>        | <i>2.29%</i>   |
| <i>Memorials Fund</i>                                 | <i>32,800</i>         | <i>32,800</i>         | <i>32,800</i>         | <i>32,800</i>         | -                   | <i>0.00%</i>   |
| <b>Total Resources</b>                                | <b>\$ 169,902,606</b> | <b>\$ 155,885,106</b> | <b>\$ 154,665,161</b> | <b>\$ 158,012,498</b> | <b>\$ 3,347,337</b> | <b>2.16%</b>   |

|                                                    | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change           | % Change       |
|----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------|
| <b>Expenditures by Category</b>                    |                       |                       |                       |                       |                     |                |
| <i>Salaries &amp; Benefits</i>                     | <i>97,572,445</i>     | <i>101,710,205</i>    | <i>100,710,205</i>    | <i>103,149,468</i>    | <i>2,439,263</i>    | <i>2.42%</i>   |
| <i>Supplies &amp; Services</i>                     | <i>46,822,527</i>     | <i>53,794,469</i>     | <i>47,158,440</i>     | <i>44,155,597</i>     | <i>(3,002,843)</i>  | <i>-6.37%</i>  |
| <i>Capital</i>                                     | <i>5,759,397</i>      | <i>587,069</i>        | <i>587,069</i>        | <i>200,000</i>        | <i>(387,069)</i>    | <i>-65.93%</i> |
| <i>Debt</i>                                        | <i>1,089,875</i>      | <i>77,000</i>         | <i>77,000</i>         | <i>77,000</i>         | -                   | <i>0.00%</i>   |
| <b>Transfers Out</b>                               | <b>20,949,867</b>     | <b>19,847,522</b>     | <b>19,847,522</b>     | <b>22,536,619</b>     | <b>2,689,097</b>    | <b>13.55%</b>  |
| <i>Streets &amp; Roads Fund</i>                    | <i>8,927,800</i>      | <i>8,513,950</i>      | <i>8,513,950</i>      | <i>8,897,441</i>      | <i>383,491</i>      | <i>4.50%</i>   |
| <i>Housing Fund</i>                                | <i>512,925</i>        | <i>1,149,655</i>      | <i>1,149,655</i>      | <i>1,129,809</i>      | <i>(19,846)</i>     | <i>-1.73%</i>  |
| <i>Transit Fund</i>                                | -                     | <i>4,011,276</i>      | <i>4,011,276</i>      | <i>3,922,096</i>      | <i>(89,180)</i>     | <i>-2.22%</i>  |
| <i>Homelessness Fund</i>                           | <i>1,936,379</i>      | <i>1,978,482</i>      | <i>1,978,482</i>      | <i>4,724,757</i>      | <i>2,746,275</i>    | <i>139%</i>    |
| <i>Public Safety Combined Services</i>             | <i>50,399</i>         | <i>398,255</i>        | <i>398,255</i>        | <i>405,250</i>        | <i>6,995</i>        | <i>1.76%</i>   |
| <i>General Debt Service Fund</i>                   | <i>2,179,750</i>      | <i>2,181,750</i>      | <i>2,181,750</i>      | <i>2,180,500</i>      | <i>(1,250)</i>      | <i>-0.06%</i>  |
| <i>Public Improvement Fund</i>                     | <i>3,358,740</i>      | -                     | -                     | -                     | -                   | -              |
| <i>Public Art Fund</i>                             | <i>71,556</i>         | <i>103,522</i>        | <i>103,522</i>        | <i>188,661</i>        | <i>85,139</i>       | <i>82.24%</i>  |
| <i>Fire Equipment Acquisition/Replacement Fund</i> | <i>650,000</i>        | <i>650,000</i>        | <i>650,000</i>        | <i>650,000</i>        | -                   | <i>0.00%</i>   |
| <i>Cemetery Fund</i>                               | <i>100,000</i>        | <i>100,000</i>        | <i>100,000</i>        | <i>253,000</i>        | <i>153,000</i>      | <i>153%</i>    |
| <i>Downtown Parking Fund</i>                       | <i>75,000</i>         | <i>75,000</i>         | <i>75,000</i>         | <i>75,000</i>         | -                   | <i>0.00%</i>   |
| <i>Sewer Fund</i>                                  | -                     | <i>3,151</i>          | <i>3,151</i>          | <i>2,995</i>          | <i>(156)</i>        | <i>-4.95%</i>  |
| <i>Water Fund</i>                                  | <i>87,318</i>         | <i>100,402</i>        | <i>100,402</i>        | <i>104,075</i>        | <i>3,673</i>        | <i>3.66%</i>   |
| <i>Liability Fund</i>                              | <i>3,000,000</i>      | -                     | -                     | -                     | -                   | -              |
| <i>Information Technology Fund</i>                 | -                     | <i>582,079</i>        | <i>582,079</i>        | <i>3,035</i>          | <i>(579,044)</i>    | <i>-99%</i>    |
| <b>Total Expenditures by Category</b>              | <b>\$ 172,194,112</b> | <b>\$ 176,016,265</b> | <b>\$ 168,380,236</b> | <b>\$ 170,118,684</b> | <b>\$ 1,738,448</b> | <b>1.03%</b>   |

|                                   | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Expenditures by Department</b> |             |                     |                   |             |           |          |

|                                             | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change           | % Change     |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|--------------|
| City Attorneys Office                       | 3,449,136             | 4,850,112             | 4,850,112             | 4,948,452             | 98,340              | 2.03%        |
| City Clerk                                  | 1,420,760             | 1,858,764             | 1,858,764             | 1,803,132             | (55,632)            | -2.99%       |
| City Managers Office                        | 2,580,338             | 2,928,412             | 2,928,412             | 2,673,529             | (254,883)           | -8.70%       |
| Code Compliance                             | -                     | -                     | -                     | 973,884               | 973,884             | -            |
| Communication & Engagement                  | 3,687,251             | 4,784,529             | 4,784,529             | 4,201,634             | (582,895)           | -12.18%      |
| Community Development                       | 7,503,353             | 10,846,237            | 10,846,237            | 8,129,384             | (2,716,853)         | -25.05%      |
| Culture, Parks & Recreation                 | 27,757,422            | 30,459,170            | 30,459,170            | 30,962,379            | 503,209             | 1.65%        |
| Economic Development & Urban Revitalization | 1,968,210             | 3,151,001             | 3,151,001             | 2,668,783             | (482,218)           | -15.30%      |
| Finance                                     | 5,489,134             | 6,061,594             | 6,061,594             | 5,697,707             | (363,887)           | -6.00%       |
| Fire                                        | 27,465,336            | 27,080,775            | 27,080,775            | 28,061,403            | 980,628             | 3.62%        |
| Governmental Affairs                        | 333,284               | 525,541               | 525,541               | 528,878               | 3,337               | 0.63%        |
| High Performance Government                 | -                     | -                     | -                     | 778,583               | 778,583             | -            |
| Housing Solutions                           | 1,942,304             | -                     | -                     | -                     | -                   | -            |
| Human Capital                               | 1,052,807             | 1,622,784             | 1,622,784             | 1,420,620             | (202,164)           | -12.46%      |
| Human Resources                             | 3,547,157             | 4,167,959             | 4,167,959             | 4,141,189             | (26,770)            | -0.64%       |
| Information Technology                      | 155,438               | -                     | -                     | -                     | -                   | -            |
| Municipal Court                             | 1,797,252             | 2,104,972             | 2,104,972             | 2,125,444             | 20,472              | 0.97%        |
| Non-Departmental                            | 26,877,022            | 26,778,610            | 19,142,581            | 22,512,492            | 3,369,911           | 17.60%       |
| Office of Emergency Management              | -                     | 559,091               | 559,091               | 495,388               | (63,703)            | -11.39%      |
| Police                                      | 43,121,596            | 43,824,763            | 43,824,763            | 43,542,039            | (282,724)           | -0.65%       |
| Public Works                                | 12,046,309            | 4,411,951             | 4,411,951             | 4,047,806             | (364,145)           | -8.25%       |
| Risk & Safety                               | -                     | -                     | -                     | 405,958               | 405,958             | -            |
| <b>Total Expenditures by Department</b>     | <b>\$ 172,194,112</b> | <b>\$ 176,016,265</b> | <b>\$ 168,380,236</b> | <b>\$ 170,118,684</b> | <b>\$ 1,738,448</b> | <b>1.03%</b> |

|                                                     | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 60,113,319</b> | <b>\$ 39,982,160</b> | <b>\$ 46,398,244</b> | <b>\$ 34,292,058</b> | <b>(\$ 12,106,186)</b> | <b>-26.09%</b> |



## Special Revenue Funds





## Special Revenue Funds

### Convention & Visitors Fund

To account for the collection of the City's three percent lodging tax that is utilized to support convention and visitor activities; created per Greeley Municipal Code 4.08.050.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|--------------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | \$ 888,362  | \$ 1,020,459        | \$ 1,020,459      | \$ 858,062  | (\$ 162,397) | -15.91%  |

| <b>Resources</b>          | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change       | % Change     |
|---------------------------|-------------------|---------------------|-------------------|-------------------|-----------------|--------------|
| Intergovernmental Revenue | -                 | 15,000              | 15,000            | -                 | (15,000)        | -            |
| Taxes                     | 866,077           | 824,153             | 824,153           | 850,787           | 26,634          | 3.23%        |
| Miscellaneous Revenue     | 43,371            | 19,900              | 19,900            | 9,950             | (9,950)         | -50.00%      |
| <b>Total Resources</b>    | <b>\$ 909,448</b> | <b>\$ 859,053</b>   | <b>\$ 859,053</b> | <b>\$ 860,737</b> | <b>\$ 1,684</b> | <b>0.20%</b> |

| <b>Expenditures by Category</b>           | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change          | % Change      |
|-------------------------------------------|-------------------|---------------------|---------------------|-------------------|--------------------|---------------|
| Salaries & Benefits                       | 17,692            | 106,369             | 106,369             | 103,981           | (2,388)            | -2.25%        |
| Supplies & Services                       | 75,782            | 144,381             | 144,381             | 171,616           | 27,235             | 18.86%        |
| Capital                                   | -                 | 15,000              | 15,000              | -                 | (15,000)           | -             |
| <b>Transfers Out</b>                      | <b>683,876</b>    | <b>755,700</b>      | <b>755,700</b>      | <b>693,825</b>    | <b>(61,875)</b>    | <b>-8.19%</b> |
| <i>General Fund</i>                       | 524,937           | 493,200             | 493,200             | 418,200           | (75,000)           | -15.21%       |
| <i>Conference Center Development Fund</i> | 158,939           | 262,500             | 262,500             | 275,625           | 13,125             | 5.00%         |
| <b>Total Expenditures by Category</b>     | <b>\$ 777,350</b> | <b>\$ 1,021,450</b> | <b>\$ 1,021,450</b> | <b>\$ 969,422</b> | <b>(\$ 52,028)</b> | <b>-5.09%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change          | % Change      |
|-----------------------------------------|-------------------|---------------------|---------------------|-------------------|--------------------|---------------|
| Communication & Engagement              | 93,122            | 265,000             | 265,000             | 274,847           | 9,847              | 3.72%         |
| Non-Departmental                        | 684,229           | 756,450             | 756,450             | 694,575           | (61,875)           | -8.18%        |
| <b>Total Expenditures by Department</b> | <b>\$ 777,350</b> | <b>\$ 1,021,450</b> | <b>\$ 1,021,450</b> | <b>\$ 969,422</b> | <b>(\$ 52,028)</b> | <b>-5.09%</b> |

|                                                     | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|-----------------------------------------------------|--------------|---------------------|-------------------|-------------|--------------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | \$ 1,020,459 | \$ 858,062          | \$ 858,062        | \$ 749,377  | (\$ 108,685) | -12.67%  |

## Special Revenue Funds

### HUD Grants Fund

To account for federal grant revenues which are utilized to administer rehabilitation loan and grant programs, special projects for the benefit of the elderly and handicapped, and various other projects in accordance with Housing and Urban Development regulations.

|                                                        | 2024<br>Actual | 2025<br>Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget | \$ Change    | %<br>Change |
|--------------------------------------------------------|----------------|---------------------------|----------------------|----------------|--------------|-------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | \$ 86,169      | \$ 186,693                | \$ 186,693           | \$ 83,561      | (\$ 103,132) | -55.24%     |

|                           | 2024<br>Actual      | 2025<br>Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget      | \$ Change           | %<br>Change   |
|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------|---------------|
| <b>Resources</b>          |                     |                           |                      |                     |                     |               |
| Intergovernmental Revenue | 1,720,353           | 8,206,926                 | 8,206,926            | 7,424,044           | (782,882)           | -9.54%        |
| Miscellaneous Revenue     | 206,177             | -                         | -                    | -                   | -                   | -             |
| <b>Total Resources</b>    | <b>\$ 1,926,530</b> | <b>\$ 8,206,926</b>       | <b>\$ 8,206,926</b>  | <b>\$ 7,424,044</b> | <b>(\$ 782,882)</b> | <b>-9.54%</b> |

|                                       | 2024<br>Actual      | 2025<br>Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget      | \$ Change           | %<br>Change    |
|---------------------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------|----------------|
| <b>Expenditures by Category</b>       |                     |                           |                      |                     |                     |                |
| Salaries & Benefits                   | 141,896             | 268,991                   | 268,991              | 262,294             | (6,697)             | -2.49%         |
| Supplies & Services                   | 1,684,110           | 7,185,717                 | 7,185,717            | 7,161,750           | (23,967)            | -0.33%         |
| Transfers to THR Grant                | -                   | 855,350                   | 855,350              | -                   | (855,350)           | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 1,826,006</b> | <b>\$ 8,310,058</b>       | <b>\$ 8,310,058</b>  | <b>\$ 7,424,044</b> | <b>(\$ 886,014)</b> | <b>-10.66%</b> |

|                                         | 2024<br>Actual      | 2025<br>Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget      | \$ Change           | %<br>Change    |
|-----------------------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------|----------------|
| <b>Expenditures by Department</b>       |                     |                           |                      |                     |                     |                |
| Housing Solutions                       | 1,826,006           | 8,310,058                 | 8,310,058            | 7,424,044           | (886,014)           | -10.66%        |
| <b>Total Expenditures by Department</b> | <b>\$ 1,826,006</b> | <b>\$ 8,310,058</b>       | <b>\$ 8,310,058</b>  | <b>\$ 7,424,044</b> | <b>(\$ 886,014)</b> | <b>-10.66%</b> |

|                                                     | 2024<br>Actual | 2025<br>Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget | \$ Change | %<br>Change |
|-----------------------------------------------------|----------------|---------------------------|----------------------|----------------|-----------|-------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | \$ 186,693     | \$ 83,561                 | \$ 83,561            | \$ 83,561      | -         | -           |

## Special Revenue Funds

### Streets & Roads Fund

To account for the collection of highway user taxes, road and bridge taxes and registration and ownership fees which are utilized to operate and maintain the streets, roads, traffic lights and signs within the city; created per City Charter Section 5-5.

|                                                        | 2024 Actual   | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------------------------------|---------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>(\$ 0)</b> | <b>-</b>            | <b>-</b>          | <b>-</b>    | <b>-</b>  | <b>-</b> |

| <b>Resources</b>          | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>  | <b>% Change</b> |
|---------------------------|----------------------|----------------------------|--------------------------|----------------------|-------------------|-----------------|
| Charges for Services      | 1,087,521            | 1,295,611                  | 1,295,611                | 1,295,291            | (320)             | -0.02%          |
| Intergovernmental Revenue | 3,903,777            | 4,672,702                  | 4,440,986                | 4,625,357            | 184,371           | 4.15%           |
| Licenses & Permits        | 2,763                | 16,054                     | 16,054                   | 16,296               | 242               | 1.51%           |
| Taxes                     | 1,001,064            | 965,080                    | 965,080                  | 994,032              | 28,952            | 3.00%           |
| Miscellaneous Revenue     | 31,378               | 21,034                     | 21,034                   | 21,034               | -                 | 0.00%           |
| <b>Transfers In</b>       | <b>8,927,800</b>     | <b>8,513,950</b>           | <b>8,513,950</b>         | <b>8,897,441</b>     | <b>383,491</b>    | <b>4.50%</b>    |
| <i>General Fund</i>       | <i>8,927,800</i>     | <i>8,513,950</i>           | <i>8,513,950</i>         | <i>8,897,441</i>     | <i>383,491</i>    | <i>4.50%</i>    |
| <b>Total Resources</b>    | <b>\$ 14,954,303</b> | <b>\$ 15,484,431</b>       | <b>\$ 15,252,715</b>     | <b>\$ 15,849,451</b> | <b>\$ 596,736</b> | <b>3.91%</b>    |

| <b>Expenditures by Category</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>  | <b>% Change</b> |
|---------------------------------------|----------------------|----------------------------|--------------------------|----------------------|-------------------|-----------------|
| Salaries & Benefits                   | 6,931,336            | 6,341,307                  | 6,341,307                | 7,974,559            | 1,633,252         | 25.76%          |
| Supplies & Services                   | 7,866,127            | 8,789,883                  | 8,789,883                | 7,812,392            | (977,491)         | -11.12%         |
| Capital                               | 156,839              | 121,525                    | 121,525                  | 62,500               | (59,025)          | -48.57%         |
| <b>Total Expenditures by Category</b> | <b>\$ 14,954,303</b> | <b>\$ 15,252,715</b>       | <b>\$ 15,252,715</b>     | <b>\$ 15,849,451</b> | <b>\$ 596,736</b> | <b>3.91%</b>    |

| <b>Expenditures by Department</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>  | <b>% Change</b> |
|-----------------------------------------|----------------------|----------------------------|--------------------------|----------------------|-------------------|-----------------|
| Public Works                            | 14,954,303           | 15,252,715                 | 15,252,715               | 15,849,451           | 596,736           | 3.91%           |
| <b>Total Expenditures by Department</b> | <b>\$ 14,954,303</b> | <b>\$ 15,252,715</b>       | <b>\$ 15,252,715</b>     | <b>\$ 15,849,451</b> | <b>\$ 596,736</b> | <b>3.91%</b>    |

|                                                     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>-</b>    | <b>\$ 231,716</b>   | <b>-</b>          | <b>-</b>    | <b>-</b>  | <b>-</b> |

## Special Revenue Funds

### Conservation Trust Fund

To account for revenues received from the Colorado State Lottery which are utilized for the acquisition, development, and maintenance of new and existing conservation sites in accordance with Colorado Revised Statute 29-21-101.

|                                                        | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|--------------------------------------------------------|--------------|---------------------|-------------------|-------------|--------------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | \$ 1,459,915 | \$ 936,671          | \$ 936,671        | \$ 371,799  | (\$ 564,872) | -60.31%  |

| <b>Resources</b>                 | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change | % Change |
|----------------------------------|--------------|---------------------|-------------------|--------------|-----------|----------|
| <b>Intergovernmental Revenue</b> | 1,353,685    | 1,664,000           | 1,664,000         | 1,730,560    | 66,560    | 4.00%    |
| <i>Lottery Funds</i>             | 1,353,685    | 1,664,000           | 1,664,000         | 1,730,560    | 66,560    | 4.00%    |
| Miscellaneous Revenue            | 47,381       | 32,500              | 32,500            | 16,250       | (16,250)  | -50.00%  |
| <b>Total Resources</b>           | \$ 1,401,066 | \$ 1,696,500        | \$ 1,696,500      | \$ 1,746,810 | \$ 50,310 | 2.97%    |

| <b>Expenditures by Category</b>               | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|-----------------------------------------------|--------------|---------------------|-------------------|--------------|--------------|----------|
| Supplies & Services                           | 625          | 2,372               | 2,372             | 250          | (2,122)      | -89.46%  |
| Transfers Out to General Fund to Support CPRD | 1,923,685    | 2,259,000           | 2,259,000         | 1,992,287    | (266,713)    | -11.81%  |
| <b>Total Expenditures by Category</b>         | \$ 1,924,310 | \$ 2,261,372        | \$ 2,261,372      | \$ 1,992,537 | (\$ 268,835) | -11.89%  |

| <b>Expenditures by Department</b>       | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|-----------------------------------------|--------------|---------------------|-------------------|--------------|--------------|----------|
| Non-Departmental                        | 1,924,310    | 2,261,372           | 2,261,372         | 1,992,537    | (268,835)    | -11.89%  |
| <b>Total Expenditures by Department</b> | \$ 1,924,310 | \$ 2,261,372        | \$ 2,261,372      | \$ 1,992,537 | (\$ 268,835) | -11.89%  |

|                                                     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|-----------------------------------------------------|-------------|---------------------|-------------------|-------------|--------------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | \$ 936,671  | \$ 371,799          | \$ 371,799        | \$ 126,072  | (\$ 245,727) | -66.09%  |

## Special Revenue Funds

### Sales & Use Tax Fund

To account for the collection of the City's 3.46% sales and use tax which is utilized in accordance with the March 1, 1998 Revenue Bonds, the October 1, 2000 Revenue Bonds, the 2003 Revenue Bonds, the 2005 Revenue Bonds, and the 2005B Refunding Revenue Bonds. This fund was discontinued at the end of 2024, with Sales and Use tax revenues being directly budgeted in their respective funds beginning in 2025 onward.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | -           | -                   | -                 | -           | -         | -        |

| Resources                          | 2024 Actual           | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|------------------------------------|-----------------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Taxes</b>                       | <b>104,602,038</b>    | -                   | -                 | -           | -         | -        |
| <i>Sales &amp; Use Tax</i>         | 104,602,038           | -                   | -                 | -           | -         | -        |
| <i>General Sales Tax</i>           | 77,208,817            | -                   | -                 | -           | -         | -        |
| <i>Food Tax</i>                    | 12,249,558            | -                   | -                 | -           | -         | -        |
| <i>Island Grove Taxes</i>          | 2,884                 | -                   | -                 | -           | -         | -        |
| <i>Auto Use Tax</i>                | 6,040,979             | -                   | -                 | -           | -         | -        |
| <i>Building Use Tax</i>            | 2,973,436             | -                   | -                 | -           | -         | -        |
| <i>General Use Tax</i>             | 4,516,996             | -                   | -                 | -           | -         | -        |
| <i>Other Sales &amp; Use Taxes</i> | 1,609,367             | -                   | -                 | -           | -         | -        |
| <b>Total Resources</b>             | <b>\$ 104,602,038</b> | -                   | -                 | -           | -         | -        |

| Expenditures by Category                  | 2024 Actual           | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-------------------------------------------|-----------------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Transfers Out</b>                      | <b>104,602,038</b>    | -                   | -                 | -           | -         | -        |
| <i>General Fund</i>                       | 79,876,266            | -                   | -                 | -           | -         | -        |
| <i>Conference Center Development Fund</i> | 225,914               | -                   | -                 | -           | -         | -        |
| <i>Public Safety Combined Services</i>    | 3,522,966             | -                   | -                 | -           | -         | -        |
| <i>General Debt Service Fund</i>          | 1,303,313             | -                   | -                 | -           | -         | -        |
| <i>Food Tax Fund</i>                      | 10,621,004            | -                   | -                 | -           | -         | -        |
| <i>Quality Of Life Fund</i>               | 9,049,690             | -                   | -                 | -           | -         | -        |
| <i>Island Grove Development Fund</i>      | 2,884                 | -                   | -                 | -           | -         | -        |
| <b>Total Expenditures by Category</b>     | <b>\$ 104,602,038</b> | -                   | -                 | -           | -         | -        |

| Expenditures by Department              | 2024 Actual           | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------|-----------------------|---------------------|-------------------|-------------|-----------|----------|
| Non-Departmental                        | 104,602,038           | -                   | -                 | -           | -         | -        |
| <b>Total Expenditures by Department</b> | <b>\$ 104,602,038</b> | -                   | -                 | -           | -         | -        |

|                                                     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | -           | -                   | -                 | -           | -         | -        |

|  | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--|-------------|---------------------|-------------------|-------------|-----------|----------|
|--|-------------|---------------------|-------------------|-------------|-----------|----------|

## Special Revenue Funds

### Housing Solutions Fund

To account for the operations of the Housing Solutions department.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate  | 2026 Budget | \$ Change        | % Change     |
|--------------------------------------------------------|-------------|---------------------|--------------------|-------------|------------------|--------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 0</b> | <b>(\$ 15,011)</b>  | <b>(\$ 15,011)</b> | <b>-</b>    | <b>\$ 15,011</b> | <b>-100%</b> |

| <b>Resources</b>            | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|-----------------------------|-------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Intergovernmental Revenue   | 193,676           | -                   | -                   | -                   | -                  | -             |
| Miscellaneous Revenue       | 27,489            | -                   | -                   | -                   | -                  | -             |
| Transfers In - General Fund | 512,925           | 1,149,655           | 1,149,655           | 1,129,809           | (19,846)           | -1.73%        |
| <b>Total Resources</b>      | <b>\$ 734,089</b> | <b>\$ 1,149,655</b> | <b>\$ 1,149,655</b> | <b>\$ 1,129,809</b> | <b>(\$ 19,846)</b> | <b>-1.73%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change      |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Salaries & Benefits                   | 660,213           | 818,901             | 818,901             | 888,217             | 69,316            | 8.46%         |
| Supplies & Services                   | 88,887            | 315,743             | 315,743             | 241,592             | (74,151)          | -23.48%       |
| <b>Total Expenditures by Category</b> | <b>\$ 749,100</b> | <b>\$ 1,134,644</b> | <b>\$ 1,134,644</b> | <b>\$ 1,129,809</b> | <b>(\$ 4,835)</b> | <b>-0.43%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change      |
|-----------------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Housing Solutions                       | 749,100           | 1,134,644           | 1,134,644           | 1,129,809           | (4,835)           | -0.43%        |
| <b>Total Expenditures by Department</b> | <b>\$ 749,100</b> | <b>\$ 1,134,644</b> | <b>\$ 1,134,644</b> | <b>\$ 1,129,809</b> | <b>(\$ 4,835)</b> | <b>-0.43%</b> |

|                                                     | 2024 Actual        | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------------------|--------------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>(\$ 15,011)</b> | <b>-</b>            | <b>-</b>          | <b>-</b>    | <b>-</b>  | <b>-</b> |

## Special Revenue Funds

### Conference Center Development Fund

To account for property tax increment, sales tax, lodger's tax, public improvement fees, payments in lieu of taxes and rent revenues generated by the Conference Center.

|                                                        | 2024 Actual           | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change     | % Change      |
|--------------------------------------------------------|-----------------------|---------------------|-------------------|------------------|---------------|---------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>(\$ 2,226,424)</b> | <b>\$ 31,430</b>    | <b>\$ 31,430</b>  | <b>\$ 31,428</b> | <b>(\$ 2)</b> | <b>-0.01%</b> |

| <b>Resources</b>                | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change          | % Change       |
|---------------------------------|---------------------|---------------------|---------------------|-------------------|--------------------|----------------|
| Charges for Services            | 122,927             | 150,000             | 150,000             | 150,000           | -                  | 0.00%          |
| Taxes                           | -                   | 244,269             | 244,269             | 249,071           | 4,802              | 1.97%          |
| Miscellaneous Revenue           | 2,312,240           | -                   | -                   | -                 | -                  | -              |
| <b>Transfers In</b>             | <b>623,429</b>      | <b>657,981</b>      | <b>657,981</b>      | <b>600,429</b>    | <b>(57,552)</b>    | <b>-8.75%</b>  |
| <i>Convention/Visitors Fund</i> | <i>158,939</i>      | <i>262,500</i>      | <i>262,500</i>      | <i>275,625</i>    | <i>13,125</i>      | <i>5.00%</i>   |
| <i>Sales &amp; Use Tax Fund</i> | <i>225,914</i>      | <i>-</i>            | <i>-</i>            | <i>-</i>          | <i>-</i>           | <i>-</i>       |
| <i>DDA TIF Fund</i>             | <i>238,576</i>      | <i>395,481</i>      | <i>395,481</i>      | <i>324,804</i>    | <i>(70,677)</i>    | <i>-17.87%</i> |
| <b>Total Resources</b>          | <b>\$ 3,058,596</b> | <b>\$ 1,052,250</b> | <b>\$ 1,052,250</b> | <b>\$ 999,500</b> | <b>(\$ 52,750)</b> | <b>-5.01%</b>  |

| <b>Expenditures by Category</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Supplies & Services                   | 3                 | 500                 | 500                 | 500                 | -                | 0.00%        |
| Debt                                  | 800,739           | 1,051,752           | 1,051,752           | 1,077,369           | 25,617           | 2.44%        |
| <b>Total Expenditures by Category</b> | <b>\$ 800,742</b> | <b>\$ 1,052,252</b> | <b>\$ 1,052,252</b> | <b>\$ 1,077,869</b> | <b>\$ 25,617</b> | <b>2.43%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|-----------------------------------------|-------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Non-Departmental                        | 800,742           | 1,052,252           | 1,052,252           | 1,077,869           | 25,617           | 2.43%        |
| <b>Total Expenditures by Department</b> | <b>\$ 800,742</b> | <b>\$ 1,052,252</b> | <b>\$ 1,052,252</b> | <b>\$ 1,077,869</b> | <b>\$ 25,617</b> | <b>2.43%</b> |

|                                                     | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget        | \$ Change          | % Change     |
|-----------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 31,430</b> | <b>\$ 31,428</b>    | <b>\$ 31,428</b>  | <b>(\$ 46,941)</b> | <b>(\$ 78,369)</b> | <b>-249%</b> |



## Special Revenue Funds

### DDA / TIF Fund

To account for the tax increment revenue generated from property taxes within the authority.

|                                                        | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 2,457,708</b> | <b>\$ 2,976,109</b> | <b>\$ 2,976,109</b> | <b>\$ 3,068,851</b> | <b>\$ 92,742</b> | <b>3.12%</b> |

| <b>Resources</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change        | % Change     |
|------------------------|---------------------|---------------------|-------------------|---------------------|------------------|--------------|
| Taxes                  | 1,309,427           | 999,313             | 999,313           | 1,039,279           | 39,966           | 4.00%        |
| Miscellaneous Revenue  | 152,714             | -                   | -                 | -                   | -                | -            |
| <b>Total Resources</b> | <b>\$ 1,462,141</b> | <b>\$ 999,313</b>   | <b>\$ 999,313</b> | <b>\$ 1,039,279</b> | <b>\$ 39,966</b> | <b>4.00%</b> |

| <b>Expenditures by Category</b>                    | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change      |
|----------------------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|---------------|
| Supplies & Services                                | 705,164           | 511,090             | 511,090           | 514,273           | 3,183              | 0.62%         |
| Transfers Out - Conference Center Development Fund | 238,576           | 395,481             | 395,481           | 324,804           | (70,677)           | -17.87%       |
| <b>Total Expenditures by Category</b>              | <b>\$ 943,740</b> | <b>\$ 906,571</b>   | <b>\$ 906,571</b> | <b>\$ 839,077</b> | <b>(\$ 67,494)</b> | <b>-7.44%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change      |
|-----------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|---------------|
| Non-Departmental                        | 943,740           | 906,571             | 906,571           | 839,077           | (67,494)           | -7.44%        |
| <b>Total Expenditures by Department</b> | <b>\$ 943,740</b> | <b>\$ 906,571</b>   | <b>\$ 906,571</b> | <b>\$ 839,077</b> | <b>(\$ 67,494)</b> | <b>-7.44%</b> |

|                                                     | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change     |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 2,976,109</b> | <b>\$ 3,068,851</b> | <b>\$ 3,068,851</b> | <b>\$ 3,269,053</b> | <b>\$ 200,202</b> | <b>6.52%</b> |

# Special Revenue Funds

## Neahr Grants Fund

To account for the Federal Pass-through funding of purchases as the Northeast All Hazard Region Homeland Security Grant Fiscal Agent. Annual grants are utilized to fund public safety response planning, equipment, and training via an intergovernmental agreement with the State of Colorado.

|                                             | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|---------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Projected Beginning Fund Balance & Reserves | (\$ 4,568)  | -                   | -                 | -           | -         | -        |

| Resources             | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Miscellaneous Revenue | 4,568       | -                   | -                 | -           | -         | -        |
| Total Resources       | \$ 4,568    | -                   | -                 | -           | -         | -        |

| Expenditures by Category       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Total Expenditures by Category | -           | -                   | -                 | -           | -         | -        |

| Expenditures by Department       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|----------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Total Expenditures by Department | -           | -                   | -                 | -           | -         | -        |

|                                          | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Projected Ending Fund Balance & Reserves | -           | -                   | -                 | -           | -         | -        |

## Special Revenue Funds

### Equitable Sharing Fund

Federally forfeited property seized through investigation by the Weld County Drug Task Force (WCDF), with participating Greeley Police Department members; allows an equitable share of the net proceeds to be retained. Equitably shared funds must be used by law enforcement agencies for law enforcement purposes only.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | \$ 689,788  | \$ 855,016          | \$ 855,016        | \$ 855,016  | -         | -        |

| <b>Resources</b>          | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change | % Change     |
|---------------------------|-------------------|---------------------|-------------------|-------------------|-----------|--------------|
| Intergovernmental Revenue | 304,528           | 163,000             | 163,000           | 163,000           | -         | 0.00%        |
| Miscellaneous Revenue     | 34,611            | -                   | -                 | -                 | -         | -            |
| <b>Total Resources</b>    | <b>\$ 339,139</b> | <b>\$ 163,000</b>   | <b>\$ 163,000</b> | <b>\$ 163,000</b> | <b>-</b>  | <b>0.00%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change | % Change     |
|---------------------------------------|-------------------|---------------------|-------------------|-------------------|-----------|--------------|
| Supplies & Services                   | 323               | -                   | -                 | -                 | -         | -            |
| <b>Transfers Out</b>                  | <b>173,588</b>    | <b>163,000</b>      | <b>163,000</b>    | <b>163,000</b>    | <b>-</b>  | <b>0.00%</b> |
| <i>General Fund</i>                   | <i>135,190</i>    | <i>163,000</i>      | <i>163,000</i>    | <i>163,000</i>    | <i>-</i>  | <i>0.00%</i> |
| <i>Fleet Replacement Fund</i>         | <i>38,398</i>     | <i>-</i>            | <i>-</i>          | <i>-</i>          | <i>-</i>  | <i>-</i>     |
| <b>Total Expenditures by Category</b> | <b>\$ 173,911</b> | <b>\$ 163,000</b>   | <b>\$ 163,000</b> | <b>\$ 163,000</b> | <b>-</b>  | <b>0.00%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change | % Change     |
|-----------------------------------------|-------------------|---------------------|-------------------|-------------------|-----------|--------------|
| Non-Departmental                        | 173,911           | 163,000             | 163,000           | 163,000           | -         | 0.00%        |
| <b>Total Expenditures by Department</b> | <b>\$ 173,911</b> | <b>\$ 163,000</b>   | <b>\$ 163,000</b> | <b>\$ 163,000</b> | <b>-</b>  | <b>0.00%</b> |

|                                                     | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change | % Change |
|-----------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 855,016</b> | <b>\$ 855,016</b>   | <b>\$ 855,016</b> | <b>\$ 855,016</b> | <b>-</b>  | <b>-</b> |

## Special Revenue Funds

### Transit Fund

To account for regional, fixed, and Paratransit route maintenance, operations, and administration in the City's Transit Services division. This fund was created in 2025 to enable better reporting for transit-related activity. Prior to 2025, this activity was expensed directly to the General Fund (100).

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | -           | -                   | -                 | -           | -         | -        |

| Resources                              | 2024 Actual | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|----------------------------------------|-------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Charges for Services                   | -           | 972,354              | 972,354              | 1,002,125            | 29,771                | 3.06%          |
| Intergovernmental Revenue              | -           | 7,971,633            | 7,971,633            | 5,142,078            | (2,829,555)           | -35.50%        |
| Taxes                                  | -           | -                    | -                    | 40,597               | 40,597                | -              |
| <b>Transfers In</b>                    | -           | <b>5,092,122</b>     | <b>5,092,122</b>     | <b>4,011,346</b>     | <b>(1,080,776)</b>    | <b>-21.22%</b> |
| <i>General Fund</i>                    | -           | <i>4,011,276</i>     | <i>4,011,276</i>     | <i>3,922,096</i>     | <i>(89,180)</i>       | <i>-2.22%</i>  |
| <i>FASTER Fund</i>                     | -           | <i>89,250</i>        | <i>89,250</i>        | <i>89,250</i>        | -                     | <i>0.00%</i>   |
| <i>Transportation Development Fund</i> | -           | <i>991,596</i>       | <i>991,596</i>       | -                    | <i>(991,596)</i>      | -              |
| <b>Total Resources</b>                 | -           | <b>\$ 14,036,109</b> | <b>\$ 14,036,109</b> | <b>\$ 10,196,146</b> | <b>(\$ 3,839,963)</b> | <b>-27.36%</b> |

| Expenditures by Category              | 2024 Actual | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|---------------------------------------|-------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Salaries & Benefits                   | -           | 4,377,604            | 4,377,604            | 6,057,000            | 1,679,396             | 38.36%         |
| Supplies & Services                   | -           | 3,652,197            | 3,652,197            | 2,846,472            | (805,725)             | -22.06%        |
| Capital                               | -           | 6,006,308            | 6,006,308            | 1,292,674            | (4,713,634)           | -78.48%        |
| <b>Total Expenditures by Category</b> | -           | <b>\$ 14,036,109</b> | <b>\$ 14,036,109</b> | <b>\$ 10,196,146</b> | <b>(\$ 3,839,963)</b> | <b>-27.36%</b> |

| Expenditures by Department              | 2024 Actual | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|-----------------------------------------|-------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Public Works                            | -           | 14,036,109           | 14,036,109           | 10,196,146           | (3,839,963)           | -27.36%        |
| <b>Total Expenditures by Department</b> | -           | <b>\$ 14,036,109</b> | <b>\$ 14,036,109</b> | <b>\$ 10,196,146</b> | <b>(\$ 3,839,963)</b> | <b>-27.36%</b> |

|                                                     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | -           | -                   | -                 | -           | -         | -        |

## Special Revenue Funds

### Homeless Solutions Fund

To account for the operations of the Homelessness Solutions department.

|                                                        | 2024 Actual   | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|--------------------------------------------------------|---------------|---------------------|-------------------|-------------------|--------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>(\$ 0)</b> | <b>\$ 263,760</b>   | <b>\$ 263,760</b> | <b>\$ 198,761</b> | <b>(\$ 64,999)</b> | <b>-24.64%</b> |

| <b>Resources</b>            | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change    |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Intergovernmental Revenue   | -                   | 171,680             | 171,680             | 84,000              | (87,680)            | -51.07%     |
| Licenses & Permits          | -                   | -                   | -                   | 6,000               | 6,000               | -           |
| Miscellaneous Revenue       | 8,148               | -                   | -                   | -                   | -                   | -           |
| Transfers In - General Fund | 1,936,379           | 1,978,482           | 1,978,482           | 4,724,757           | 2,746,275           | 139%        |
| <b>Total Resources</b>      | <b>\$ 1,944,527</b> | <b>\$ 2,150,162</b> | <b>\$ 2,150,162</b> | <b>\$ 4,814,757</b> | <b>\$ 2,664,595</b> | <b>124%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change    |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Salaries & Benefits                   | 1,142,310           | 1,715,939           | 1,715,939           | 2,947,721           | 1,231,782           | 71.78%      |
| Supplies & Services                   | 425,614             | 499,222             | 499,222             | 1,917,036           | 1,417,814           | 284%        |
| Capital                               | 112,843             | -                   | -                   | -                   | -                   | -           |
| <b>Total Expenditures by Category</b> | <b>\$ 1,680,767</b> | <b>\$ 2,215,161</b> | <b>\$ 2,215,161</b> | <b>\$ 4,864,757</b> | <b>\$ 2,649,596</b> | <b>120%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change    |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Homeless Solutions                      | 1,680,767           | 2,215,161           | 2,215,161           | 4,864,757           | 2,649,596           | 120%        |
| <b>Total Expenditures by Department</b> | <b>\$ 1,680,767</b> | <b>\$ 2,215,161</b> | <b>\$ 2,215,161</b> | <b>\$ 4,864,757</b> | <b>\$ 2,649,596</b> | <b>120%</b> |

|                                                     | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|-----------------------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|----------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 263,760</b> | <b>\$ 198,761</b>   | <b>\$ 198,761</b> | <b>\$ 148,761</b> | <b>(\$ 50,000)</b> | <b>-25.16%</b> |

# Special Revenue Funds

## Bag Fee

The Bag Tax Fund, established in 2025, is supported by revenues from the disposable bag fee, dedicated to reducing single-use bag waste and promoting sustainability. Funds are restricted to waste reduction, recycling, and environmental education programs that support cleaner and more sustainable community practices.

|                                             | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|---------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Projected Beginning Fund Balance & Reserves | -           | -                   | -                 | -           | -         | -        |

| Resources             | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change  | % Change |
|-----------------------|-------------|---------------------|-------------------|-------------|------------|----------|
| Miscellaneous Revenue | -           | 9,000               | 9,000             | -           | (9,000)    | -        |
| Total Resources       | -           | \$ 9,000            | \$ 9,000          | -           | (\$ 9,000) | -        |

| Expenditures by Category       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change  | % Change |
|--------------------------------|-------------|---------------------|-------------------|-------------|------------|----------|
| Supplies & Services            | -           | 9,000               | 9,000             | -           | (9,000)    | -        |
| Total Expenditures by Category | -           | \$ 9,000            | \$ 9,000          | -           | (\$ 9,000) | -        |

| Expenditures by Department       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change  | % Change |
|----------------------------------|-------------|---------------------|-------------------|-------------|------------|----------|
| Non-Departmental                 | -           | 9,000               | 9,000             | -           | (9,000)    | -        |
| Total Expenditures by Department | -           | \$ 9,000            | \$ 9,000          | -           | (\$ 9,000) | -        |

|                                          | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Projected Ending Fund Balance & Reserves | -           | -                   | -                 | -           | -         | -        |

## Special Revenue Funds

### Designated Revenue Fund

To account for the collection of court-imposed surcharges, donations bequeathed to the City for Museums, contributions from individuals, corporations, and organizations for capital improvements to the Senior Activity Center, all dues & expenses related to Senior Center clubs; created per Greeley Municipal Code 4.42.040, and other committed or assigned revenues.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|--------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Cable Franchise PEG Funds (122)                              | 424,918             | 338,927             | 338,927             | 431,145             | 92,218              | 27.21%        |
| Cash In Lieu of Landscaping (123)                            | 1,331,609           | 1,749,055           | 1,749,055           | 1,799,405           | 50,350              | 2.88%         |
| UCCC Improvements (124)                                      | 505,548             | -                   | -                   | -                   | -                   | -             |
| Poudre River Trail (125)                                     | (14,649)            | -                   | -                   | -                   | -                   | -             |
| Youth & Senior Assistance (126)                              | 198,823             | 249,272             | 249,272             | 228,754             | (20,518)            | -8.23%        |
| Youth Enrichment (127)                                       | 108,933             | 115,943             | 115,943             | 118,349             | 2,406               | 2%            |
| Ice Haus Improvements (128)                                  | 25,660              | 26,872              | 26,872              | 27,822              | 950                 | 3.54%         |
| Funplex / Rec Center Improvements (129)                      | 5,218               | 5,464               | 5,464               | 5,654               | 190                 | 3.48%         |
| Victim's Assistance (130)                                    | (1,960)             | -1945               | -1945               | -2045               | -100                | 0.0514        |
| Drug / Alcohol Surcharge (131)                               | (25,952)            | (16,936)            | (16,936)            | (16,986)            | -50                 | 0.30%         |
| Traffic Calming (132)                                        | 4,451               | 4,759               | 4,759               | 4,939               | 180                 | 4%            |
| GGID # 1 (133)                                               | 47,165              | 77,111              | 77,111              | 78,811              | 1,700               | 2.20%         |
| Museums (140)                                                | 330,824             | 369,010             | 369,010             | 168,245             | (200,765)           | -54.41%       |
| Senior Citizens (141)                                        | 38,373              | 40,147              | 40,147              | 41,497              | 1,350               | 3.36%         |
| Senior Center Clubs (142)                                    | 50,472              | 57,706              | 57,706              | 51,522              | (6,184)             | -10.72%       |
| Community Memorials (143)                                    | 120,061             | 124,672             | 124,672             | 127,977             | 3,305               | 2.65%         |
| Opioid Settlement (145)                                      | (1)                 | 135,354             | 135,354             | 88,171              | (47,183)            | -34.86%       |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 3,149,492</b> | <b>\$ 3,275,411</b> | <b>\$ 3,275,411</b> | <b>\$ 3,153,260</b> | <b>(\$ 122,151)</b> | <b>-3.73%</b> |

| Resources                   | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change        | % Change     |
|-----------------------------|---------------------|---------------------|-------------------|-------------------|------------------|--------------|
| Charges for Services        | 434,817             | 160,665             | 160,665           | 86,760            | (73,905)         | -46.00%      |
| Fines & Forfeits            | 631                 | 9,000               | 9,000             | 109,000           | 100,000          | 1,111%       |
| Intergovernmental Revenue   | 9,750               | 121,954             | 121,954           | 125,261           | 3,307            | 2.71%        |
| Miscellaneous Revenue       | 470,132             | 140,700             | 140,700           | 123,750           | (16,950)         | -12.05%      |
| Bond Proceeds               | 68,861              | -                   | -                 | -                 | -                | -            |
| Transfers In - General Fund | 50,399              | 36,538              | 36,538            | 37,365            | 827              | 2.26%        |
| <b>Total Resources</b>      | <b>\$ 1,034,589</b> | <b>\$ 468,857</b>   | <b>\$ 468,857</b> | <b>\$ 482,136</b> | <b>\$ 13,279</b> | <b>2.83%</b> |

| Resources by Department     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Communication & Engagement  | 46,785      | 118,900             | 118,900           | 88,405      | (30,495)  | -25.65%  |
| Community Development       | 375,613     | 100,700             | 100,700           | 25,350      | (75,350)  | -74.83%  |
| Culture, Parks & Recreation | 205,032     | 94,703              | 94,703            | 144,320     | 49,617    | 52.39%   |
| Municipal Court             | 16,516      | 25,000              | 25,000            | 25,000      | -         | 0.00%    |
| Non-Departmental            | 390,544     | 129,554             | 129,554           | 99,061      | (30,493)  | -23.54%  |
| Public Works                | 100         | -                   | -                 | 100,000     | 100,000   | -        |

|                                      |                     |                   |                   |                   |                  |              |
|--------------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|--------------|
| <b>Total Resources by Department</b> | <b>\$ 1,034,589</b> | <b>\$ 468,857</b> | <b>\$ 468,857</b> | <b>\$ 482,136</b> | <b>\$ 13,279</b> | <b>2.83%</b> |
|--------------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|--------------|

| <b>Resources by Fund</b>                | <b>2024 Actual</b>  | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b> | <b>\$ Change</b> | <b>% Change</b> |
|-----------------------------------------|---------------------|----------------------------|--------------------------|--------------------|------------------|-----------------|
| Cable Franchise PEG Funds (122)         | 65,494              | 118,900                    | 118,900                  | 88,405             | (30,495)         | -25.65%         |
| Cash In Lieu of Landscaping (123)       | 443,047             | 100,700                    | 100,700                  | 25,350             | (75,350)         | -74.83%         |
| Poudre River Trail (125)                | 14,649              | -                          | -                        | -                  | -                | -               |
| Youth & Senior Assistance (126)         | 64,642              | 43,788                     | 43,788                   | 71,015             | 27,227           | 62.18%          |
| Youth Enrichment (127)                  | 13,553              | 24,000                     | 24,000                   | 52,000             | 28,000           | 117%            |
| Ice Haus Improvements (128)             | 1,224               | 1,000                      | 1,000                    | 500                | (500)            | -50.00%         |
| Funplex / Rec Center Improvements (129) | 249                 | 200                        | 200                      | 100                | (100)            | -50.00%         |
| Victim's Assistance (130)               | 15                  | -                          | -                        | -                  | -                | -               |
| Drug / Alcohol Surcharge (131)          | 16,516              | 25,000                     | 25,000                   | 25,000             | -                | 0.00%           |
| Traffic Calming (132)                   | 310                 | 200                        | 200                      | 100,100            | 99,900           | 49,950%         |
| GGID # 1 (133)                          | 29,967              | 1,800                      | 1,800                    | 900                | (900)            | -50.00%         |
| Museums (140)                           | 107,597             | 8,600                      | 8,600                    | 4,300              | (4,300)          | -50.00%         |
| Senior Citizens (141)                   | 1,791               | 1,400                      | 1,400                    | 700                | (700)            | -50.00%         |
| Senior Center Clubs (142)               | 17,093              | 16,915                     | 16,915                   | 16,305             | (610)            | -3.61%          |
| Community Memorials (143)               | 5,667               | 4,400                      | 4,400                    | 2,200              | (2,200)          | -50.00%         |
| Opioid Settlement (145)                 | 252,776             | 121,954                    | 121,954                  | 95,261             | (26,693)         | -21.89%         |
| <b>Total Resources by Fund</b>          | <b>\$ 1,034,589</b> | <b>\$ 468,857</b>          | <b>\$ 468,857</b>        | <b>\$ 482,136</b>  | <b>\$ 13,279</b> | <b>2.83%</b>    |

| <b>Expenditures by Category</b>       | <b>2024 Actual</b> | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b> | <b>\$ Change</b>    | <b>% Change</b> |
|---------------------------------------|--------------------|----------------------------|--------------------------|--------------------|---------------------|-----------------|
| Salaries & Benefits                   | 14,124             | 19,605                     | 19,605                   | 25,579             | 5,974               | 30.47%          |
| Supplies & Services                   | 267,980            | 471,405                    | 471,405                  | 263,123            | (208,282)           | -44.18%         |
| Capital                               | 96,001             | 49,998                     | 49,998                   | -                  | (49,998)            | -               |
| <b>Transfers Out</b>                  | <b>530,566</b>     | <b>50,000</b>              | <b>50,000</b>            | <b>-</b>           | <b>(50,000)</b>     | <b>-</b>        |
| <i>General Fund</i>                   | <i>25,018</i>      | <i>50,000</i>              | <i>50,000</i>            | <i>-</i>           | <i>(50,000)</i>     | <i>-</i>        |
| <i>UCCC Improvement Fund</i>          | <i>505,548</i>     | <i>-</i>                   | <i>-</i>                 | <i>-</i>           | <i>-</i>            | <i>-</i>        |
| <b>Total Expenditures by Category</b> | <b>\$ 908,670</b>  | <b>\$ 591,008</b>          | <b>\$ 591,008</b>        | <b>\$ 288,702</b>  | <b>(\$ 302,306)</b> | <b>-51.15%</b>  |

| <b>Expenditures by Fund</b>             | <b>2024 Actual</b> | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b> | <b>\$ Change</b> | <b>% Change</b> |
|-----------------------------------------|--------------------|----------------------------|--------------------------|--------------------|------------------|-----------------|
| Cable Franchise PEG Funds (122)         | 151,485            | 26,682                     | 26,682                   | 12,250             | (14,432)         | -54.09%         |
| Cash In Lieu of Landscaping (123)       | 25,601             | 50,350                     | 50,350                   | 350                | (50,000)         | -99%            |
| UCCC Improvements (124)                 | 505,548            | -                          | -                        | -                  | -                | -               |
| Youth & Senior Assistance (126)         | 14,193             | 64,306                     | 64,306                   | 75,770             | 11,464           | 17.83%          |
| Youth Enrichment (127)                  | 6,543              | 21,594                     | 21,594                   | 52,240             | 30,646           | 142%            |
| Ice Haus Improvements (128)             | 12                 | 50                         | 50                       | 50                 | -                | 0.00%           |
| Funplex / Rec Center Improvements (129) | 2                  | 10                         | 10                       | 10                 | -                | 0.00%           |
| Victim's Assistance (130)               | -                  | 100                        | 100                      | 100                | -                | 0.00%           |
| Drug / Alcohol Surcharge (131)          | 7,500              | 25,050                     | 25,050                   | 25,050             | -                | 0.00%           |
| Traffic Calming (132)                   | 2                  | 20                         | 20                       | 20                 | -                | 0.00%           |
| GGID # 1 (133)                          | 21                 | 100                        | 100                      | 100                | -                | 0.00%           |
| Museums (140)                           | 69,410             | 209,365                    | 209,365                  | 2,514              | (206,851)        | -98.80%         |
| Senior Citizens (141)                   | 17                 | 50                         | 50                       | 50                 | -                | 0.00%           |
| Senior Center Clubs (142)               | 9,859              | 23,099                     | 23,099                   | 23,842             | 743              | 3.22%           |
| Community Memorials (143)               | 1,056              | 1,095                      | 1,095                    | 1,095              | -                | 0.00%           |
| Opioid Settlement (145)                 | 117,421            | 169,137                    | 169,137                  | 95,261             | (73,876)         | -43.68%         |



|                                   |                   |                   |                   |                   |                     |                |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| <b>Total Expenditures by Fund</b> | <b>\$ 908,670</b> | <b>\$ 591,008</b> | <b>\$ 591,008</b> | <b>\$ 288,702</b> | <b>(\$ 302,306)</b> | <b>-51.15%</b> |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|

| <b>Expenditures by Department</b>       | <b>2024 Actual</b> | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b> | <b>\$ Change</b>    | <b>% Change</b> |
|-----------------------------------------|--------------------|----------------------------|--------------------------|--------------------|---------------------|-----------------|
| Communication & Engagement              | 151,306            | 26,682                     | 26,682                   | 12,250             | (14,432)            | -54.09%         |
| Community Development                   | 25,018             | 50,350                     | 50,350                   | 350                | (50,000)            | -99%            |
| Culture, Parks & Recreation             | 605,465            | 318,414                    | 318,414                  | 154,416            | (163,998)           | -51.50%         |
| Municipal Court                         | 7,500              | 25,000                     | 25,000                   | 25,000             | -                   | 0.00%           |
| Non-Departmental                        | 118,381            | 169,562                    | 169,562                  | 95,686             | (73,876)            | -43.57%         |
| Police                                  | 1,000              | 1,000                      | 1,000                    | 1,000              | -                   | 0.00%           |
| <b>Total Expenditures by Department</b> | <b>\$ 908,670</b>  | <b>\$ 591,008</b>          | <b>\$ 591,008</b>        | <b>\$ 288,702</b>  | <b>(\$ 302,306)</b> | <b>-51.15%</b>  |

| <b>Projected Ending Fund Balance &amp; Reserves</b>       | <b>2024 Actual</b>  | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>  | <b>\$ Change</b>  | <b>% Change</b> |
|-----------------------------------------------------------|---------------------|----------------------------|--------------------------|---------------------|-------------------|-----------------|
| Cable Franchise PEG Funds (122)                           | 338,927             | 431,145                    | 431,145                  | 507,300             | 76,155            | 17.66%          |
| Cash In Lieu of Landscaping (123)                         | 1,749,055           | 1,799,405                  | 1,799,405                | 1,824,405           | 25,000            | 1%              |
| UCCC Improvements (124)                                   | -                   | -                          | -                        | -                   | -                 | -               |
| Poudre River Trail (125)                                  | -                   | -                          | -                        | -                   | -                 | -               |
| Youth & Senior Assistance (126)                           | 249,272             | 228,754                    | 228,754                  | 223,999             | (4,755)           | -2%             |
| Youth Enrichment (127)                                    | 115,943             | 118,349                    | 118,349                  | 118,109             | (240)             | -0%             |
| Ice Haus Improvements (128)                               | 26,872              | 27,822                     | 27,822                   | 28,272              | 450               | 2%              |
| Funplex / Rec Center Improvements (129)                   | 5,464               | 5,654                      | 5,654                    | 5,744               | 90                | 2%              |
| Victim's Assistance (130)                                 | (1,945)             | (2,045)                    | (2,045)                  | (2,145)             | (100)             | 5%              |
| Drug / Alcohol Surcharge (131)                            | (16,936)            | (16,986)                   | (16,986)                 | (17,036)            | (50)              | 0%              |
| Traffic Calming (132)                                     | 4,759               | 4,939                      | 4,939                    | 105,019             | 100,080           | 2,026%          |
| GGID # 1 (133)                                            | 77,111              | 78,811                     | 78,811                   | 79,611              | 800               | 1%              |
| Museums (140)                                             | 369,010             | 168,245                    | 168,245                  | 170,031             | 1,786             | 1%              |
| Senior Citizens (141)                                     | 40,147              | 41,497                     | 41,497                   | 42,147              | 650               | 2%              |
| Senior Center Clubs (142)                                 | 57,706              | 51,522                     | 51,522                   | 43,985              | (7,537)           | -15%            |
| Community Memorials (143)                                 | 124,672             | 127,977                    | 127,977                  | 129,082             | 1,105             | 1%              |
| Opioid Settlement (145)                                   | 135,354             | 88,171                     | 88,171                   | 88,171              | -                 | -               |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 3,275,411</b> | <b>\$ 3,153,260</b>        | <b>\$ 3,153,260</b>      | <b>\$ 3,346,694</b> | <b>\$ 193,434</b> | <b>6.13%</b>    |

## Special Revenue Funds

### Public Safety .16%

To account for the dedicated funds to the police facility, debt, equipment, and maintenance generated from the 0.16% tax.

|                                                        | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 5,495,433</b> | <b>\$ 5,134,863</b> | <b>\$ 5,134,863</b> | <b>\$ 2,021,511</b> | <b>(\$ 3,113,352)</b> | <b>-60.63%</b> |

| Resources                 | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Intergovernmental Revenue | -                   | -                   | -                   | 158,000             | 158,000             | -              |
| <b>Taxes</b>              | <b>-</b>            | <b>5,088,320</b>    | <b>5,088,320</b>    | <b>5,024,077</b>    | <b>(64,243)</b>     | <b>-1.26%</b>  |
| General Sales Tax         | -                   | 3,764,462           | 3,764,462           | 3,803,231           | 38,769              | 1.03%          |
| Food Tax                  | -                   | 618,862             | 618,862             | 611,852             | (7,010)             | -1.13%         |
| Auto Use Tax              | -                   | 260,992             | 260,992             | 286,868             | 25,876              | 9.91%          |
| Building Use Tax          | -                   | 280,401             | 280,401             | 148,092             | (132,309)           | -47.19%        |
| General Use Tax           | -                   | 129,872             | 129,872             | 138,907             | 9,035               | 6.96%          |
| Other Sales & Use Taxes   | -                   | 33,731              | 33,731              | 35,127              | 1,396               | 4.14%          |
| Miscellaneous Revenue     | 318,063             | 183,100             | 183,100             | 56,550              | (126,550)           | -69.12%        |
| Bond Proceeds             | 163,413             | -                   | -                   | -                   | -                   | -              |
| <b>Transfers In</b>       | <b>3,522,966</b>    | <b>1,261,717</b>    | <b>1,261,717</b>    | <b>367,885</b>      | <b>(893,832)</b>    | <b>-70.84%</b> |
| General Fund              | -                   | 361,717             | 361,717             | 367,885             | 6,168               | 1.71%          |
| Sales & Use Tax Fund      | 3,522,966           | -                   | -                   | -                   | -                   | -              |
| Police Development Fund   | -                   | 900,000             | 900,000             | -                   | (900,000)           | -              |
| <b>Total Resources</b>    | <b>\$ 4,004,443</b> | <b>\$ 6,533,137</b> | <b>\$ 6,533,137</b> | <b>\$ 5,606,512</b> | <b>(\$ 926,625)</b> | <b>-14.18%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Salaries & Benefits                   | 155,562             | 3,407,254           | 3,407,254           | 3,596,558           | 189,304               | 5.56%          |
| Supplies & Services                   | 485,121             | 2,958,927           | 2,958,927           | 991,782             | (1,967,145)           | -66.48%        |
| Capital                               | 90,378              | 2,329,402           | 2,329,402           | 833,530             | (1,495,872)           | -64.22%        |
| Debt                                  | 83,000              | -                   | -                   | -                   | -                     | -              |
| <b>Transfers Out</b>                  | <b>3,550,953</b>    | <b>950,906</b>      | <b>950,906</b>      | <b>949,906</b>      | <b>(1,000)</b>        | <b>-0.11%</b>  |
| General Fund                          | 2,999,098           | -                   | -                   | -                   | -                     | -              |
| General Debt Service Fund             | 430,906             | 950,906             | 950,906             | 949,906             | (1,000)               | -0.11%         |
| Food Tax Fund                         | 120,949             | -                   | -                   | -                   | -                     | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 4,365,013</b> | <b>\$ 9,646,489</b> | <b>\$ 9,646,489</b> | <b>\$ 6,371,776</b> | <b>(\$ 3,274,713)</b> | <b>-33.95%</b> |

| Expenditures by Department | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change   | % Change |
|----------------------------|-------------|---------------------|-------------------|-------------|-------------|----------|
| Capital Projects           | -           | 1,424,500           | 1,424,500         | 400,000     | (1,024,500) | -71.92%  |
| Fire                       | 2,904,368   | 2,938,307           | 2,938,307         | 3,079,327   | 141,020     | 4.80%    |
| Non-Departmental           | 7,930       | 975,086             | 975,086           | 1,422,169   | 447,083     | 45.85%   |
| Police                     | 1,452,714   | 4,308,596           | 4,308,596         | 1,470,280   | (2,838,316) | -65.88%  |

|                                  | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change      | % Change |
|----------------------------------|--------------|---------------------|-------------------|--------------|----------------|----------|
| Total Expenditures by Department | \$ 4,365,013 | \$ 9,646,489        | \$ 9,646,489      | \$ 6,371,776 | (\$ 3,274,713) | -33.95%  |

|                                          | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|------------------------------------------|--------------|---------------------|-------------------|--------------|--------------|----------|
| Projected Ending Fund Balance & Reserves | \$ 5,134,863 | \$ 2,021,511        | \$ 2,021,511      | \$ 1,256,247 | (\$ 765,264) | -37.86%  |

## Special Revenue Funds

### Grants

To account for revenue and operations associated with grants awarded to the City.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual   | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change         | % Change     |
|--------------------------------------------------------------|---------------|---------------------|---------------------|-------------------|-------------------|--------------|
| Housing Grants (172)                                         | (0)           | 319,038             | 319,038             | 319,038           | -                 | -            |
| Homelessness Other Grants (176)                              | (0)           | (23,200)            | (23,200)            | 84,800            | 108,000           | -465.52%     |
| THR Grant (177)                                              | (0)           | (595,478)           | (595,478)           | -                 | 595,478           | -100.00%     |
| SWSHE (178)                                                  | (0)           | 670                 | 670                 | 670               | -                 | -            |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>(\$ 1)</b> | <b>(\$ 298,970)</b> | <b>(\$ 298,970)</b> | <b>\$ 404,508</b> | <b>\$ 703,478</b> | <b>-235%</b> |

| Resources                         | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Intergovernmental Revenue         | 1,680,927           | 3,352,440           | 3,947,918           | 1,410,896           | (2,537,022)           | -64.26%        |
| Miscellaneous Revenue             | 225                 | -                   | -                   | -                   | -                     | -              |
| <b>Transfers In</b>               | <b>-</b>            | <b>871,543</b>      | <b>871,543</b>      | <b>-</b>            | <b>(871,543)</b>      | <b>-</b>       |
| <i>Public Improvement Fund</i>    | -                   | 16,193              | 16,193              | -                   | (16,193)              | -              |
| <i>Community Development Fund</i> | -                   | 855,350             | 855,350             | -                   | (855,350)             | -              |
| <b>Total Resources</b>            | <b>\$ 1,681,152</b> | <b>\$ 4,223,983</b> | <b>\$ 4,819,461</b> | <b>\$ 1,410,896</b> | <b>(\$ 3,408,565)</b> | <b>-70.73%</b> |

| Resources by Department              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Homeless Solutions                   | 1,362,114           | 4,223,983           | 4,819,461           | 1,410,896           | (3,408,565)           | -70.73%        |
| Housing Solutions                    | 319,038             | -                   | -                   | -                   | -                     | -              |
| <b>Total Resources by Department</b> | <b>\$ 1,681,152</b> | <b>\$ 4,223,983</b> | <b>\$ 4,819,461</b> | <b>\$ 1,410,896</b> | <b>(\$ 3,408,565)</b> | <b>-70.73%</b> |

| Resources by Fund               | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Housing Grants (172)            | 319,038             | -                   | -                   | -                   | -                     | -              |
| Homelessness Other Grants (176) | 153,673             | 687,796             | 687,796             | 195,896             | (491,900)             | -71.52%        |
| THR Grant (177)                 | 1,052,984           | 3,536,187           | 4,131,665           | 1,215,000           | (2,916,665)           | -70.59%        |
| SWSHE (178)                     | 155,457             | -                   | -                   | -                   | -                     | -              |
| <b>Total Resources by Fund</b>  | <b>\$ 1,681,152</b> | <b>\$ 4,223,983</b> | <b>\$ 4,819,461</b> | <b>\$ 1,410,896</b> | <b>(\$ 3,408,565)</b> | <b>-70.73%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Salaries & Benefits                   | 1,064,932           | 2,995,441           | 2,995,441           | 493,323             | (2,502,118)           | -83.53%        |
| Supplies & Services                   | 915,189             | 1,120,345           | 1,120,345           | 917,573             | (202,772)             | -18.10%        |
| Capital                               | -                   | 197                 | 197                 | -                   | (197)                 | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 1,980,121</b> | <b>\$ 4,115,983</b> | <b>\$ 4,115,983</b> | <b>\$ 1,410,896</b> | <b>(\$ 2,705,087)</b> | <b>-65.72%</b> |

| Expenditures by Fund            | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|---------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Homelessness Other Grants (176) | 176,873     | 579,796             | 579,796           | 195,896     | (383,900) | -66.21%  |

|                                   |                     |                     |                     |                     |                       |                |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| THR Grant (177)                   | 1,648,462           | 3,536,187           | 3,536,187           | 1,215,000           | (2,321,187)           | -65.64%        |
| SWSHE (178)                       | 154,787             | -                   | -                   | -                   | -                     | -              |
| <b>Total Expenditures by Fund</b> | <b>\$ 1,980,121</b> | <b>\$ 4,115,983</b> | <b>\$ 4,115,983</b> | <b>\$ 1,410,896</b> | <b>(\$ 2,705,087)</b> | <b>-65.72%</b> |

| <b>Expenditures by Department</b>       | <b>2024 Actual</b>  | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>  | <b>\$ Change</b>      | <b>% Change</b> |
|-----------------------------------------|---------------------|----------------------------|--------------------------|---------------------|-----------------------|-----------------|
| Homeless Solutions                      | 1,980,121           | 4,115,983                  | 4,115,983                | 1,410,896           | (2,705,087)           | -65.72%         |
| <b>Total Expenditures by Department</b> | <b>\$ 1,980,121</b> | <b>\$ 4,115,983</b>        | <b>\$ 4,115,983</b>      | <b>\$ 1,410,896</b> | <b>(\$ 2,705,087)</b> | <b>-65.72%</b>  |

| <b>Projected Ending Fund Balance &amp; Reserves</b>       | <b>2024 Actual</b>  | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b> | <b>\$ Change</b> | <b>% Change</b> |
|-----------------------------------------------------------|---------------------|----------------------------|--------------------------|--------------------|------------------|-----------------|
| Housing Grants (172)                                      | 319,038             | 319,038                    | 319,038                  | 319,038            | -                | -               |
| Homelessness Other Grants (176)                           | (23,200)            | 84,800                     | 84,800                   | 84,800             | -                | -               |
| THR Grant (177)                                           | (595,478)           | (595,478)                  | -                        | -                  | -                | -               |
| SWSHE (178)                                               | 670                 | 670                        | 670                      | 670                | -                | -               |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>(\$ 298,970)</b> | <b>(\$ 190,970)</b>        | <b>\$ 404,508</b>        | <b>\$ 404,508</b>  | <b>-</b>         | <b>-</b>        |

## Debt Service Fund

Debt service funds are established to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.

|                                                        | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 1,585,820</b> | <b>\$ 1,267,201</b> | <b>\$ 1,267,201</b> | <b>\$ 1,315,401</b> | <b>\$ 48,200</b> | <b>3.80%</b> |

| <b>Resources</b>                       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|----------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Miscellaneous Revenue                  | 113,399             | 53,200              | 53,200              | 26,600              | (26,600)           | -50.00%       |
| <b>Transfers In</b>                    | <b>3,939,857</b>    | <b>3,132,656</b>    | <b>3,132,656</b>    | <b>3,130,406</b>    | <b>(2,250)</b>     | <b>-0.07%</b> |
| <i>General Fund</i>                    | <i>2,179,750</i>    | <i>2,181,750</i>    | <i>2,181,750</i>    | <i>2,180,500</i>    | <i>(1,250)</i>     | <i>-0.06%</i> |
| <i>Sales &amp; Use Tax Fund</i>        | <i>1,303,313</i>    | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>           | <i>-</i>      |
| <i>Public Safety</i>                   | <i>430,906</i>      | <i>950,906</i>      | <i>950,906</i>      | <i>949,906</i>      | <i>(1,000)</i>     | <i>-0.11%</i> |
| <i>Fire Equipment Acquisition Fund</i> | <i>25,889</i>       | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>           | <i>-</i>      |
| <b>Total Resources</b>                 | <b>\$ 4,053,256</b> | <b>\$ 3,185,856</b> | <b>\$ 3,185,856</b> | <b>\$ 3,157,006</b> | <b>(\$ 28,850)</b> | <b>-0.91%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Supplies & Services                   | 746                 | 5,000               | 5,000               | 5,000               | -                 | 0.00%         |
| Debt                                  | 4,371,129           | 3,132,656           | 3,132,656           | 3,130,406           | (2,250)           | -0.07%        |
| <b>Total Expenditures by Category</b> | <b>\$ 4,371,875</b> | <b>\$ 3,137,656</b> | <b>\$ 3,137,656</b> | <b>\$ 3,135,406</b> | <b>(\$ 2,250)</b> | <b>-0.07%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change      |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Non-Departmental                        | 4,371,875           | 3,137,656           | 3,137,656           | 3,135,406           | (2,250)           | -0.07%        |
| <b>Total Expenditures by Department</b> | <b>\$ 4,371,875</b> | <b>\$ 3,137,656</b> | <b>\$ 3,137,656</b> | <b>\$ 3,135,406</b> | <b>(\$ 2,250)</b> | <b>-0.07%</b> |

|                                                     | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 1,267,201</b> | <b>\$ 1,315,401</b> | <b>\$ 1,315,401</b> | <b>\$ 1,337,001</b> | <b>\$ 21,600</b> | <b>1.64%</b> |

## Capital Project Funds



16th Street Enhancement Project



## Capital Project Funds

### Public Improvement Funds

**Public Improvement** - to account for the cost of financing city capital investments including the purchase of major software or equipment, constructing major capital infrastructure and facilities, and improving existing infrastructure and facilities. Revenues are derived from grant monies, intergovernmental agreements, and operating transfers.

**Softball improvement** - to account for the cost of improving the facilities used for the City of Greeley adult softball programs; created per Greeley Municipal Code Title 6, Chapter 11. Revenues are derived from non-city softball tournament fees.

**Fire Equipment Acquisition and Replacement** – to account for the purchase of vehicles and heavy equipment to support the operations of the Greeley Fire Department. Revenues are derived from intergovernmental agreements and operating transfers.

**UCCC Improvements** – to account for the cost of improving and maintaining Greeley's Union Colony Civic Center. Revenue are derived from facility use fees.

**FASTER** - to account for the costs of roadway safety improvements, bridge repair, and transit support and expansion. Revenues are derived through vehicle registration fees and fines established or increased by the Colorado Funding Advancements for Surface Transportation and Economic Recovery Act (FASTER).

**City Center** – to account for facility construction and improvements to downtown office facilities. Fund closed at the end of 2024 due to original work being completed.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change              | % Change       |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|----------------|
| Public Improvement (301)                                     | 31,359,959           | 25,894,796           | 25,894,796           | 7,769,639           | (18,125,157)           | -70.00%        |
| Softball Improvement (305)                                   | 63,047               | 68,064               | 68,064               | 55,639              | (12,425)               | -18.25%        |
| Fire Equipment Acquisition/Replacement (306)                 | 2,869,283            | 4,575,401            | 4,575,401            | 1,359,346           | (3,216,055)            | -70.29%        |
| UCCC Improvements (313)                                      | 0                    | 172,380              | 172,380              | 204,180             | 31,800                 | 18.45%         |
| FASTER (320)                                                 | 878,750              | 1,146,398            | 1,146,398            | 566,569             | (579,829)              | -50.58%        |
| City Center (322)                                            | 1,812,326            | -                    | -                    | -                   | -                      | -              |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 36,983,366</b> | <b>\$ 31,857,039</b> | <b>\$ 31,857,039</b> | <b>\$ 9,955,373</b> | <b>(\$ 21,901,666)</b> | <b>-68.75%</b> |

| Resources                              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|----------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| Charges for Services                   | 59,992               | 44,750               | 44,750               | 45,904              | 1,154                 | 2.58%          |
| Intergovernmental Revenue              | 4,925,226            | 3,156,464            | 3,156,464            | 2,683,751           | (472,713)             | -14.98%        |
| Miscellaneous Revenue                  | 2,206,065            | 404,565              | 404,565              | 770,700             | 366,135               | 90.50%         |
| Bond Proceeds                          | 151,679              | -                    | -                    | -                   | -                     | -              |
| <b>Transfers In</b>                    | <b>4,005,548</b>     | <b>6,468,231</b>     | <b>6,468,231</b>     | <b>650,000</b>      | <b>(5,818,231)</b>    | <b>-89.95%</b> |
| <i>General Fund</i>                    | <i>2,400,000</i>     | <i>650,000</i>       | <i>650,000</i>       | <i>650,000</i>      | <i>-</i>              | <i>0.00%</i>   |
| <i>Food Tax Fund</i>                   | <i>-</i>             | <i>4,639,810</i>     | <i>4,639,810</i>     | <i>-</i>            | <i>(4,639,810)</i>    | <i>-</i>       |
| <i>Transportation Development Fund</i> | <i>1,100,000</i>     | <i>1,178,421</i>     | <i>1,178,421</i>     | <i>-</i>            | <i>(1,178,421)</i>    | <i>-</i>       |
| <i>UCCC IMPROVEMENTS FUND</i>          | <i>505,548</i>       | <i>-</i>             | <i>-</i>             | <i>-</i>            | <i>-</i>              | <i>-</i>       |
| <b>Total Resources</b>                 | <b>\$ 11,348,510</b> | <b>\$ 10,074,010</b> | <b>\$ 10,074,010</b> | <b>\$ 4,150,355</b> | <b>(\$ 5,923,655)</b> | <b>-58.80%</b> |

| Resources by Department | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
|-------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|



|                                      |                      |                      |                      |                     |                       |                |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| Capital Projects                     | 11,348,510           | 10,074,010           | 10,074,010           | 4,150,355           | (5,923,655)           | -58.80%        |
| <b>Total Resources by Department</b> | <b>\$ 11,348,510</b> | <b>\$ 10,074,010</b> | <b>\$ 10,074,010</b> | <b>\$ 4,150,355</b> | <b>(\$ 5,923,655)</b> | <b>-58.80%</b> |

| Resources by Fund                            | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| Public Improvement (301)                     | 7,921,802            | 7,387,266            | 7,387,266            | 1,273,504           | (6,113,762)           | -82.76%        |
| Softball Improvement (305)                   | 10,498               | 14,850               | 14,850               | 14,100              | (750)                 | -5.05%         |
| Fire Equipment Acquisition/Replacement (306) | 1,957,531            | 1,940,679            | 1,940,679            | 2,127,822           | 187,143               | 9.64%          |
| UCCC Improvements (313)                      | 572,335              | 31,800               | 31,800               | 32,754              | 954                   | 3.00%          |
| FASTER (320)                                 | 814,413              | 699,415              | 699,415              | 702,175             | 2,760                 | 0.39%          |
| City Center (322)                            | 71,931               | -                    | -                    | -                   | -                     | -              |
| <b>Total Resources by Fund</b>               | <b>\$ 11,348,510</b> | <b>\$ 10,074,010</b> | <b>\$ 10,074,010</b> | <b>\$ 4,150,355</b> | <b>(\$ 5,923,655)</b> | <b>-58.80%</b> |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Salaries & Benefits                   | 22,641               | 38,700               | 38,700               | -                    | (38,700)               | -              |
| Supplies & Services                   | 8,838,761            | 10,240,526           | 10,240,526           | 320,869              | (9,919,657)            | -96.87%        |
| Capital                               | 5,865,144            | 27,926,516           | 27,926,516           | 2,473,353            | (25,453,163)           | -91.14%        |
| Debt                                  | 39,900               | -                    | -                    | -                    | -                      | -              |
| <b>Transfers Out</b>                  | <b>1,708,391</b>     | <b>105,443</b>       | <b>105,443</b>       | <b>7,289,250</b>     | <b>7,183,807</b>       | <b>6,813%</b>  |
| <i>General Fund</i>                   | <i>1,682,502</i>     | <i>-</i>             | <i>-</i>             | <i>7,200,000</i>     | <i>7,200,000</i>       | <i>-</i>       |
| <i>Homelessness Other Grants Fund</i> | <i>-</i>             | <i>16,193</i>        | <i>16,193</i>        | <i>-</i>             | <i>(16,193)</i>        | <i>-</i>       |
| <i>General Debt Service Fund</i>      | <i>25,889</i>        | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>               | <i>-</i>       |
| <i>Transit Fund</i>                   | <i>-</i>             | <i>89,250</i>        | <i>89,250</i>        | <i>89,250</i>        | <i>-</i>               | <i>0.00%</i>   |
| <b>Total Expenditures by Category</b> | <b>\$ 16,474,837</b> | <b>\$ 38,311,185</b> | <b>\$ 38,311,185</b> | <b>\$ 10,083,472</b> | <b>(\$ 28,227,713)</b> | <b>-73.68%</b> |

| Expenditures by Fund                         | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|----------------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Public Improvement (301)                     | 13,386,966           | 26,707,550           | 26,707,550           | 8,818,788            | (17,888,762)           | -66.98%        |
| Softball Improvement (305)                   | 5,481                | 27,275               | 27,275               | 300                  | (26,975)               | -98.90%        |
| Fire Equipment Acquisition/Replacement (306) | 251,413              | 10,297,116           | 10,297,116           | 474,434              | (9,822,682)            | -95.39%        |
| UCCC Improvements (313)                      | 399,955              | -                    | -                    | -                    | -                      | -              |
| FASTER (320)                                 | 546,765              | 1,279,244            | 1,279,244            | 789,950              | (489,294)              | -38.25%        |
| City Center (322)                            | 1,884,257            | -                    | -                    | -                    | -                      | -              |
| <b>Total Expenditures by Fund</b>            | <b>\$ 16,474,837</b> | <b>\$ 38,311,185</b> | <b>\$ 38,311,185</b> | <b>\$ 10,083,472</b> | <b>(\$ 28,227,713)</b> | <b>-73.68%</b> |

| Expenditures by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Capital Projects                        | 16,474,837           | 38,311,185           | 38,311,185           | 10,083,472           | (28,227,713)           | -73.68%        |
| <b>Total Expenditures by Department</b> | <b>\$ 16,474,837</b> | <b>\$ 38,311,185</b> | <b>\$ 38,311,185</b> | <b>\$ 10,083,472</b> | <b>(\$ 28,227,713)</b> | <b>-73.68%</b> |

| Timing of Expenditure Payments               | 2024 Actual | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget         | \$ Change           | % Change     |
|----------------------------------------------|-------------|-----------------------|-----------------------|---------------------|---------------------|--------------|
| Public Improvement (301)                     | -           | (1,195,127)           | (1,195,127)           | -                   | 1,195,127           | -            |
| Fire Equipment Acquisition/Replacement (306) | -           | (5,140,382)           | (5,140,382)           | 2,297,216           | 7,437,598           | -145%        |
| <b>Timing of Expenditure Payments</b>        | <b>-</b>    | <b>(\$ 6,335,509)</b> | <b>(\$ 6,335,509)</b> | <b>\$ 2,297,216</b> | <b>\$ 8,632,725</b> | <b>-136%</b> |

| Projected Ending Fund Balance & Reserves | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change   | % Change |
|------------------------------------------|-------------|---------------------|-------------------|-------------|-------------|----------|
| Public Improvement (301)                 | 25,894,796  | 7,769,639           | 7,769,639         | 224,355     | (7,545,284) | -97.11%  |

|                                                           |                      |                     |                     |                     |                       |                |
|-----------------------------------------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Softball Improvement (305)                                | 68,064               | 55,639              | 55,639              | 69,439              | 13,800                | 24.80%         |
| Fire Equipment Acquisition/Replacement (306)              | 4,575,401            | 1,359,346           | 1,359,346           | 715,518             | (643,828)             | -47.36%        |
| UCCC Improvements (313)                                   | 172,380              | 204,180             | 204,180             | 236,934             | 32,754                | 16.04%         |
| FASTER (320)                                              | 1,146,398            | 566,569             | 566,569             | 478,794             | (87,775)              | -15.49%        |
| City Center (322)                                         | -                    | -                   | -                   | -                   | -                     | -              |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 31,857,039</b> | <b>\$ 9,955,373</b> | <b>\$ 9,955,373</b> | <b>\$ 1,725,040</b> | <b>(\$ 8,230,333)</b> | <b>-82.67%</b> |

## Capital Project Funds

### Public Art Fund

To account for the costs associated with the City's public art program; created per Greeley Municipal Code Title 2, Chapter 10, Article IV. Revenues are derived from a transfer from General fund and transfers of 1% of the estimated construction costs in eligible capital funds.

|                                                        | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget         | \$ Change         | % Change      |
|--------------------------------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 686,927</b> | <b>\$ 685,271</b>   | <b>\$ 685,271</b> | <b>\$ 1,119,818</b> | <b>\$ 434,547</b> | <b>63.41%</b> |

| Resources                              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|----------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Charges for Services                   | -                 | 1,500               | 1,500               | 1,500               | -                   | 0.00%          |
| Miscellaneous Revenue                  | 33,656            | 5,600               | 5,600               | 2,800               | (2,800)             | -50.00%        |
| <b>Transfers In</b>                    | <b>263,343</b>    | <b>1,641,020</b>    | <b>1,641,020</b>    | <b>1,049,606</b>    | <b>(591,414)</b>    | <b>-36.04%</b> |
| <i>General Fund</i>                    | 71,556            | 103,522             | 103,522             | 188,661             | 85,139              | 82.24%         |
| <i>Food Tax Fund</i>                   | -                 | 34,500              | 34,500              | 25,273              | (9,227)             | -26.74%        |
| <i>Quality of Life Fund</i>            | -                 | 30,000              | 30,000              | 43,099              | 13,099              | 43.66%         |
| <i>Transportation Development Fund</i> | -                 | 168,676             | 168,676             | -                   | (168,676)           | -              |
| <i>Parks Development Fund</i>          | -                 | 53,500              | 53,500              | 44,100              | (9,400)             | -17.57%        |
| <i>Trails Development Fund</i>         | -                 | 600                 | 600                 | -                   | (600)               | -              |
| <i>Sewer Construction Fund</i>         | -                 | 62,700              | 62,700              | 60,303              | (2,397)             | -3.82%         |
| <i>Water Construction Fund</i>         | 191,787           | 1,136,511           | 1,136,511           | 419,637             | (716,874)           | -63.08%        |
| <i>Stormwater Construction Fund</i>    | -                 | 51,011              | 51,011              | 268,533             | 217,522             | 426%           |
| <b>Total Resources</b>                 | <b>\$ 296,999</b> | <b>\$ 1,648,120</b> | <b>\$ 1,648,120</b> | <b>\$ 1,053,906</b> | <b>(\$ 594,214)</b> | <b>-36.05%</b> |

| Expenditures by Category              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Salaries & Benefits                   | 98,963            | 115,024             | 115,024             | 168,017             | 52,993             | 46.07%        |
| Supplies & Services                   | 41,107            | 24,670              | 24,670              | 25,855              | 1,185              | 4.80%         |
| Capital                               | 158,586           | 1,073,879           | 1,073,879           | 949,734             | (124,145)          | -11.56%       |
| <b>Total Expenditures by Category</b> | <b>\$ 298,656</b> | <b>\$ 1,213,573</b> | <b>\$ 1,213,573</b> | <b>\$ 1,143,606</b> | <b>(\$ 69,967)</b> | <b>-5.77%</b> |

| Expenditures by Department              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|-----------------------------------------|-------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Capital Projects                        | 298,656           | 1,213,573           | 1,213,573           | 1,143,606           | (69,967)           | -5.77%        |
| <b>Total Expenditures by Department</b> | <b>\$ 298,656</b> | <b>\$ 1,213,573</b> | <b>\$ 1,213,573</b> | <b>\$ 1,143,606</b> | <b>(\$ 69,967)</b> | <b>-5.77%</b> |

|                                                     | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change          | % Change      |
|-----------------------------------------------------|-------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 685,271</b> | <b>\$ 1,119,818</b> | <b>\$ 1,119,818</b> | <b>\$ 1,030,118</b> | <b>(\$ 89,700)</b> | <b>-8.01%</b> |

## Capital Project Funds

### Food Tax Fund

To account for the cost of specific capital improvements, repairs and maintenance projects. Revenues are derived from taxes collected due to the repeal of the City sales tax exemption on sales of food for domestic consumption. Greeley voters passed a permanent renewal of the food tax during the November 2024 general election.

|                                                        | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget       | \$ Change              | % Change       |
|--------------------------------------------------------|----------------------|----------------------|----------------------|-------------------|------------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 13,785,736</b> | <b>\$ 15,134,042</b> | <b>\$ 15,134,042</b> | <b>\$ 939,322</b> | <b>(\$ 14,194,720)</b> | <b>-93.79%</b> |

| <b>Resources</b>                | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>      | <b>% Change</b> |
|---------------------------------|----------------------|----------------------------|--------------------------|----------------------|-----------------------|-----------------|
| Intergovernmental Revenue       | 410,579              | 854,980                    | 854,980                  | -                    | (854,980)             | -               |
| Taxes                           | -                    | 11,681,094                 | 11,681,094               | 11,552,996           | (128,098)             | -1.10%          |
| Miscellaneous Revenue           | 693,906              | 407,500                    | 407,500                  | 41,250               | (366,250)             | -89.88%         |
| <b>Transfers In</b>             | <b>10,741,953</b>    | <b>1,210,927</b>           | <b>1,210,927</b>         | <b>-</b>             | <b>(1,210,927)</b>    | <b>-</b>        |
| <i>Sales &amp; Use Tax Fund</i> | <i>10,621,004</i>    | <i>-</i>                   | <i>-</i>                 | <i>-</i>             | <i>-</i>              | <i>-</i>        |
| <i>Public Safety</i>            | <i>120,949</i>       | <i>-</i>                   | <i>-</i>                 | <i>-</i>             | <i>-</i>              | <i>-</i>        |
| <i>Quality of Life Fund</i>     | <i>-</i>             | <i>1,210,927</i>           | <i>1,210,927</i>         | <i>-</i>             | <i>(1,210,927)</i>    | <i>-</i>        |
| <b>Total Resources</b>          | <b>\$ 11,846,439</b> | <b>\$ 14,154,501</b>       | <b>\$ 14,154,501</b>     | <b>\$ 11,594,246</b> | <b>(\$ 2,560,255)</b> | <b>-18.09%</b>  |

| <b>Expenditures by Category</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>       | <b>% Change</b> |
|---------------------------------------|----------------------|----------------------------|--------------------------|----------------------|------------------------|-----------------|
| Salaries & Benefits                   | 15,446               | 125,000                    | 125,000                  | 54,098               | (70,902)               | -56.72%         |
| Supplies & Services                   | 2,147,790            | 774,110                    | 774,110                  | 3,446,289            | 2,672,179              | 345%            |
| Capital                               | 8,334,369            | 25,060,901                 | 25,060,901               | 8,800,441            | (16,260,460)           | -64.88%         |
| <b>Transfers Out</b>                  | <b>529</b>           | <b>4,674,310</b>           | <b>4,674,310</b>         | <b>25,273</b>        | <b>(4,649,037)</b>     | <b>-99%</b>     |
| <i>Public Improvement Fund</i>        | <i>-</i>             | <i>4,639,810</i>           | <i>4,639,810</i>         | <i>-</i>             | <i>(4,639,810)</i>     | <i>-</i>        |
| <i>Public Art Fund</i>                | <i>-</i>             | <i>34,500</i>              | <i>34,500</i>            | <i>25,273</i>        | <i>(9,227)</i>         | <i>-26.74%</i>  |
| <i>Health Fund</i>                    | <i>529</i>           | <i>-</i>                   | <i>-</i>                 | <i>-</i>             | <i>-</i>               | <i>-</i>        |
| <b>Total Expenditures by Category</b> | <b>\$ 10,498,133</b> | <b>\$ 30,634,321</b>       | <b>\$ 30,634,321</b>     | <b>\$ 12,326,101</b> | <b>(\$ 18,308,220)</b> | <b>-59.76%</b>  |

| <b>Expenditures by Department</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>       | <b>% Change</b> |
|-----------------------------------------|----------------------|----------------------------|--------------------------|----------------------|------------------------|-----------------|
| Capital Projects                        | 10,498,133           | 30,634,321                 | 30,634,321               | 12,326,101           | (18,308,220)           | -59.76%         |
| <b>Total Expenditures by Department</b> | <b>\$ 10,498,133</b> | <b>\$ 30,634,321</b>       | <b>\$ 30,634,321</b>     | <b>\$ 12,326,101</b> | <b>(\$ 18,308,220)</b> | <b>-59.76%</b>  |

| <b>Timing of Expenditure Payments</b> | <b>2024 Actual</b> | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>  | <b>\$ Change</b>    | <b>% Change</b> |
|---------------------------------------|--------------------|----------------------------|--------------------------|---------------------|---------------------|-----------------|
| Capital                               | -                  | (2,285,100)                | (2,285,100)              | (350,000)           | 1,935,100           | -84.68%         |
| <b>Timing of Expenditure Payments</b> | <b>-</b>           | <b>(\$ 2,285,100)</b>      | <b>(\$ 2,285,100)</b>    | <b>(\$ 350,000)</b> | <b>\$ 1,935,100</b> | <b>-84.68%</b>  |

|                                          | 2024 Actual   | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|------------------------------------------|---------------|---------------------|-------------------|-------------|--------------|----------|
|                                          | 2024 Actual   | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
| Projected Ending Fund Balance & Reserves | \$ 15,134,042 | \$ 939,322          | \$ 939,322        | \$ 557,467  | (\$ 381,855) | -40.65%  |

## Capital Project Funds

### Quality of Life Fund

To account for the cost of specific capital improvements, repairs and maintenance projects related to Quality of Life projects (recreational, parks, and cultural amenities), transportation capacity, infrastructure and public buildings. Revenues are derived from taxes collected from the 0.30% sales and use tax; created per Ordinance 50, 2002 and extended to December 31, 2042 per Ordinance 39, 2018.

|                                                        | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|--------------------------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 10,419,114</b> | <b>\$ 12,880,181</b> | <b>\$ 12,880,181</b> | <b>\$ 4,792,057</b> | <b>(\$ 8,088,124)</b> | <b>-62.80%</b> |

| <b>Resources</b>                    | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change      |
|-------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Intergovernmental Revenue           | -                   | 1,250,000            | 1,250,000            | 1,515,000            | 265,000             | 21.20%        |
| Taxes                               | -                   | 9,540,603            | 9,540,603            | 9,420,147            | (120,456)           | -1.26%        |
| Miscellaneous Revenue               | 522,171             | 378,300              | 378,300              | 64,150               | (314,150)           | -83.04%       |
| Transfers In - Sales & Use Tax Fund | 9,049,690           | -                    | -                    | -                    | -                   | -             |
| <b>Total Resources</b>              | <b>\$ 9,571,861</b> | <b>\$ 11,168,903</b> | <b>\$ 11,168,903</b> | <b>\$ 10,999,297</b> | <b>(\$ 169,606)</b> | <b>-1.52%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Salaries & Benefits                   | 22,326              | -                    | -                    | 46,373               | 46,373                | -              |
| Supplies & Services                   | 415,846             | 89,212               | 89,212               | 520,636              | 431,424               | 484%           |
| Capital                               | 1,768,678           | 14,387,935           | 14,387,935           | 8,539,903            | (5,848,032)           | -40.65%        |
| Debt                                  | 885,272             | 2,500,000            | 2,500,000            | -                    | (2,500,000)           | -              |
| <b>Transfers Out</b>                  | <b>4,018,673</b>    | <b>4,428,528</b>     | <b>4,428,528</b>     | <b>5,057,471</b>     | <b>628,943</b>        | <b>14.20%</b>  |
| <i>General Fund</i>                   | <i>1,251,673</i>    | <i>1,287,601</i>     | <i>1,287,601</i>     | <i>1,325,816</i>     | <i>38,215</i>         | <i>2.97%</i>   |
| <i>Public Art Fund</i>                | <i>-</i>            | <i>30,000</i>        | <i>30,000</i>        | <i>43,099</i>        | <i>13,099</i>         | <i>43.66%</i>  |
| <i>Food Tax Fund</i>                  | <i>-</i>            | <i>1,210,927</i>     | <i>1,210,927</i>     | <i>-</i>             | <i>(1,210,927)</i>    | <i>-</i>       |
| <i>Merge Fund</i>                     | <i>-</i>            | <i>1,900,000</i>     | <i>1,900,000</i>     | <i>3,688,556</i>     | <i>1,788,556</i>      | <i>94.13%</i>  |
| <i>Road Development Fund</i>          | <i>2,767,000</i>    | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>-</i>              | <i>-</i>       |
| <b>Total Expenditures by Category</b> | <b>\$ 7,110,794</b> | <b>\$ 21,405,675</b> | <b>\$ 21,405,675</b> | <b>\$ 14,164,383</b> | <b>(\$ 7,241,292)</b> | <b>-33.83%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|-----------------------------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Capital Projects                        | 7,110,794           | 21,405,675           | 21,405,675           | 14,164,383           | (7,241,292)           | -33.83%        |
| <b>Total Expenditures by Department</b> | <b>\$ 7,110,794</b> | <b>\$ 21,405,675</b> | <b>\$ 21,405,675</b> | <b>\$ 14,164,383</b> | <b>(\$ 7,241,292)</b> | <b>-33.83%</b> |

| <b>Timing of Expenditure Payments</b> | 2024 Actual | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget | \$ Change           | % Change |
|---------------------------------------|-------------|-----------------------|-----------------------|-------------|---------------------|----------|
| Capital                               | -           | (2,148,648)           | (2,148,648)           | -           | 2,148,648           | -        |
| <b>Timing of Expenditure Payments</b> | <b>-</b>    | <b>(\$ 2,148,648)</b> | <b>(\$ 2,148,648)</b> | <b>-</b>    | <b>\$ 2,148,648</b> | <b>-</b> |

|                                          | 2024 Actual   | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change      | % Change |
|------------------------------------------|---------------|---------------------|-------------------|--------------|----------------|----------|
|                                          |               |                     |                   |              |                |          |
|                                          |               |                     |                   |              |                |          |
| Projected Ending Fund Balance & Reserves | \$ 12,880,181 | \$ 4,792,057        | \$ 4,792,057      | \$ 1,626,971 | (\$ 3,165,086) | -66.05%  |

## Capital Project Funds

### Street Infrastructure Improvements / Keep Greeley Moving Fund

To account for the costs of improvements and repairs for street related infrastructure improvements, pedestrian safety improvements, and traffic flow and congestion improvements. Revenues are derived from the 0.65% sales and use tax created per Ordinance 17, 2015 and extended to December 31, 2029 per Ordinance 27, 2021.

|                                                        | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget       | \$ Change              | % Change       |
|--------------------------------------------------------|---------------------|----------------------|----------------------|-------------------|------------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 9,214,173</b> | <b>\$ 10,509,823</b> | <b>\$ 10,509,823</b> | <b>\$ 183,287</b> | <b>(\$ 10,326,536)</b> | <b>-98.26%</b> |

| <b>Resources</b>       | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change      |
|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Taxes                  | 17,096,358           | 18,186,595           | 18,186,595           | 17,907,166           | (279,429)           | -1.54%        |
| Miscellaneous Revenue  | 522,789              | 13,000               | 13,000               | 6,500                | (6,500)             | -50.00%       |
| <b>Total Resources</b> | <b>\$ 17,619,146</b> | <b>\$ 18,199,595</b> | <b>\$ 18,199,595</b> | <b>\$ 17,913,666</b> | <b>(\$ 285,929)</b> | <b>-1.57%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Salaries & Benefits                   | (1,170)              | 9,500                | 9,500                | 97,604               | 88,104                 | 927%           |
| Supplies & Services                   | 527,593              | 64,003               | 64,003               | 28,234               | (35,769)               | -55.89%        |
| Capital                               | 15,797,073           | 28,452,628           | 28,452,628           | 17,198,584           | (11,254,044)           | -39.55%        |
| <b>Total Expenditures by Category</b> | <b>\$ 16,323,496</b> | <b>\$ 28,526,131</b> | <b>\$ 28,526,131</b> | <b>\$ 17,324,422</b> | <b>(\$ 11,201,709)</b> | <b>-39.27%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Capital Projects                        | 16,323,496           | 28,526,131           | 28,526,131           | 17,324,422           | (11,201,709)           | -39.27%        |
| <b>Total Expenditures by Department</b> | <b>\$ 16,323,496</b> | <b>\$ 28,526,131</b> | <b>\$ 28,526,131</b> | <b>\$ 17,324,422</b> | <b>(\$ 11,201,709)</b> | <b>-39.27%</b> |

|                                                     | 2024 Actual          | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change    |
|-----------------------------------------------------|----------------------|---------------------|-------------------|-------------------|-------------------|-------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 10,509,823</b> | <b>\$ 183,287</b>   | <b>\$ 183,287</b> | <b>\$ 772,531</b> | <b>\$ 589,244</b> | <b>321%</b> |



## Capital Project Funds

### MERGE

The MERGE fund was created in 2025 to account for project-specific revenues for the Highway 34 interchanges and mobility hub. Project resources come from multiple sources including federal and state grants, CDOT proceeds, transfer from the Quality of Life tax fund and a Transportation Infrastructure Finance and Innovation Act (TIFIA) loan.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | -           | -                   | -                 | -           | -         | -        |

| <b>Resources</b>                       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|----------------------------------------|-------------|---------------------|-------------------|--------------|--------------|----------|
| Intergovernmental Revenue              | -           | -                   | -                 | 6,086,344    | 6,086,344    | -        |
| <b>Transfers In</b>                    | -           | 4,600,000           | 4,600,000         | 3,688,556    | (911,444)    | -19.81%  |
| <i>Quality of Life Fund</i>            | -           | 1,900,000           | 1,900,000         | 3,688,556    | 1,788,556    | 94.13%   |
| <i>Transportation Development Fund</i> | -           | 2,700,000           | 2,700,000         | -            | (2,700,000)  | -        |
| <b>Total Resources</b>                 | -           | \$ 4,600,000        | \$ 4,600,000      | \$ 9,774,900 | \$ 5,174,900 | 113%     |

| <b>Expenditures by Category</b>       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|---------------------------------------|-------------|---------------------|-------------------|--------------|--------------|----------|
| Capital                               | -           | 4,600,000           | 4,600,000         | 9,774,900    | 5,174,900    | 113%     |
| <b>Total Expenditures by Category</b> | -           | \$ 4,600,000        | \$ 4,600,000      | \$ 9,774,900 | \$ 5,174,900 | 113%     |

| <b>Expenditures by Department</b>       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|-----------------------------------------|-------------|---------------------|-------------------|--------------|--------------|----------|
| Capital Projects                        | -           | 4,600,000           | 4,600,000         | 9,774,900    | 5,174,900    | 113%     |
| <b>Total Expenditures by Department</b> | -           | \$ 4,600,000        | \$ 4,600,000      | \$ 9,774,900 | \$ 5,174,900 | 113%     |

|                                                     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | -           | -                   | -                 | -           | -         | -        |

## Capital Project Funds

### West Greeley Development

The West Greeley Fund was established in 2025 to track revenues and expenditures tied to the West Greeley Cascadia project. Cascadia is a public-private partnership designed to create a regional destination featuring a hockey arena, three practice ice rinks, a hotel and convention center, an indoor water park, and a restaurant/retail plaza. Initial pre-development costs are being financed by the City through a short-term Certificates of Participation (COP) debt.

|                                             | 2024<br>Actual | 2025 Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget | \$ Change | %<br>Change |
|---------------------------------------------|----------------|------------------------|----------------------|----------------|-----------|-------------|
| Projected Beginning Fund Balance & Reserves | -              | -                      | -                    | -              | -         | -           |

| Resources              | 2024<br>Actual | 2025 Revised<br>Budget | 2025 YTD<br>Estimate  | 2026<br>Budget | \$ Change               | %<br>Change |
|------------------------|----------------|------------------------|-----------------------|----------------|-------------------------|-------------|
| Bond Proceeds          | -              | 115,000,000            | 115,000,000           | -              | (115,000,000)           | -           |
| <b>Total Resources</b> | -              | <b>\$ 115,000,000</b>  | <b>\$ 115,000,000</b> | -              | <b>(\$ 115,000,000)</b> | -           |

| Expenditures by Category              | 2024<br>Actual | 2025 Revised<br>Budget | 2025 YTD<br>Estimate  | 2026<br>Budget | \$ Change               | %<br>Change |
|---------------------------------------|----------------|------------------------|-----------------------|----------------|-------------------------|-------------|
| Supplies & Services                   | -              | 13,800                 | 13,800                | -              | (13,800)                | -           |
| Capital                               | -              | 114,986,200            | 114,986,200           | -              | (114,986,200)           | -           |
| <b>Total Expenditures by Category</b> | -              | <b>\$ 115,000,000</b>  | <b>\$ 115,000,000</b> | -              | <b>(\$ 115,000,000)</b> | -           |

| Expenditures by Department              | 2024<br>Actual | 2025 Revised<br>Budget | 2025 YTD<br>Estimate  | 2026<br>Budget | \$ Change               | %<br>Change |
|-----------------------------------------|----------------|------------------------|-----------------------|----------------|-------------------------|-------------|
| Capital Projects                        | -              | 115,000,000            | 115,000,000           | -              | (115,000,000)           | -           |
| <b>Total Expenditures by Department</b> | -              | <b>\$ 115,000,000</b>  | <b>\$ 115,000,000</b> | -              | <b>(\$ 115,000,000)</b> | -           |

|                                          | 2024<br>Actual | 2025 Revised<br>Budget | 2025 YTD<br>Estimate | 2026<br>Budget | \$ Change | %<br>Change |
|------------------------------------------|----------------|------------------------|----------------------|----------------|-----------|-------------|
| Projected Ending Fund Balance & Reserves | -              | -                      | -                    | -              | -         | -           |

## Capital Project Funds

### Development Funds

To account for the cost of fire protection improvements, police protection improvements, constructing new roads and other transportation enhancements, developing and improving city parks, and acquisition and construction of trail systems all resulting from new development with revenues derived from the collection of fees from developers. Outlined per Greeley Municipal Code Title 6, Chapter 15.

Separately, to account for the cost of capital improvements at Island Grove Park, revenues are derived from a park development fee charged on all concession sales at the park and on facility use fees.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Fire Development (331)                                       | 3,411,730            | 3,884,369            | 3,884,369            | 4,301,005            | 416,636                | 10.73%         |
| Police Development (332)                                     | 927,584              | 1,023,314            | 1,023,314            | 265,702              | (757,612)              | -74.04%        |
| Island Grove Development (333)                               | 268,595              | 381,957              | 381,957              | 173,071              | (208,886)              | -54.69%        |
| Transportation Development (334)                             | 18,108,224           | 18,695,423           | 18,695,423           | 1,743,902            | (16,951,521)           | -90.67%        |
| Park Development (335)                                       | 17,398,934           | 18,333,237           | 18,333,237           | 8,872,635            | (9,460,602)            | -51.60%        |
| Trails Development (336)                                     | 1,980,160            | 2,561,379            | 2,561,379            | 1,568,256            | (993,123)              | -38.77%        |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 42,095,227</b> | <b>\$ 44,879,679</b> | <b>\$ 44,879,679</b> | <b>\$ 16,924,571</b> | <b>(\$ 27,955,108)</b> | <b>-62.29%</b> |

| Resources                       | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change              | % Change       |
|---------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|----------------|
| Charges for Services            | 4,978,341            | 4,427,317            | 4,427,317            | 4,697,359           | 270,042                | 6.10%          |
| Intergovernmental Revenue       | 694,788              | 20,445,403           | 20,445,403           | 2,866,771           | (17,578,632)           | -85.98%        |
| Taxes                           | -                    | 21,000               | 21,000               | 3,060               | (17,940)               | -85.43%        |
| Miscellaneous Revenue           | 2,240,690            | 1,872,913            | 1,872,913            | 846,902             | (1,026,011)            | -54.78%        |
| <b>Transfers In</b>             | <b>2,769,884</b>     | -                    | -                    | -                   | -                      | -              |
| <i>Sales &amp; Use Tax Fund</i> | <i>2,884</i>         | -                    | -                    | -                   | -                      | -              |
| <i>Quality of Life Fund</i>     | <i>2,767,000</i>     | -                    | -                    | -                   | -                      | -              |
| <b>Total Resources</b>          | <b>\$ 10,683,702</b> | <b>\$ 26,766,633</b> | <b>\$ 26,766,633</b> | <b>\$ 8,414,092</b> | <b>(\$ 18,352,541)</b> | <b>-68.56%</b> |

| Resources by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change              | % Change       |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|----------------|
| Capital Projects                     | 10,683,702           | 26,766,633           | 26,766,633           | 8,414,092           | (18,352,541)           | -68.56%        |
| <b>Total Resources by Department</b> | <b>\$ 10,683,702</b> | <b>\$ 26,766,633</b> | <b>\$ 26,766,633</b> | <b>\$ 8,414,092</b> | <b>(\$ 18,352,541)</b> | <b>-68.56%</b> |

| Resources by Fund                | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change              | % Change       |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|----------------|
| Fire Development (331)           | 474,253              | 420,036              | 420,036              | 342,111             | (77,925)               | -18.55%        |
| Police Development (332)         | 165,258              | 144,188              | 144,188              | 122,858             | (21,330)               | -14.79%        |
| Island Grove Development (333)   | 322,524              | 191,398              | 191,398              | 174,870             | (16,528)               | -8.64%         |
| Transportation Development (334) | 6,558,722            | 23,616,151           | 23,616,151           | 5,637,435           | (17,978,716)           | -76.13%        |
| Park Development (335)           | 2,477,592            | 2,107,760            | 2,107,760            | 1,870,809           | (236,951)              | -11.24%        |
| Trails Development (336)         | 685,353              | 287,100              | 287,100              | 266,009             | (21,091)               | -7.35%         |
| <b>Total Resources by Fund</b>   | <b>\$ 10,683,702</b> | <b>\$ 26,766,633</b> | <b>\$ 26,766,633</b> | <b>\$ 8,414,092</b> | <b>(\$ 18,352,541)</b> | <b>-68.56%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Salaries & Benefits                   | 27,043              | 45,000               | 45,000               | -                    | (45,000)               | -              |
| Supplies & Services                   | 90,682              | 27,464               | 27,464               | 21,400               | (6,064)                | -22.08%        |
| Capital                               | 6,612,395           | 62,818,792           | 62,818,792           | 12,782,762           | (50,036,030)           | -79.65%        |
| <b>Transfers Out</b>                  | <b>1,169,130</b>    | <b>5,992,793</b>     | <b>5,992,793</b>     | <b>44,100</b>        | <b>(5,948,693)</b>     | <b>-99%</b>    |
| Public Safety Combined Services       | -                   | 900,000              | 900,000              | -                    | (900,000)              | -              |
| Fleet Replacement Fund                | 69,130              | -                    | -                    | -                    | -                      | -              |
| Transit Fund                          | -                   | 991,596              | 991,596              | -                    | (991,596)              | -              |
| Public Improvement Fund               | 1,100,000           | 1,178,421            | 1,178,421            | -                    | (1,178,421)            | -              |
| Public Art Fund                       | -                   | 222,776              | 222,776              | 44,100               | (178,676)              | -80.20%        |
| Merge Fund                            | -                   | 2,700,000            | 2,700,000            | -                    | (2,700,000)            | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 7,899,250</b> | <b>\$ 68,884,049</b> | <b>\$ 68,884,049</b> | <b>\$ 12,848,262</b> | <b>(\$ 56,035,787)</b> | <b>-81.35%</b> |

| Expenditures by Fund              | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------|---------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Fire Development (331)            | 1,614               | 3,400                | 3,400                | 3,600                | 200                    | 5.88%          |
| Police Development (332)          | 69,529              | 901,800              | 901,800              | 2,000                | (899,800)              | -100%          |
| Island Grove Development (333)    | 209,162             | 400,284              | 400,284              | 203,300              | (196,984)              | -49.21%        |
| Transportation Development (334)  | 5,971,523           | 54,729,980           | 54,729,980           | 7,006,262            | (47,723,718)           | -87.20%        |
| Park Development (335)            | 1,543,289           | 11,568,362           | 11,568,362           | 4,806,600            | (6,761,762)            | -58.45%        |
| Trails Development (336)          | 104,133             | 1,280,223            | 1,280,223            | 826,500              | (453,723)              | -35.44%        |
| <b>Total Expenditures by Fund</b> | <b>\$ 7,899,250</b> | <b>\$ 68,884,049</b> | <b>\$ 68,884,049</b> | <b>\$ 12,848,262</b> | <b>(\$ 56,035,787)</b> | <b>-81.35%</b> |

| Expenditures by Department              | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------------|---------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Capital Projects                        | 7,899,250           | 68,884,049           | 68,884,049           | 12,848,262           | (56,035,787)           | -81.35%        |
| <b>Total Expenditures by Department</b> | <b>\$ 7,899,250</b> | <b>\$ 68,884,049</b> | <b>\$ 68,884,049</b> | <b>\$ 12,848,262</b> | <b>(\$ 56,035,787)</b> | <b>-81.35%</b> |

| Timing of Expenditure Payments        | 2024 Actual | 2025 Revised Budget    | 2025 YTD Estimate      | 2026 Budget | \$ Change            | % Change |
|---------------------------------------|-------------|------------------------|------------------------|-------------|----------------------|----------|
| Transportation Development (334)      | -           | (14,162,308)           | (14,162,308)           | -           | 14,162,308           | -        |
| <b>Timing of Expenditure Payments</b> | <b>-</b>    | <b>(\$ 14,162,308)</b> | <b>(\$ 14,162,308)</b> | <b>-</b>    | <b>\$ 14,162,308</b> | <b>-</b> |

| Projected Ending Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Fire Development (331)                                    | 3,884,369            | 4,301,005            | 4,301,005            | 4,639,516            | 338,511               | 7.87%          |
| Police Development (332)                                  | 1,023,314            | 265,702              | 265,702              | 386,560              | 120,858               | 45%            |
| Island Grove Development (333)                            | 381,957              | 173,071              | 173,071              | 144,641              | (28,430)              | -16.43%        |
| Transportation Development (334)                          | 18,695,423           | 1,743,902            | 1,743,902            | 375,075              | (1,368,827)           | -78.49%        |
| Park Development (335)                                    | 18,333,237           | 8,872,635            | 8,872,635            | 5,936,844            | (2,935,791)           | -33.09%        |
| Trails Development (336)                                  | 2,561,379            | 1,568,256            | 1,568,256            | 1,007,765            | (560,491)             | -35.74%        |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 44,879,679</b> | <b>\$ 16,924,571</b> | <b>\$ 16,924,571</b> | <b>\$ 12,490,401</b> | <b>(\$ 4,434,170)</b> | <b>-26.20%</b> |

## Permanent Funds



## Permanent Funds

### Cemetery Endowment Fund

To account for all funds granted, bequeathed, or devised to the City in trust for the preservation of lots in Linn Grove Cemetery; created per Greeley Municipal Code Title 6, Chapter 8.

|                                                        | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 2,059,668</b> | <b>\$ 2,157,985</b> | <b>\$ 2,157,985</b> | <b>\$ 2,237,985</b> | <b>\$ 80,000</b> | <b>3.71%</b> |

| <b>Resources</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change           | % Change       |
|------------------------|-------------------|---------------------|-------------------|------------------|---------------------|----------------|
| Miscellaneous Revenue  | 183,460           | 164,200             | 164,200           | 40,100           | (124,100)           | -75.58%        |
| <b>Total Resources</b> | <b>\$ 183,460</b> | <b>\$ 164,200</b>   | <b>\$ 164,200</b> | <b>\$ 40,100</b> | <b>(\$ 124,100)</b> | <b>-75.58%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget     | \$ Change          | % Change       |
|---------------------------------------|------------------|---------------------|-------------------|-----------------|--------------------|----------------|
| Supplies & Services                   | 884              | 1,000               | 1,000             | 1,000           | -                  | 0.00%          |
| Transfers Out - Cemetery Fund         | 84,259           | 83,200              | 83,200            | -               | (83,200)           | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 85,142</b> | <b>\$ 84,200</b>    | <b>\$ 84,200</b>  | <b>\$ 1,000</b> | <b>(\$ 83,200)</b> | <b>-98.81%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget     | \$ Change          | % Change       |
|-----------------------------------------|------------------|---------------------|-------------------|-----------------|--------------------|----------------|
| Non-Departmental                        | 85,142           | 84,200              | 84,200            | 1,000           | (83,200)           | -98.81%        |
| <b>Total Expenditures by Department</b> | <b>\$ 85,142</b> | <b>\$ 84,200</b>    | <b>\$ 84,200</b>  | <b>\$ 1,000</b> | <b>(\$ 83,200)</b> | <b>-98.81%</b> |

|                                                     | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change        | % Change     |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 2,157,985</b> | <b>\$ 2,237,985</b> | <b>\$ 2,237,985</b> | <b>\$ 2,277,085</b> | <b>\$ 39,100</b> | <b>1.75%</b> |

## Permanent Funds

### Petriken Memorial Fund

To account for interest earnings on funds bequeathed to the City for the maintenance of the grave sites as specified by the J.G.B. Petriken will.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | \$ 2,293    | \$ 2,401            | \$ 2,401          | \$ 2,491    | \$ 90     | 3.75%    |

| <b>Resources</b>       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Miscellaneous Revenue  | 109         | 100                 | 100               | 50          | (50)      | -50.00%  |
| <b>Total Resources</b> | \$ 109      | \$ 100              | \$ 100            | \$ 50       | (\$ 50)   | -50.00%  |

| <b>Expenditures by Category</b>       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|---------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Supplies & Services                   | 1           | 10                  | 10                | 10          | -         | 0.00%    |
| <b>Total Expenditures by Category</b> | \$ 1        | \$ 10               | \$ 10             | \$ 10       | -         | 0.00%    |

| <b>Expenditures by Department</b>       | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Culture, Parks & Recreation             | 1           | 10                  | 10                | 10          | -         | 0.00%    |
| <b>Total Expenditures by Department</b> | \$ 1        | \$ 10               | \$ 10             | \$ 10       | -         | 0.00%    |

|                                                     | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|-----------------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | \$ 2,401    | \$ 2,491            | \$ 2,491          | \$ 2,531    | \$ 40     | 1.61%    |



## Permanent Funds

### Memorial Funds

To account for interest earnings on funds bequeathed to the City as specified by the donor.

|                                                        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change   | % Change |
|--------------------------------------------------------|-------------|---------------------|-------------------|-------------|-------------|----------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | \$ 386,475  | \$ 423,313          | \$ 423,313        | \$ 366,599  | (\$ 56,714) | -13.40%  |

| <b>Resources</b>       | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget     | \$ Change         | % Change       |
|------------------------|------------------|---------------------|-------------------|-----------------|-------------------|----------------|
| Miscellaneous Revenue  | 70,097           | 12,785              | 12,785            | 6,685           | (6,100)           | -47.71%        |
| <b>Total Resources</b> | <b>\$ 70,097</b> | <b>\$ 12,785</b>    | <b>\$ 12,785</b>  | <b>\$ 6,685</b> | <b>(\$ 6,100)</b> | <b>-47.71%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change       | % Change     |
|---------------------------------------|------------------|---------------------|-------------------|------------------|-----------------|--------------|
| Supplies & Services                   | 458              | 36,699              | 36,699            | 38,419           | 1,720           | 4.69%        |
| Transfers Out - General Fund          | 32,800           | 32,800              | 32,800            | 32,800           | -               | 0.00%        |
| <b>Total Expenditures by Category</b> | <b>\$ 33,258</b> | <b>\$ 69,499</b>    | <b>\$ 69,499</b>  | <b>\$ 71,219</b> | <b>\$ 1,720</b> | <b>2.47%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change       | % Change     |
|-----------------------------------------|------------------|---------------------|-------------------|------------------|-----------------|--------------|
| Culture, Parks & Recreation             | 33,258           | 69,499              | 69,499            | 71,219           | 1,720           | 2.47%        |
| <b>Total Expenditures by Department</b> | <b>\$ 33,258</b> | <b>\$ 69,499</b>    | <b>\$ 69,499</b>  | <b>\$ 71,219</b> | <b>\$ 1,720</b> | <b>2.47%</b> |

|                                                     | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|-----------------------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|----------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 423,313</b> | <b>\$ 366,599</b>   | <b>\$ 366,599</b> | <b>\$ 302,065</b> | <b>(\$ 64,534)</b> | <b>-17.60%</b> |



## Enterprise Funds



## Enterprise Funds

### Cemetery Fund

To account for user charges and expenses for operating, financing, and maintaining the Linn Grove Cemetery; created per Greeley Municipal Code Title 6, Chapter 9.

|                                                        | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change           | % Change       |
|--------------------------------------------------------|-------------------|---------------------|-------------------|------------------|---------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 386,318</b> | <b>\$ 461,998</b>   | <b>\$ 461,998</b> | <b>\$ 70,262</b> | <b>(\$ 391,736)</b> | <b>-84.79%</b> |

| <b>Resources</b>               | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change        | % Change      |
|--------------------------------|-------------------|---------------------|-------------------|-------------------|------------------|---------------|
| Charges for Services           | 432,285           | 502,798             | 502,798           | 513,786           | 10,988           | 2.19%         |
| Miscellaneous Revenue          | 140,005           | 63,700              | 63,700            | 61,850            | (1,850)          | -2.90%        |
| <b>Transfers In</b>            | <b>184,259</b>    | <b>183,200</b>      | <b>183,200</b>    | <b>253,000</b>    | <b>69,800</b>    | <b>38.10%</b> |
| <i>General Fund</i>            | <i>100,000</i>    | <i>100,000</i>      | <i>100,000</i>    | <i>253,000</i>    | <i>153,000</i>   | <i>153%</i>   |
| <i>Cemetery Endowment Fund</i> | <i>84,259</i>     | <i>83,200</i>       | <i>83,200</i>     | <i>-</i>          | <i>(83,200)</i>  | <i>-</i>      |
| <b>Total Resources</b>         | <b>\$ 756,549</b> | <b>\$ 749,698</b>   | <b>\$ 749,698</b> | <b>\$ 828,636</b> | <b>\$ 78,938</b> | <b>10.53%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change           | % Change       |
|---------------------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------|
| Salaries & Benefits                   | 451,231           | 629,729             | 629,729             | 661,767           | 32,038              | 5.09%          |
| Supplies & Services                   | 186,049           | 259,208             | 259,208             | 236,615           | (22,593)            | -8.72%         |
| Capital                               | 43,589            | 252,497             | 252,497             | -                 | (252,497)           | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 680,869</b> | <b>\$ 1,141,434</b> | <b>\$ 1,141,434</b> | <b>\$ 898,382</b> | <b>(\$ 243,052)</b> | <b>-21.29%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget       | \$ Change           | % Change       |
|-----------------------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------|
| Culture, Parks & Recreation             | 680,869           | 1,141,434           | 1,141,434           | 898,382           | (243,052)           | -21.29%        |
| <b>Total Expenditures by Department</b> | <b>\$ 680,869</b> | <b>\$ 1,141,434</b> | <b>\$ 1,141,434</b> | <b>\$ 898,382</b> | <b>(\$ 243,052)</b> | <b>-21.29%</b> |

|                                                     | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget   | \$ Change          | % Change    |
|-----------------------------------------------------|-------------------|---------------------|-------------------|---------------|--------------------|-------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 461,998</b> | <b>\$ 70,262</b>    | <b>\$ 70,262</b>  | <b>\$ 516</b> | <b>(\$ 69,746)</b> | <b>-99%</b> |

## Enterprise Funds

### Golf Courses Fund

To account for user charges and expenses for operating, financing, and maintaining two municipal golf courses; created per Greeley Municipal Code Title 18, Chapter 4, Section 18-311.

|                                                        | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 1,645,856</b> | <b>\$ 2,153,151</b> | <b>\$ 2,153,151</b> | <b>\$ 1,906,868</b> | <b>(\$ 246,283)</b> | <b>-11.44%</b> |

| <b>Resources</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change     |
|------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| Charges for Services   | 2,717,265           | 2,783,432           | 2,783,432           | 3,117,129           | 333,697           | 11.99%       |
| Fines & Forfeits       | 50                  | -                   | -                   | -                   | -                 | -            |
| Licenses & Permits     | -                   | 194,172             | 194,172             | -                   | (194,172)         | -            |
| Miscellaneous Revenue  | 179,665             | 45,800              | 45,800              | 22,900              | (22,900)          | -50.00%      |
| <b>Total Resources</b> | <b>\$ 2,896,980</b> | <b>\$ 3,023,404</b> | <b>\$ 3,023,404</b> | <b>\$ 3,140,029</b> | <b>\$ 116,625</b> | <b>3.86%</b> |

| <b>Expenditures by Category</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Salaries & Benefits                   | 1,075,779           | 1,653,037           | 1,653,037           | 1,667,546           | 14,509              | 0.88%         |
| Supplies & Services                   | 1,225,906           | 1,524,246           | 1,524,246           | 1,333,744           | (190,502)           | -12.50%       |
| Capital                               | -                   | 8,404               | 8,404               | -                   | (8,404)             | -             |
| Debt                                  | 88,000              | 84,000              | 84,000              | -                   | (84,000)            | -             |
| <b>Total Expenditures by Category</b> | <b>\$ 2,389,685</b> | <b>\$ 3,269,687</b> | <b>\$ 3,269,687</b> | <b>\$ 3,001,290</b> | <b>(\$ 268,397)</b> | <b>-8.21%</b> |

| <b>Expenditures by Department</b>       | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Culture, Parks & Recreation             | 2,389,685           | 3,269,687           | 3,269,687           | 3,001,290           | (268,397)           | -8.21%        |
| <b>Total Expenditures by Department</b> | <b>\$ 2,389,685</b> | <b>\$ 3,269,687</b> | <b>\$ 3,269,687</b> | <b>\$ 3,001,290</b> | <b>(\$ 268,397)</b> | <b>-8.21%</b> |

|                                                     | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change     |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 2,153,151</b> | <b>\$ 1,906,868</b> | <b>\$ 1,906,868</b> | <b>\$ 2,045,607</b> | <b>\$ 138,739</b> | <b>7.28%</b> |

## Enterprise Funds

### Downtown Parking Fund

To account for user charges and expenses for operating and maintaining the downtown parking areas.

|                                             | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|---------------------------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Projected Beginning Fund Balance & Reserves | \$ 26,540   | \$ 109,819          | \$ 109,819        | \$ 121,918  | \$ 12,099 | 11.02%   |

| Resources                   | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change          | % Change       |
|-----------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|----------------|
| Charges for Services        | 2,128             | -                   | -                 | -                 | -                  | -              |
| Fines & Forfeits            | 202,746           | 211,816             | 211,816           | 135,000           | (76,816)           | -36.27%        |
| Licenses & Permits          | 87,370            | -                   | -                 | -                 | -                  | -              |
| Miscellaneous Revenue       | 2,790             | 96,100              | 96,100            | 96,050            | (50)               | -0.05%         |
| Transfers In - General Fund | 75,000            | 75,000              | 75,000            | 75,000            | -                  | 0.00%          |
| <b>Total Resources</b>      | <b>\$ 370,034</b> | <b>\$ 382,916</b>   | <b>\$ 382,916</b> | <b>\$ 306,050</b> | <b>(\$ 76,866)</b> | <b>-20.07%</b> |

| Expenditures by Category              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change        | % Change     |
|---------------------------------------|-------------------|---------------------|-------------------|-------------------|------------------|--------------|
| Salaries & Benefits                   | 143,356           | 200,232             | 200,232           | 198,519           | (1,713)          | -0.86%       |
| Supplies & Services                   | 143,399           | 170,585             | 170,585           | 193,859           | 23,274           | 13.64%       |
| <b>Total Expenditures by Category</b> | <b>\$ 286,755</b> | <b>\$ 370,817</b>   | <b>\$ 370,817</b> | <b>\$ 392,378</b> | <b>\$ 21,561</b> | <b>5.81%</b> |

| Expenditures by Department              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change        | % Change     |
|-----------------------------------------|-------------------|---------------------|-------------------|-------------------|------------------|--------------|
| Public Works                            | 286,755           | 370,817             | 370,817           | 392,378           | 21,561           | 5.81%        |
| <b>Total Expenditures by Department</b> | <b>\$ 286,755</b> | <b>\$ 370,817</b>   | <b>\$ 370,817</b> | <b>\$ 392,378</b> | <b>\$ 21,561</b> | <b>5.81%</b> |

|                                          | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change   | % Change |
|------------------------------------------|-------------|---------------------|-------------------|-------------|-------------|----------|
| Projected Ending Fund Balance & Reserves | \$ 109,819  | \$ 121,918          | \$ 121,918        | \$ 35,590   | (\$ 86,328) | -70.81%  |

## Enterprise Funds

### Sewer Funds

To account for user charges and expenses for operations, replacement, construction, and maintenance of the City's sewer system.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change      |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Sewer Operations (411)                                       | 327,134              | 10,067,279           | 10,067,279           | 7,467,940            | (2,599,339)          | -25.82%       |
| Sewer Construction (412)                                     | 13,062,233           | 14,543,883           | 14,543,883           | 17,129,054           | 2,585,171            | 17.77%        |
| Sewer Capital Replacement (413)                              | 9,386,365            | 11,534,239           | 11,534,239           | 34,116,795           | 22,582,556           | 195.79%       |
| Sewer Debt Service (414)                                     | 1,727,975            | 3,932,841            | 3,932,841            | 6,444,814            | 2,511,973            | 63.87%        |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 24,503,708</b> | <b>\$ 40,078,242</b> | <b>\$ 40,078,242</b> | <b>\$ 65,158,603</b> | <b>\$ 25,080,361</b> | <b>62.58%</b> |

| Resources              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change        |
|------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|-----------------|
| Charges for Services   | 21,789,238           | 29,466,343           | 29,466,343           | 25,185,263           | (4,281,080)            | -14.53%         |
| Licenses & Permits     | -                    | 70,980               | 70,980               | -                    | (70,980)               | -               |
| Miscellaneous Revenue  | 10,025,112           | 1,171,855            | 1,171,855            | 2,002,940            | 831,085                | 70.92%          |
| Bond Proceeds          | -                    | 44,000,000           | 44,000,000           | -                    | (44,000,000)           | -               |
| <b>Transfers In</b>    | <b>-</b>             | <b>3,151</b>         | <b>3,151</b>         | <b>6,002,995</b>     | <b>5,999,844</b>       | <b>190,411%</b> |
| <i>General Fund</i>    | <i>-</i>             | <i>3,151</i>         | <i>3,151</i>         | <i>2,995</i>         | <i>(156)</i>           | <i>-4.95%</i>   |
| <i>Sewer Fund</i>      | <i>-</i>             | <i>-</i>             | <i>-</i>             | <i>6,000,000</i>     | <i>6,000,000</i>       | <i>-</i>        |
| <b>Total Resources</b> | <b>\$ 31,814,350</b> | <b>\$ 74,712,329</b> | <b>\$ 74,712,329</b> | <b>\$ 33,191,198</b> | <b>(\$ 41,521,131)</b> | <b>-55.57%</b>  |

| Resources by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Capital Projects                     | 2,010,915            | 10,669,300           | 10,669,300           | 4,470,700            | (6,198,600)            | -58.10%        |
| Sewer                                | 29,803,435           | 64,043,029           | 64,043,029           | 28,720,498           | (35,322,531)           | -55.15%        |
| <b>Total Resources by Department</b> | <b>\$ 31,814,350</b> | <b>\$ 74,712,329</b> | <b>\$ 74,712,329</b> | <b>\$ 33,191,198</b> | <b>(\$ 41,521,131)</b> | <b>-55.57%</b> |

| Resources by Fund               | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Sewer Operations (411)          | 19,414,333           | 11,358,222           | 11,358,222           | 11,450,768           | 92,546                 | 0.81%          |
| Sewer Construction (412)        | 2,617,321            | 11,098,778           | 11,098,778           | 4,530,314            | (6,568,464)            | -59.18%        |
| Sewer Capital Replacement (413) | 4,942,599            | 46,843,512           | 46,843,512           | 11,580,259           | (35,263,253)           | -75.28%        |
| Sewer Debt Service (414)        | 4,840,098            | 5,411,817            | 5,411,817            | 5,629,857            | 218,040                | 4.03%          |
| <b>Total Resources by Fund</b>  | <b>\$ 31,814,350</b> | <b>\$ 74,712,329</b> | <b>\$ 74,712,329</b> | <b>\$ 33,191,198</b> | <b>(\$ 41,521,131)</b> | <b>-55.57%</b> |

| Expenditures by Category | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|--------------------------|-------------|---------------------|-------------------|-------------|--------------|----------|
| Salaries & Benefits      | 4,083,246   | 5,269,663           | 5,269,663         | 5,576,028   | 306,365      | 5.81%    |
| Supplies & Services      | 4,763,877   | 5,071,156           | 5,071,156         | 4,905,763   | (165,393)    | -3.26%   |
| Capital                  | 2,563,031   | 88,734,418          | 88,734,418        | 6,134,984   | (82,599,434) | -93.09%  |
| Debt                     | 2,631,384   | 2,883,344           | 2,883,344         | 2,875,144   | (8,200)      | -0.28%   |

|                                       |                      |                       |                       |                      |                        |                |
|---------------------------------------|----------------------|-----------------------|-----------------------|----------------------|------------------------|----------------|
| <b>Transfers Out</b>                  | <b>2,198,279</b>     | <b>3,976,175</b>      | <b>3,976,175</b>      | <b>8,424,386</b>     | <b>4,448,211</b>       | <b>112%</b>    |
| General Fund                          | 2,049,500            | 2,583,544             | 2,583,544             | 1,217,258            | (1,366,286)            | -52.88%        |
| Sewer Capital Replacement Fund        | -                    | -                     | -                     | 6,000,000            | 6,000,000              | -              |
| Water Fund                            | 148,779              | 1,286,952             | 1,286,952             | 1,146,825            | (140,127)              | -10.89%        |
| Information Technology Fund           | -                    | 42,979                | 42,979                | -                    | (42,979)               | -              |
| Public Art Fund                       | -                    | 62,700                | 62,700                | 60,303               | (2,397)                | -3.82%         |
| <b>Total Expenditures by Category</b> | <b>\$ 16,239,816</b> | <b>\$ 105,934,756</b> | <b>\$ 105,934,756</b> | <b>\$ 27,916,305</b> | <b>(\$ 78,018,451)</b> | <b>-73.65%</b> |

| <b>Expenditures by Fund</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>       | <b>% Change</b> |
|-----------------------------------|----------------------|----------------------------|--------------------------|----------------------|------------------------|-----------------|
| Sewer Operations (411)            | 9,674,188            | 13,957,561                 | 13,957,561               | 18,567,219           | 4,609,658              | 33.03%          |
| Sewer Construction (412)          | 1,135,671            | 11,937,007                 | 11,937,007               | 671,062              | (11,265,945)           | -94.38%         |
| Sewer Capital Replacement (413)   | 2,794,725            | 77,140,344                 | 77,140,344               | 5,791,380            | (71,348,964)           | -92.49%         |
| Sewer Debt Service (414)          | 2,635,232            | 2,899,844                  | 2,899,844                | 2,886,644            | (13,200)               | -0.46%          |
| <b>Total Expenditures by Fund</b> | <b>\$ 16,239,816</b> | <b>\$ 105,934,756</b>      | <b>\$ 105,934,756</b>    | <b>\$ 27,916,305</b> | <b>(\$ 78,018,451)</b> | <b>-73.65%</b>  |

| <b>Expenditures by Department</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>       | <b>% Change</b> |
|-----------------------------------------|----------------------|----------------------------|--------------------------|----------------------|------------------------|-----------------|
| Capital Projects                        | 59,720               | 467,266                    | 467,266                  | 300,000              | (167,266)              | -35.80%         |
| Sewer                                   | 16,180,096           | 105,467,490                | 105,467,490              | 27,616,305           | (77,851,185)           | -73.82%         |
| <b>Total Expenditures by Department</b> | <b>\$ 16,239,816</b> | <b>\$ 105,934,756</b>      | <b>\$ 105,934,756</b>    | <b>\$ 27,916,305</b> | <b>(\$ 78,018,451)</b> | <b>-73.65%</b>  |

| <b>Timing of Expenditure Payments</b> | <b>2024 Actual</b> | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>     | <b>% Change</b> |
|---------------------------------------|--------------------|----------------------------|--------------------------|----------------------|----------------------|-----------------|
| Sewer Construction (412)              | -                  | (3,423,400)                | (3,423,400)              | 5,659,694            | 9,083,094            | -265.32%        |
| Sewer Capital Replacement (413)       | -                  | (52,879,388)               | (52,879,388)             | 34,184,340           | 87,063,728           | -164.65%        |
| <b>Timing of Expenditure Payments</b> | <b>-</b>           | <b>(\$ 56,302,788)</b>     | <b>(\$ 56,302,788)</b>   | <b>\$ 39,844,034</b> | <b>\$ 96,146,822</b> | <b>-171%</b>    |

| <b>Projected Ending Fund Balance &amp; Reserves</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>       | <b>% Change</b> |
|-----------------------------------------------------------|----------------------|----------------------------|--------------------------|----------------------|------------------------|-----------------|
| Sewer Operations (411)                                    | 10,067,279           | 7,467,940                  | 7,467,940                | 351,489              | (7,116,451)            | -95.29%         |
| Sewer Construction (412)                                  | 14,543,883           | 17,129,054                 | 17,129,054               | 15,328,612           | (1,800,442)            | -10.51%         |
| Sewer Capital Replacement (413)                           | 11,534,239           | 34,116,795                 | 34,116,795               | 5,721,334            | (28,395,461)           | -83.23%         |
| Sewer Debt Service (414)                                  | 3,932,841            | 6,444,814                  | 6,444,814                | 9,188,027            | 2,743,213              | 42.56%          |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 40,078,242</b> | <b>\$ 65,158,603</b>       | <b>\$ 65,158,603</b>     | <b>\$ 30,589,462</b> | <b>(\$ 34,569,141)</b> | <b>-53.05%</b>  |

## Enterprise Funds

### Water Funds

To account for user charges and expenses for operations, replacement, construction, water rights acquisition, and maintenance of the City's water system.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change      |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Water Operations (421)                                       | 18,817,528           | 28,141,305           | 28,141,305           | 18,753,866           | (9,387,439)          | -33.36%       |
| Water Construction (422)                                     | 24,740,388           | 13,347,022           | 13,347,022           | 30,989,454           | 17,642,432           | 132.18%       |
| Water Capital Replacement (423)                              | 22,001,516           | 18,351,135           | 18,351,135           | 17,975,926           | (375,209)            | -2.04%        |
| Water Rights Acquisition (424)                               | 10,709,225           | 2,736,390            | 2,736,390            | 4,840,772            | 2,104,382            | 76.90%        |
| Water Debt Service (425)                                     | 18,649,963           | 20,992,957           | 20,992,957           | 24,222,192           | 3,229,235            | 15.38%        |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 94,918,620</b> | <b>\$ 83,568,809</b> | <b>\$ 83,568,809</b> | <b>\$ 96,782,210</b> | <b>\$ 13,213,401</b> | <b>15.81%</b> |

| Resources                 | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change              | % Change       |
|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| Charges for Services      | 73,791,737           | 72,207,033            | 72,207,033            | 85,593,336            | 13,386,303             | 18.54%         |
| Fines & Forfeits          | (250)                | -                     | -                     | -                     | -                      | -              |
| Intergovernmental Revenue | 3,551,888            | 22,590,106            | 22,590,106            | 8,685,000             | (13,905,106)           | -61.55%        |
| Licenses & Permits        | 367,078              | 152,100               | 152,100               | 202,800               | 50,700                 | 33.33%         |
| Miscellaneous Revenue     | 13,661,914           | 24,272,605            | 24,272,605            | 2,677,143             | (21,595,462)           | -88.97%        |
| Bond Proceeds             | -                    | 48,285,053            | 48,285,053            | 12,322,850            | (35,962,203)           | -74.48%        |
| <b>Transfers In</b>       | <b>292,976</b>       | <b>1,435,756</b>      | <b>1,435,756</b>      | <b>4,334,511</b>      | <b>2,898,755</b>       | <b>202%</b>    |
| <i>General Fund</i>       | <i>87,318</i>        | <i>100,402</i>        | <i>100,402</i>        | <i>104,075</i>        | <i>3,673</i>           | <i>3.66%</i>   |
| <i>Sewer Fund</i>         | <i>148,779</i>       | <i>1,286,952</i>      | <i>1,286,952</i>      | <i>1,146,825</i>      | <i>(140,127)</i>       | <i>-10.89%</i> |
| <i>Stormwater Fund</i>    | <i>56,879</i>        | <i>48,402</i>         | <i>48,402</i>         | <i>83,611</i>         | <i>35,209</i>          | <i>72.74%</i>  |
| <i>Water Fund</i>         | <i>-</i>             | <i>-</i>              | <i>-</i>              | <i>500,000</i>        | <i>500,000</i>         | <i>-</i>       |
| <i>Water Debt Fund</i>    | <i>-</i>             | <i>-</i>              | <i>-</i>              | <i>2,500,000</i>      | <i>2,500,000</i>       | <i>-</i>       |
| <b>Total Resources</b>    | <b>\$ 91,665,342</b> | <b>\$ 168,942,653</b> | <b>\$ 168,942,653</b> | <b>\$ 113,815,640</b> | <b>(\$ 55,127,013)</b> | <b>-32.63%</b> |

| Resources by Department              | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change              | % Change       |
|--------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| Capital Projects                     | 247,564              | 8,785,053             | 8,785,053             | 8,963,145             | 178,092                | 2.03%          |
| Water                                | 91,417,778           | 160,157,600           | 160,157,600           | 104,852,495           | (55,305,105)           | -34.53%        |
| <b>Total Resources by Department</b> | <b>\$ 91,665,342</b> | <b>\$ 168,942,653</b> | <b>\$ 168,942,653</b> | <b>\$ 113,815,640</b> | <b>(\$ 55,127,013)</b> | <b>-32.63%</b> |

| Resources by Fund               | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change    | % Change |
|---------------------------------|-------------|---------------------|-------------------|-------------|--------------|----------|
| Water Operations (421)          | 45,001,432  | 43,900,507          | 43,900,507        | 39,908,425  | (3,992,082)  | -9.09%   |
| Water Construction (422)        | 13,529,885  | 48,414,235          | 48,414,235        | 29,023,740  | (19,390,495) | -40.05%  |
| Water Capital Replacement (423) | 14,804,690  | 41,402,511          | 41,402,511        | 26,692,349  | (14,710,162) | -35.53%  |
| Water Rights Acquisition (424)  | 3,217,907   | 18,419,099          | 18,419,099        | 2,470,858   | (15,948,241) | -86.59%  |
| Water Debt Service (425)        | 15,111,428  | 16,806,301          | 16,806,301        | 15,720,268  | (1,086,033)  | -6.46%   |



| Projected Beginning Fund Balance & Reserves | 2024 Actual          | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change              | % Change       |
|---------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| <b>Total Resources by Fund</b>              | <b>\$ 91,665,342</b> | <b>\$ 168,942,653</b> | <b>\$ 168,942,653</b> | <b>\$ 113,815,640</b> | <b>(\$ 55,127,013)</b> | <b>-32.63%</b> |

| Expenditures by Category              | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Salaries & Benefits                   | 13,387,176            | 16,618,133            | 16,618,133            | 17,007,022            | 388,889                 | 2.34%          |
| Supplies & Services                   | 31,969,364            | 31,569,313            | 31,569,313            | 23,728,266            | (7,841,047)             | -24.84%        |
| Capital                               | 40,673,279            | 200,511,904           | 200,511,904           | 51,973,641            | (148,507,263)           | -74.08%        |
| Debt                                  | 12,760,979            | 13,548,566            | 13,548,566            | 12,183,300            | (1,365,266)             | -10.08%        |
| <b>Transfers Out</b>                  | <b>4,224,355</b>      | <b>5,996,453</b>      | <b>5,996,453</b>      | <b>9,412,533</b>      | <b>3,385,080</b>        | <b>56.16%</b>  |
| <i>General Fund</i>                   | <i>4,032,569</i>      | <i>4,721,825</i>      | <i>4,721,825</i>      | <i>5,992,896</i>      | <i>1,271,071</i>        | <i>26.92%</i>  |
| <i>Water Capital Replacement Fund</i> | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>3,000,000</i>      | <i>3,000,000</i>        | <i>-</i>       |
| <i>Information Technology Fund</i>    | <i>-</i>              | <i>138,117</i>        | <i>138,117</i>        | <i>-</i>              | <i>(138,117)</i>        | <i>-</i>       |
| <i>Public Art Fund</i>                | <i>191,787</i>        | <i>1,136,511</i>      | <i>1,136,511</i>      | <i>419,637</i>        | <i>(747,874)</i>        | <i>-64.06%</i> |
| <b>Total Expenditures by Category</b> | <b>\$ 103,015,153</b> | <b>\$ 268,244,369</b> | <b>\$ 268,244,369</b> | <b>\$ 114,304,762</b> | <b>(\$ 153,939,607)</b> | <b>-57.39%</b> |

| Expenditures by Fund              | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Water Operations (421)            | 35,677,655            | 53,287,946            | 53,287,946            | 46,964,329            | (6,323,617)             | -11.87%        |
| Water Construction (422)          | 24,923,252            | 88,293,953            | 88,293,953            | 16,691,056            | (71,602,897)            | -81.10%        |
| Water Capital Replacement (423)   | 18,455,071            | 85,693,938            | 85,693,938            | 28,683,577            | (57,010,361)            | -66.53%        |
| Water Rights Acquisition (424)    | 11,190,742            | 27,391,466            | 27,391,466            | 7,270,000             | (20,121,466)            | -73.46%        |
| Water Debt Service (425)          | 12,768,434            | 13,577,066            | 13,577,066            | 14,695,800            | 1,118,734               | 8.24%          |
| <b>Total Expenditures by Fund</b> | <b>\$ 103,015,153</b> | <b>\$ 268,244,369</b> | <b>\$ 268,244,369</b> | <b>\$ 114,304,762</b> | <b>(\$ 153,939,607)</b> | <b>-57.39%</b> |

| Expenditures by Department              | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|-----------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Capital Projects                        | 530,944               | 23,884,935            | 23,884,935            | 260,000               | (23,624,935)            | -98.91%        |
| Water                                   | 102,484,209           | 244,359,434           | 244,359,434           | 114,044,762           | (130,314,672)           | -53.33%        |
| <b>Total Expenditures by Department</b> | <b>\$ 103,015,153</b> | <b>\$ 268,244,369</b> | <b>\$ 268,244,369</b> | <b>\$ 114,304,762</b> | <b>(\$ 153,939,607)</b> | <b>-57.39%</b> |

| Timing of Expenditure Payments        | 2024 Actual | 2025 Revised Budget     | 2025 YTD Estimate       | 2026 Budget          | \$ Change             | % Change     |
|---------------------------------------|-------------|-------------------------|-------------------------|----------------------|-----------------------|--------------|
| Water Construction (422)              | -           | (57,522,150)            | (57,522,150)            | 27,272,601           | 84,794,751            | -147.41%     |
| Water Capital Replacement (423)       | -           | (43,916,218)            | (43,916,218)            | 8,046,659            | 51,962,877            | -118.32%     |
| Water Rights Acquisition (424)        | -           | (11,076,749)            | (11,076,749)            | (5,000)              | 11,071,749            | -99.95%      |
| <b>Timing of Expenditure Payments</b> | <b>-</b>    | <b>(\$ 112,515,117)</b> | <b>(\$ 112,515,117)</b> | <b>\$ 35,314,260</b> | <b>\$ 147,829,377</b> | <b>-131%</b> |

| Projected Ending Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change              | % Change       |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Water Operations (421)                                    | 28,141,305           | 18,753,866           | 18,753,866           | 11,697,962           | (7,055,904)            | -37.62%        |
| Water Construction (422)                                  | 13,347,022           | 30,989,454           | 30,989,454           | 16,049,537           | (14,939,917)           | -48.21%        |
| Water Capital Replacement (423)                           | 18,351,135           | 17,975,926           | 17,975,926           | 7,938,039            | (10,037,887)           | -55.84%        |
| Water Rights Acquisition (424)                            | 2,736,390            | 4,840,772            | 4,840,772            | 46,630               | (4,794,142)            | -99.04%        |
| Water Debt Service (425)                                  | 20,992,957           | 24,222,192           | 24,222,192           | 25,246,660           | 1,024,468              | 4.23%          |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 83,568,809</b> | <b>\$ 96,782,210</b> | <b>\$ 96,782,210</b> | <b>\$ 60,978,828</b> | <b>(\$ 35,803,382)</b> | <b>-36.99%</b> |



## Enterprise Funds

### Stormwater Funds

To account for user charges and expenses for operations, replacement, construction, and maintenance of the City's stormwater system.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Stormwater Operations (431)                                  | 4,149,766            | 4,107,023            | 4,107,023            | 2,082,701            | (2,024,322)           | -49%           |
| Stormwater Construction (432)                                | 9,799,476            | 9,103,236            | 9,103,236            | 3,510,412            | (5,592,824)           | -61%           |
| Stormwater Capital Replacement (433)                         | 7,402,013            | 8,403,800            | 8,403,800            | 3,705,460            | (4,698,340)           | -56%           |
| Stormwater Debt Service (434)                                | (132,923)            | 276,461              | 276,461              | 4,636,125            | 4,359,664             | 1,576.95%      |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 21,218,332</b> | <b>\$ 21,890,520</b> | <b>\$ 21,890,520</b> | <b>\$ 13,934,698</b> | <b>\$ (7,955,822)</b> | <b>-36.34%</b> |

| Resources                 | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change    |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| Charges for Services      | 12,795,447           | 18,716,315           | 18,716,315           | 21,049,019           | 2,332,704            | 12.46%      |
| Intergovernmental Revenue | 98,628               | 300                  | 300                  | 300                  | -                    | 0.00%       |
| Licenses & Permits        | 87,867               | -                    | -                    | -                    | -                    | -           |
| Miscellaneous Revenue     | 934,597              | 529,500              | 529,500              | 266,000              | (263,500)            | -49.76%     |
| Bond Proceeds             | -                    | -                    | -                    | 38,000,000           | 38,000,000           | -           |
| <b>Total Resources</b>    | <b>\$ 13,916,539</b> | <b>\$ 19,246,115</b> | <b>\$ 19,246,115</b> | <b>\$ 59,315,319</b> | <b>\$ 40,069,204</b> | <b>208%</b> |

| Resources by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change    |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| Capital Projects                     | 180,813              | -                    | -                    | -                    | -                    | -           |
| Public Works                         | 13,735,726           | 19,246,115           | 19,246,115           | 59,315,319           | 40,069,204           | 208%        |
| <b>Total Resources by Department</b> | <b>\$ 13,916,539</b> | <b>\$ 19,246,115</b> | <b>\$ 19,246,115</b> | <b>\$ 59,315,319</b> | <b>\$ 40,069,204</b> | <b>208%</b> |

| Resources by Fund                    | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change    |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| Stormwater Operations (431)          | 4,585,342            | 3,736,279            | 3,736,279            | 8,065,720            | 4,329,441            | 116%        |
| Stormwater Construction (432)        | 4,332,511            | 7,780,557            | 7,780,557            | 41,905,002           | 34,124,445           | 439%        |
| Stormwater Capital Replacement (433) | 3,090,818            | 1,748,765            | 1,748,765            | 4,369,183            | 2,620,418            | 150%        |
| Stormwater Debt Service (434)        | 1,907,867            | 5,980,514            | 5,980,514            | 4,975,414            | (1,005,100)          | -16.81%     |
| <b>Total Resources by Fund</b>       | <b>\$ 13,916,539</b> | <b>\$ 19,246,115</b> | <b>\$ 19,246,115</b> | <b>\$ 59,315,319</b> | <b>\$ 40,069,204</b> | <b>208%</b> |

| Expenditures by Category | 2024 Actual      | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget      | \$ Change     | % Change     |
|--------------------------|------------------|---------------------|-------------------|------------------|---------------|--------------|
| Salaries & Benefits      | 3,071,695        | 3,653,257           | 3,653,257         | 4,398,420        | 745,163       | 20.40%       |
| Supplies & Services      | 1,323,132        | 1,169,950           | 1,169,950         | 1,378,563        | 208,613       | 17.83%       |
| Capital                  | 6,279,118        | 40,781,704          | 40,781,704        | 47,487,681       | 6,705,977     | 16.44%       |
| Debt                     | 1,498,150        | 1,617,350           | 1,617,350         | 4,727,303        | 3,109,953     | 192%         |
| <b>Transfers Out</b>     | <b>1,072,257</b> | <b>1,354,835</b>    | <b>1,354,835</b>  | <b>1,396,098</b> | <b>41,263</b> | <b>3.05%</b> |

|                                       |                      |                      |                      |                      |                      |               |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| General Fund                          | 1,015,378            | 1,232,368            | 1,232,368            | 1,043,954            | (188,414)            | -15.29%       |
| Water Fund                            | 56,879               | 48,402               | 48,402               | 83,611               | 35,209               | 72.74%        |
| Information Technology Fund           | -                    | 23,054               | 23,054               | -                    | (23,054)             | -             |
| Public Art Fund                       | -                    | 51,011               | 51,011               | 268,533              | 217,522              | 426%          |
| <b>Total Expenditures by Category</b> | <b>\$ 13,244,351</b> | <b>\$ 48,577,096</b> | <b>\$ 48,577,096</b> | <b>\$ 59,388,065</b> | <b>\$ 10,810,969</b> | <b>22.26%</b> |

| Expenditures by Fund                 | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Stormwater Operations (431)          | 4,628,085            | 5,760,601            | 5,760,601            | 6,476,024            | 715,423              | 12.42%        |
| Stormwater Construction (432)        | 5,028,752            | 34,748,540           | 34,748,540           | 40,194,703           | 5,446,163            | 15.67%        |
| Stormwater Capital Replacement (433) | 2,089,030            | 6,447,105            | 6,447,105            | 7,986,535            | 1,539,430            | 23.88%        |
| Stormwater Debt Service (434)        | 1,498,484            | 1,620,850            | 1,620,850            | 4,730,803            | 3,109,953            | 192%          |
| <b>Total Expenditures by Fund</b>    | <b>\$ 13,244,351</b> | <b>\$ 48,577,096</b> | <b>\$ 48,577,096</b> | <b>\$ 59,388,065</b> | <b>\$ 10,810,969</b> | <b>22.26%</b> |

| Expenditures by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change            | % Change      |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Capital Projects                        | 4,081,482            | 6,860,496            | 6,860,496            | 5,631,618            | (1,228,878)          | -17.91%       |
| Public Works                            | 9,162,869            | 41,716,600           | 41,716,600           | 53,756,447           | 12,039,847           | 28.86%        |
| <b>Total Expenditures by Department</b> | <b>\$ 13,244,351</b> | <b>\$ 48,577,096</b> | <b>\$ 48,577,096</b> | <b>\$ 59,388,065</b> | <b>\$ 10,810,969</b> | <b>22.26%</b> |

| Timing of Expenditure Payments        | 2024 Actual | 2025 Revised Budget    | 2025 YTD Estimate      | 2026 Budget | \$ Change            | % Change |
|---------------------------------------|-------------|------------------------|------------------------|-------------|----------------------|----------|
| Stormwater Construction (432)         | -           | (21,375,159)           | (21,375,159)           | -           | 21,375,159           | -        |
| <b>Timing of Expenditure Payments</b> | <b>-</b>    | <b>(\$ 21,375,159)</b> | <b>(\$ 21,375,159)</b> | <b>-</b>    | <b>\$ 21,375,159</b> | <b>-</b> |

| Projected Ending Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change          | % Change      |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|---------------|
| Stormwater Operations (431)                               | 4,107,023            | 2,082,701            | 2,082,701            | 3,672,397            | 1,589,696          | 76%           |
| Stormwater Construction (432)                             | 9,103,236            | 3,510,412            | 3,510,412            | 5,220,711            | 1,710,299          | 49%           |
| Stormwater Capital Replacement (433)                      | 8,403,800            | 3,705,460            | 3,705,460            | 88,108               | (3,617,352)        | -98%          |
| Stormwater Debt Service (434)                             | 276,461              | 4,636,125            | 4,636,125            | 4,880,736            | 244,611            | 5.28%         |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 21,890,520</b> | <b>\$ 13,934,698</b> | <b>\$ 13,934,698</b> | <b>\$ 13,861,952</b> | <b>(\$ 72,746)</b> | <b>-0.52%</b> |

## Internal Service Funds



## Internal Service Funds

### Employee Benefit Fund

To account for the cost of providing a defined health benefit and dental insurance plan which covers substantially all regular full-time and regular part-time employees of the City.

|                                             | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change      | % Change |
|---------------------------------------------|--------------|---------------------|-------------------|--------------|----------------|----------|
| Projected Beginning Fund Balance & Reserves | \$ 4,334,431 | \$ 4,334,267        | \$ 4,334,267      | \$ 3,310,581 | (\$ 1,023,686) | -23.62%  |

| Resources              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change      |
|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Charges for Services   | 17,416,015           | 22,602,565           | 22,602,565           | 25,981,889           | 3,379,324           | 14.95%        |
| Miscellaneous Revenue  | 2,257,824            | 173,000              | 173,000              | 586,500              | 413,500             | 239%          |
| <b>Total Resources</b> | <b>\$ 19,673,838</b> | <b>\$ 22,775,565</b> | <b>\$ 22,775,565</b> | <b>\$ 26,568,389</b> | <b>\$ 3,792,824</b> | <b>16.65%</b> |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Salaries & Benefits                   | 222,673              | 249,337              | 249,337              | 191,568              | (57,769)            | -23.17%      |
| Supplies & Services                   | 19,451,329           | 23,549,914           | 23,549,914           | 25,686,942           | 2,137,028           | 9.07%        |
| <b>Total Expenditures by Category</b> | <b>\$ 19,674,002</b> | <b>\$ 23,799,251</b> | <b>\$ 23,799,251</b> | <b>\$ 25,878,510</b> | <b>\$ 2,079,259</b> | <b>8.74%</b> |

| Expenditures by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Human Resources                         | 19,674,002           | 23,799,251           | 23,799,251           | 25,878,510           | 2,079,259           | 8.74%        |
| <b>Total Expenditures by Department</b> | <b>\$ 19,674,002</b> | <b>\$ 23,799,251</b> | <b>\$ 23,799,251</b> | <b>\$ 25,878,510</b> | <b>\$ 2,079,259</b> | <b>8.74%</b> |

|                                          | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change  | % Change |
|------------------------------------------|--------------|---------------------|-------------------|--------------|------------|----------|
| Projected Ending Fund Balance & Reserves | \$ 4,334,267 | \$ 3,310,581        | \$ 3,310,581      | \$ 4,000,460 | \$ 689,879 | 20.84%   |

## Internal Service Funds

### Workers Compensation Fund

To account for user charges and expenses for insuring the City for workers' compensaton.

|                                             | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change      | % Change |
|---------------------------------------------|--------------|---------------------|-------------------|--------------|----------------|----------|
| Projected Beginning Fund Balance & Reserves | \$ 6,343,838 | \$ 5,048,960        | \$ 5,048,960      | \$ 2,832,476 | (\$ 2,216,484) | -43.90%  |

| Resources              | 2024 Actual       | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget       | \$ Change         | % Change    |
|------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------|
| Charges for Services   | -                 | -                   | -                 | 562,692           | 562,692           | -           |
| Miscellaneous Revenue  | 236,309           | 133,200             | 133,200           | 66,600            | (66,600)          | -50.00%     |
| <b>Total Resources</b> | <b>\$ 236,309</b> | <b>\$ 133,200</b>   | <b>\$ 133,200</b> | <b>\$ 629,292</b> | <b>\$ 496,092</b> | <b>372%</b> |

| Expenditures by Category              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Salaries & Benefits                   | 203,592             | 174,380             | 174,380             | 192,488             | 18,108                | 10.38%         |
| Supplies & Services                   | 1,327,595           | 2,175,304           | 2,175,304           | 1,024,524           | (1,150,780)           | -52.90%        |
| <b>Total Expenditures by Category</b> | <b>\$ 1,531,187</b> | <b>\$ 2,349,684</b> | <b>\$ 2,349,684</b> | <b>\$ 1,217,012</b> | <b>(\$ 1,132,672)</b> | <b>-48.21%</b> |

| Expenditures by Department              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Human Resources                         | 1,531,187           | 2,349,684           | 2,349,684           | 7,112               | (2,342,572)           | -100%          |
| Risk & Safety                           | -                   | -                   | -                   | 1,209,900           | 1,209,900             | -              |
| <b>Total Expenditures by Department</b> | <b>\$ 1,531,187</b> | <b>\$ 2,349,684</b> | <b>\$ 2,349,684</b> | <b>\$ 1,217,012</b> | <b>(\$ 1,132,672)</b> | <b>-48.21%</b> |

|                                          | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|------------------------------------------|--------------|---------------------|-------------------|--------------|--------------|----------|
| Projected Ending Fund Balance & Reserves | \$ 5,048,960 | \$ 2,832,476        | \$ 2,832,476      | \$ 2,244,756 | (\$ 587,720) | -20.75%  |

## Internal Service Funds

### Liability Fund

To account for user charges and expenses for providing a self-insurance program for liability claims against the City.

|                                             | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change      | % Change |
|---------------------------------------------|--------------|---------------------|-------------------|--------------|----------------|----------|
| Projected Beginning Fund Balance & Reserves | \$ 2,750,788 | \$ 4,220,150        | \$ 4,220,150      | \$ 2,168,961 | (\$ 2,051,189) | -48.60%  |

| Resources                   | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change         | % Change      |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Charges for Services        | 2,909,499           | 2,996,784           | 2,996,784           | 3,818,708           | 821,924           | 27.43%        |
| Miscellaneous Revenue       | 234,238             | 197,200             | 197,200             | 108,600             | (88,600)          | -44.93%       |
| Transfers In - General Fund | 3,000,000           | -                   | -                   | -                   | -                 | -             |
| <b>Total Resources</b>      | <b>\$ 6,143,737</b> | <b>\$ 3,193,984</b> | <b>\$ 3,193,984</b> | <b>\$ 3,927,308</b> | <b>\$ 733,324</b> | <b>22.96%</b> |

| Expenditures by Category               | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Salaries & Benefits                    | 312,890             | 180,742             | 180,742             | 205,068             | 24,326              | 13.46%         |
| Supplies & Services                    | 4,006,491           | 5,041,481           | 5,041,481           | 4,204,740           | (836,741)           | -16.60%        |
| Capital                                | 328,994             | 22,950              | 22,950              | -                   | (22,950)            | -              |
| Transfers Out - Fleet Replacement Fund | 26,000              | -                   | -                   | -                   | -                   | -              |
| <b>Total Expenditures by Category</b>  | <b>\$ 4,674,375</b> | <b>\$ 5,245,173</b> | <b>\$ 5,245,173</b> | <b>\$ 4,409,808</b> | <b>(\$ 835,365)</b> | <b>-15.93%</b> |

| Expenditures by Department              | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change       |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Human Resources                         | 4,674,375           | 5,245,173           | 5,245,173           | 1,200               | (5,243,973)         | -100%          |
| Risk & Safety                           | -                   | -                   | -                   | 4,408,608           | 4,408,608           | -              |
| <b>Total Expenditures by Department</b> | <b>\$ 4,674,375</b> | <b>\$ 5,245,173</b> | <b>\$ 5,245,173</b> | <b>\$ 4,409,808</b> | <b>(\$ 835,365)</b> | <b>-15.93%</b> |

|                                          | 2024 Actual  | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget  | \$ Change    | % Change |
|------------------------------------------|--------------|---------------------|-------------------|--------------|--------------|----------|
| Projected Ending Fund Balance & Reserves | \$ 4,220,150 | \$ 2,168,961        | \$ 2,168,961      | \$ 1,686,461 | (\$ 482,500) | -22.25%  |

## Internal Service Funds

### Equipment and Fleet Funds

To account for the user charges and expenses for maintaining and replacing the City's equipment and vehicles.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual         | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget         | \$ Change             | % Change       |
|--------------------------------------------------------------|---------------------|----------------------|----------------------|---------------------|-----------------------|----------------|
| Equipment Maintenance Operations (511)                       | 894,365             | 1,172,847            | 1,172,847            | 428,345             | (744,502)             | -63.48%        |
| Fleet Replacement (512)                                      | 5,744,092           | 6,908,585            | 6,908,585            | 3,961,372           | (2,947,213)           | -42.66%        |
| Equipment Replacement (513)                                  | 1,607,621           | 1,924,064            | 1,924,064            | 2,455,878           | 531,814               | 27.64%         |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 8,246,078</b> | <b>\$ 10,005,496</b> | <b>\$ 10,005,496</b> | <b>\$ 6,845,595</b> | <b>(\$ 3,159,901)</b> | <b>-31.58%</b> |

| Resources                      | 2024 Actual          | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|--------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Charges for Services           | 11,511,928           | 9,479,483           | 9,479,483           | 8,911,074           | (568,409)           | -6.00%        |
| Miscellaneous Revenue          | 547,326              | 274,349             | 274,349             | 182,149             | (92,200)            | -33.61%       |
| <b>Transfers In</b>            | <b>133,528</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>      |
| <i>Equitable Sharing</i>       | <i>38,398</i>        | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>      |
| <i>Police Development Fund</i> | <i>69,130</i>        | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>      |
| <i>Liability Fund</i>          | <i>26,000</i>        | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>            | <i>-</i>      |
| <b>Total Resources</b>         | <b>\$ 12,192,781</b> | <b>\$ 9,753,832</b> | <b>\$ 9,753,832</b> | <b>\$ 9,093,223</b> | <b>(\$ 660,609)</b> | <b>-6.77%</b> |

| Resources by Department              | 2024 Actual          | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|--------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Culture, Parks & Recreation          | 190,000              | -                   | -                   | -                   | -                   | -             |
| Fire                                 | 86,000               | -                   | -                   | -                   | -                   | -             |
| Non-Departmental                     | 1,720,876            | 1,797,284           | 1,797,284           | 1,213,684           | (583,600)           | -32.47%       |
| Public Works                         | 10,195,905           | 7,956,548           | 7,956,548           | 7,879,539           | (77,009)            | -0.97%        |
| <b>Total Resources by Department</b> | <b>\$ 12,192,781</b> | <b>\$ 9,753,832</b> | <b>\$ 9,753,832</b> | <b>\$ 9,093,223</b> | <b>(\$ 660,609)</b> | <b>-6.77%</b> |

| Resources by Fund                      | 2024 Actual          | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change           | % Change      |
|----------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Equipment Maintenance Operations (511) | 4,136,255            | 4,153,729           | 4,153,729           | 4,352,352           | 198,623             | 4.78%         |
| Fleet Replacement (512)                | 6,059,650            | 3,802,819           | 3,802,819           | 3,527,187           | (275,632)           | -7.25%        |
| Equipment Replacement (513)            | 1,996,876            | 1,797,284           | 1,797,284           | 1,213,684           | (583,600)           | -32.47%       |
| <b>Total Resources by Fund</b>         | <b>\$ 12,192,781</b> | <b>\$ 9,753,832</b> | <b>\$ 9,753,832</b> | <b>\$ 9,093,223</b> | <b>(\$ 660,609)</b> | <b>-6.77%</b> |

| Expenditures by Category              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Salaries & Benefits                   | 913,465              | 1,210,285            | 1,210,285            | 1,229,531            | 19,246                | 1.59%          |
| Supplies & Services                   | 2,790,074            | 4,358,640            | 4,358,640            | 3,547,703            | (810,937)             | -18.61%        |
| Capital                               | 6,647,860            | 7,344,808            | 7,344,808            | 5,455,979            | (1,888,829)           | -25.72%        |
| Debt                                  | 81,965               | -                    | -                    | -                    | -                     | -              |
| <b>Total Expenditures by Category</b> | <b>\$ 10,433,363</b> | <b>\$ 12,913,733</b> | <b>\$ 12,913,733</b> | <b>\$ 10,233,213</b> | <b>(\$ 2,680,520)</b> | <b>-20.76%</b> |

| Expenditures by Fund                   | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|----------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Equipment Maintenance Operations (511) | 3,857,774            | 4,898,231            | 4,898,231            | 4,213,434            | (684,797)             | -13.98%        |
| Fleet Replacement (512)                | 4,895,157            | 6,750,032            | 6,750,032            | 3,132,917            | (3,617,115)           | -53.59%        |
| Equipment Replacement (513)            | 1,680,433            | 1,265,470            | 1,265,470            | 2,886,862            | 1,621,392             | 128%           |
| <b>Total Expenditures by Fund</b>      | <b>\$ 10,433,363</b> | <b>\$ 12,913,733</b> | <b>\$ 12,913,733</b> | <b>\$ 10,233,213</b> | <b>(\$ 2,680,520)</b> | <b>-20.76%</b> |

| Expenditures by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change             | % Change       |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| Culture, Parks & Recreation             | 1,431,047            | 870,673              | 870,673              | 574,891              | (295,782)             | -33.97%        |
| Fire                                    | 214,214              | 353,797              | 353,797              | 2,133,585            | 1,779,788             | 503%           |
| Non-Departmental                        | 672                  | 1,000                | 1,000                | 1,000                | -                     | 0.00%          |
| Police                                  | 34,500               | 40,000               | 40,000               | 177,386              | 137,386               | 343%           |
| Public Works                            | 8,752,931            | 11,648,263           | 11,648,263           | 7,346,351            | (4,301,912)           | -36.93%        |
| <b>Total Expenditures by Department</b> | <b>\$ 10,433,363</b> | <b>\$ 12,913,733</b> | <b>\$ 12,913,733</b> | <b>\$ 10,233,213</b> | <b>(\$ 2,680,520)</b> | <b>-20.76%</b> |

| Projected Ending Fund Balance & Reserves                  | 2024 Actual          | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|-----------------------------------------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Equipment Maintenance Operations (511)                    | 1,172,847            | 428,345             | 428,345             | 567,263             | 138,918               | 32.43%         |
| Fleet Replacement (512)                                   | 6,908,585            | 3,961,372           | 3,961,372           | 4,355,642           | 394,270               | 9.95%          |
| Equipment Replacement (513)                               | 1,924,064            | 2,455,878           | 2,455,878           | 782,700             | (1,673,178)           | -68%           |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 10,005,496</b> | <b>\$ 6,845,595</b> | <b>\$ 6,845,595</b> | <b>\$ 5,705,605</b> | <b>(\$ 1,139,990)</b> | <b>-16.65%</b> |



## Internal Service Funds

### Information Technology Funds

To account for user charges and expenses for providing data processing, copying, mailing services, acquisition and replacement of hardware and software, and telecommunication services to other City departments.

| Projected Beginning Fund Balance & Reserves                  | 2024 Actual         | 2025 Revised Budget | 2025 YTD Estimate   | 2026 Budget         | \$ Change             | % Change       |
|--------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Communications (503)                                         | 809,884             | 205,635             | 205,635             | 399,493             | 193,858               | 94.27%         |
| IT Operations (521)                                          | 504,468             | 1,202,072           | 1,202,072           | 370,454             | (831,618)             | -69.18%        |
| IT Acquisition (522)                                         | 987,135             | 1,272,416           | 1,272,416           | 621,818             | (650,598)             | -51.13%        |
| <b>Total Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 2,301,487</b> | <b>\$ 2,680,123</b> | <b>\$ 2,680,123</b> | <b>\$ 1,391,765</b> | <b>(\$ 1,288,358)</b> | <b>-48.07%</b> |

| Resources              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Charges for Services   | 12,403,490           | 12,417,021           | 12,417,021           | 14,314,895           | 1,897,874           | 15.28%       |
| Miscellaneous Revenue  | 94,506               | 58,600               | 58,600               | 29,300               | (29,300)            | -50.00%      |
| <b>Transfers In</b>    | <b>-</b>             | <b>786,229</b>       | <b>786,229</b>       | <b>3,035</b>         | <b>(783,194)</b>    | <b>-100%</b> |
| <i>General Fund</i>    | -                    | 582,079              | 582,079              | 3,035                | (579,044)           | -99%         |
| <i>Sewer Fund</i>      | -                    | 42,979               | 42,979               | -                    | (42,979)            | -            |
| <i>Water Fund</i>      | -                    | 138,117              | 138,117              | -                    | (138,117)           | -            |
| <i>Stormwater Fund</i> | -                    | 23,054               | 23,054               | -                    | (23,054)            | -            |
| <b>Total Resources</b> | <b>\$ 12,497,996</b> | <b>\$ 13,261,850</b> | <b>\$ 13,261,850</b> | <b>\$ 14,347,230</b> | <b>\$ 1,085,380</b> | <b>8.18%</b> |

| Resources by Department              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Finance                              | 260,476              | 411,107              | 411,107              | 383,257              | (27,850)            | -6.77%       |
| High Performance Government          | -                    | -                    | -                    | 472                  | 472                 | -            |
| Information Technology               | 12,237,520           | 12,850,743           | 12,850,743           | 13,963,501           | 1,112,758           | 8.66%        |
| <b>Total Resources by Department</b> | <b>\$ 12,497,996</b> | <b>\$ 13,261,850</b> | <b>\$ 13,261,850</b> | <b>\$ 14,347,230</b> | <b>\$ 1,085,380</b> | <b>8.18%</b> |

| Resources by Fund              | 2024 Actual          | 2025 Revised Budget  | 2025 YTD Estimate    | 2026 Budget          | \$ Change           | % Change     |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Communications (503)           | 260,476              | 411,107              | 411,107              | 383,257              | (27,850)            | -6.77%       |
| IT Operations (521)            | 11,176,527           | 12,400,343           | 12,400,343           | 13,938,773           | 1,538,430           | 12.41%       |
| IT Acquisition (522)           | 1,060,993            | 450,400              | 450,400              | 25,200               | (425,200)           | -94.40%      |
| <b>Total Resources by Fund</b> | <b>\$ 12,497,996</b> | <b>\$ 13,261,850</b> | <b>\$ 13,261,850</b> | <b>\$ 14,347,230</b> | <b>\$ 1,085,380</b> | <b>8.18%</b> |

| Expenditures by Category | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change | % Change |
|--------------------------|-------------|---------------------|-------------------|-------------|-----------|----------|
| Salaries & Benefits      | 4,889,322   | 5,940,875           | 5,940,875         | 5,879,840   | (61,035)  | -1.03%   |
| Supplies & Services      | 5,279,862   | 7,572,920           | 7,572,920         | 8,311,864   | 738,944   | 9.76%    |
| Capital                  | 664,890     | 1,036,413           | 1,036,413         | 331,800     | (704,613) | -67.99%  |
| Debt                     | 1,285,286   | -                   | -                 | -           | -         | -        |

|                                       |                      |                      |                      |                      |                    |               |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|---------------|
| <b>Total Expenditures by Category</b> | <b>\$ 12,119,360</b> | <b>\$ 14,550,208</b> | <b>\$ 14,550,208</b> | <b>\$ 14,523,504</b> | <b>(\$ 26,704)</b> | <b>-0.18%</b> |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|---------------|

| <b>Expenditures by Fund</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>   | <b>% Change</b> |
|-----------------------------------|----------------------|----------------------------|--------------------------|----------------------|--------------------|-----------------|
| Communications (503)              | 864,725              | 217,249                    | 217,249                  | 252,979              | 35,730             | 16.45%          |
| IT Operations (521)               | 10,478,923           | 13,231,961                 | 13,231,961               | 13,934,725           | 702,764            | 5.31%           |
| IT Acquisition (522)              | 775,712              | 1,100,998                  | 1,100,998                | 335,800              | (765,198)          | -69.50%         |
| <b>Total Expenditures by Fund</b> | <b>\$ 12,119,360</b> | <b>\$ 14,550,208</b>       | <b>\$ 14,550,208</b>     | <b>\$ 14,523,504</b> | <b>(\$ 26,704)</b> | <b>-0.18%</b>   |

| <b>Expenditures by Department</b>       | <b>2024 Actual</b>   | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>   | <b>\$ Change</b>   | <b>% Change</b> |
|-----------------------------------------|----------------------|----------------------------|--------------------------|----------------------|--------------------|-----------------|
| Finance                                 | 864,725              | 217,249                    | 217,249                  | 252,979              | 35,730             | 16.45%          |
| High Performance Government             | -                    | 545,282                    | 545,282                  | 327,410              | (217,872)          | -39.96%         |
| Information Technology                  | 11,254,635           | 13,787,677                 | 13,787,677               | 13,943,115           | 155,438            | 1.13%           |
| <b>Total Expenditures by Department</b> | <b>\$ 12,119,360</b> | <b>\$ 14,550,208</b>       | <b>\$ 14,550,208</b>     | <b>\$ 14,523,504</b> | <b>(\$ 26,704)</b> | <b>-0.18%</b>   |

| <b>Projected Ending Fund Balance &amp; Reserves</b>       | <b>2024 Actual</b>  | <b>2025 Revised Budget</b> | <b>2025 YTD Estimate</b> | <b>2026 Budget</b>  | <b>\$ Change</b>    | <b>% Change</b> |
|-----------------------------------------------------------|---------------------|----------------------------|--------------------------|---------------------|---------------------|-----------------|
| Communications (503)                                      | 205,635             | 399,493                    | 399,493                  | 529,771             | 130,278             | 32.61%          |
| IT Operations (521)                                       | 1,202,072           | 370,454                    | 370,454                  | 374,502             | 4,048               | 1.09%           |
| IT Acquisition (522)                                      | 1,272,416           | 621,818                    | 621,818                  | 311,218             | (310,600)           | -49.95%         |
| <b>Total Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 2,680,123</b> | <b>\$ 1,391,765</b>        | <b>\$ 1,391,765</b>      | <b>\$ 1,215,491</b> | <b>(\$ 176,274)</b> | <b>-12.67%</b>  |

## Fund Balance 5-Year Forecast

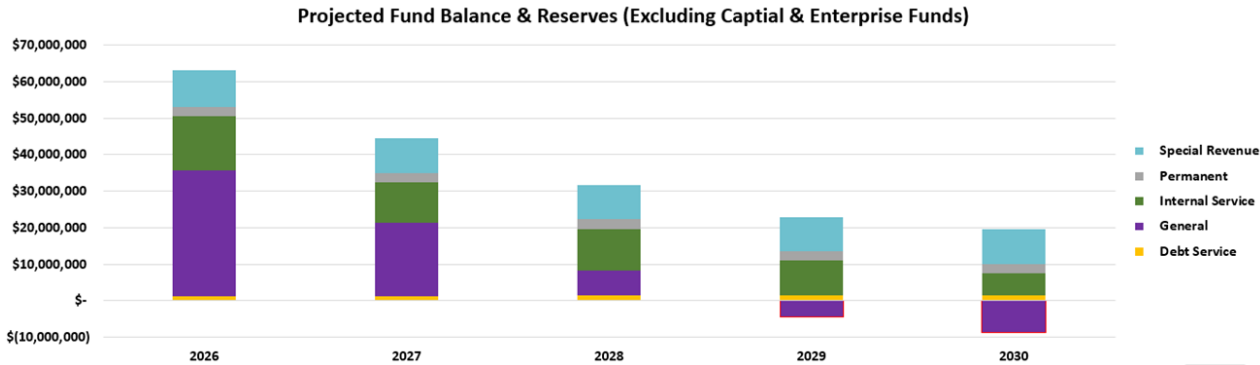
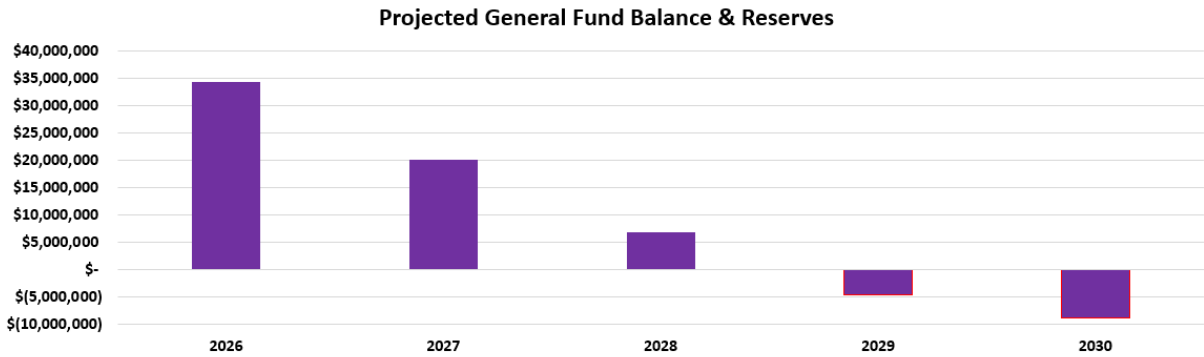
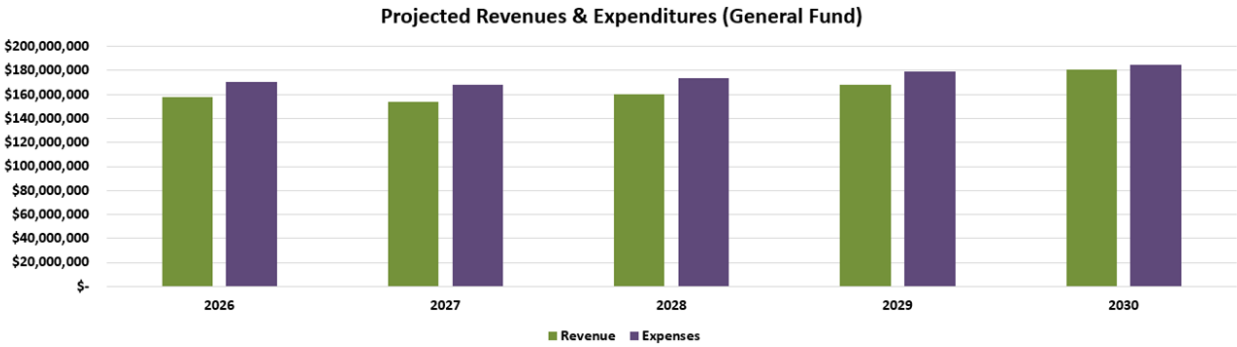
This section focuses on the city's financial forecasts for the coming five years.

|                                                        | 2026 Budget           | 2027 Estimate         | 2028 Estimate         | 2029 Estimate         | 2030 Estimate         |
|--------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital Projects                                       | 33,914,428            | 18,202,528            | 14,362,197            | 17,414,310            | 19,638,171            |
| Debt Service                                           | 1,315,401             | 1,337,001             | 1,358,601             | 1,376,701             | 1,398,101             |
| Enterprise                                             | 177,974,559           | 107,511,955           | 126,386,217           | 103,437,305           | 131,089,426           |
| General                                                | 46,398,244            | 34,292,061            | 20,051,971            | 6,831,008             | (4,502,614)           |
| Internal Service                                       | 16,549,378            | 14,852,773            | 10,953,126            | 11,515,174            | 9,686,178             |
| Permanent                                              | 2,607,075             | 2,581,681             | 2,554,481             | 2,525,384             | 2,494,296             |
| Special Revenue                                        | 11,046,757            | 10,192,348            | 9,584,258             | 9,395,642             | 9,374,537             |
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 289,805,842</b> | <b>\$ 188,970,347</b> | <b>\$ 185,250,851</b> | <b>\$ 152,495,524</b> | <b>\$ 169,178,095</b> |

| Resources by Fund Type              | 2026 Budget           | 2027 Estimate         | 2028 Estimate         | 2029 Estimate         | 2030 Estimate         |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital Projects                    | 63,900,462            | 140,870,021           | 90,369,617            | 56,955,141            | 58,671,669            |
| Debt Service                        | 3,157,006             | 3,160,256             | 3,158,506             | 6,285,809             | 6,280,259             |
| Enterprise                          | 210,596,872           | 218,960,215           | 152,398,882           | 253,000,077           | 184,290,350           |
| General                             | 158,012,498           | 154,032,389           | 160,360,639           | 168,077,137           | 180,525,337           |
| Internal Service                    | 54,565,442            | 57,439,949            | 60,189,835            | 62,959,908            | 65,295,845            |
| Permanent                           | 46,835                | 46,835                | 46,835                | 46,835                | 46,835                |
| Special Revenue                     | 51,723,077            | 39,080,902            | 40,497,550            | 41,988,996            | 43,497,173            |
| <b>Total Resources by Fund Type</b> | <b>\$ 542,002,192</b> | <b>\$ 613,590,567</b> | <b>\$ 507,021,864</b> | <b>\$ 589,313,903</b> | <b>\$ 538,607,468</b> |

| Expenditures by Fund Type              | 2026 Budget           | 2027 Estimate         | 2028 Estimate         | 2029 Estimate         | 2030 Estimate         |
|----------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital Projects                       | 79,612,362            | 144,710,352           | 87,317,504            | 54,731,280            | 52,222,411            |
| Debt Service                           | 3,135,406             | 3,138,656             | 3,140,406             | 6,264,409             | 6,263,159             |
| Enterprise                             | 281,059,476           | 200,085,953           | 175,347,794           | 225,347,956           | 203,496,725           |
| General                                | 170,118,681           | 168,272,479           | 173,581,602           | 179,410,759           | 184,763,856           |
| Internal Service                       | 56,262,047            | 61,339,596            | 59,627,787            | 64,788,904            | 68,919,245            |
| Permanent                              | 72,229                | 74,035                | 75,932                | 77,923                | 80,014                |
| Special Revenue                        | 52,577,486            | 39,688,992            | 40,686,166            | 42,010,101            | 43,265,384            |
| <b>Total Expenditures by Fund Type</b> | <b>\$ 642,837,687</b> | <b>\$ 617,310,063</b> | <b>\$ 539,777,191</b> | <b>\$ 572,631,332</b> | <b>\$ 559,010,794</b> |

|                                                     | 2026 Budget           | 2027 Estimate         | 2028 Estimate         | 2029 Estimate         | 2030 Estimate         |
|-----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital Projects                                    | 18,202,528            | 14,362,197            | 17,414,310            | 19,638,171            | 26,087,429            |
| Debt Service                                        | 1,337,001             | 1,358,601             | 1,376,701             | 1,398,101             | 1,415,201             |
| Enterprise                                          | 107,511,955           | 126,386,217           | 103,437,305           | 131,089,426           | 111,883,051           |
| General                                             | 34,292,061            | 20,051,971            | 6,831,008             | (4,502,614)           | (8,741,133)           |
| Internal Service                                    | 14,852,773            | 10,953,126            | 11,515,174            | 9,686,178             | 6,062,778             |
| Permanent                                           | 2,581,681             | 2,554,481             | 2,525,384             | 2,494,296             | 2,461,117             |
| Special Revenue                                     | 10,192,348            | 9,584,258             | 9,395,642             | 9,374,537             | 9,606,326             |
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 188,970,347</b> | <b>\$ 185,250,851</b> | <b>\$ 152,495,524</b> | <b>\$ 169,178,095</b> | <b>\$ 148,774,769</b> |



# Personnel Summary

## Introduction

This section of the budget document contains five types of information.

1. A description of position count methodology for a standard count and FTE count.
2. A discussion of FTE changes for the 2025 Revised Budget and 2026 Budget.
3. A FTE summary by department using the standard position count methodology.

## Position Count Methodology

A regular full-time position is generally considered to require working 40 hours per week for a full year. This equates to 2,080 hours per year (40 hours/week x 52 weeks). Most positions are full-time. Work in excess of 40 hours per week is not counted in the computation of full-time positions.

### Standard Position Counts

For the sake of simplicity, the standard method of counting positions for a budget is to count all full-time positions as one each (1.0) and part-time positions as the appropriate portion of one position. For example, an employee who works 30 hours a week is counted as three-quarters of a position (0.75).

While salaries and benefits are budgeted based on actual projected work hours, the standard position count maintains the simplicity of whole and portions of positions so that staffing levels can be compared from year to year. Some positions are allocated between departments and funds. For example, the Utility Finance Manager position is allocated 80% to Water Operations and 20% to Sewer Operations. This is the method used to reflect position counts in the department and division narratives.

### Equivalency

Since staff in part-time, regular positions may work anywhere from 20 to 40 hours per week, this system of position counting is an attempt to be as accurate as possible in reflecting the actual workforce of an organization.

There is a variety of other temporary and non-paid staff which is not included in the standard position count. To properly reflect the total workforce, position count equivalency measures must be used.

As the name implies, an equivalency method of measurement calculates full and partial positions in terms of full positions, thus the term Full-Time Equivalent (FTE).

### FTE

Regular full-time positions are counted as 1.0 FTE for consistency between the standard and FTE position counts. Overtime does not add to the FTE equivalency on regular, full-time positions.

All other positions are calculated based on annual work hours divided by 2,080. The Full-Time Equivalent Position Summary displays FTEs by department and position category. The FTE for each category is computed by dividing the total number of work hours for all in that category by 2,080 hours.

### Definitions

**REGULAR FULL-TIME** positions work 40 or more hours per week and receive full employee benefits. Each is counted as 1.0 FTE.

**REGULAR PART-TIME** positions are limited to no more than 30 hours per week and are eligible for employee health benefits.

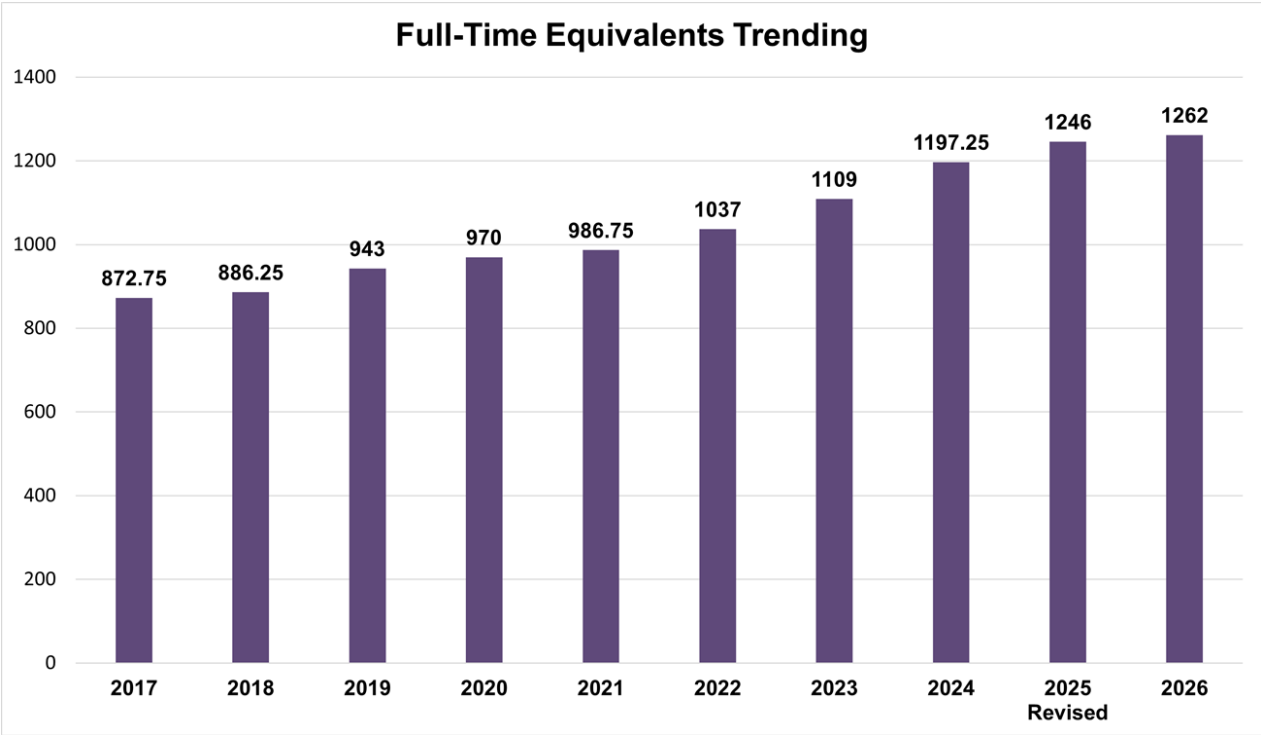
**SEASONAL/TEMPORARY** positions are limited to seasonal, short-term, or hourly wage assignments and receive no employee benefits (but do get FICA, Medicare, and Workers' Compensation).

**OTHER** positions include individuals who work for the city but are paid by other agencies, such as the State Job Service; or those who receive academic credit for their work, such as college interns; or non-employees who perform work for the city without compensation (i.e., volunteers).



## Discussion of FTE Changes

Compared to the 2025 Revised Budget, there is an increase of 14.00 full-time equivalents (FTE) in the 2026 Budget. The 2026 Budget has 1,260 FTEs, while the 2025 Revised Budget currently has 1,246.00 FTEs.



The transition from 1,197.25 FTEs as part of the Original 2025 budget to 1,246 FTEs as part of the 2025 Revised Budget is listed below. These adjustments are listed as department transitions, mid-year reductions, and mid-year additions. In addition, further changes from the 2025 Revised Budget to the 2026 Budget are detailed in the summary below, including both the department and the position.

|                                       |  |          |
|---------------------------------------|--|----------|
| 2025 Full-Time Equivalents            |  | 1,213.25 |
| 2025 Mid-Year Department Transitions  |  |          |
| City Attorney's Office                |  | 0.00     |
| Assistant City Attorney II            |  | -1.00    |
| Assistant City Attorney II Supervisor |  | 1.00     |
| Legal Assistant                       |  | -0.75    |
| Legal Assistant                       |  | -0.25    |
| Administrative Assistant III          |  | 1.00     |

|                                   |                 |
|-----------------------------------|-----------------|
| <b>2025 Full-Time Equivalents</b> | <b>1,213.25</b> |
|-----------------------------------|-----------------|

|                                                        |             |
|--------------------------------------------------------|-------------|
| <b>City Clerk's Office</b>                             | <b>0.00</b> |
| Administrative Assistant I                             | -1.00       |
| Administrative Assistant II                            | 1.00        |
| Deputy City Clerk                                      | -1.00       |
| Municipal Records Team Lead                            | 1.00        |
| Administrative Assistant II                            | -1.00       |
| Senior Assistant City Clerk                            | 1.00        |
| <b>City Manager's Office</b>                           | <b>0.00</b> |
| Assistant to the City Manager                          | -1.00       |
| Chief Operating Officer                                | 1.00        |
| Senior Strategic Advisor                               | -1.00       |
| Chief Public Safety Officer                            | 1.00        |
| <b>Communication &amp; Engagement</b>                  | <b>0.00</b> |
| Community Outreach Specialist                          | -1.00       |
| Community Outreach & Engagement Specialist             | 1.00        |
| Digital Communication Supervisor                       | -1.00       |
| Communication Specialist II                            | 1.00        |
| Graphic Designer                                       | -1.00       |
| Multimedia Producer                                    | 1.00        |
| Web Developer IV                                       | -1.00       |
| Creative Services Manager                              | 1.00        |
| <b>Community Development</b>                           | <b>0.00</b> |
| Construction Inspector                                 | -2.00       |
| Construction Inspector II                              | 2.00        |
| Senior Construction Inspector                          | -2.00       |
| Senior Construction Supervisor                         | 2.00        |
| Civil Engineer I                                       | 1.00        |
| Civil Engineer III                                     | -1.00       |
| Development Review & Civil Inspector Manager           | -1.00       |
| Development Review Manager                             | 1.00        |
| Engineering Technician                                 | -1.00       |
| Engineering Technician III                             | 1.00        |
| Business Manager                                       | 1.00        |
| Planning Manager                                       | -1.00       |
| Administrative Assistant II                            | 1.00        |
| Building Permit Technician                             | -1.00       |
| Landscape Architect III                                | 1.00        |
| Plans Examiner                                         | -1.00       |
| <b>Economic Development &amp; Urban Revitalization</b> | <b>0.00</b> |
| Business Analyst I                                     | -1.00       |
| Budget Analyst III                                     | 1.00        |
| <b>Finance</b>                                         | <b>0.00</b> |
| Budget Analyst II                                      | -1.00       |
| Budget Analyst I                                       | 1.00        |
| Administrative Specialist III                          | -1.00       |
| Administrative Assistant III                           | 1.00        |
| Grant Accountant                                       | -1.00       |
| Accountant II                                          | 1.00        |



| 2025 Full-Time Equivalents                             |             | 1,213.25 |
|--------------------------------------------------------|-------------|----------|
| Sales Tax Technician II                                | -1.00       |          |
| Sales Tax Technician III                               | 1.00        |          |
| <b>Fire</b>                                            | <b>0.00</b> |          |
| Deputy Chief                                           | -1.00       |          |
| Assistant Chief - Support Services                     | 1.00        |          |
| Civilian Community Risk Reduction Educator / Inspector | -1.00       |          |
| Community Education & Risk Reduction Specialist        | 1.00        |          |
| Fire Staff Specialist: Basic                           | -1.00       |          |
| Fire Staff Specialist - Paramedic                      | 1.00        |          |
| Community Paramedic                                    | -1.00       |          |
| Mobile Integrated Healthcare Program Manager           | 1.00        |          |
| Fire Captain Specialist                                | -1.00       |          |
| Battalion Chief Specialist                             | 1.00        |          |
| Firefighter: Overhire                                  | -3.00       |          |
| Fire Lieutenant - Paramedic                            | 1.00        |          |
| Firefighter - EMT Basic                                | 2.00        |          |
| <b>Homeless Solutions</b>                              | <b>0.00</b> |          |
| Outreach/Bridge Housing Team Manager                   | -1.00       |          |
| Outreach Team Supervisor                               | 1.00        |          |
| Homeless Solutions Director                            | -1.00       |          |
| Director of Homeless Solutions                         | 1.00        |          |
| Housing Specialist                                     | -1.00       |          |
| Housing Specialist / Leasing & Landlord Liaison        | 1.00        |          |
| <b>Human Capital</b>                                   | <b>0.00</b> |          |
| Chief Human Capital Officer                            | -1.00       |          |
| Chief People Officer                                   | 1.00        |          |
| Communication Professional                             | -1.00       |          |
| Communications Director                                | 1.00        |          |
| <b>Human Resources</b>                                 | <b>0.00</b> |          |
| Risk & Compliance Director                             | -1.00       |          |
| Deputy Director of Risk and Safety                     | 1.00        |          |
| Human Resources Business Partner Supervisor            | -1.00       |          |
| Human Resources Business Partner Manager               | 1.00        |          |
| Enterprise Resource Planning Analyst                   | -1.00       |          |
| Human Resources Business Intelligence Analyst          | 1.00        |          |
| Benefits, Risk, & Safety Officer                       | -1.00       |          |
| Safety & Risk Business Partner III                     | 1.00        |          |
| Leave & Volunteer Administrator                        | -1.00       |          |
| Leave & Volunteer Coordinator                          | 1.00        |          |
| Talent Acquisition Partner                             | -2.00       |          |
| Talent Acquisition Partner III                         | 1.00        |          |
| Talent Acquisition Operations Lead                     | 1.00        |          |
| Administrative Specialist III                          | -1.00       |          |
| Administrative Assistant III                           | 1.00        |          |
| Benefits Specialist                                    | -1.00       |          |
| Benefits Analyst                                       | 1.00        |          |
| Human Resources Operations Supervisor                  | -1.00       |          |
| Human Resources Operations & Compliance Manager        | 1.00        |          |

|                                   |                 |
|-----------------------------------|-----------------|
| <b>2025 Full-Time Equivalents</b> | <b>1,213.25</b> |
|-----------------------------------|-----------------|

|                     |       |
|---------------------|-------|
| HRIS Specialist     | -1.00 |
| Executive Assistant | 1.00  |

|                               |             |
|-------------------------------|-------------|
| <b>Information Technology</b> | <b>0.00</b> |
|-------------------------------|-------------|

|                                          |       |
|------------------------------------------|-------|
| Security Analyst                         | -1.00 |
| Information Technology Deputy Director   | 1.00  |
| Business Systems Analyst II              | -2.00 |
| Public Safety Technical Services Manager | 1.00  |
| Business Systems Analyst II              | 1.00  |
| Business Intelligence Analyst I          | -2.00 |
| GIS Analyst I                            | 2.00  |
| Business Intelligence Architect          | -1.00 |
| GIS Architect I                          | 1.00  |

|               |             |
|---------------|-------------|
| <b>Police</b> | <b>0.00</b> |
|---------------|-------------|

|                                         |       |
|-----------------------------------------|-------|
| Administrative Assistant III            | -1.00 |
| Executive Assistant                     | 1.00  |
| Fraud Investigations Specialist         | -1.00 |
| Investigations Public Safety Technician | 1.00  |
| Assistant Records Manager               | -3.00 |
| Police Records Manager                  | 1.00  |
| Police Records Supervisor               | 2.00  |

|                     |             |
|---------------------|-------------|
| <b>Public Works</b> | <b>0.00</b> |
|---------------------|-------------|

|                                                     |       |
|-----------------------------------------------------|-------|
| Administrative Assistant III                        | 1.00  |
| Administrative Specialist II                        | -1.00 |
| Engineering Technician                              | -7.00 |
| Engineering Technician II                           | 1.00  |
| Engineering Technician III                          | 6.00  |
| Equipment Maintenance Mechanic                      | -6.00 |
| Maintenance Mechanic III                            | 3.00  |
| Maintenance Mechanic IV                             | 3.00  |
| Electronics Specialist III                          | 1.00  |
| Facilities Management Technician II                 | -1.00 |
| Civil Engineer I                                    | 1.00  |
| Civil Engineer III                                  | -1.00 |
| Civil Engineer IV                                   | 1.00  |
| Engineering Technician I                            | 1.00  |
| Engineering Technician III                          | -1.00 |
| Civil Engineer III                                  | -1.00 |
| Equipment Operator I                                | -1.00 |
| Equipment Operator I                                | 1.00  |
| Irrigation Technician                               | -1.00 |
| Irrigation Technician II                            | 1.00  |
| Administrative Assistant II                         | -1.00 |
| Administrative Assistant III                        | 1.00  |
| Crew Supervisor I                                   | -1.00 |
| Direct Operations Services Manager                  | 1.00  |
| Crew Supervisor II                                  | -1.00 |
| Partner and Customer Services Operations Supervisor | 1.00  |
| Asset Analyst I                                     | 1.00  |

|                            |          |
|----------------------------|----------|
| 2025 Full-Time Equivalents | 1,213.25 |
|----------------------------|----------|

|                                     |       |
|-------------------------------------|-------|
| Asset Manager                       | -1.00 |
| Capital Projects Planner            | -1.00 |
| Senior Urban Transportation Planner | 1.00  |

|                                       |             |
|---------------------------------------|-------------|
| <b>Culture, Parks, and Recreation</b> | <b>0.00</b> |
|---------------------------------------|-------------|

|                                         |       |
|-----------------------------------------|-------|
| Administrative Assistant III            | 1.00  |
| Administrative Specialist III           | 1.00  |
| Forestry Technician II                  | -3.00 |
| Administrative Assistant II             | -1.00 |
| Administrative Specialist II            | -1.00 |
| Arborist II                             | 3.00  |
| Parks Planner                           | -1.00 |
| Planning Division Manager               | 1.00  |
| Building Operations Technician          | -1.00 |
| Recreation Coordinator II               | 1.00  |
| Assistant Museum Curator                | -1.00 |
| Museum Curator                          | 1.00  |
| Crew Leader: Island Grove               | -2.00 |
| Facilities Service Crew Leader          | 2.00  |
| Island Grove Marketing Coordinator      | -1.00 |
| Cultural Engagement Coordinator         | 1.00  |
| Special Events Coordinator              | -1.00 |
| Special Event Manager                   | 1.00  |
| Pool Technician                         | -1.00 |
| Pool Technician II                      | 1.00  |
| Natural Areas & Trails Superintendent   | -1.00 |
| Natural Areas & Trails Division Manager | 1.00  |
| Parks Superintendent                    | -1.00 |
| Parks & Forestry Division Manager       | 1.00  |
| Recreation Superintendent               | -1.00 |
| Recreation Division Manager             | 1.00  |
| Parks Crew Supervisor                   | -1.00 |
| Natural Areas & Trails Crew Supervisor  | 1.00  |
| Forestry Technician II                  | -1.00 |
| Parks Maintenance Technician II         | 1.00  |
| Parks Maintenance Technician I          | -1.00 |
| Natural Areas & Trails Technician I     | 1.00  |

|              |             |
|--------------|-------------|
| <b>Water</b> | <b>0.00</b> |
|--------------|-------------|

|                              |       |
|------------------------------|-------|
| Asset Analyst                | -1.00 |
| Asset Analyst I              | 1.00  |
| Civil Engineer I             | 1.00  |
| Civil Engineer II            | -1.00 |
| Administrative Assistant III | -1.00 |
| Administrative Assistant IV  | 1.00  |
| Crew Supervisor I            | 2.00  |
| Crew Supervisor II           | 1.00  |
| Crew Supervisor: Water       | -3.00 |
| Civil Engineer I             | -1.00 |
| Civil Engineer II            | 2.00  |

|                                   |                 |
|-----------------------------------|-----------------|
| <b>2025 Full-Time Equivalents</b> | <b>1,213.25</b> |
|-----------------------------------|-----------------|

|                                                  |       |
|--------------------------------------------------|-------|
| Civil Engineer IV                                | -1.00 |
| Water Resource Administrator I                   | 1.00  |
| Water Resource Administrator II                  | -1.00 |
| Water Quality & Regulatory Compliance Manager    | -1.00 |
| Water Quality & Regulatory Compliance Manager II | 1.00  |
| Chemist                                          | 1.00  |
| Water Quality Chemist                            | -1.00 |
| Executive Assistant                              | 1.00  |
| Office Manager                                   | -1.00 |
| Data & Asset Manager                             | -1.00 |
| Utility Systems Analyst II                       | 1.00  |
| Maintenance Mechanic I                           | 1.00  |
| Maintenance Mechanic II                          | -1.00 |
| Maintenance Mechanic III                         | 1.00  |
| Maintenance Technician                           | -1.00 |
| Plant Operator A: Water                          | -2.00 |
| Plant Operator C                                 | 1.00  |
| Plant Operator D                                 | 1.00  |
| Water Conservation Specialist II                 | -2.00 |
| Water Systems Technician II                      | 2.00  |
| T&D Maintenance Team Manager                     | 1.00  |
| Team Manager: Operations                         | -1.00 |
| Cross-Connection Technician                      | 2.00  |
| Survey Technician                                | -1.00 |
| Survey Technician                                | -1.00 |

|              |             |
|--------------|-------------|
| <b>Sewer</b> | <b>0.00</b> |
|--------------|-------------|

|                                       |       |
|---------------------------------------|-------|
| Civil Engineer II                     | -1.00 |
| Civil Engineer I                      | 1.00  |
| Plant Operator D                      | -1.00 |
| Plant Operator A                      | 1.00  |
| Utility Systems Analyst               | -1.00 |
| Utility Systems Analyst II            | 1.00  |
| Maintenance Mechanic III              | -1.00 |
| Maintenance Mechanic II               | 1.00  |
| Wastewater Collection Supervisor      | -1.00 |
| Wastewater Collections Superintendent | 1.00  |

|                                          |             |
|------------------------------------------|-------------|
| <b>Total 2025 Department Transitions</b> | <b>0.00</b> |
|------------------------------------------|-------------|

|                                 |
|---------------------------------|
| <b>2025 Mid-Year Reductions</b> |
|---------------------------------|

|                                       |              |
|---------------------------------------|--------------|
| <b>Communication &amp; Engagement</b> | <b>-2.00</b> |
|---------------------------------------|--------------|

|                           |       |
|---------------------------|-------|
| Web Developer IV          | -1.00 |
| Creative Services Manager | -1.00 |

|                                       |              |
|---------------------------------------|--------------|
| <b>Culture, Parks, and Recreation</b> | <b>-0.75</b> |
|---------------------------------------|--------------|

|                             |       |
|-----------------------------|-------|
| Administrative Specialist I | -0.75 |
|-----------------------------|-------|

|                                                        |              |
|--------------------------------------------------------|--------------|
| <b>Economic Development &amp; Urban Revitalization</b> | <b>-3.00</b> |
|--------------------------------------------------------|--------------|

|                                 |       |
|---------------------------------|-------|
| Economic Development Specialist | -1.00 |
|---------------------------------|-------|

|                                   |                 |
|-----------------------------------|-----------------|
| <b>2025 Full-Time Equivalents</b> | <b>1,213.25</b> |
|-----------------------------------|-----------------|

|                                       |               |
|---------------------------------------|---------------|
| Economic Development Coordinator      | -1.00         |
| Economic Development Manager          | -1.00         |
| <b>Finance</b>                        | <b>-1.00</b>  |
| Contract Specialist I                 | -1.00         |
| <b>Homeless Solutions</b>             | <b>-23.50</b> |
| Outreach Case Manager                 | -9.00         |
| Foundations Case Manager              | -6.00         |
| Rapid Rehousing Case Manager          | -6.00         |
| Administrative Assistant III          | -1.00         |
| Business Analyst II                   | -1.00         |
| Assistant City Manager                | -0.50         |
| <b>Housing Solutions</b>              | <b>-0.50</b>  |
| Assistant City Manager                | -0.50         |
| <b>Human Capital</b>                  | <b>-1.00</b>  |
| Deputy Director of Human Capital      | -1.00         |
| <b>Human Resources</b>                | <b>-2.00</b>  |
| Human Resources Deputy Director       | -1.00         |
| Risk Program Supervisor               | -1.00         |
| <b>Information Technology</b>         | <b>-4.00</b>  |
| IT Project Manager                    | -2.00         |
| Performance & Data Analytics Director | -1.00         |
| IT Systems Trainer                    | -1.00         |
| <b>Water</b>                          | <b>-4.00</b>  |
| Lead Plant Operator: Water            | -1.00         |
| Lead Utility Locator                  | -1.00         |
| Maintenance Mechanic IV               | -0.40         |
| Maintenance Mechanic IV               | -0.60         |
| Transmission Line Technician          | -1.00         |
| <b>Sewer</b>                          | <b>-3.50</b>  |
| Collections Manager                   | -1.00         |
| Maintenance Technician I              | -1.00         |
| Water Systems Technician I            | -1.00         |
| Electrical I&C Engineer IV            | -0.50         |

|                                       |               |
|---------------------------------------|---------------|
| <b>Total 2025 Mid-Year Reductions</b> | <b>-45.25</b> |
|---------------------------------------|---------------|

|                                |
|--------------------------------|
| <b>2025 Mid-Year Additions</b> |
|--------------------------------|

|                                       |             |
|---------------------------------------|-------------|
| <b>City Attorney's Office</b>         | <b>1.00</b> |
| Supervising Senior Attorney           | 1.00        |
| <b>Community Development</b>          | <b>4.00</b> |
| Administrative Assistant III          | 1.00        |
| Affordable Housing Program Manager    | 1.00        |
| Planner I                             | 1.00        |
| Planning Technician                   | 1.00        |
| <b>Culture, Parks, and Recreation</b> | <b>4.00</b> |
| Administrative Assistant III          | 1.00        |
| Sales and Promotions Coordinator      | 1.00        |

| 2025 Full-Time Equivalents                             |              | 1,213.25 |
|--------------------------------------------------------|--------------|----------|
| Facilities Service Supervisor I                        | 1.00         |          |
| Restoration Specialist                                 | 1.00         |          |
| <b>Economic Development &amp; Urban Revitalization</b> | <b>2.00</b>  |          |
| Economic Development Coordinator                       | 2.00         |          |
| <b>Fire</b>                                            | <b>2.00</b>  |          |
| Administrative Assistant I                             | 1.00         |          |
| Assistant Fire Chief/Fire Marshal                      | 1.00         |          |
| <b>High Performance Government</b>                     | <b>6.00</b>  |          |
| Director of High Performance Government                | 1.00         |          |
| Performance & Data Analytics Director                  | 1.00         |          |
| IT Project Manager                                     | 2.00         |          |
| IT Special Projects Manager                            | 2.00         |          |
| <b>Homeless Solutions</b>                              | <b>21.00</b> |          |
| Administrative Assistant II                            | 1.00         |          |
| Business Analyst III                                   | 1.00         |          |
| Compliance Specialist                                  | 1.00         |          |
| Deputy Director of Homeless Solutions                  | 1.00         |          |
| Operations Specialist                                  | 1.00         |          |
| Case Manager                                           | 16.00        |          |
| <b>Housing Solutions</b>                               | <b>4.00</b>  |          |
| Grant Specialist II                                    | 1.00         |          |
| Housing Development Manager                            | 1.00         |          |
| Housing Incentive Manager                              | 1.00         |          |
| Housing Investment Manager                             | 1.00         |          |
| <b>Human Resources</b>                                 | <b>4.00</b>  |          |
| Human Resources Business Partner III                   | 1.00         |          |
| Administrative Assistant III                           | 1.00         |          |
| Manager of Talent Development                          | 1.00         |          |
| Position Control Coordinator                           | 1.00         |          |
| <b>Information Technology</b>                          | <b>3.00</b>  |          |
| IT Contract and Procurement Specialist                 | 1.00         |          |
| Database Administrator                                 | 1.00         |          |
| Senior Network Architect                               | 1.00         |          |
| <b>Municipal Court</b>                                 | <b>0.25</b>  |          |
| Court Clerk II                                         | 0.25         |          |
| <b>Police</b>                                          | <b>5.00</b>  |          |
| Crime Analyst                                          | 1.00         |          |
| Criminalist                                            | 4.00         |          |
| <b>Public Works</b>                                    | <b>8.50</b>  |          |
| Bus Operator I                                         | 4.25         |          |
| Bus Operator II                                        | 2.25         |          |
| Maintenance Technician I                               | 1.00         |          |
| Managing Director                                      | 1.00         |          |
| <b>Water</b>                                           | <b>12.25</b> |          |
| Administrative Assistant II                            | 1.00         |          |
| Data Analysis and Entry Clerk                          | 1.00         |          |
| Electrical I&C Engineer IV                             | 0.50         |          |
| Engineering Technician II - Lead Project               | 1.00         |          |

|                                   |                 |
|-----------------------------------|-----------------|
| <b>2025 Full-Time Equivalents</b> | <b>1,213.25</b> |
|-----------------------------------|-----------------|

|                                 |      |
|---------------------------------|------|
| Engineering Technician III      | 1.00 |
| Instrument & Control Supervisor | 1.00 |
| Meter Services Technician       | 2.00 |
| Plant Operator D                | 2.00 |
| Project Manager                 | 1.00 |
| Utility Locator Supervisor      | 1.00 |
| Utility Locator: Water & Sewer  | 0.75 |

|              |             |
|--------------|-------------|
| <b>Sewer</b> | <b>1.00</b> |
|--------------|-------------|

|                   |      |
|-------------------|------|
| Crew Supervisor I | 1.00 |
|-------------------|------|

|                                      |              |
|--------------------------------------|--------------|
| <b>Total 2025 Mid-Year Additions</b> | <b>78.00</b> |
|--------------------------------------|--------------|

|                                           |                 |
|-------------------------------------------|-----------------|
| <b>2025 Revised Full-Time Equivalents</b> | <b>1,246.00</b> |
|-------------------------------------------|-----------------|

|                         |
|-------------------------|
| <b>2026 Transitions</b> |
|-------------------------|

|                               |             |
|-------------------------------|-------------|
| <b>Information Technology</b> | <b>0.00</b> |
|-------------------------------|-------------|

|                             |       |
|-----------------------------|-------|
| IT Project Manager          | 1.00  |
| IT Special Projects Manager | -1.00 |

|              |             |
|--------------|-------------|
| <b>Water</b> | <b>0.00</b> |
|--------------|-------------|

|                                    |       |
|------------------------------------|-------|
| Maintenance Technician             | -1.00 |
| Maintenance Mechanic IV            | 1.00  |
| Instrument & Electrical Lead       | -1.00 |
| Instrument & Electrical Supervisor | 1.00  |
| Customer Care Representative       | -1.00 |
| Billing & Meter Data Analyst       | 1.00  |

|                               |             |
|-------------------------------|-------------|
| <b>Total 2026 Transitions</b> | <b>0.00</b> |
|-------------------------------|-------------|

|                        |
|------------------------|
| <b>2026 Reductions</b> |
|------------------------|

|                              |              |
|------------------------------|--------------|
| <b>City Manager's Office</b> | <b>-1.00</b> |
|------------------------------|--------------|

|                     |       |
|---------------------|-------|
| Executive Assistant | -1.00 |
|---------------------|-------|

|                              |               |
|------------------------------|---------------|
| <b>Community Development</b> | <b>-13.00</b> |
|------------------------------|---------------|

|                                    |       |
|------------------------------------|-------|
| Administrative Assistant III       | -1.00 |
| Administrative Assistant II        | -1.00 |
| Affordable Housing Program Manager | -1.00 |
| Code Compliance Inspector          | -6.00 |
| Code Compliance Supervisor         | -1.00 |
| Planner I                          | -2.00 |
| Planning Technician                | -1.00 |

|                        |              |
|------------------------|--------------|
| <b>Human Resources</b> | <b>-6.00</b> |
|------------------------|--------------|

|                                    |       |
|------------------------------------|-------|
| Administrative Assistant III       | -1.00 |
| Deputy Director of Risk and Safety | -1.00 |
| Safety & Risk Business Partner I   | -1.00 |
| Safety & Risk Business Partner III | -1.00 |
| Talent Acquisition Manager         | -1.00 |
| Workman's Compensation Coordinator | -1.00 |

|                                   |                 |
|-----------------------------------|-----------------|
| <b>2025 Full-Time Equivalents</b> | <b>1,213.25</b> |
|-----------------------------------|-----------------|

|                                 |              |
|---------------------------------|--------------|
| <b>Public Works</b>             | <b>-1.00</b> |
| Maintenance Technician I        | -1.00        |
| <b>Water</b>                    | <b>-4.00</b> |
| Instrument & Control Supervisor | -1.00        |
| Instrument & Electrical Lead    | -1.00        |
| Plans Examiner                  | -1.00        |
| Water Conservation Specialist I | -1.00        |

|                              |               |
|------------------------------|---------------|
| <b>Total 2026 Reductions</b> | <b>-25.00</b> |
|------------------------------|---------------|

|                       |
|-----------------------|
| <b>2026 Additions</b> |
|-----------------------|

|                                       |              |
|---------------------------------------|--------------|
| <b>Code Compliance</b>                | <b>8.00</b>  |
| Administrative Assistant II           | 1.00         |
| Code Compliance Inspector I           | 6.00         |
| Senior Manager of Code Compliance     | 1.00         |
| <b>Culture, Parks, and Recreation</b> | <b>1.00</b>  |
| Senior Public Art Technician          | 1.00         |
| <b>Finance</b>                        | <b>1.00</b>  |
| Accountant II                         | 1.00         |
| <b>High Performance Government</b>    | <b>2.00</b>  |
| Customer Care Representative          | 2.00         |
| <b>Information Technology</b>         | <b>3.00</b>  |
| Accessibility Specialist              | 1.00         |
| PC Technician                         | 1.00         |
| Special Projects Manager              | 1.00         |
| <b>Risk &amp; Safety</b>              | <b>5.00</b>  |
| Administrative Assistant II           | 1.00         |
| Deputy Director of Risk and Safety    | 1.00         |
| Risk & Safety Business Partner I      | 1.00         |
| Risk & Safety Business Partner III    | 1.00         |
| Worker's Compensation Program Manager | 1.00         |
| <b>Police</b>                         | <b>3.00</b>  |
| Police Records Specialist             | 3.00         |
| <b>Public Works</b>                   | <b>12.00</b> |
| Asset Analyst I                       | 1.00         |
| Budget Analyst III                    | 1.00         |
| Bus Operator I                        | 5.00         |
| Civil Engineer IV                     | 2.00         |
| Equipment Operator I                  | 1.00         |
| Operations Supervisor                 | 1.00         |
| Public Space Asset Manager            | 1.00         |
| <b>Water</b>                          | <b>4.10</b>  |
| Instrument & Control Superintendent   | 0.70         |
| Planner III                           | 0.70         |
| Civil Engineer II                     | 0.70         |
| Cross-Connection Technician           | 1.00         |
| Maintenance Mechanic IV               | 1.00         |



|                                     |      |          |
|-------------------------------------|------|----------|
| 2025 Full-Time Equivalents          |      | 1,213.25 |
| Sewer                               |      | 1.90     |
| Civil Engineer II                   | 0.30 |          |
| Planner III                         | 0.30 |          |
| Instrument & Control Superintendent | 0.30 |          |
| Instrument & Electrical Supervisor  | 1.00 |          |
| Total 2026 Additions                |      | 41.00    |
| 2026 Full-Time Equivalents          |      | 1,262.00 |

## FTE Summary by Department

Below is a ten-year overview of FTEs transitioned from 2017 to 2026, displaying the FTEs by department and applicable divisions. Major changes have been identified by a letter on the right of the impacted division.

| Department/Division                         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         | 2024         | 2025<br>Revised | 2026         |
|---------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|--------------|
| <b>City Attorney</b>                        |              |              |              |              |              |              |              |              |                 |              |
| Law                                         | 13.00        | 13.00        | 14.00        | 14.00        | 15.50        | 17.50        | 13.25        | 17.75        | 17.75           | 18.00        |
| Environmental & Water Resources             | -            | -            | -            | -            | -            | -            | 5.25         | 4.25         | 5.25            | 5.00         |
| <b>Total City Attorney's Office</b>         | <b>13.00</b> | <b>13.00</b> | <b>14.00</b> | <b>14.00</b> | <b>15.50</b> | <b>17.50</b> | <b>18.50</b> | <b>22.00</b> | <b>23.00</b>    | <b>23.00</b> |
| <b>City Clerk</b>                           |              |              |              |              |              |              |              |              |                 |              |
| Legislative                                 | 5.50         | 5.50         | 6.50         | 6.50         | 6.50         | 8.75         | 8.75         | 11.75        | 10.75           | 10.75        |
| <b>Total City Clerk's Office</b>            | <b>5.50</b>  | <b>5.50</b>  | <b>6.50</b>  | <b>6.50</b>  | <b>6.50</b>  | <b>8.75</b>  | <b>8.75</b>  | <b>11.75</b> | <b>10.75</b>    | <b>10.75</b> |
| <b>City Manager</b>                         |              |              |              |              |              |              |              |              |                 |              |
| City Manager's Office <sup>f</sup>          | 5.00         | 5.00         | 4.00         | 4.00         | 5.00         | 9.00         | 16.00        | 11.00        | 9.00            | 8.00         |
| Real Estate <sup>f</sup>                    | -            | -            | 3.00         | 4.00         | 4.00         | 4.00         | 4.00         | -            | -               | -            |
| <b>Total City Manager's Office</b>          | <b>5.00</b>  | <b>5.00</b>  | <b>7.00</b>  | <b>8.00</b>  | <b>9.00</b>  | <b>13.00</b> | <b>20.00</b> | <b>11.00</b> | <b>9.00</b>     | <b>8.00</b>  |
| <b>Code Compliance</b>                      |              |              |              |              |              |              |              |              |                 |              |
| Operations <sup>y</sup>                     | -            | -            | -            | -            | -            | -            | -            | -            | -               | 8.00         |
| <b>Total Code Compliance</b>                | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>        | <b>8.00</b>  |
| <b>Communication &amp; Engagement</b>       |              |              |              |              |              |              |              |              |                 |              |
| GTV/Channel 8                               | -            | -            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -               | -            |
| Greeley Convention & Visitors Bureau        | -            | -            | -            | -            | -            | -            | -            | -            | 1.00            | 1.00         |
| Image Campaign                              | -            | -            | -            | -            | -            | -            | 0.50         | 0.50         | -               | -            |
| Marketing <sup>f</sup>                      | -            | -            | 5.75         | 5.75         | -            | -            | -            | -            | -               | -            |
| Public Information                          | -            | -            | 9.00         | 10.00        | 15.00        | 17.00        | 20.50        | 23.50        | 24.00           | 24.00        |
| <b>Total Communication &amp; Engagement</b> | <b>-</b>     | <b>-</b>     | <b>15.75</b> | <b>16.75</b> | <b>16.00</b> | <b>18.00</b> | <b>22.00</b> | <b>25.00</b> | <b>25.00</b>    | <b>25.00</b> |
| <b>Community Development</b>                |              |              |              |              |              |              |              |              |                 |              |
| Administration                              | -            | -            | -            | -            | -            | -            | 6.00         | 8.00         | 9.00            | 8.00         |
| Building Inspection                         | 9.00         | 9.00         | 9.00         | 10.00        | 9.00         | 9.00         | 10.00        | 10.00        | 9.00            | 9.00         |
| Code Compliance <sup>y</sup>                | 7.00         | 6.00         | 6.00         | 6.00         | 6.00         | 7.00         | 8.00         | 7.00         | 8.00            | -            |
| Civil Inspection                            | -            | -            | -            | -            | -            | -            | 11.00        | 14.00        | 14.00           | 14.00        |
| Engineering Development Review <sup>o</sup> | 5.50         | 18.00        | 19.00        | 19.00        | 18.00        | 19.00        | 8.00         | 8.00         | 8.00            | 8.00         |
| Historic Preservation                       | -            | -            | -            | -            | -            | -            | -            | 1.00         | 1.00            | 1.00         |
| LPC Staffing Grant                          | -            | -            | -            | -            | -            | -            | -            | -            | 2.00            | -            |
| Planning                                    | 11.50        | 12.00        | 14.00        | 14.00        | 15.00        | 15.00        | 11.00        | 10.00        | 11.00           | 9.00         |
| <b>Total Community Development</b>          | <b>33.00</b> | <b>45.00</b> | <b>48.00</b> | <b>49.00</b> | <b>48.00</b> | <b>50.00</b> | <b>54.00</b> | <b>58.00</b> | <b>62.00</b>    | <b>49.00</b> |
| <b>Culture, Parks &amp; Recreation</b>      |              |              |              |              |              |              |              |              |                 |              |
| Administration                              | 6.50         | 6.75         | 6.75         | 6.75         | 9.50         | 7.50         | 7.50         | 7.50         | 7.75            | 7.75         |
| Cemetery <sup>i</sup>                       | -            | -            | -            | -            | 5.00         | 6.00         | 6.00         | 6.00         | 6.00            | 6.00         |
| Culture & Public Art                        | 11.75        | 11.75        | 11.75        | 11.75        | 11.00        | 11.00        | 11.00        | 11.00        | 13.00           | 14.00        |
| Golf Courses                                | 8.00         | 9.00         | 9.00         | 9.00         | 9.00         | 9.00         | 9.00         | 9.00         | 12.00           | 12.00        |
| Island Grove                                | 14.00        | 14.00        | 15.00        | 17.00        | 17.00        | 17.00        | 17.00        | 17.00        | 17.00           | 17.00        |
| Marketing <sup>f</sup>                      | 5.75         | 4.75         | -            | -            | -            | -            | -            | -            | -               | -            |
| Museums                                     | 11.50        | 11.50        | 11.75        | 11.75        | 8.00         | 8.00         | 8.00         | 8.00         | 8.00            | 8.00         |
| Natural Areas & Trails <sup>h</sup>         | -            | -            | 6.00         | 6.00         | 6.00         | 7.00         | 8.00         | 7.00         | 8.00            | 8.00         |
| Parks <sup>h, i</sup>                       | 41.75        | 43.50        | 41.00        | 43.00        | 38.00        | 39.00        | 44.00        | 47.00        | 46.00           | 46.00        |



| Department/Division                         | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   | 2025<br>Revised | 2026   |
|---------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------|--------|
| <b>City Attorney</b>                        |        |        |        |        |        |        |        |        |                 |        |
| Law                                         | 13.00  | 13.00  | 14.00  | 14.00  | 15.50  | 17.50  | 13.25  | 17.75  | 17.75           | 18.00  |
| Environmental & Water Resources             | -      | -      | -      | -      | -      | -      | 5.25   | 4.25   | 5.25            | 5.00   |
| Administration <sup>a</sup>                 | -      | -      | -      | -      | -      | -      | -      | 2.00   | 3.00            | 3.00   |
| <b>Total Human Capital</b>                  | -      | -      | -      | -      | -      | -      | -      | 2.00   | 3.00            | 3.00   |
| <b>Human Resources</b>                      |        |        |        |        |        |        |        |        |                 |        |
| Health                                      | 2.05   | 2.05   | 2.50   | 2.50   | 1.70   | 1.70   | 1.70   | 1.70   | 1.70            | 1.40   |
| Liability                                   | 1.30   | 1.30   | 1.38   | 1.38   | 1.25   | 1.25   | 1.25   | 1.25   | 1.25            | 0.05   |
| Operations                                  | 7.10   | 7.10   | 6.57   | 6.57   | 9.80   | 12.80  | 19.55  | 22.80  | 24.80           | 21.50  |
| Worker's Compensation                       | 0.55   | 0.55   | 0.55   | 0.55   | 1.25   | 1.25   | 1.25   | 1.25   | 1.25            | 0.05   |
| <b>Total Human Resources</b>                | 11.00  | 11.00  | 11.00  | 11.00  | 14.00  | 17.00  | 23.75  | 27.00  | 29.00           | 23.00  |
| <b>Information Technology</b>               |        |        |        |        |        |        |        |        |                 |        |
| Information Technology                      | 25.00  | 26.00  | 27.00  | 30.00  | 31.00  | 34.00  | 35.00  | 37.00  | 38.00           | 41.00  |
| <b>Total Information Technology</b>         | 25.00  | 26.00  | 27.00  | 30.00  | 31.00  | 34.00  | 35.00  | 37.00  | 38.00           | 41.00  |
| <b>Municipal Court</b>                      |        |        |        |        |        |        |        |        |                 |        |
| Municipal Court                             | 9.25   | 9.25   | 9.25   | 9.25   | 8.50   | 10.50  | 13.00  | 13.50  | 13.75           | 13.75  |
| Ticket Collection                           | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | -      | -      | -               | -      |
| <b>Total Municipal Court</b>                | 10.25  | 10.25  | 10.25  | 10.25  | 9.50   | 11.50  | 13.00  | 13.50  | 13.75           | 13.75  |
| <b>Non-Departmental</b>                     |        |        |        |        |        |        |        |        |                 |        |
| Administration <sup>q</sup>                 | -      | -      | -      | -      | -      | -      | -      | 1.00   | -               | -      |
| <b>Total Non-Departmental</b>               | -      | -      | -      | -      | -      | -      | -      | 1.00   | -               | -      |
| <b>Office of Emergency Management</b>       |        |        |        |        |        |        |        |        |                 |        |
| Operations <sup>u</sup>                     | -      | -      | -      | -      | -      | -      | -      | -      | 2.00            | 2.00   |
| <b>Total Office of Emergency Management</b> | -      | -      | -      | -      | -      | -      | -      | -      | 2.00            | 2.00   |
| <b>Risk &amp; Safety</b>                    |        |        |        |        |        |        |        |        |                 |        |
| Operations <sup>v</sup>                     | -      | -      | -      | -      | -      | -      | -      | -      | -               | 5.00   |
| <b>Total Risk &amp; Safety</b>              | -      | -      | -      | -      | -      | -      | -      | -      | -               | 5.00   |
| <b>Police</b>                               |        |        |        |        |        |        |        |        |                 |        |
| Investigations <sup>a</sup>                 | -      | -      | -      | -      | -      | -      | -      | -      | -               | -      |
| Operations <sup>b</sup>                     | 167.00 | 169.00 | 130.00 | 133.00 | 132.00 | 138.00 | 137.00 | 137.00 | 138.00          | 138.00 |
| Parking Enforcement                         | 2.00   | 2.00   | -      | -      | -      | -      | -      | -      | -               | -      |
| Patrol <sup>c</sup>                         | -      | -      | -      | -      | -      | -      | -      | -      | -               | -      |
| Support Services                            | 38.50  | 39.50  | 82.50  | 86.50  | 87.50  | 82.50  | 83.00  | 91.00  | 92.00           | 95.00  |
| <b>Total Police</b>                         | 207.50 | 210.50 | 212.50 | 219.50 | 219.50 | 220.50 | 220.00 | 228.00 | 230.00          | 233.00 |
| <b>Public Works</b>                         |        |        |        |        |        |        |        |        |                 |        |
| Administration                              | 3.90   | 3.90   | 2.90   | 2.90   | 5.90   | 5.90   | 5.90   | 4.90   | 5.90            | 5.90   |
| Engineering                                 | 24.50  | 17.00  | 18.00  | 18.00  | 20.00  | 21.00  | 21.00  | 17.00  | 16.00           | 16.00  |
| Equipment Maintenance                       | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 9.00   | 11.00  | 11.00  | 11.00           | 11.00  |
| Facilities Management                       | 19.00  | 19.00  | 19.00  | 23.00  | 23.00  | 23.00  | 25.00  | 25.00  | 25.00           | 25.00  |
| Parking Enforcement                         | -      | -      | 2.00   | 2.00   | 2.20   | 2.20   | 2.20   | 2.40   | 2.40            | 2.40   |
| Stormwater                                  | 20.10  | 20.10  | 20.10  | 20.10  | 24.10  | 25.10  | 29.10  | 32.10  | 33.10           | 39.10  |
| Street Maintenance                          | 22.00  | 22.00  | 22.00  | 22.00  | 27.00  | 27.00  | 27.00  | 34.00  | 36.00           | 35.00  |
| Transit Services                            | 50.00  | 50.00  | 55.50  | 55.50  | 55.50  | 56.50  | 55.50  | 54.30  | 60.80           | 66.80  |
| Transportation Services                     | 16.00  | 17.00  | 17.00  | 17.00  | 17.80  | 17.80  | 17.80  | 16.80  | 16.80           | 16.80  |
| Urban & Regional Planning <sup>r</sup>      | -      | -      | -      | -      | -      | -      | -      | 6.00   | 6.00            | 6.00   |
| <b>Total Public Works</b>                   | 164.50 | 158.00 | 165.50 | 169.50 | 184.50 | 187.50 | 194.50 | 203.50 | 213.00          | 224.00 |
| <b>Sewer</b>                                |        |        |        |        |        |        |        |        |                 |        |
| Sewer General Management <sup>e</sup>       | 4.60   | 3.10   | 4.10   | 4.10   | 3.60   | 4.10   | 4.10   | 4.20   | 5.20            | 5.80   |
| Wastewater Collection                       | 11.50  | 11.00  | 11.00  | 11.00  | 12.50  | 14.00  | 23.00  | 16.00  | 15.30           | 16.60  |

| Department/Division                            | 2017          | 2018          | 2019          | 2020          | 2021          | 2022            | 2023            | 2024            | 2025<br>Revised | 2026            |
|------------------------------------------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>City Attorney</b>                           |               |               |               |               |               |                 |                 |                 |                 |                 |
| Law                                            | 13.00         | 13.00         | 14.00         | 14.00         | 15.50         | 17.50           | 13.25           | 17.75           | 17.75           | 18.00           |
| Environmental & Water Resources                | -             | -             | -             | -             | -             | -               | 5.25            | 4.25            | 5.25            | 5.00            |
| Wastewater Treatment                           | 23.00         | 23.50         | 23.50         | 23.50         | 23.00         | 22.00           | 14.00           | 22.00           | 22.00           | 22.00           |
| <b>Total Sewer</b>                             | <b>39.10</b>  | <b>37.60</b>  | <b>38.60</b>  | <b>38.60</b>  | <b>39.10</b>  | <b>40.10</b>    | <b>41.10</b>    | <b>42.20</b>    | <b>42.50</b>    | <b>44.40</b>    |
| <b>Water</b>                                   |               |               |               |               |               |                 |                 |                 |                 |                 |
| Asset Management <sup>a</sup>                  | -             | -             | -             | -             | -             | -               | -               | 4.00            | 4.00            | 4.00            |
| Cash Operations & Utility Billing <sup>j</sup> | -             | -             | -             | -             | -             | -               | 14.00           | 14.00           | 15.00           | 15.00           |
| Water General Management                       | 14.70         | 13.20         | 11.90         | 14.90         | 14.15         | 16.25           | 16.50           | 16.80           | 25.80           | 25.20           |
| Water Resources Planning <sup>l</sup>          | -             | -             | -             | -             | -             | -               | -               | 3.00            | 3.00            | 3.00            |
| Water Transmission/Distribution                | 33.00         | 33.00         | 34.75         | 35.75         | 37.50         | 39.00           | 39.00           | 55.00           | 85.45           | 85.15           |
| Water Treatment and Supply                     | 34.95         | 34.95         | 35.50         | 35.50         | 35.00         | 42.40           | 42.40           | 40.00           | 16.00           | 17.00           |
| <b>Total Water</b>                             | <b>82.65</b>  | <b>81.15</b>  | <b>82.15</b>  | <b>86.15</b>  | <b>86.65</b>  | <b>97.65</b>    | <b>118.90</b>   | <b>132.80</b>   | <b>149.25</b>   | <b>149.35</b>   |
| <b>Grand Total Regular Positions</b>           | <b>872.75</b> | <b>886.25</b> | <b>943.00</b> | <b>970.00</b> | <b>986.75</b> | <b>1,037.00</b> | <b>1,109.00</b> | <b>1,197.25</b> | <b>1,246.00</b> | <b>1,262.00</b> |

a In 2015, Economic Development was moved from Community Development and was established as its own department.

b In 2016, the Police Department created the Operations division

c In 2016, the Police Department reclassified the Patrol division into Operations.

d In 2018, Real Estate was moved to the City Manager's Office.

e In 2018, Civil Inspections was moved to Engineering Development Review from Water, Sewer, and Engineering.

f In 2019, Communications Services Department created from City Manager's Office and Marketing.

g In 2019, Urban Renewal moved to Economic Development.

h In 2019, Natural Resource Division created from Parks Division, renamed to Natural Areas & Trails in 2020

i In 2020, the Cemetery Division was distinguished from the Parks Division

j In 2022, Utility Billing & Cash Operations in Finance were moved from Finance to the Water Department.

k In 2023, the Financial Reporting and Accounting Operations Divisions in Finance were merged into General Accounting.

l In 2023, a new Homeless & Housing Solutions department was created.

m In 2024, Governmental Affairs will be a new department rather than being under the City Manager's Office.

n In 2024, Human Capital will be a new department rather than being under the City Manager's Office.

o In 2024, Urban Renewal will be a new division under the Homeless & Housing Solutions department.

p In 2024, Treasury will be a new division within Finance.

q In 2024, Non-Departmental exists until the current FTE can be structured appropriately.

r In 2024, Urban & Regional Planning will be a new division in Public Works.

s In 2024, Asset Management will be a new division in the Water department.

t In 2024, Water Resources Planning will be a new division in the Water department.

u In 2025, Office of Emergency Management will be a new department, originally residing in Fire.

v In 2025, Business Development and Development & Redevelopment will be a new division in Economic Development.

w In 2025, Housing & Homelessness Solutions became two separate departments.

x In 2025, General Accounting in Finance was split into the following divisions: Accounting Operations, Financial Reporting, Grant & Special Revenue Accounting, Payroll Operations

y In 2026, Code Compliance became its own department and moved out of Community Development. Risk & Safety also became its own department and moved out of Human Resources

z In 2025, a new division was made in CPRD for Capital Projects.

## Fund Summaries



## Fund Balance Worksheet

| Fund Category Description   | Fund Description                        | Beginning Fund Balance | Revenue        | Expense        | Ending Fund Balance |
|-----------------------------|-----------------------------------------|------------------------|----------------|----------------|---------------------|
| 100 - General               | 100 - General                           | \$ 46,398,244          | \$ 158,012,498 | \$ 170,118,684 | \$ 34,292,058       |
|                             |                                         |                        |                |                |                     |
| 120 - Special Revenue       |                                         |                        |                |                |                     |
|                             | 102 - Convention & Visitors             | \$ 858,062             | \$ 860,737     | \$ 969,422     | \$ 749,377          |
|                             | 103 - HUD Grants                        | \$ 83,561              | \$ 7,424,044   | \$ 7,424,044   | \$ 83,561           |
|                             | 104 - Streets & Roads                   | \$ -                   | \$ 15,849,451  | \$ 15,849,451  | \$ -                |
|                             | 105 - Conservation Trust                | \$ 371,799             | \$ 1,746,810   | \$ 1,992,537   | \$ 126,072          |
|                             | 109 - Housing                           | \$ -                   | \$ 1,129,809   | \$ 1,129,809   | \$ -                |
|                             | 110 - Conference Center Development     | \$ 31,428              | \$ 999,500     | \$ 1,077,869   | \$ (46,941)         |
|                             | 111 - DDA TIF                           | \$ 3,068,851           | \$ 1,039,279   | \$ 839,077     | \$ 3,269,053        |
|                             | 113 - Equitable Sharing                 | \$ 855,016             | \$ 163,000     | \$ 163,000     | \$ 855,016          |
|                             | 114 - Transit                           | \$ -                   | \$ 10,196,146  | \$ 10,196,146  | \$ -                |
|                             | 115 - Homelessness                      | \$ 198,761             | \$ 4,814,757   | \$ 4,864,757   | \$ 148,761          |
|                             | 121 - Public Safety .16%                | \$ 2,021,511           | \$ 5,606,512   | \$ 6,371,776   | \$ 1,256,247        |
|                             | 120 - Designated Revenue                | \$ 3,153,260           | \$ 482,136     | \$ 288,702     | \$ 3,346,694        |
|                             | 122 - Cable Franchise PEG Funds         | \$ 431,145             | \$ 88,405      | \$ 12,250      | \$ 507,300          |
|                             | 123 - Cash In Lieu of Landscaping       | \$ 1,799,405           | \$ 25,350      | \$ 350         | \$ 1,824,405        |
|                             | 126 - Youth & Senior Assistance         | \$ 228,754             | \$ 71,015      | \$ 75,770      | \$ 223,999          |
|                             | 127 - Youth Enrichment                  | \$ 118,349             | \$ 52,000      | \$ 52,240      | \$ 118,109          |
|                             | 128 - Ice Haus Improvements             | \$ 27,822              | \$ 500         | \$ 50          | \$ 28,272           |
|                             | 129 - Funplex / Rec Center Improvements | \$ 5,654               | \$ 100         | \$ 10          | \$ 5,744            |
|                             | 130 - Victim's Assistance               | \$ (2,045)             | \$ -           | \$ 100         | \$ (2,145)          |
|                             | 131 - Drug / Alcohol Surcharge          | \$ (16,986)            | \$ 25,000      | \$ 25,050      | \$ (17,036)         |
|                             | 132 - Traffic Calming                   | \$ 4,939               | \$ 100,100     | \$ 20          | \$ 105,019          |
|                             | 133 - GGID # 1                          | \$ 78,811              | \$ 900         | \$ 100         | \$ 79,611           |
|                             | 140 - Museums                           | \$ 168,245             | \$ 4,300       | \$ 2,514       | \$ 170,031          |
|                             | 141 - Senior Citizens                   | \$ 41,497              | \$ 700         | \$ 50          | \$ 42,147           |
|                             | 142 - Senior Center Clubs               | \$ 51,522              | \$ 16,305      | \$ 23,842      | \$ 43,985           |
|                             | 143 - Community Memorials               | \$ 127,977             | \$ 2,200       | \$ 1,095       | \$ 129,082          |
|                             | 145 - Opioid Settlement                 | \$ 88,171              | \$ 95,261      | \$ 95,261      | \$ 88,171           |
|                             | 170 - Grants                            | \$ 404,508             | \$ 1,410,896   | \$ 1,410,896   | \$ 404,508          |
|                             | 172 - Housing Grants                    | \$ 319,038             | \$ -           | \$ -           | \$ 319,038          |
|                             | 176 - Homelessness Other Grants         | \$ 84,800              | \$ 195,896     | \$ 195,896     | \$ 84,800           |
|                             | 177 - THR Grant                         | \$ -                   | \$ 1,215,000   | \$ 1,215,000   | \$ -                |
|                             | 178 - SWSHE                             | \$ 670                 | \$ -           | \$ -           | \$ 670              |
| 120 - Special Revenue Total |                                         | \$ 11,046,757          | \$ 51,723,077  | \$ 52,577,486  | \$ 10,192,348       |
|                             |                                         |                        |                |                |                     |
| 200 - Debt Service          | 200 - General Debt Service              | \$ 1,315,401           | \$ 3,157,006   | \$ 3,135,406   | \$ 1,337,001        |
|                             |                                         |                        |                |                |                     |
| 300 - Capital Projects      |                                         |                        |                |                |                     |
|                             | 300 - Public Improvement Funds          | \$ 9,955,373           | \$ 4,150,355   | \$ 10,083,472  | \$ 4,022,256        |
|                             | 301 - Public Improvement                | \$ 7,769,639           | \$ 1,273,504   | \$ 8,818,788   | \$ 224,355          |
|                             | 305 - Softball Improvement              | \$ 55,639              | \$ 14,100      | \$ 300         | \$ 69,439           |

|                                     |                                              |                       |                       |                       |                       |
|-------------------------------------|----------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                     | 306 - Fire Equipment Acquisition/Replacement | \$ 1,359,346          | \$ 2,127,822          | \$ 474,434            | \$ 3,012,734          |
|                                     | 313 - UCCC Improvements                      | \$ 204,180            | \$ 32,754             | \$ -                  | \$ 236,934            |
|                                     | 320 - FASTER                                 | \$ 566,569            | \$ 702,175            | \$ 789,950            | \$ 478,794            |
|                                     | 303 - Public Art                             | \$ 1,119,818          | \$ 1,053,906          | \$ 1,143,606          | \$ 1,030,118          |
|                                     | 304 - Food Tax                               | \$ 939,322            | \$ 11,594,246         | \$ 12,326,101         | \$ 207,467            |
|                                     | 318 - Quality Of Life                        | \$ 4,792,057          | \$ 10,999,297         | \$ 14,164,383         | \$ 1,626,971          |
|                                     | 321 - Street Infrastructure Improvements     | \$ 183,287            | \$ 17,913,666         | \$ 17,324,422         | \$ 772,531            |
|                                     | 323 - MERGE                                  | \$ -                  | \$ 9,774,900          | \$ 9,774,900          | \$ -                  |
|                                     | 330 - Development Funds                      | \$ 16,924,571         | \$ 8,414,092          | \$ 12,848,262         | \$ 12,490,401         |
|                                     | 331 - Fire Development                       | \$ 4,301,005          | \$ 342,111            | \$ 3,600              | \$ 4,639,516          |
|                                     | 332 - Police Development                     | \$ 265,702            | \$ 122,858            | \$ 2,000              | \$ 386,560            |
|                                     | 333 - Island Grove Development               | \$ 173,071            | \$ 174,870            | \$ 203,300            | \$ 144,641            |
|                                     | 334 - Road Development                       | \$ 1,743,902          | \$ 5,637,435          | \$ 7,006,262          | \$ 375,075            |
|                                     | 335 - Park Development                       | \$ 8,872,635          | \$ 1,870,809          | \$ 4,806,600          | \$ 5,936,844          |
|                                     | 336 - Trails Development                     | \$ 1,568,256          | \$ 266,009            | \$ 826,500            | \$ 1,007,765          |
| <b>300 - Capital Projects Total</b> |                                              | <b>\$ 33,914,428</b>  | <b>\$ 63,900,462</b>  | <b>\$ 77,665,146</b>  | <b>\$ 20,149,744</b>  |
|                                     |                                              |                       |                       |                       |                       |
| <b>400 - Enterprise</b>             |                                              |                       |                       |                       |                       |
|                                     | 400 - Cemetery                               | \$ 70,262             | \$ 828,636            | \$ 898,382            | \$ 516                |
|                                     | 401 - Golf Courses                           | \$ 1,906,868          | \$ 3,140,029          | \$ 3,001,290          | \$ 2,045,607          |
|                                     | 402 - Downtown Parking                       | \$ 121,918            | \$ 306,050            | \$ 392,378            | \$ 35,590             |
|                                     | 410 - Sewer                                  | \$ 65,158,603         | \$ 33,191,198         | \$ 27,916,305         | \$ 70,433,496         |
|                                     | 411 - Sewer Operations                       | \$ 7,467,940          | \$ 11,450,768         | \$ 18,567,219         | \$ 351,489            |
|                                     | 412 - Sewer Construction                     | \$ 17,129,054         | \$ 4,530,314          | \$ 671,062            | \$ 20,988,306         |
|                                     | 413 - Sewer Capital Replacement              | \$ 34,116,795         | \$ 11,580,259         | \$ 5,791,380          | \$ 39,905,674         |
|                                     | 414 - Sewer Debt Service                     | \$ 6,444,814          | \$ 5,629,857          | \$ 2,886,644          | \$ 9,188,027          |
|                                     | 420 - Water                                  | \$ 96,782,210         | \$ 113,815,640        | \$ 114,304,762        | \$ 96,293,088         |
|                                     | 421 - Water Operations                       | \$ 18,753,866         | \$ 39,908,425         | \$ 46,964,329         | \$ 11,697,962         |
|                                     | 422 - Water Construction                     | \$ 30,989,454         | \$ 29,023,740         | \$ 16,691,056         | \$ 43,322,138         |
|                                     | 423 - Water Capital Replacement              | \$ 17,975,926         | \$ 26,692,349         | \$ 28,683,577         | \$ 15,984,698         |
|                                     | 424 - Water Rights Acquisition               | \$ 4,840,772          | \$ 2,470,858          | \$ 7,270,000          | \$ 41,630             |
|                                     | 425 - Water Debt Service                     | \$ 24,222,192         | \$ 15,720,268         | \$ 14,695,800         | \$ 25,246,660         |
|                                     | 430 - Stormwater                             | \$ 13,934,698         | \$ 59,315,319         | \$ 59,388,065         | \$ 13,861,952         |
|                                     | 431 - Stormwater Operations                  | \$ 2,082,701          | \$ 8,065,720          | \$ 6,476,024          | \$ 3,672,397          |
|                                     | 432 - Stormwater Construction                | \$ 3,510,412          | \$ 41,905,002         | \$ 40,194,703         | \$ 5,220,711          |
|                                     | 433 - Stormwater Capital Replacement         | \$ 3,705,460          | \$ 4,369,183          | \$ 7,986,535          | \$ 88,108             |
|                                     | 434 - Stormwater Debt Service                | \$ 4,636,125          | \$ 4,975,414          | \$ 4,730,803          | \$ 4,880,736          |
| <b>400 - Enterprise Total</b>       |                                              | <b>\$ 177,974,559</b> | <b>\$ 210,596,872</b> | <b>\$ 205,901,182</b> | <b>\$ 182,670,249</b> |
|                                     |                                              |                       |                       |                       |                       |
| <b>500 - Internal Service</b>       |                                              |                       |                       |                       |                       |
|                                     | 500 - Employee Benefit                       | \$ 3,310,581          | \$ 26,568,389         | \$ 25,878,510         | \$ 4,000,460          |
|                                     | 501 - Workers Compensation                   | \$ 2,832,476          | \$ 629,292            | \$ 1,217,012          | \$ 2,244,756          |
|                                     | 502 - Liability                              | \$ 2,168,961          | \$ 3,927,308          | \$ 4,409,808          | \$ 1,686,461          |
|                                     | 510 - Equipment & Fleet                      | \$ 6,845,595          | \$ 9,093,223          | \$ 10,233,213         | \$ 5,705,605          |
|                                     | 511 - Equipment Maintenance Operations       | \$ 428,345            | \$ 4,352,352          | \$ 4,213,434          | \$ 567,263            |
|                                     | 512 - Fleet Replacement                      | \$ 3,961,372          | \$ 3,527,187          | \$ 3,132,917          | \$ 4,355,642          |
|                                     | 513 - Equipment Replacement                  | \$ 2,455,878          | \$ 1,213,684          | \$ 2,886,862          | \$ 782,700            |
|                                     | 520 - Information Technology                 | \$ 1,391,765          | \$ 14,347,230         | \$ 14,523,504         | \$ 1,215,491          |
|                                     | 503 - Communications                         | \$ 399,493            | \$ 383,257            | \$ 252,979            | \$ 529,771            |
|                                     | 521 - IT Operations                          | \$ 370,454            | \$ 13,938,773         | \$ 13,934,725         | \$ 374,502            |



|                                     |                          |                       |                       |                       |                       |
|-------------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                     | 522 - IT Acquisition     | \$ 621,818            | \$ 25,200             | \$ 335,800            | \$ 311,218            |
| <b>500 - Internal Service Total</b> |                          | <b>\$ 16,549,378</b>  | <b>\$ 54,565,442</b>  | <b>\$ 56,262,047</b>  | <b>\$ 14,852,773</b>  |
|                                     |                          |                       |                       |                       |                       |
| <b>600 - Permanent</b>              |                          |                       |                       |                       |                       |
|                                     | 601 - Cemetery Endowment | \$ 2,237,985          | \$ 40,100             | \$ 1,000              | \$ 2,277,085          |
|                                     | 603 - Petriken Memorial  | \$ 2,491              | \$ 50                 | \$ 10                 | \$ 2,531              |
|                                     | 605 - Memorials          | \$ 366,599            | \$ 6,685              | \$ 71,219             | \$ 302,065            |
| <b>600 - Permanent Total</b>        |                          | <b>\$ 2,607,075</b>   | <b>\$ 46,835</b>      | <b>\$ 72,229</b>      | <b>\$ 2,581,681</b>   |
|                                     |                          |                       |                       |                       |                       |
| <b>Total Appropriation</b>          |                          | <b>\$ 289,805,842</b> | <b>\$ 542,002,192</b> | <b>\$ 565,732,180</b> | <b>\$ 266,075,854</b> |

## \* Pre-Cash Flow / Timing of Payments (Capital Improvement Plan)

|  | Fund Category Description                    | Beginning Fund Balance | Revenue       | Expense       | Ending Fund Balance |
|--|----------------------------------------------|------------------------|---------------|---------------|---------------------|
|  | 304 - Food Tax                               | \$ 939,322             | \$ 11,594,246 | \$ 12,326,101 | \$ 207,467          |
|  | 306 - Fire Equipment Acquisition/Replacement | \$ 1,359,346           | \$ 2,127,822  | \$ 474,434    | \$ 3,012,734        |
|  | 412 - Sewer Construction                     | \$ 17,129,054          | \$ 4,530,314  | \$ 671,062    | \$ 20,988,306       |
|  | 413 - Sewer Capital Replacement              | \$ 34,116,795          | \$ 11,580,259 | \$ 5,791,380  | \$ 39,905,674       |
|  | 422 - Water Construction                     | \$ 30,989,454          | \$ 29,023,740 | \$ 16,691,056 | \$ 43,322,138       |
|  | 423 - Water Capital Replacement              | \$ 17,975,926          | \$ 26,692,349 | \$ 28,683,577 | \$ 15,984,698       |
|  | 424 - Water Rights Acquisition               | \$ 4,840,772           | \$ 2,470,858  | \$ 7,270,000  | \$ 41,630           |

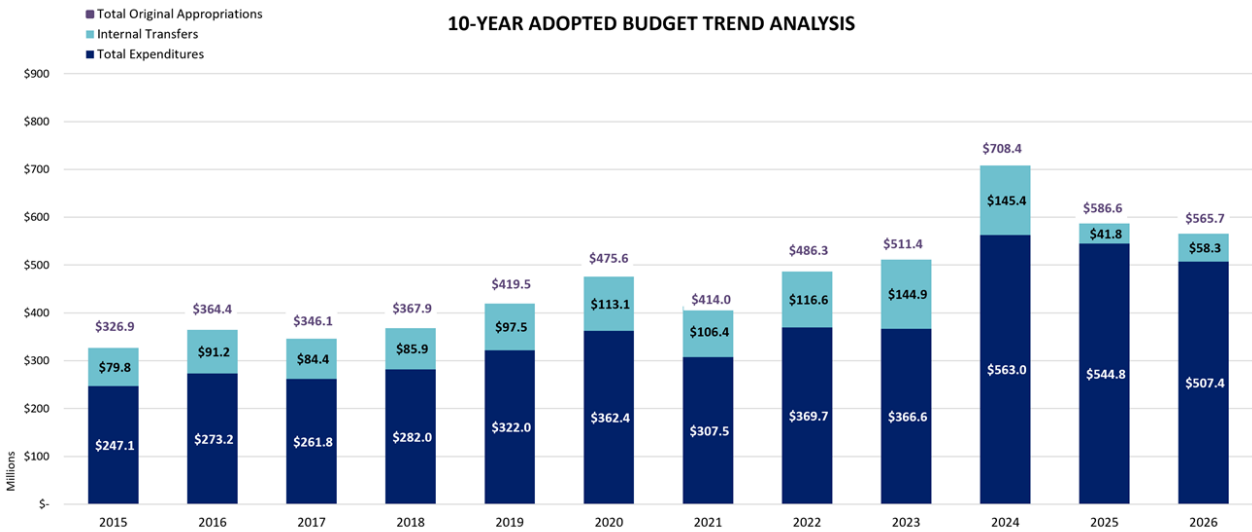
## \* Cash Flow / Timing of Payment Adjustments (Capital Improvement Plan)

|                                             |                                              |                       |                       |                       |                       |
|---------------------------------------------|----------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                             | 304 - Food Tax                               | \$ -                  | \$ -                  | \$ (350,000)          | \$ -                  |
|                                             | 306 - Fire Equipment Acquisition/Replacement | \$ -                  | \$ -                  | \$ 2,297,216          | \$ -                  |
|                                             | 412 - Sewer Construction                     | \$ -                  | \$ -                  | \$ 5,659,694          | \$ -                  |
|                                             | 413 - Sewer Capital Replacement              | \$ -                  | \$ -                  | \$ 34,184,340         | \$ -                  |
|                                             | 422 - Water Construction                     | \$ -                  | \$ -                  | \$ 27,272,601         | \$ -                  |
|                                             | 423 - Water Capital Replacement              | \$ -                  | \$ -                  | \$ 8,046,659          | \$ -                  |
|                                             | 424 - Water Rights Acquisition               | \$ -                  | \$ -                  | \$ (5,000)            | \$ -                  |
|                                             |                                              |                       |                       |                       |                       |
| <b>Total Cash Flow / Timing of Payments</b> |                                              | <b>\$ 289,805,842</b> | <b>\$ 542,002,192</b> | <b>\$ 642,837,690</b> | <b>\$ 188,970,344</b> |

The projected 2026 beginning balance as used in the preceding tables is based upon the 2025 revised budget adoption and expected cash flows.

# 10-Year Adopted Trend & Unrestricted Net Position

Below is the Adopted Budget for the City of Greeley, Showing the Total Appropriation, Internal Transfers, and Total Expenditures.



## Fund Balance Schedule - All Funds

|                                                        | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change              | % Change       |
|--------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 358,295,491</b> | <b>\$ 368,828,220</b> | <b>\$ 368,828,220</b> | <b>\$ 289,805,842</b> | <b>(\$ 79,022,378)</b> | <b>-21.43%</b> |

| Resources                                | 2024 Actual        | 2025 Revised Budget | 2025 YTD Estimate  | 2026 Budget        | \$ Change           | % Change       |
|------------------------------------------|--------------------|---------------------|--------------------|--------------------|---------------------|----------------|
| <b>Charges for Services</b>              | <b>174,752,494</b> | <b>191,308,321</b>  | <b>191,308,321</b> | <b>209,909,329</b> | <b>18,601,008</b>   | <b>9.72%</b>   |
| Charges for Services                     | 70,685,045         | 70,883,898          | 70,883,898         | 79,837,209         | 8,953,311           | 12.63%         |
| Plan & Filing Fees: Charges for Services | 162,849            | 106,780             | 106,780            | 109,984            | 3,204               | 3.00%          |
| Gas Franchise Fee                        | 1,862,366          | 2,736,903           | 2,736,903          | 2,819,010          | 82,107              | 3.00%          |
| Electric Franchise Fee                   | 3,123,851          | 3,157,290           | 3,157,290          | 3,252,009          | 94,719              | 3.00%          |
| Cable TV Franchise Fee                   | 808,864            | 1,076,443           | 1,076,443          | 1,081,511          | 5,068               | 0.47%          |
| Development Fees                         | 9,804,371          | 14,978,894          | 14,978,894         | 15,687,970         | 709,076             | 4.73%          |
| Sewer Rate Revenue                       | 19,590,912         | 20,587,583          | 20,587,583         | 20,613,163         | 25,580              | 0.12%          |
| Water Rate Revenue                       | 56,228,462         | 59,277,407          | 59,277,407         | 65,685,973         | 6,408,566           | 10.81%         |
| Stormwater Rate Revenue                  | 12,485,774         | 18,503,123          | 18,503,123         | 20,822,500         | 2,319,377           | 12.54%         |
| <b>Fines &amp; Forfeits</b>              | <b>1,640,015</b>   | <b>3,018,653</b>    | <b>2,268,653</b>   | <b>2,603,275</b>   | <b>334,622</b>      | <b>14.75%</b>  |
| <b>Intergovernmental Revenue</b>         | <b>33,559,183</b>  | <b>82,639,240</b>   | <b>81,803,002</b>  | <b>47,800,391</b>  | <b>(34,002,611)</b> | <b>-41.57%</b> |
| Federal Grants                           | 7,743,733          | 41,432,753          | 41,432,753         | 21,395,648         | (20,037,105)        | -48.36%        |
| State Intergovernmental Revenue          | 2,912,705          | 18,490,310          | 19,085,788         | 4,487,358          | (14,598,430)        | -76.49%        |
| Intergovernmental Revenue                | 3,415,660          | 7,870,126           | 7,870,126          | 6,852,265          | (1,017,861)         | -12.93%        |
| Federal Transit Authority Capital        | 3,498,650          | 1,494,128           | 1,494,128          | 994,128            | (500,000)           | -33.46%        |
| Federal Transit Authority Operating      | 5,467,161          | 2,541,101           | 2,541,101          | 3,024,970          | 483,869             | 19.04%         |
| County Buildings                         | 574,210            | 716,080             | 1,216,080          | 740,055            | (476,025)           | -39.14%        |
| Cigarette Taxes                          | 166,242            | 215,000             | 215,000            | 220,000            | 5,000               | 2.33%          |
| Severance Taxes                          | 2,753,937          | 2,100,000           | 400,000            | 2,100,000          | 1,700,000           | 425.00%        |
| Federal Mineral LS Funds                 | 733,539            | 750,000             | 750,000            | 775,000            | 25,000              | 3.33%          |
| Highway User Taxes                       | 2,782,122          | 3,076,610           | 2,844,894          | 3,168,909          | 324,015             | 11.39%         |
| Road & Bridge Taxes                      | 765,250            | 1,100,000           | 1,100,000          | 1,100,000          | -                   | 0.00%          |
| Special Registration Fees                | 320,263            | 345,217             | 345,217            | 355,573            | 10,356              | 3.00%          |
| Lottery Funds                            | 1,353,685          | 1,664,000           | 1,664,000          | 1,730,560          | 66,560              | 4.00%          |
| FASTER - HUTF                            | 767,498            | 680,915             | 680,915            | 692,925            | 12,010              | 1.76%          |
| Federal Intergovernmental Revenue        | 304,528            | 163,000             | 163,000            | 163,000            | -                   | 0.00%          |
| <b>Licenses &amp; Permits</b>            | <b>3,645,889</b>   | <b>4,247,547</b>    | <b>3,747,547</b>   | <b>3,514,924</b>   | <b>(232,623)</b>    | <b>-6.21%</b>  |
| <b>Taxes</b>                             | <b>151,441,517</b> | <b>155,100,349</b>  | <b>152,730,404</b> | <b>155,724,674</b> | <b>2,994,270</b>    | <b>1.96%</b>   |
| Property Tax                             | 27,837,161         | 24,499,313          | 25,287,448         | 27,079,876         | 1,792,428           | 7.09%          |
| Other Taxes                              | 7,866              | 300,000             | 300,000            | (30,000)           | (330,000)           | -110%          |
| General Sales Tax                        | 91,766,184         | 96,989,773          | 95,931,693         | 97,944,574         | 2,012,881           | 2.10%          |
| Auto Use Tax                             | 7,175,844          | 6,704,243           | 6,704,243          | 7,368,931          | 664,688             | 9.91%          |
| Building Use Tax                         | 3,531,367          | 7,202,813           | 5,102,813          | 3,804,117          | (1,298,696)         | -25.45%        |
| General Use Tax                          | 5,363,190          | 3,336,087           | 3,336,087          | 3,568,164          | 232,077             | 6.96%          |
| Other Sales & Use Taxes                  | 1,643,438          | 875,000             | 875,000            | 910,340            | 35,340              | 4.04%          |
| Lodger's Room Tax                        | 862,959            | 824,153             | 824,153            | 850,287            | 26,134              | 3.17%          |
| Specific Ownership Taxes                 | 1,001,064          | 965,080             | 965,080            | 994,032            | 28,952              | 3.00%          |
| Food Tax                                 | 12,249,558         | 13,382,887          | 13,382,887         | 13,231,293         | (151,594)           | -1.13%         |
| Island Grove Taxes                       | 2,884              | 21,000              | 21,000             | 3,060              | (17,940)            | -85.43%        |

|                                                        | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|--------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 358,295,491</b> | <b>\$ 368,828,220</b> | <b>\$ 368,828,220</b> | <b>\$ 289,805,842</b> | <b>(\$ 79,022,378)</b>  | <b>-21.43%</b> |
| <b>Miscellaneous Revenue</b>                           | <b>49,925,373</b>     | <b>38,547,072</b>     | <b>42,147,072</b>     | <b>13,784,397</b>     | <b>(28,362,675)</b>     | <b>-67.29%</b> |
| <i>Miscellaneous Revenue</i>                           | <i>41,033,930</i>     | <i>35,034,106</i>     | <i>36,034,106</i>     | <i>10,066,323</i>     | <i>(25,967,783)</i>     | <i>-72.06%</i> |
| <i>Rents from Facilities</i>                           | <i>1,723,138</i>      | <i>1,285,466</i>      | <i>1,285,466</i>      | <i>1,547,461</i>      | <i>261,995</i>          | <i>20.38%</i>  |
| <i>Royalties</i>                                       | <i>4,756,853</i>      | <i>1,977,500</i>      | <i>4,577,500</i>      | <i>1,920,613</i>      | <i>(2,656,887)</i>      | <i>-58.04%</i> |
| <i>Purchasing Card Rebate</i>                          | <i>185,030</i>        | <i>250,000</i>        | <i>250,000</i>        | <i>250,000</i>        | <i>-</i>                | <i>0.00%</i>   |
| <i>Advance From Other Fund</i>                         | <i>2,226,423</i>      | <i>-</i>              | <i>-</i>              | <i>-</i>              | <i>-</i>                | <i>-</i>       |
| <b>Bond Proceeds</b>                                   | <b>5,254,248</b>      | <b>207,285,053</b>    | <b>207,285,053</b>    | <b>50,322,850</b>     | <b>(156,962,203)</b>    | <b>-75.72%</b> |
| <b>Transfers In</b>                                    | <b>145,578,551</b>    | <b>51,921,496</b>     | <b>51,921,496</b>     | <b>58,342,352</b>     | <b>6,420,856</b>        | <b>12.37%</b>  |
| <b>Total Resources</b>                                 | <b>\$ 565,797,271</b> | <b>\$ 734,067,731</b> | <b>\$ 733,211,548</b> | <b>\$ 542,002,192</b> | <b>(\$ 191,209,356)</b> | <b>-26.08%</b> |

| <b>Resources by Department</b>       | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| Capital Projects                     | 63,805,949            | 221,066,115           | 221,066,115           | 77,334,307            | (143,731,808)           | -65.02%        |
| City Attorneys Office                | 798,811               | 1,316,939             | 1,316,939             | 1,234,951             | (81,988)                | -6.23%         |
| City Clerk                           | 144,252               | 116,090               | 116,090               | 99,872                | (16,218)                | -13.97%        |
| City Managers Office                 | 1,102,456             | 1,080,491             | 1,080,491             | 955,328               | (125,163)               | -11.58%        |
| Code Compliance                      | -                     | -                     | -                     | 194,018               | 194,018                 | -              |
| Communication & Engagement           | 1,838,059             | 2,190,029             | 2,190,029             | 1,778,821             | (411,208)               | -18.78%        |
| Community Development                | 4,011,289             | 6,087,516             | 5,587,516             | 4,312,448             | (1,275,068)             | -22.82%        |
| Culture, Parks & Recreation          | 14,394,665            | 14,912,370            | 15,412,370            | 15,380,670            | (31,700)                | -0.21%         |
| Economic Development & Urban Rev.    | 597,230               | 786,470               | 786,470               | 876,651               | 90,181                  | 11.47%         |
| Finance                              | 4,653,726             | 2,333,261             | 2,333,261             | 2,138,995             | (194,266)               | -8.33%         |
| Fire                                 | 2,971,681             | 1,407,397             | 1,407,397             | 1,433,835             | 26,438                  | 1.88%          |
| Governmental Affairs                 | 77,087                | 205,783               | 205,783               | 178,062               | (27,721)                | -13.47%        |
| High Performance Government          | -                     | -                     | -                     | 472                   | 472                     | -              |
| Homeless Solutions                   | 3,306,641             | 6,374,145             | 6,969,623             | 6,225,653             | (743,970)               | -10.67%        |
| Housing Solutions                    | 2,979,658             | 9,356,581             | 9,356,581             | 8,553,853             | (802,728)               | -8.58%         |
| Human Capital                        | 187,032               | 92,789                | 92,789                | 314,686               | 221,897                 | 239%           |
| Human Resources                      | 26,646,632            | 26,733,623            | 26,733,623            | 27,477,255            | 743,632                 | 2.78%          |
| Information Technology               | 12,242,827            | 12,850,743            | 12,850,743            | 13,963,501            | 1,112,758               | 8.66%          |
| Municipal Court                      | 1,257,136             | 1,894,043             | 1,894,043             | 1,936,799             | 42,756                  | 2.26%          |
| Non-Departmental                     | 245,964,152           | 138,801,897           | 138,331,952           | 143,934,668           | 5,602,716               | 4.05%          |
| Office of Emergency Management       | -                     | 5,000                 | 5,000                 | 5,000                 | -                       | 0.00%          |
| Police                               | 6,003,764             | 4,799,038             | 4,049,038             | 1,710,284             | (2,338,754)             | -57.76%        |
| Public Works                         | 51,593,009            | 57,456,782            | 57,225,066            | 93,987,670            | 36,762,604              | 64.24%         |
| Risk & Safety                        | -                     | -                     | -                     | 4,401,400             | 4,401,400               | -              |
| Sewer                                | 29,803,435            | 64,043,029            | 64,043,029            | 28,720,498            | (35,322,531)            | -55.15%        |
| Water                                | 91,417,778            | 160,157,600           | 160,157,600           | 104,852,495           | (55,305,105)            | -34.53%        |
| <b>Total Resources by Department</b> | <b>\$ 565,797,271</b> | <b>\$ 734,067,731</b> | <b>\$ 733,211,548</b> | <b>\$ 542,002,192</b> | <b>(\$ 191,209,356)</b> | <b>-26.08%</b> |

| <b>Resources by Fund Type</b> | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change     | % Change |
|-------------------------------|-------------|---------------------|-------------------|-------------|---------------|----------|
| Capital Projects              | 61,366,657  | 201,611,762         | 201,611,762       | 63,900,462  | (137,711,300) | -68.31%  |
| Debt Service                  | 4,053,256   | 3,185,856           | 3,185,856         | 3,157,006   | (28,850)      | -0.91%   |
| Enterprise                    | 141,419,795 | 267,057,115         | 267,057,115       | 210,596,872 | (56,460,243)  | -21.14%  |
| General                       | 169,902,606 | 155,885,106         | 154,665,161       | 158,012,498 | 3,347,337     | 2.16%    |
| Internal Service              | 50,744,661  | 49,118,431          | 49,118,431        | 54,565,442  | 5,447,011     | 11.09%   |
| Permanent                     | 253,666     | 177,085             | 177,085           | 46,835      | (130,250)     | -73.55%  |

|                                                        | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|--------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 358,295,491</b> | <b>\$ 368,828,220</b> | <b>\$ 368,828,220</b> | <b>\$ 289,805,842</b> | <b>(\$ 79,022,378)</b>  | <b>-21.43%</b> |
| Special Revenue                                        | 138,056,629           | 57,032,376            | 57,396,138            | 51,723,077            | (5,673,061)             | -9.88%         |
| <b>Total Resources by Fund Type</b>                    | <b>\$ 565,797,271</b> | <b>\$ 734,067,731</b> | <b>\$ 733,211,548</b> | <b>\$ 542,002,192</b> | <b>(\$ 191,209,356)</b> | <b>-26.08%</b> |

| Expenditures by Category              | 2024 Actual           | 2025 Revised Budget     | 2025 YTD Estimate       | 2026 Budget           | \$ Change               | % Change       |
|---------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|----------------|
| Salaries & Benefits                   | 136,640,184           | 157,874,510             | 156,874,510             | 163,072,589           | 6,198,079               | 3.95%          |
| Supplies & Services                   | 143,868,397           | 173,194,462             | 166,558,433             | 145,954,251           | (20,604,182)            | -12.37%        |
| Capital                               | 101,952,460           | 627,109,448             | 627,109,448             | 174,292,466           | (452,785,982)           | -72.21%        |
| Debt                                  | 25,615,680            | 24,894,668              | 24,894,668              | 24,070,522            | (824,146)               | -3.31%         |
| Transfers Out                         | 147,187,820           | 51,921,496              | 51,921,496              | 58,342,352            | 6,389,856               | 12.30%         |
| <b>Total Expenditures by Category</b> | <b>\$ 555,264,542</b> | <b>\$ 1,034,994,584</b> | <b>\$ 1,027,358,555</b> | <b>\$ 565,732,180</b> | <b>(\$ 461,626,375)</b> | <b>-44.93%</b> |

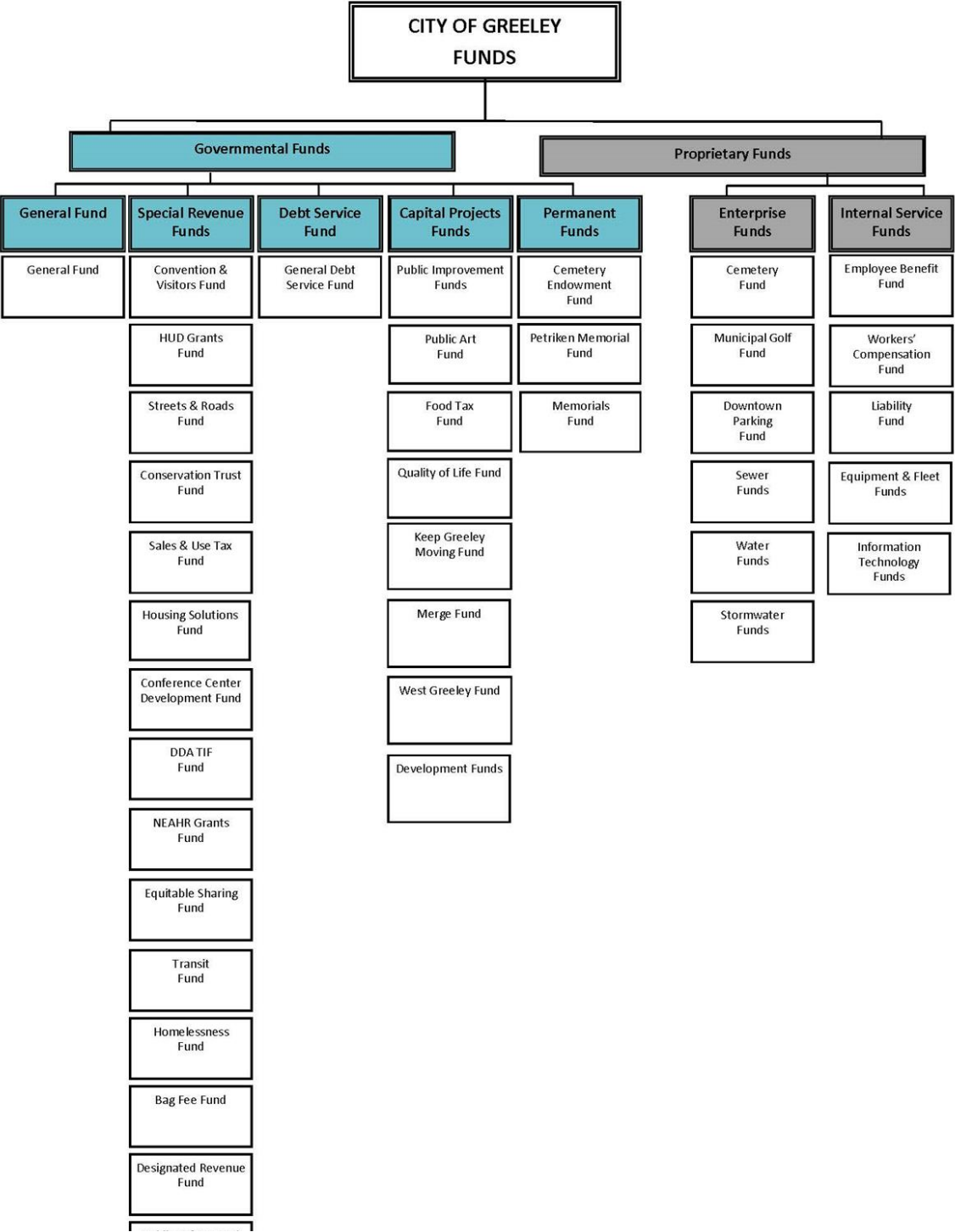
| Expenditures by Fund Type              | 2024 Actual           | 2025 Revised Budget     | 2025 YTD Estimate       | 2026 Budget           | \$ Change               | % Change       |
|----------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|----------------|
| Capital Projects                       | 58,605,164            | 308,574,934             | 308,574,934             | 77,665,146            | (230,909,788)           | -74.83%        |
| Debt Service                           | 4,371,875             | 3,137,656               | 3,137,656               | 3,135,406             | (2,250)                 | -0.07%         |
| Enterprise                             | 135,856,630           | 427,538,159             | 427,538,159             | 205,901,182           | (221,636,977)           | -51.84%        |
| General                                | 172,194,112           | 176,016,265             | 168,380,236             | 170,118,684           | 1,738,448               | 1.03%          |
| Internal Service                       | 48,432,287            | 58,858,049              | 58,858,049              | 56,262,047            | (2,596,002)             | -4.41%         |
| Permanent                              | 118,402               | 153,709                 | 153,709                 | 72,229                | (81,480)                | -53.01%        |
| Special Revenue                        | 135,686,071           | 60,715,812              | 60,715,812              | 52,577,486            | (8,138,326)             | -13.40%        |
| <b>Total Expenditures by Fund Type</b> | <b>\$ 555,264,542</b> | <b>\$ 1,034,994,584</b> | <b>\$ 1,027,358,555</b> | <b>\$ 565,732,180</b> | <b>(\$ 461,626,375)</b> | <b>-44.93%</b> |

| Expenditures by Department        | 2024 Actual | 2025 Revised Budget | 2025 YTD Estimate | 2026 Budget | \$ Change     | % Change |
|-----------------------------------|-------------|---------------------|-------------------|-------------|---------------|----------|
| Capital Projects                  | 63,277,311  | 341,212,131         | 341,212,131       | 84,256,764  | (256,955,367) | -75.31%  |
| City Attorneys Office             | 3,449,136   | 4,850,112           | 4,850,112         | 4,948,452   | 98,340        | 2.03%    |
| City Clerk                        | 1,420,760   | 1,858,764           | 1,858,764         | 1,803,132   | (55,632)      | -2.99%   |
| City Managers Office              | 2,580,338   | 2,928,412           | 2,928,412         | 2,673,529   | (254,883)     | -8.70%   |
| Code Compliance                   | -           | -                   | -                 | 973,884     | 973,884       | -        |
| Communication & Engagement        | 3,931,679   | 5,076,211           | 5,076,211         | 4,488,731   | (587,480)     | -11.57%  |
| Community Development             | 7,528,371   | 10,896,587          | 10,896,587        | 8,129,734   | (2,766,853)   | -25.39%  |
| Culture, Parks & Recreation       | 32,897,748  | 36,128,887          | 36,128,887        | 35,662,587  | (466,300)     | -1.29%   |
| Economic Development & Urban Rev. | 1,968,210   | 3,151,001           | 3,151,001         | 2,668,783   | (482,218)     | -15.30%  |
| Finance                           | 6,353,859   | 6,278,843           | 6,278,843         | 5,950,686   | (328,157)     | -5.23%   |
| Fire                              | 30,583,919  | 30,372,879          | 30,372,879        | 33,274,315  | 2,901,436     | 9.55%    |
| Governmental Affairs              | 333,284     | 525,541             | 525,541           | 528,878     | 3,337         | 0.63%    |
| High Performance Government       | -           | 545,282             | 545,282           | 1,105,993   | 560,711       | 103%     |
| Homeless Solutions                | 3,660,888   | 6,331,144           | 6,331,144         | 6,275,653   | (55,491)      | -0.88%   |
| Housing Solutions                 | 4,517,410   | 9,444,702           | 9,444,702         | 8,553,853   | (890,849)     | -9.43%   |
| Human Capital                     | 1,052,807   | 1,622,784           | 1,622,784         | 1,420,620   | (202,164)     | -12.46%  |
| Human Resources                   | 29,426,721  | 35,562,067          | 35,562,067        | 30,028,011  | (5,534,056)   | -15.56%  |
| Information Technology            | 11,410,073  | 13,787,677          | 13,787,677        | 13,943,115  | 155,438       | 1.13%    |
| Municipal Court                   | 1,804,752   | 2,129,972           | 2,129,972         | 2,150,444   | 20,472        | 0.96%    |
| Non-Departmental                  | 140,589,993 | 36,294,759          | 28,658,730        | 31,934,811  | 3,276,081     | 11.43%   |
| Office of Emergency Management    | -           | 559,091             | 559,091           | 495,388     | (63,703)      | -11.39%  |
| Police                            | 44,609,810  | 48,174,359          | 48,174,359        | 45,190,705  | (2,983,654)   | -6.19%   |
| Public Works                      | 45,203,166  | 87,436,455          | 87,436,455        | 91,588,579  | 4,152,124     | 4.75%    |

|                                                        | 2024 Actual           | 2025 Revised Budget     | 2025 YTD Estimate       | 2026 Budget           | \$ Change               | % Change       |
|--------------------------------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|----------------|
| <b>Projected Beginning Fund Balance &amp; Reserves</b> | <b>\$ 358,295,491</b> | <b>\$ 368,828,220</b>   | <b>\$ 368,828,220</b>   | <b>\$ 289,805,842</b> | <b>(\$ 79,022,378)</b>  | <b>-21.43%</b> |
| Risk & Safety                                          | -                     | -                       | -                       | 6,024,466             | 6,024,466               | -              |
| Sewer                                                  | 16,180,096            | 105,467,490             | 105,467,490             | 27,616,305            | (77,851,185)            | -73.82%        |
| Water                                                  | 102,484,209           | 244,359,434             | 244,359,434             | 114,044,762           | (130,314,672)           | -53.33%        |
| <b>Total Expenditures by Department</b>                | <b>\$ 555,264,542</b> | <b>\$ 1,034,994,584</b> | <b>\$ 1,027,358,555</b> | <b>\$ 565,732,180</b> | <b>(\$ 461,626,375)</b> | <b>-44.93%</b> |

|                                       | 2024 Actual | 2025 Revised Budget     | 2025 YTD Estimate       | 2026 Budget          | \$ Change             | % Change     |
|---------------------------------------|-------------|-------------------------|-------------------------|----------------------|-----------------------|--------------|
| <b>Timing of Expenditure Payments</b> |             |                         |                         |                      |                       |              |
| Supplies & Services                   | -           | (799,372)               | (799,372)               | -                    | 799,372               | -            |
| Capital                               | -           | (214,325,257)           | (214,325,257)           | 77,105,510           | 291,430,767           | -136%        |
| <b>Timing of Expenditure Payments</b> | <b>-</b>    | <b>(\$ 215,124,629)</b> | <b>(\$ 215,124,629)</b> | <b>\$ 77,105,510</b> | <b>\$ 292,230,139</b> | <b>-136%</b> |

|                                                     | 2024 Actual           | 2025 Revised Budget   | 2025 YTD Estimate     | 2026 Budget           | \$ Change               | % Change       |
|-----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|----------------|
| <b>Projected Ending Fund Balance &amp; Reserves</b> | <b>\$ 368,828,220</b> | <b>\$ 283,025,996</b> | <b>\$ 289,805,842</b> | <b>\$ 188,970,344</b> | <b>(\$ 100,835,498)</b> | <b>-34.79%</b> |



|                    |
|--------------------|
| Public Safety Fund |
|--------------------|

|             |
|-------------|
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## Fund Balance Memo

Revenues and expenditures for the 2024 Actual columns match the 2024 Annual Comprehensive Financial Report (ACFR). The ending fund balance for 2026 is an estimate based upon the 2025 Revised Budgets that will vary based on actual revenues and expenditures. All ending balances for Enterprise and Internal Service Funds represent working capital. The overall fund balance is expected to decrease by 34.8% after adjustments from expected variances in cash flow. The summary by fund types below accounts for cash balance adjustments that more accurately project true expenditures and ending fund balances.

### **GENERAL FUND (26.1% PROJECTED FUND BALANCE DECREASE)**

- The General Fund's fund balance has been reduced to invest in personnel, one-time requests, and new initiatives. Reserve requirements will be maintained, and long-term strategic initiatives will be established.

### **SPECIAL REVENUE FUNDS (7.7% PROJECTED FUND BALANCE DECREASE)**

- In total, the Special Revenue Funds beginning and ending fund balances are expected to slightly decrease. As presented in the 2025 Budget Book, these funds were expected to be reduced in the 2026 Budget to implement strategic goals.
- Two primary drivers for the decrease among the Special Revenue Funds are related to the Public Safety .16% and Conservation Trust Fund. Strategic investments are being made in these two funds to reduce available fund balance.

### **DEBT SERVICE FUNDS (1.6% PROJECTED FUND BALANCE INCREASE)**

- The Debt Service fund balance will remain relatively consistent with future debt payments properly allocated with resources.

### **CAPITAL PROJECT FUNDS (46.3% PROJECTED FUND BALANCE DECREASE)**

- Fund balances fluctuate based on the collection of development fees, other revenue sources, and the timing of the capital improvement draws or payments on construction contracts that sometimes overlap years. These fluctuations will result in variances greater than 10% between years and are expected as the City maximizes the use of these resources.
- Two highlights that are tied to the change are related to the Transportation Development & Public Improvement Fund. Significant transportation investments occurred in the last two years, with additional projects planned in 2026 to utilize fund balance. Public Improvement fund balance will be transferred to the General Fund to maintain reserves.

### **ENTERPRISE FUNDS (39.6% PROJECTED FUND BALANCE DECREASE)**

- Sewer, Sewer Construction, Sewer Capital Replacement, and Sewer Debt Service Funds are combined for financial reporting purposes and are expected to decrease by 53.1% in 2026 with existing bond proceeds being used to cover associated expenditures.
- Water, Water Construction, Water Capital Replacement, Water Rights Acquisition, and Water Debt Service Funds are combined for financial reporting purposes and are expected to decrease by 37.0%. The decrease in fund balance is related to planned capital projects and expenditures.
- Stormwater, Stormwater Construction, Stormwater Replacement, and Stormwater Debt Service Funds are also combined for financial reporting purposes and will remain consistent with planned bond proceeds to cover capital investments.

### **INTERNAL SERVICE FUNDS (10.3% PROJECTED FUND BALANCE DECREASE)**

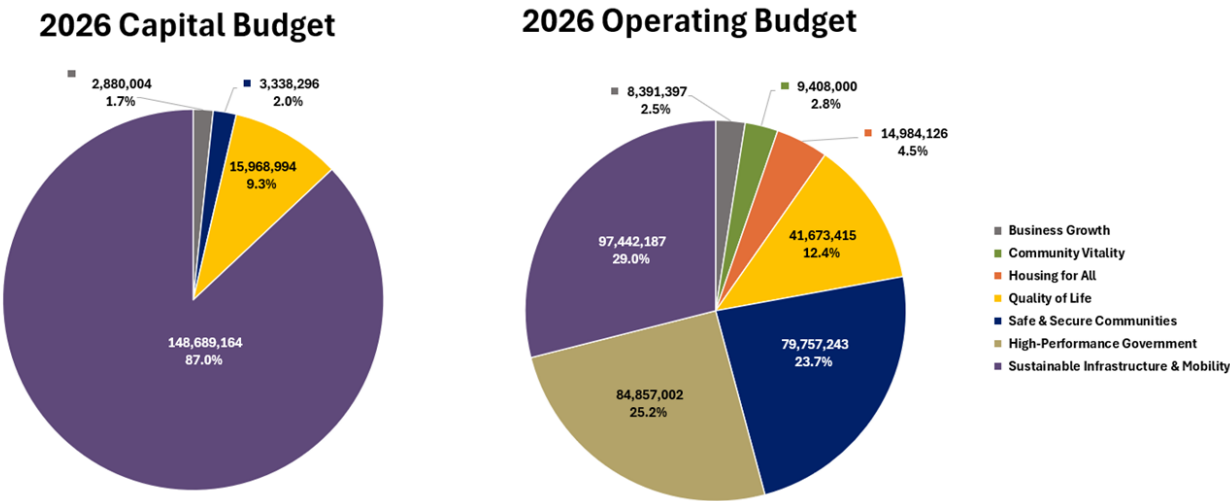
- Overall, the internal service fund balance is projected to decrease.
- Together, the combined Information Technology and Information Acquisition Fund balance is decreasing to maximize resources while following the 10-year funding plan.
- Equipment Maintenance, Equipment Replacement, and Fleet Replacement Funds are combined for financial reporting purposes and are decreasing due to replacement schedules, although the City is still facing supply chain issues. The Equipment replacement fund adds to the internal service fund balance to support future year replacement of rolling stock and small items of equipment.

- The Employee Benefit Fund is estimated to remain stable as the City is changing healthcare providers. Sufficient reserves will be maintained to support unexpected claims and rising insurance costs.
- The Liability Fund is being decreased in 2026 due to rising claims and insurance costs.
- The Communications Fund balance was used to fund a new printer contract in 2024. Fund balance will continue to accumulate, supporting new contracts in future years.

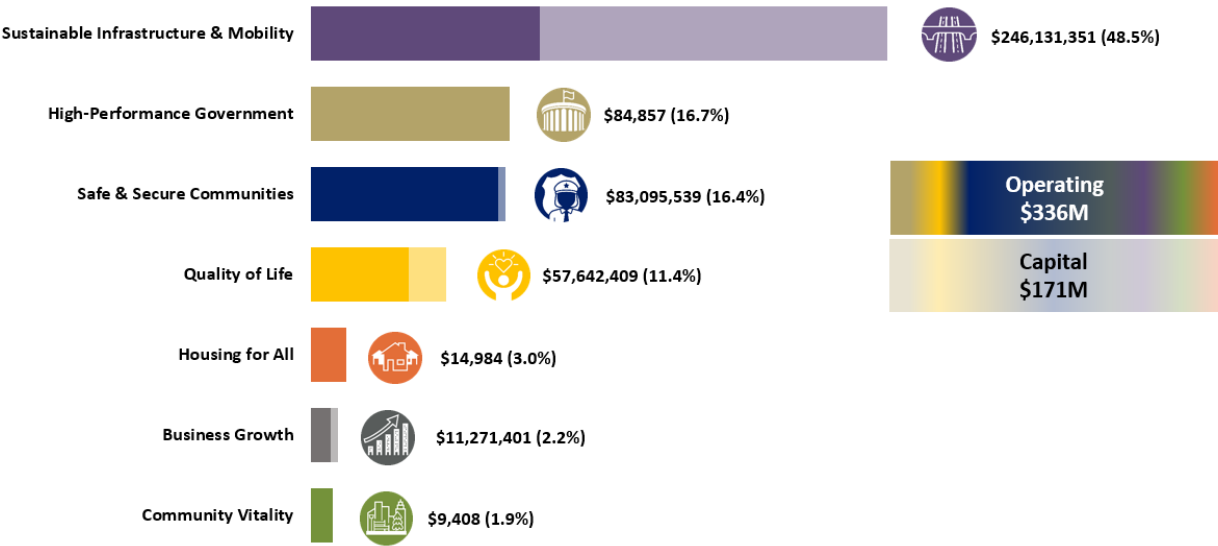
**PERMANENT FUNDS (1.0% PROJECTED FUND BALANCE DECREASE)**

- Permanent funds are not funding any new initiatives, resulting in a predictable and stable fund balance.
- Internal Loan payments with minimal transfers continue to increase the overall fund balance for the Cemetery Endowment Fund.

# 2026 Operating & Capital Budget



Capital & Operating by Council Priority (Minus internal transfers)



**Capital & Operating by Council Priority (Minus internal transfers)**

| Category                              | Operating          | Capital            | Total              |
|---------------------------------------|--------------------|--------------------|--------------------|
| Community Vitality                    | 9,408,000          | -                  | 9,408,000          |
| Business Growth                       | 8,391,397          | 2,880,004          | 11,271,401         |
| Housing for All                       | 14,984,126         | -                  | 14,984,126         |
| Quality of Life                       | 41,673,415         | 15,968,994         | 57,642,409         |
| Safe & Secure Communities             | 79,757,243         | 3,338,296          | 83,095,539         |
| High-Performance Government           | 84,857,002         | -                  | 84,857,002         |
| Sustainable Infrastructure & Mobility | 97,442,187         | 148,689,164        | 246,131,351        |
| <b>Grand Total</b>                    | <b>336,513,370</b> | <b>170,876,458</b> | <b>507,389,828</b> |

# Capital Summary

## Introduction

Greeley's Capital Improvement Plan, or CIP, is the City's long-term plan for investing in its physical and technological infrastructure and assets. It outlines a comprehensive blueprint of planned capital investments throughout the City. The City develops this plan based on driving alignment with the City Council Strategic Plan and the seven key focus areas.

The CIP is adopted annually along with the City's budget and serves as the primary tool for coordinating the infrastructure needs of the City.

The City reviews and revises the projects annually based on current circumstances and opportunities. This allows the City to seek and apply for new funding opportunities and address any projects or assets that may need more immediate attention.

### Capital Improvement Project

A capital improvement project is a project related to city infrastructure or major equipment. The project may be new construction, rehabilitation of existing facilities or infrastructure, or improvements to existing facilities or infrastructure (i.e., dam rehabilitation, street overlays, major remodel of a city building, new soccer fields).

## The Capital Improvement Plan

Greeley's capital improvement plan is a five-year plan for the evaluation of the City's facility and infrastructure needs. It serves as a guide for the construction and development of the City's infrastructure asset base in the most cost-efficient manner possible. It is the result of a systematic review of each project as it relates to the City Council's priorities to maximize the use of all financial resources.

While the program serves as a long-range plan, it is reviewed annually and revised based on current circumstances and opportunities. Priorities may be changed due to factors like emerging grant opportunities or circumstances that caused a more rapid deterioration of an asset resulting in a liability issue. Projects may be revised for significant cost variances.

### Objectives of the Capital Improvement Plan

- To forecast public facilities and improvements that will be needed in the near future.
- To anticipate and project financing needs to maximize available federal, state, and county funds.
- To promote sound financial planning to enhance and protect the city's bond rating.
- To focus attention on and assist in the implementation of established City Council priorities as outlined in the Comprehensive Plan.
- To serve as a guide for local officials in making budgetary decisions.
- To balance the needs of new development with existing development.
- To promote and enhance the economic development of the City of Greeley.
- To strike a balance between needed public improvements and the present financial capability of the City to provide for these improvements.

- To provide an opportunity for citizens and interest groups to voice opinions on the development of City facilities and infrastructure.
- To provide for improvements in a timely and systematic manner.

## Developing the Capital Improvement Plan

### Timeline

The following timeline is a specific listing of the steps used to develop the CIP:

- March: Departments review existing projects and submit new projects to be considered for the CIP.
- April-May: Prioritization and scoring meetings are held as part of the inter-departmental review process. The review committee is a group of employees across the organization that assist in the development and review of the long-term plan.
- June-Aug: The Budget staff and departments finalize the plan by shifting funding priorities as necessary and incorporating new projects. Presentations are made to a CIP Steering Committee made up of department leaders and City Manager's Office representatives. The City Manager approves the overall budget proposal.
- Aug-Sept: Work sessions are held to consider budget issues (for operating and for capital).
- Oct: The first and second public hearings are held, and the budget is appropriated.

### Funding & Revenue Assumptions

Funding sources for the capital plan come from sales and use tax, user fees, development fees, intergovernmental agreements, grants, loans, and bonds.

- The food tax (3.0% sales tax on food for consumption) was permanently reapproved by voters in 2024 and is restricted by ordinance to fund facilities and infrastructure repairs, maintenance, and improvements.
- User fees provide for the replacement of the water, sewer, and stormwater systems in the utility funds. New construction is funded primarily by bond or loan proceeds, plant investment fees, development fees, and user fees. Water and Sewer project priorities and rates are established by the Water & Sewer Board.
- Quality of Life projects are funded by a 0.30% sales and use tax. Projects include the construction, improvement, and renovation of parks, trails, natural areas, cultural amenities, facilities, and transportation. The tax was first approved by citizens in November of 2002 and was renewed to include additional purposes in November of 2018 for an additional 20 years to expire in December of 2042.
- Keep Greeley Moving projects are funded by a 0.65% sales and use tax as the largest source of revenue for capital projects not related to enterprise funds to invest in street and infrastructure improvements within the City. This tax was approved by citizens in the last quarter of 2015 and was implemented in January 2016. In 2021 the initiative was extended by voter approval for an additional seven years until the end of 2029.

### Future and Unfunded Projects

The City of Greeley publishes a five-year capital plan, but departments conduct capital planning on a 10-year horizon. Those latter year projects are listed at the bottom of the Five-Year CIP by Fund reports under the title "Future Projects." The entire ten-year planning timeframe is reviewed during the annual capital process.

Large dollar projects that are priorities of the city, but have not had specific funding identified, are listed as "Unfunded Projects." Once funds are identified they are incorporated into the budget.

### Timing of Expenditures



Some funds include a line in the budget titled “Timing of Expenditure Payments.” This line allows departments to input cash flow projections separate from the budgeted project total which must remain intact for contracting purposes. Some examples when timing of expenditure adjustments apply include large projects that will spend budget across more than one-year, equipment purchases with long lead times that require budget to procure but the actual payment will be delayed, projects with projected expenditure savings, or projects that have been cancelled and aren’t anticipated to proceed.

## Citizen Input in the CIP Development Process

Citizens are involved in the Capital Improvements Plan through participation in citizen boards, commissions, and participation in public meetings, work sessions, and public hearings.

### Participation in Citizen Boards and Commissions

Each department within the city has a citizen board or commission that helps to identify and prioritize needs within their scope of interest. These considerations are influential in the development of that department’s capital priorities.

### Participation in Public Meetings

Each year in the later summer/early fall, the Budget department makes presentations to the City Council and all interested citizens about the proposed budget for the year. The capital improvement plan is a dedicated section within these presentations. Since annual appropriations are required by the charter, a required public hearing is held in conjunction with the budget each year.

## Capital Improvement Program Impacts on the Operating Budget

The operating budget impacts of all capital improvement projects are considered during project entry and review. This includes the number of full-time equivalent positions that would be needed or could be eliminated with the project and the cost or savings for salaries/benefits, supplies/services, and equipment.

Capital improvements can impact the budget by increasing or decreasing revenues and expenditures. Revenues could be increased if the improvement attracts new businesses (building permits, sales tax, and property tax). The improvement could also increase expenditures by requiring new employees, additional maintenance services, or additional utility costs. As an example, the construction of a new street may require additional costs for police patrol services, snow and ice removal, or streetlight utility costs. Or new technology could make the operation of a plant more efficient resulting in a reduction in power costs, utility costs, and personnel costs (reduction in overtime or man- hours).

Many projects are associated with the prevention of future excessive costs that are difficult to measure. The cost of maintenance should not exceed the benefit of the asset. Projects may have maintenance costs, but the existing maintenance budgets are sufficient. The priority for available capital project funds has been the maintenance of existing facilities and infrastructure. Most of the City of Greeley’s projects fall into this category.

## Capital Fund Overview

The tables and charts below show the distribution of capital funds. The majority of capital expenditures support water, sewer, and stormwater capital projects with 58% of the 2026 Capital Budget expenditures devoted to these projects. Remaining project expenses are primarily part of the Quality of Life, Keep Greeley Moving, and Food Tax Funds. For comparison, the 2026-2030 5-Year Capital Improvement chart is also displayed, highlighting a consistent distribution over the next 5 years.

**Refer to the Five-Year CIP by Fund section for a list of all projects within each fund.**

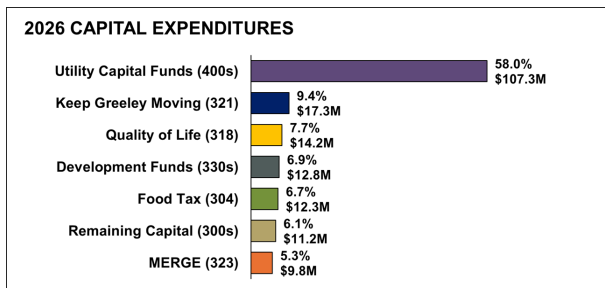


**2026 Capital Expenditures (including transfers)**

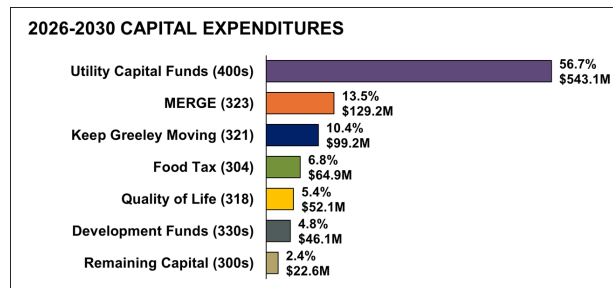
| Expenditures | Food Tax (304) | Quality of Life (318) | Keep Greeley Moving (321) | MERGE (323)  | Development Funds (330s) | Remaining Capital Funds (300s) | Utility Capital Funds (400s) | Total          |
|--------------|----------------|-----------------------|---------------------------|--------------|--------------------------|--------------------------------|------------------------------|----------------|
| 2026         | \$ 12,326,101  | \$ 14,164,383         | \$ 17,324,422             | \$ 9,774,900 | \$ 12,848,262            | \$ 11,227,078                  | \$ 107,288,313               | \$ 184,953,459 |
| % of Total   | 6.7%           | 7.7%                  | 9.4%                      | 5.3%         | 6.9%                     | 6.1%                           | 58.0%                        | 100.0%         |

**2026-2030 Capital Expenditures (including transfers)**

| Expenditures | Food Tax (304) | Quality of Life (318) | Keep Greeley Moving (321) | MERGE (323)    | Development Funds (330s) | Remaining Capital Funds (300s) | Utility Capital Funds (400s) | Total          |
|--------------|----------------|-----------------------|---------------------------|----------------|--------------------------|--------------------------------|------------------------------|----------------|
| 2026-2030    | \$ 64,903,609  | \$ 52,071,265         | \$ 99,233,190             | \$ 129,231,500 | \$ 46,069,865            | \$ 22,644,097                  | \$ 543,093,733               | \$ 957,247,259 |
| % of Total   | 6.8%           | 5.4%                  | 10.4%                     | 13.5%          | 4.8%                     | 2.4%                           | 56.7%                        | 86.5%          |



2026 Capital Expenditures by Fund Group



2026-2030 Capital Expenditures by Fund Group

**Capital Improvement Expenditures by Council Priority (Including Transfers)**

| Council Priority                      | 2026                  | 2027                  | 2028                  | 2029                  | 2030                  | 2026-2030             |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Business Growth                       | \$ 2,905,277          | \$ 4,484,400          | \$ 3,757,200          | \$ 0                  | \$ 0                  | \$ 11,146,877         |
| Community Vitality                    | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  |
| High-Performance Government           | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  |
| Housing for All                       | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  | \$ 0                  |
| Quality of Life                       | \$ 17,367,910         | \$ 11,563,755         | \$ 10,002,773         | \$ 17,460,074         | \$ 18,859,871         | \$ 75,254,383         |
| Safe & Secure Communities             | \$ 3,338,296          | \$ 1,203,597          | \$ 474,319            | \$ 2,753,749          | \$ 372,169            | \$ 8,142,130          |
| Sustainable Infrastructure & Mobility | \$ 161,341,976        | \$ 222,458,879        | \$ 152,546,447        | \$ 181,190,439        | \$ 145,166,128        | \$ 862,703,869        |
| <b>Total</b>                          | <b>\$ 184,953,459</b> | <b>\$ 239,710,631</b> | <b>\$ 166,780,739</b> | <b>\$ 201,404,262</b> | <b>\$ 164,398,168</b> | <b>\$ 957,247,259</b> |

**2026 Highlights****Business Growth Focus Areas**

Greeley, in collaboration with Weld County and the FAA, is planning major investments to the Greeley-Weld County Airport (GXY). 2026 funding will go to support phase one of a road extension project to serve corporate jet expansion and expanded commercial flight options. This work is expected to provide significant business growth to the City.

**Quality of Life Focus Areas**

Greeley is focused on maintaining community facilities through asset replacements at Island Grove Regional Park, the Union Colony Civic Center and the Family Funplex. In addition, a repair to the Narrows section of the Poudre River Trail is planned for 2026 and the creation of Calabaza Park.

**Safe and Secure Communities Focus Areas**

Transportation investments at 11th Avenue and 26th Street and the introduction of an adaptive signal at 35th Avenue are grant-funded projects planned for 2026 that will enhance safety for drivers and pedestrians in those areas of the city.

**Sustainable Infrastructure & Mobility focus areas**

Greeley is continuing work on a number of generational infrastructure investments in 2026 including the downtown stormwater system, the MERGE Highway 34 interchange project and the Bellvue Gold Hill Pipeline connection. These projects will help ensure Greeley is well-positioned for future growth from a water resources and transportation perspective.

## 2026-2030 Five-Year CIP by Fund



## 2026 – 2030 Five-Year CIP by Fund

### 301 - Public Improvement

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027      | 2028      | 2029      | 2030      | Total 2026 - 2030 |
|----------------------------------|--------------|----------------------|---------------------|-------------|-----------|-----------|-----------|-----------|-------------------|
| Beginning Available Cash Balance | \$31,867,347 | \$25,894,796         | \$25,894,796        | \$7,769,639 | \$224,355 | \$187,857 | \$178,700 | \$192,500 |                   |

#### Resources

| Description                                    | 2024 Actual        | 2025 Original      | 2025 Revised       | 2026               | 2027             | 2028             | 2029             | 2030            | 2026-2030          |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|-----------------|--------------------|
| Federal Grants                                 | 1,998,609          | -                  | -                  | 549,704            | 17,957           | -                | -                | -               | 567,661            |
| State Grants                                   | -                  | -                  | 226,700            | -                  | -                | -                | -                | -               | -                  |
| State Pass Through                             | -                  | 135,000            | 944,299            | -                  | -                | -                | -                | -               | -                  |
| Intergovernmental Agreement                    | 1,024,564          | -                  | 75,000             | -                  | -                | -                | -                | -               | -                  |
| Investment Earnings                            | 1,422,708          | 47,600             | 47,600             | 23,800             | 23,800           | 23,800           | 23,800           | 23,800          | 119,000            |
| Other-Refund Of Expenditures                   | 270,763            | -                  | 275,436            | 700,000            | 700,000          | 700,000          | 700,000          | -               | 2,800,000          |
| Damages Recovered                              | 203,480            | -                  | -                  | -                  | -                | -                | -                | -               | -                  |
| Other Financing Source: Subscription Financing | 151,679            | -                  | -                  | -                  | -                | -                | -                | -               | -                  |
| Operating Transfer From General Fund           | 3,358,740          | -                  | -                  | -                  | -                | -                | -                | -               | -                  |
| Operating Transfer From Food Tax Fund          | -                  | -                  | 4,639,810          | -                  | -                | -                | -                | -               | -                  |
| Operating Transfer From Road Development       | 1,100,000          | 1,178,421          | 1,178,421          | -                  | -                | -                | -                | -               | -                  |
| <b>Total Resources</b>                         | <b>\$9,530,542</b> | <b>\$1,361,021</b> | <b>\$7,387,266</b> | <b>\$1,273,504</b> | <b>\$741,757</b> | <b>\$723,800</b> | <b>\$723,800</b> | <b>\$23,800</b> | <b>\$3,486,661</b> |

#### Expenditures

| Title                                                     | 2024 Actual | 2025 Original | 2025 Revised | 2026 | 2027 | 2028 | 2029 | 2030 | 2026 - 2030 |
|-----------------------------------------------------------|-------------|---------------|--------------|------|------|------|------|------|-------------|
| 827 10th Street Storefront Awning (ARPA)                  | 15,000      | -             | -            | -    | -    | -    | -    | -    | -           |
| Active Adult Center Renovations (ARPA)                    | 97,105      | -             | 410,020      | -    | -    | -    | -    | -    | -           |
| Baptist Church Improvement Project                        | 10,852      | -             | 339,148      | -    | -    | -    | -    | -    | -           |
| Bilingual Early Childhood Music Classes (ARPA)            | 20,274      | -             | 9,388        | -    | -    | -    | -    | -    | -           |
| Cache La Poudre River Restoration Initiative (ARPA)       | 310,734     | -             | 439,266      | -    | -    | -    | -    | -    | -           |
| Catholic Charities (ARPA)                                 | 357,500     | -             | 119,168      | -    | -    | -    | -    | -    | -           |
| COG Airport Economic Impact Study (ARPA)                  | 15,000      | -             | -            | -    | -    | -    | -    | -    | -           |
| Cold Weather Shelter Extension/United Way (ARPA)          | 285,000     | -             | -            | -    | -    | -    | -    | -    | -           |
| Coming Home - Bridge Housing (ARPA)                       | 123,129     | -             | 47,252       | -    | -    | -    | -    | -    | -           |
| Customer Experience Implementation                        | 394,925     | 4,025,000     | 3,892,220    | -    | -    | -    | -    | -    | -           |
| Customer Experience Work (ARPA)                           | 351,278     | -             | -            | -    | -    | -    | -    | -    | -           |
| Development of an Angel Investment Ecosystem (EIS) (ARPA) | 45,877      | -             | 241,597      | -    | -    | -    | -    | -    | -           |
| EDUR Strategic Plan (ARPA)                                | 116,133     | -             | 133,867      | -    | -    | -    | -    | -    | -           |
| Emergency Life Safety Mobile Data Computers (ARPA)        | 25,822      | -             | -            | -    | -    | -    | -    | -    | -           |

|                                                                                            |           |           |           |           |         |         |         |        |           |
|--------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|---------|---------|---------|--------|-----------|
| Greeley Center for the Creative Arts (ARPA)                                                | 44,789    | -         | 555,211   | -         | -       | -       | -       | -      | -         |
| Hope Springs Earthwork                                                                     | 58,033    | -         | -         | -         | -       | -       | -       | -      | -         |
| Housing Strategic Plan (ARPA Internal)                                                     | 108,210   | -         | 141,790   | -         | -       | -       | -       | -      | -         |
| Library Site Improvements                                                                  | 27,480    | -         | 25,612    | -         | -       | -       | -       | -      | -         |
| Network Infrastructure 2.0 (ARPA)                                                          | 54,516    | -         | 8,327     | -         | -       | -       | -       | -      | -         |
| Real Estate Acquisition                                                                    | 2,116,127 | -         | -         | -         | -       | -       | -       | -      | -         |
| Short Course at Boomerang Links Golf Course (ARPA)                                         | 22,600    | -         | 452,400   | -         | -       | -       | -       | -      | -         |
| Sidewalk Multi-Modal Access Improvements (ARPA)                                            | 123,293   | -         | 1,519,107 | -         | -       | -       | -       | -      | -         |
| Small Business Support - 21st Communication & Multi-Faceted Campaign (ARPA)                | 282,061   | -         | 147,046   | -         | -       | -       | -       | -      | -         |
| Starrise Apartments at North Weld Village (ARPA)                                           | 1,500,000 | -         | -         | -         | -       | -       | -       | -      | -         |
| Teen Center (ARPA)                                                                         | 500,000   | -         | -         | -         | -       | -       | -       | -      | -         |
| Tribute to Chicano and Latin Heritage (ARPA)                                               | 25,000    | -         | 25,000    | -         | -       | -       | -       | -      | -         |
| UCCC Monfort Concert Hall Stage Rigging Overhaul (ARPA)                                    | 280,781   | -         | 406,049   | -         | -       | -       | -       | -      | -         |
| UNC Master Plan                                                                            | 366,326   | -         | -         | -         | -       | -       | -       | -      | -         |
| UNC-Greeley Mall Underpass Project (ARPA)                                                  | 224,165   | -         | 1,919,135 | -         | -       | -       | -       | -      | -         |
| Waste Transfer Station and Light Industrial Space                                          | 1,024,564 | -         | 275,436   | -         | -       | -       | -       | -      | -         |
| Weldwalls Mural Festival (ARPA)                                                            | 150,000   | -         | -         | -         | -       | -       | -       | -      | -         |
| West Greeley   Subarea Master Plan (ARPA)                                                  | 1,138,200 | -         | 1,148,800 | -         | -       | -       | -       | -      | -         |
| Youth Sports Complex Field Lighting Conversion to LED (ARPA)                               | 1,400,000 | -         | -         | -         | -       | -       | -       | -      | -         |
| Phase 3 Fiber                                                                              | 1,579,109 | -         | 713,886   | -         | -       | -       | -       | -      | -         |
| Citywide Signal Timing                                                                     | 2,293,761 | -         | 95,413    | -         | -       | -       | -       | -      | -         |
| Investment Charges                                                                         | 15,416    | 10,000    | 10,000    | 10,000    | 10,000  | 10,000  | 10,000  | 10,000 | 50,000    |
| New Sidewalk Installation                                                                  | 33        | -         | -         | 700,000   | 700,000 | 700,000 | 700,000 | -      | 2,800,000 |
| 9th & 10th Corridor Alleyway Lighting Safe Streets Grant                                   | -         | 135,000   | 135,000   | -         | -       | -       | -       | -      | -         |
| Business Accelerator Program                                                               | -         | -         | 103,674   | -         | -       | -       | -       | -      | -         |
| Carestream Property                                                                        | -         | -         | 875,000   | -         | -       | -       | -       | -      | -         |
| COG Master Leasing (ARPA)                                                                  | -         | -         | 340,000   | -         | -       | -       | -       | -      | -         |
| Downtown Civic Campus Pre-Development - Public Improvement                                 | -         | -         | 6,500,000 | -         | -       | -       | -       | -      | -         |
| Downtown Lighting - DDA Donation                                                           | -         | -         | 75,000    | -         | -       | -       | -       | -      | -         |
| Landscapes at the University of Northern Colorado Heighten (Launch) (ARPA)                 | -         | -         | 630,105   | -         | -       | -       | -       | -      | -         |
| Outdoor Classroom for the Confluence of Education & Natural Resources Learning (BC) (ARPA) | -         | -         | 255,200   | -         | -       | -       | -       | -      | -         |
| SIPA Smart Street Lighting Pilot at 10th & 47th, 10th & 35th                               | -         | -         | 226,700   | -         | -       | -       | -       | -      | -         |
| Standards of Cover & Comm Risk Assessment (ARPA)                                           | -         | -         | 89,910    | -         | -       | -       | -       | -      | -         |
| Winterfest 2023: Light up Lincoln (ARPA)                                                   | -         | -         | 100,000   | -         | -       | -       | -       | -      | -         |
| Redevelopment & Incentive Funds                                                            | -         | -         | 2,727,647 | -         | -       | -       | -       | -      | -         |
| 10th S. Access Improvements Phase 2                                                        | -         | 1,178,421 | 1,178,421 | -         | -       | -       | -       | -      | -         |
| Operating Transfers                                                                        | -         | -         | 395,755   | 7,200,000 | -       | -       | -       | -      | 7,200,000 |
| 10th Street Transit Vision                                                                 | -         | -         | -         | 508,788   | 68,255  | 22,957  | -       | -      | 600,000   |

|                                              |                     |                    |                     |                    |                  |                  |                  |                 |                     |
|----------------------------------------------|---------------------|--------------------|---------------------|--------------------|------------------|------------------|------------------|-----------------|---------------------|
| Citywide CIP Program Management and Planning | -                   | -                  | -                   | 200,000            | -                | -                | -                | -               | 200,000             |
| Greeley Active Modes Plan                    | -                   | -                  | -                   | 200,000            | -                | -                | -                | -               | 200,000             |
| <b>Total Expenditures</b>                    | <b>\$15,503,093</b> | <b>\$5,348,421</b> | <b>\$26,707,550</b> | <b>\$8,818,788</b> | <b>\$778,255</b> | <b>\$732,957</b> | <b>\$710,000</b> | <b>\$10,000</b> | <b>\$11,050,000</b> |

|                                       |   |   |               |   |   |   |   |   |   |
|---------------------------------------|---|---|---------------|---|---|---|---|---|---|
| <b>Timing of Expenditure Payments</b> | - | - | (\$1,195,127) | - | - | - | - | - | - |
|---------------------------------------|---|---|---------------|---|---|---|---|---|---|

|                                      |                     |                     |                    |                  |                  |                  |                  |                  |
|--------------------------------------|---------------------|---------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Ending Available Cash Balance</b> | <b>\$25,894,796</b> | <b>\$21,907,396</b> | <b>\$7,769,639</b> | <b>\$224,355</b> | <b>\$187,857</b> | <b>\$178,700</b> | <b>\$192,500</b> | <b>\$206,300</b> |
|--------------------------------------|---------------------|---------------------|--------------------|------------------|------------------|------------------|------------------|------------------|

Unfunded Projects

| Description                    | Total                 |
|--------------------------------|-----------------------|
| Centennial Village Ag Building | \$ 121,300,000        |
| <b>Total</b>                   | <b>\$ 121,300,000</b> |

## 2026 – 2030 Five-Year CIP by Fund

### 303 - Public Art

|                                  | 2024<br>Actual | 2025<br>Original<br>Budget | 2025<br>Revised<br>Budget | 2026        | 2027        | 2028      | 2029      | 2030      | Total 2026<br>- 2030 |
|----------------------------------|----------------|----------------------------|---------------------------|-------------|-------------|-----------|-----------|-----------|----------------------|
| Beginning Available Cash Balance | \$686,927      | \$685,271                  | \$685,271                 | \$1,119,818 | \$1,030,118 | \$687,203 | \$669,011 | \$786,303 |                      |

#### Resources

| Description                                  | 2024<br>Actual   | 2025<br>Original | 2025<br>Revised    | 2026               | 2027             | 2028             | 2029             | 2030             | 2026-2030          |
|----------------------------------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|
| Commissions                                  | -                | 1,500            | 1,500              | 1,500              | 1,500            | 1,500            | 1,500            | 1,500            | 7,500              |
| Investment Earnings                          | 33,656           | 5,600            | 5,600              | 2,800              | 2,800            | 2,800            | 2,800            | 2,800            | 14,000             |
| Operating Transfer From General Fund         | 71,556           | 103,522          | 103,522            | 188,661            | 195,770          | 203,078          | 210,657          | 218,510          | 1,016,676          |
| Operating Transfer From Food Tax Fund        | -                | 34,500           | 34,500             | 25,273             | 44,400           | 37,200           | -                | -                | 106,873            |
| Operating Transfer From Quality of Life      | -                | 30,000           | 30,000             | 43,099             | -                | -                | -                | -                | 43,099             |
| Operating Transfer From MERGE                | -                | -                | -                  | -                  | 173,752          | 80,607           | -                | -                | 254,359            |
| Operating Transfer From Road Development     | -                | 168,676          | 168,676            | -                  | -                | -                | -                | -                | -                  |
| Operating Transfer From Parks Development    | -                | 53,500           | 53,500             | 44,100             | 40,000           | 34,750           | 40,000           | 45,000           | 203,850            |
| Operating Transfer From Trails Development   | -                | 600              | 600                | -                  | 15,000           | -                | -                | -                | 15,000             |
| Sewer Construction Fund Cost Allocation      | -                | 200              | 62,700             | 60,303             | 30,251           | 29,251           | 129,590          | 165,990          | 415,385            |
| Water Construction Fund Cost Allocation      | 191,787          | 357,683          | 1,136,511          | 419,637            | 108,404          | 97,753           | 172,055          | 145,895          | 943,744            |
| Stormwater Construction Fund Cost Allocation | -                | 51,011           | 51,011             | 268,533            | 92,200           | 91,948           | 94,740           | 97,617           | 645,038            |
| <b>Total Resources</b>                       | <b>\$296,999</b> | <b>\$806,792</b> | <b>\$1,648,120</b> | <b>\$1,053,906</b> | <b>\$704,077</b> | <b>\$578,887</b> | <b>\$651,342</b> | <b>\$677,312</b> | <b>\$3,665,524</b> |

#### Expenditures

| Title                                         | 2024<br>Actual | 2025<br>Original | 2025<br>Revised | 2026    | 2027    | 2028    | 2029    | 2030    | 2026 -<br>2030 |
|-----------------------------------------------|----------------|------------------|-----------------|---------|---------|---------|---------|---------|----------------|
| 12th Street Outfall Artwork                   | 66,753         | -                | -               | -       | -       | -       | -       | -       | -              |
| 71st Avenue & 20th Street Art_Redtail Park    | 23,857         | -                | 21,323          | -       | -       | -       | -       | -       | -              |
| Delta Park Art                                | 8,491          | -                | 56,509          | -       | -       | -       | -       | -       | -              |
| Investment Charges                            | 315            | 1,100            | 1,100           | 1,100   | 1,100   | 1,100   | 1,100   | 1,100   | 5,500          |
| Paint the Town Murals Art                     | 45,478         | 62,675           | 62,675          | 62,675  | 62,675  | 62,675  | 62,675  | 62,675  | 313,375        |
| Art Acquisitions (Capital)                    | 12,732         | 31,767           | 31,767          | 31,767  | 31,767  | 31,767  | 31,767  | 31,767  | 158,835        |
| Public Art Coordinator                        | 73,017         | 98,529           | 98,529          | 178,829 | 185,308 | 191,673 | 198,225 | 204,996 | 959,031        |
| Tointon Gallery                               | 25,514         | 43,095           | 43,095          | 16,989  | 19,093  | 19,093  | 19,093  | 19,093  | 93,361         |
| Public Art Community Outreach                 | 3,348          | 16,000           | 16,000          | 17,000  | 18,000  | 19,000  | -       | -       | 54,000         |
| Public Art Installations & Maintenance        | 36,769         | 84,495           | 84,495          | 85,596  | 85,596  | 85,596  | 85,596  | 85,596  | 427,980        |
| Entryway Art I - 35th Avenue at US 34 Art     | 2,383          | -                | -               | -       | -       | -       | -       | -       | -              |
| Art Eagleview Park                            | -              | 40,000           | 40,000          | -       | -       | -       | -       | -       | -              |
| District 6 Art                                | -              | 41,175           | 41,175          | 41,175  | 41,175  | 41,175  | 41,175  | 41,175  | 205,875        |
| Public Art 23rd Ave 4th / 5th Street Redesign | -              | -                | 38,750          | -       | -       | -       | -       | -       | -              |
| Public Art Unallocated Project Funds          | -              | 500,000          | 500,000         | 500,000 | -       | -       | -       | -       | 500,000        |
| Uptown Trees Art                              | -              | 40,241           | 40,241          | -       | 42,278  | -       | 44,419  | -       | 86,697         |
| 16th St. Renovation Art                       | -              | -                | 73,000          | -       | -       | -       | -       | -       | -              |

|                                                                                                      |                  |                  |                    |                    |                    |                  |                  |                  |                    |
|------------------------------------------------------------------------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|
| Airport Art                                                                                          | -                | -                | 64,914             | -                  | -                  | -                | -                | -                | -                  |
| MERGE Entryway Art                                                                                   | -                | -                | -                  | 158,475            | -                  | -                | -                | -                | 158,475            |
| Parks out West: Apex Vista, Westgate, Cobblestone, Ashcroft, The Cache, Lake Bluffs, Poudre Heights, | -                | -                | -                  | 50,000             | 50,000             | 50,000           | 50,000           | 50,000           | 250,000            |
| Stormwater Archibeuqe Park                                                                           | -                | -                | -                  | -                  | 160,000            | -                | -                | -                | 160,000            |
| Water Model Landscape Demonstration                                                                  | -                | -                | -                  | -                  | 350,000            | 95,000           | -                | -                | 445,000            |
| <b>Total Expenditures</b>                                                                            | <b>\$298,656</b> | <b>\$959,077</b> | <b>\$1,213,573</b> | <b>\$1,143,606</b> | <b>\$1,046,992</b> | <b>\$597,079</b> | <b>\$534,050</b> | <b>\$496,402</b> | <b>\$3,818,129</b> |

|                                      |                  |                  |                    |                    |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Ending Available Cash Balance</b> | <b>\$685,271</b> | <b>\$532,986</b> | <b>\$1,119,818</b> | <b>\$1,030,118</b> | <b>\$687,203</b> | <b>\$669,011</b> | <b>\$786,303</b> | <b>\$967,213</b> |
|--------------------------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|



## 2026 – 2030 Five-Year CIP by Fund

### 304 - Food Tax

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026      | 2027      | 2028      | 2029        |     |
|----------------------------------|--------------|----------------------|---------------------|-----------|-----------|-----------|-------------|-----|
| Beginning Available Cash Balance | \$13,785,736 | \$15,134,042         | \$15,134,042        | \$939,322 | \$557,467 | \$102,288 | \$2,836,216 | \$4 |

#### Resources

| Description                             | 2024 Actual         | 2025 Original       | 2025 Revised        | 2026                | 2027                | 2028                | 2029                |             |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Sales Tax on Food                       | -                   | 11,603,659          | 11,603,659          | 11,472,219          | 12,084,836          | 12,730,166          | 13,409,957          | 14          |
| Taxes- Penalty & Interest               | -                   | 31,885              | 31,885              | 26,747              | 27,573              | 28,421              | 29,295              |             |
| Audit Assessments                       | -                   | 45,550              | 45,550              | 54,030              | 55,700              | 57,413              | 59,178              |             |
| Federal Grants                          | 207,159             | -                   | 499,980             | -                   | -                   | -                   | -                   |             |
| State Grants                            | -                   | -                   | 110,000             | -                   | -                   | -                   | -                   |             |
| State Pass Through                      | -                   | -                   | 45,000              | -                   | -                   | -                   | -                   |             |
| Intergovernmental - County              | 203,420             | -                   | 200,000             | -                   | -                   | -                   | -                   |             |
| Investment Earnings                     | 693,806             | 82,500              | 382,500             | 41,250              | 41,250              | 41,250              | 41,250              |             |
| Other                                   | 101                 | -                   | -                   | -                   | -                   | -                   | -                   |             |
| Other Private Contribution              | -                   | -                   | 25,000              | -                   | -                   | -                   | -                   |             |
| Sales And Use Tax Funds                 | 10,621,004          | -                   | -                   | -                   | -                   | -                   | -                   |             |
| Public Safety .16% Sales & Use Tax      | 120,949             | -                   | -                   | -                   | -                   | -                   | -                   |             |
| Operating Transfer From Quality of Life | -                   | 3,722,175           | 1,210,927           | -                   | -                   | -                   | -                   |             |
| <b>Total Resources</b>                  | <b>\$11,846,439</b> | <b>\$15,485,769</b> | <b>\$14,154,501</b> | <b>\$11,594,246</b> | <b>\$12,209,359</b> | <b>\$12,857,250</b> | <b>\$13,539,680</b> | <b>\$14</b> |

#### Expenditures

| Title | 2024 Actual | 2025 Original | 2025 Revised | 2026 | 2027 | 2028 | 2029 |  |
|-------|-------------|---------------|--------------|------|------|------|------|--|
|-------|-------------|---------------|--------------|------|------|------|------|--|

#### Downtown Civic Campus

|                                                  |   |   |           |   |   |   |   |  |
|--------------------------------------------------|---|---|-----------|---|---|---|---|--|
| Downtown Civic Campus Planning & Management      | - | - | 2,300,000 | - | - | - | - |  |
| Downtown Civic Campus Pre-Development - Food Tax | - | - | 4,200,000 | - | - | - | - |  |

#### Capital Equipment

|                             |   |   |         |   |        |   |        |  |
|-----------------------------|---|---|---------|---|--------|---|--------|--|
| Radio Replacement           | - | - | 585,000 | - | -      | - | -      |  |
| Bi-Annual Radio Maintenance | - | - | -       | - | 75,000 | - | 75,000 |  |

#### Culture

|                           |        |        |        |        |        |        |        |  |
|---------------------------|--------|--------|--------|--------|--------|--------|--------|--|
| Historic Site Maintenance | 71,223 | 73,250 | 73,250 | 76,913 | 80,759 | 84,797 | 89,036 |  |
|---------------------------|--------|--------|--------|--------|--------|--------|--------|--|

#### Facilities Construction

|                                           |         |           |           |         |         |         |         |  |
|-------------------------------------------|---------|-----------|-----------|---------|---------|---------|---------|--|
| Downtown Administrative Space Additions   | 428,375 | 6,654,395 | 3,953,040 | -       | -       | -       | -       |  |
| UCCC stairwell ceiling and storage repair | 8,735   | -         | -         | -       | -       | -       | -       |  |
| ADA - Transition Plan Implementation      | 385,334 | 262,605   | 272,360   | 275,735 | 289,522 | 303,998 | 319,198 |  |
| UCCC Lighting Console Replacement         | 63,797  | -         | -         | -       | -       | -       | -       |  |

|                                     | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026    | 2027   | 2028   | 2029   |
|-------------------------------------|-------------|----------------------|---------------------|---------|--------|--------|--------|
| UCCC Acoustic Panel Replacements    | 76,543      | -                    | 661,828             | -       | -      | -      | -      |
| City Hall Future Planning           | -           | 500,000              | 200,000             | -       | -      | -      | -      |
| City Wide CIP Architectural Designs | -           | 75,000               | 75,000              | 100,000 | 75,000 | 75,000 | 75,000 |
| UCCC Audio Console Replacement      | -           | 95,000               | 95,000              | -       | -      | -      | -      |
| UCCC Safety and Security            | -           | 65,000               | 65,000              | -       | -      | -      | -      |
| UNC COMS Capital Project            | -           | 5,300,000            | 734,500             | -       | -      | -      | -      |

**Facilities Maintenance**

|                                                      |         |         |           |         |           |         |         |
|------------------------------------------------------|---------|---------|-----------|---------|-----------|---------|---------|
| Ice Haus Improvements                                | 222,589 | -       | 1,478,780 | -       | -         | -       | -       |
| Life Safety Facility Repairs                         | 158,002 | 300,000 | 373,415   | 300,000 | 300,000   | 150,000 | 150,000 |
| Annual Emergency Facility & Parks Repairs            | 77,198  | 210,000 | 210,000   | 220,500 | 231,525   | 243,101 | 255,256 |
| Highland Hills Golf Parking Lot Improvements         | 282,392 | -       | -         | -       | -         | -       | -       |
| Citywide Facilities Small Capital Projects           | 75,035  | 177,250 | 202,250   | 98,713  | 103,398   | 108,318 | 113,484 |
| Overhead Doors All City Buildings                    | 47,702  | 55,125  | 55,125    | 100,000 | 100,000   | 100,000 | 100,000 |
| Boomerang Outdoor Deck Extension and Pergola Replace | 432,211 | -       | 65,000    | -       | -         | -       | -       |
| ARC Flash Hazard Analysis and Panel Research         | -       | 150,000 | 150,000   | 150,000 | 150,000   | 150,000 | 150,000 |
| Centennial Pool Facility ADA and Restroom Renovation | -       | -       | 106,000   | -       | -         | -       | -       |
| Family Funplex Shower Valve replacement              | -       | 51,850  | 51,850    | -       | -         | -       | -       |
| Rec Center Pool Window & Air Intake Replacement      | -       | 71,350  | 71,350    | -       | -         | -       | -       |
| Existing Public Maintenance Building Remodels        | -       | -       | -         | 255,000 | 775,000   | 255,000 | 255,000 |
| Recreation Center Aquatics HVAC Replacement          | -       | -       | -         | -       | 1,510,000 | -       | -       |

**Flooring**

|                                                               |        |        |         |        |        |        |        |
|---------------------------------------------------------------|--------|--------|---------|--------|--------|--------|--------|
| General City Facility Maintenance                             | 21,778 | 70,340 | 115,340 | 73,856 | 77,549 | 81,427 | 85,498 |
| Bi-Annual Recreation Floor Refinishing                        | -      | 27,330 | 27,330  | -      | 28,000 | -      | 29,000 |
| Recreation Center - Replace Fitness room flooring in basement | -      | 35,000 | 35,000  | -      | -      | -      | -      |

**HVAC**

|                                                 |         |         |         |           |         |         |         |
|-------------------------------------------------|---------|---------|---------|-----------|---------|---------|---------|
| HVAC All City Buildings                         | 226,674 | 643,304 | 850,722 | 675,469   | 709,242 | 744,704 | 781,939 |
| Ice Haus Chiller Control Panel                  | -       | -       | 100,000 | -         | -       | -       | -       |
| HVAC - Baseboard Heating System at UCCC Lobbies | -       | -       | 457,000 | -         | -       | -       | -       |
| Funplex Aquatics HVAC Replacement               | -       | -       | -       | 1,510,000 | -       | -       | -       |

**Infrastructure Maintenance**

|                                         |        |        |        |         |         |         |         |
|-----------------------------------------|--------|--------|--------|---------|---------|---------|---------|
| Golf Concrete/Asphalt Path Improvements | 88,937 | -      | 6,083  | -       | -       | -       | -       |
| Proxy Card Transition Program           | 18,055 | 25,000 | 25,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Fire System Improvements                | -      | -      | -      | 305,000 | 155,000 | 105,000 | 105,000 |

**Investments / Rebates / Transfers / Other**

|                                 |         |         |           |         |         |         |           |
|---------------------------------|---------|---------|-----------|---------|---------|---------|-----------|
| Rebate Program for Food Tax     | 564,966 | 545,900 | 545,900   | 562,277 | 579,145 | 596,520 | 614,416   |
| Investment Charges              | 6,101   | 3,500   | 3,500     | 3,500   | 3,500   | 3,500   | 3,500     |
| Food Tax Transfer 1% Public Art | -       | 34,500  | -         | -       | -       | -       | -         |
| Sales & Use Tax Expenditures    | -       | 39,439  | 39,439    | 69,777  | 72,462  | 75,219  | 75,946    |
| Fund 304 Operating Transfers    | -       | -       | 4,639,810 | -       | -       | -       | -         |
| MERGE TIFIA Loan Repayment      | -       | -       | -         | -       | -       | -       | 3,123,753 |

**Irrigation**

|                                                     | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027 | 2028 | 2029      |   |
|-----------------------------------------------------|-------------|----------------------|---------------------|------|------|------|-----------|---|
| Boomerang Irrigation System Replacement             | 20,572      | -                    | 169,428             | -    | -    | -    | -         |   |
| Irrigation System Replacement - Linn Grove Cemetery | 1,596,323   | -                    | 1,413,682           | -    | -    | -    | -         |   |
| Highland Hills Irrigation System Replacement        | -           | -                    | -                   | -    | -    | -    | 120,000   | 7 |
| Irrigation Replacement - Island Grove & CV          | -           | -                    | -                   | -    | -    | -    | 1,903,062 |   |

**Parks Maintenance/Improvements**

|                                                    |         |        |         |         |         |         |         |  |
|----------------------------------------------------|---------|--------|---------|---------|---------|---------|---------|--|
| Centennial Tennis Court Resurface                  | 346,462 | -      | 167,854 | -       | -       | -       | -       |  |
| Parks Fence Repair and Replacement                 | 72,161  | 75,000 | 75,000  | 75,000  | 75,000  | 75,000  | 75,000  |  |
| Resurface Play Courts                              | 58,000  | 66,150 | 136,150 | 69,458  | 72,930  | 76,577  | 80,406  |  |
| Park Concrete/Asphalt Path Improvements            | 90,531  | 95,918 | 95,918  | 100,713 | 105,749 | 111,036 | 116,588 |  |
| Playground Maintenance                             | 42,000  | 44,100 | 44,100  | 46,305  | 48,620  | 51,051  | 53,604  |  |
| Delta Park Basketball Courts (Asphalt to Concrete) | -       | -      | 109,999 | -       | -       | -       | -       |  |

**Police**

|                                     |         |   |   |   |   |   |   |  |
|-------------------------------------|---------|---|---|---|---|---|---|--|
| Police Station Maintenance Projects | 120,949 | - | - | - | - | - | - |  |
|-------------------------------------|---------|---|---|---|---|---|---|--|

**Recreation**

|                                                                                                      |           |         |         |         |         |         |         |  |
|------------------------------------------------------------------------------------------------------|-----------|---------|---------|---------|---------|---------|---------|--|
| FunPlex Pools UV Disinfectant Lighting and Equipment Systems Replacement                             | 125,389   | -       | -       | -       | -       | -       | -       |  |
| Ice Haus repairs - Replacement of kickplate, Lexan, White dasher facing, & new paint inside the rink | 138,285   | -       | -       | -       | -       | -       | -       |  |
| Phase 1 Family FunPlex Upgrades                                                                      | 148,207   | -       | 3,000   | -       | -       | -       | -       |  |
| Recreation Center Audio System Upgrade for Meeting Rooms                                             | 24,905    | -       | -       | -       | -       | -       | -       |  |
| Recreation Center Locker Rooms Remodel (ADA Compliance)                                              | 1,404,921 | -       | -       | -       | -       | -       | -       |  |
| Annual Aquatic Maintenance Refurbishing                                                              | 111,370   | 131,250 | 149,242 | 137,813 | 144,703 | 151,938 | 159,535 |  |
| Fishing is Fun Poudre Ponds                                                                          | -         | -       | 166,620 | -       | -       | -       | -       |  |

**Regional Park Improvements**

|                                                                               |         |   |        |   |   |   |   |  |
|-------------------------------------------------------------------------------|---------|---|--------|---|---|---|---|--|
| Island Grove Arena Sound System Replacement and Arena LED lighting conversion | 307,206 | - | 35,124 | - | - | - | - |  |
|-------------------------------------------------------------------------------|---------|---|--------|---|---|---|---|--|

**Road Development**

|                                  |   |   |   |           |           |           |   |  |
|----------------------------------|---|---|---|-----------|-----------|-----------|---|--|
| Greeley Airport Road Development | - | - | - | 2,905,277 | 4,484,400 | 3,757,200 | - |  |
|----------------------------------|---|---|---|-----------|-----------|-----------|---|--|

**Roofs**

|                                     |         |           |           |           |           |           |           |   |
|-------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|---|
| Annual Roof Repairs and Maintenance | 471,428 | 1,000,000 | 1,049,464 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1 |
|-------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|---|

**Street Maintenance**

|                                           |         |         |         |         |         |         |         |  |
|-------------------------------------------|---------|---------|---------|---------|---------|---------|---------|--|
| Bestway Site Improvement                  | 264,934 | -       | 107,457 | -       | -       | -       | -       |  |
| Public Parking Lot Maintenance & Striping | 923,511 | 525,000 | 573,606 | 551,250 | 578,813 | 607,753 | 638,141 |  |

**Traffic**

|                                                                 |         |         |         |         |         |         |         |  |
|-----------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|--|
| 10th Street Adaptive System Upgrade from 23rd Ave to Promontory | 69,727  | -       | 830,273 | -       | -       | -       | -       |  |
| 11th Avenue Traffic Signal Upgrade Projects                     | 247,420 | -       | 197,558 | -       | -       | -       | -       |  |
| Signal Detection Camera Replacement                             | 58,799  | 61,740  | 61,740  | 64,827  | 68,068  | 71,472  | 75,045  |  |
| Traffic Signal Replacement Program                              | -       | 427,350 | 427,350 | 448,718 | 471,153 | 494,711 | 519,447 |  |

**Trails**

|                                             | 2024 Actual         | 2025 Original Budget | 2025 Revised Budget | 2026                | 2027                | 2028                | 2029                |             |
|---------------------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Poudre River Trail - Duran Section Repair   | 310,251             | -                    | 385,099             | -                   | -                   | -                   | -                   |             |
| Trail Capital Maintenance                   | 289,131             | 500,000              | 761,785             | 500,000             | 500,000             | 500,000             | 500,000             |             |
| 25th Ave Trail Repair and River Restoration | -                   | -                    | 200,000             | -                   | -                   | -                   | -                   |             |
| Poudre River Trail Repair Narrows Section   | -                   | 250,000              | 400,000             | 1,500,000           | -                   | -                   | -                   |             |
| RESTORE Habitat Improvement Project         | -                   | -                    | 250,000             | -                   | -                   | -                   | -                   |             |
| <b>Total Expenditures</b>                   | <b>\$10,498,133</b> | <b>\$18,641,646</b>  | <b>\$30,634,321</b> | <b>\$12,326,101</b> | <b>\$13,014,538</b> | <b>\$10,123,322</b> | <b>\$11,791,854</b> | <b>\$17</b> |
| <b>Timing of Expenditure Payments</b>       | -                   | -                    | (\$2,285,100)       | (\$350,000)         | (\$350,000)         | -                   | -                   |             |
| <b>Ending Available Cash Balance</b>        | <b>\$15,134,042</b> | <b>\$10,128,165</b>  | <b>\$939,322</b>    | <b>\$557,467</b>    | <b>\$102,288</b>    | <b>\$2,836,216</b>  | <b>\$4,584,042</b>  | <b>\$1</b>  |

**Unfunded Projects**

| Description                                                      | Total      |
|------------------------------------------------------------------|------------|
| Centennial Pool Renovation                                       | 14,000,000 |
| Island Grove New Administration & Extension Office               | 10,000,000 |
| Outdoor Pools Refresh                                            | 7,133,000  |
| Active Adult Center Phase 1                                      | 7,000,000  |
| Highland Hills Maintenance Facility                              | 6,500,000  |
| Recreation Center Phase 2                                        | 5,250,000  |
| UCCC 2022 Facility Assessment Repairs                            | 4,740,981  |
| Ice Haus Phase 2                                                 | 4,250,000  |
| Recreation Center Phase 1                                        | 2,500,000  |
| Fiber Optic Infrastructure                                       | 2,000,000  |
| Boomerang Links Maintenance Shop Extension/Renovation            | 1,860,000  |
| UCCC Power Split                                                 | 1,696,229  |
| Phase 1 Family FunPlex Upgrades                                  | 1,680,000  |
| Active Adult Center Heating and Cooling Replacement              | 1,535,000  |
| Recreation Center Heating and Cooling Replacement                | 1,535,000  |
| UCCC Heating and Cooling Replacement                             | 1,535,000  |
| Boomerang Links Continuous Cart Paths                            | 1,500,000  |
| Phase 2 Family FunPlex Upgrades                                  | 1,470,000  |
| Bittersweet Park Shelters                                        | 1,375,000  |
| Cemetery Office Building Remodel                                 | 1,330,000  |
| Island Grove Parking Improvements Western Parking Lots           | 1,214,000  |
| Irrigation System Replacement - Allen Park                       | 1,200,000  |
| Irrigation System Replacement - Monfort Park                     | 1,200,000  |
| UCCC Lobby & Ticket Office Remodel                               | 1,150,000  |
| UCCC GRC Plaza Renovation                                        | 1,125,000  |
| Irrigation System Replacement - Promontory Park                  | 1,100,000  |
| Boomerang Links & Highland Hills Bunker Renovations              | 1,000,000  |
| Irrigation System Replacement - Sanborn Park                     | 950,000    |
| Event management System (Island Grove, Centennial Village, UCCC) | 900,000    |
| UCCC Theatrical LEDS Replacement & Electrical Raceway            | 860,000    |
| UCCC Grand Drape Rehang/Replace                                  | 800,000    |
| Ice Haus Phase 1                                                 | 800,000    |
| UCCC Fire Curtain/Upgrade to Code                                | 800,000    |

|                                                                         | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027 | 2028 | 2029 |
|-------------------------------------------------------------------------|-------------|----------------------|---------------------|------|------|------|------|
| Phase 3 Family FunPlex Upgrades                                         |             | 787,500              |                     |      |      |      |      |
| UCCC Monfort Concert Hall - Seat Upholstery Replacement                 |             | 775,000              |                     |      |      |      |      |
| Island Grove Arena Parking Lot Paving Repairs                           |             | 750,090              |                     |      |      |      |      |
| CPRD Facility Light-Emitting Diode (LED) Transition                     |             | 750,000              |                     |      |      |      |      |
| Recreation Facility Backup Power Generators                             |             | 750,000              |                     |      |      |      |      |
| Ramseier Park Pathway Lighting                                          |             | 750,000              |                     |      |      |      |      |
| UCCC Grand Pianos Replacement                                           |             | 700,000              |                     |      |      |      |      |
| Pool Water Heating Systems                                              |             | 633,000              |                     |      |      |      |      |
| Irrigation System Replacement - East Memorial Park                      |             | 593,350              |                     |      |      |      |      |
| Irrigation System Replacement - Balsam Park                             |             | 520,000              |                     |      |      |      |      |
| FunPlex pool deck resurface and drain replacement                       |             | 509,470              |                     |      |      |      |      |
| Traffic Signal Upgrade Projects                                         |             | 500,000              |                     |      |      |      |      |
| Island Grove Horse Stall Replacement                                    |             | 500,000              |                     |      |      |      |      |
| UCCC Line Set Replacements                                              |             | 500,000              |                     |      |      |      |      |
| Highland Hills West Pond Lake Lining                                    |             | 500,000              |                     |      |      |      |      |
| Sherwood Park Irrigation (2030)                                         |             | 500,000              |                     |      |      |      |      |
| Family FunPlex - Upgrade Locker Room Showers                            |             | 500,000              |                     |      |      |      |      |
| Tointon Gallery Improvements                                            |             | 450,000              |                     |      |      |      |      |
| Centennial Pool Shell Refurbishment                                     |             | 450,000              |                     |      |      |      |      |
| Glenmere Park Restrooms Remodel                                         |             | 444,938              |                     |      |      |      |      |
| Ice Haus Floor Replacement (Rubber Flooring)                            |             | 415,100              |                     |      |      |      |      |
| UCCC Orchestra Shell Replace                                            |             | 400,000              |                     |      |      |      |      |
| Recreation Division Maintenance & Repairs                               |             | 385,000              |                     |      |      |      |      |
| Recreation Center HVAC Design and Replacement                           |             | 373,350              |                     |      |      |      |      |
| Parking Lot Rehab - A Street Complex                                    |             | 360,000              |                     |      |      |      |      |
| Boomerang Clubhouse Refresh                                             |             | 350,000              |                     |      |      |      |      |
| Linn Grove Cemetery Roadway Repairs                                     |             | 345,000              |                     |      |      |      |      |
| Recreation Center Swimming Pool Deck Refinish                           |             | 331,287              |                     |      |      |      |      |
| Irrigation System Replacement - Ramseier Park                           |             | 330,000              |                     |      |      |      |      |
| UCCC House Light Conversion to LED                                      |             | 321,000              |                     |      |      |      |      |
| Irrigation System Replacement - Peak View Park                          |             | 300,000              |                     |      |      |      |      |
| Island Grove Arena Restroom Remodel & Addition                          |             | 300,000              |                     |      |      |      |      |
| Recreation Center Main Entrance                                         |             | 300,000              |                     |      |      |      |      |
| Irrigation System Replacement - Epple Park                              |             | 290,000              |                     |      |      |      |      |
| Ice Haus - Replace Bleacher Seating                                     |             | 250,000              |                     |      |      |      |      |
| Streetlight conversion to LED (11th Ave Bridge & 8th Ave 5th to 7th St) |             | 250,000              |                     |      |      |      |      |
| Irrigation System Replacement - Coyote Run Park                         |             | 240,000              |                     |      |      |      |      |
| Centennial Village Depot Improvements & Structural Assessment (Phase 2) |             | 240,000              |                     |      |      |      |      |
| Irrigation System Replacement - JB Jones Natural Area                   |             | 225,000              |                     |      |      |      |      |
| Irrigation System Replacement - Brentwood Park                          |             | 212,000              |                     |      |      |      |      |
| Active Adult Center - Remodel Basement Restrooms                        |             | 200,999              |                     |      |      |      |      |
| Traffic Network Redesign                                                |             | 200,000              |                     |      |      |      |      |
| Irrigation System Replacement - Leavy Park                              |             | 200,000              |                     |      |      |      |      |
| Irrigation System Replacement - Greeley West Park                       |             | 200,000              |                     |      |      |      |      |
| Funplex/Rec Center/Ice Haus Locker Replacements                         |             | 200,000              |                     |      |      |      |      |
| Citywide Sump and Injection Pumps                                       |             | 188,300              |                     |      |      |      |      |
| UCCC Exterior Window Replacement                                        |             | 187,099              |                     |      |      |      |      |

|                                                                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027 | 2028 | 2029 |
|----------------------------------------------------------------------------------|-------------|----------------------|---------------------|------|------|------|------|
| Highland Hills Cart Path Improvements/Concrete additions                         |             | 175,000              |                     |      |      |      |      |
| Downtown Museum - Humidity Project                                               |             | 172,800              |                     |      |      |      |      |
| UCCC Digital Camera Replacements                                                 |             | 170,729              |                     |      |      |      |      |
| Indoor Court Scoreboard Replacements at Rec Center, Funlex, Ice Haus and Rodarte |             | 160,403              |                     |      |      |      |      |
| UCCC Monfort Hall Dressing Rooms - ADA                                           |             | 150,100              |                     |      |      |      |      |
| Centennial Village West Side Fence & Maintenance Lot Improvements                |             | 150,000              |                     |      |      |      |      |
| LED Conversion Centennial, Farr & Sherwood Park Tennis Courts                    |             | 130,000              |                     |      |      |      |      |
| UCCC Black Curtain Replacement                                                   |             | 125,000              |                     |      |      |      |      |
| FunPlex Public Address System                                                    |             | 125,000              |                     |      |      |      |      |
| Family FunPlex - Reconstruct Drop Slide to Climbing Wall                         |             | 125,000              |                     |      |      |      |      |
| Irrigation System Replacement - Discovery Bay                                    |             | 120,000              |                     |      |      |      |      |
| Irrigation System Replacement - Franklin Park                                    |             | 120,000              |                     |      |      |      |      |
| Active Adult Center Facility Improvements                                        |             | 120,000              |                     |      |      |      |      |
| Boomerang Window Replacement and Door Caulking                                   |             | 101,774              |                     |      |      |      |      |
| UCCC Monfort Concert Hall 2nd Dock Doorway                                       |             | 100,999              |                     |      |      |      |      |
| UCCC Monfort Stage Floor Replacement                                             |             | 100,000              |                     |      |      |      |      |
| Recreation Center Meeting Room Dividers                                          |             | 100,000              |                     |      |      |      |      |
| Highland Hills Back Nine Irrigation Pond Edge                                    |             | 100,000              |                     |      |      |      |      |
| FunPlex Garage Rebuild                                                           |             | 100,000              |                     |      |      |      |      |
| Rodarte - Replace Gym Floor and Basketball Lift Motors                           |             | 100,000              |                     |      |      |      |      |
| Island Grove Master Keying and Access Control – Phase 2                          |             | 100,000              |                     |      |      |      |      |
| Ice Haus Meeting Room Upgrades & Wash Water Retrofit for Zamboni                 |             | 81,000               |                     |      |      |      |      |
| UCCC Monfort Concert Hall Digital Camera Replace (Technology Evolved)            |             | 75,000               |                     |      |      |      |      |
| Highland Hills Driving Range Renovation                                          |             | 75,000               |                     |      |      |      |      |
| Highland Hills Tee Surface Renovation                                            |             | 75,000               |                     |      |      |      |      |
| UCCC Projector Replacements                                                      |             | 75,000               |                     |      |      |      |      |
| Boomerang Furnace & Make-up Air Replacement                                      |             | 75,000               |                     |      |      |      |      |
| Rodarte - Paint Exterior                                                         |             | 75,000               |                     |      |      |      |      |
| UCCC Lobby Sound System Replace                                                  |             | 70,000               |                     |      |      |      |      |
| UCCC Event Software                                                              |             | 65,000               |                     |      |      |      |      |
| Natural Areas Post/Rail Fencing                                                  |             | 62,000               |                     |      |      |      |      |
| Greeley History Museum Carpet Replacement                                        |             | 58,000               |                     |      |      |      |      |
| UCCC Wireless Microphone Replacement                                             |             | 57,000               |                     |      |      |      |      |
| Island Grove Arena Elevator Replacement                                          |             | 50,000               |                     |      |      |      |      |
| FunPlex - Relace Exterior Fencing                                                |             | 20,000               |                     |      |      |      |      |
| Recreation Center - Replace Climbing Wall Flooring                               |             | 20,000               |                     |      |      |      |      |
| <b>Total</b>                                                                     |             | <b>115,026,498</b>   |                     |      |      |      |      |

## 2026 – 2030 Five-Year CIP by Fund

### 305 - Softball Improvements

|                                  | 2024<br>Actual | 2025<br>Original<br>Budget | 2025<br>Revised<br>Budget | 2026     | 2027     | 2028     | 2029     | 2030      | Total 2026<br>- 2030 |
|----------------------------------|----------------|----------------------------|---------------------------|----------|----------|----------|----------|-----------|----------------------|
| Beginning Available Cash Balance | \$63,047       | \$68,064                   | \$68,064                  | \$55,639 | \$69,439 | \$83,414 | \$97,564 | \$111,889 |                      |

#### Resources

| Description            | 2024<br>Actual  | 2025<br>Original<br>Budget | 2025<br>Revised<br>Budget | 2026            | 2027            | 2028            | 2029            | 2030            | 2026-2030       |
|------------------------|-----------------|----------------------------|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Registration Fees      | 5,300           | 8,050                      | 8,050                     | 8,150           | 8,250           | 8,350           | 8,450           | 8,550           | 41,750          |
| Tournament Fees        | 2,400           | 4,900                      | 4,900                     | 5,000           | 5,100           | 5,200           | 5,300           | 5,400           | 26,000          |
| Investment Earnings    | 2,798           | 1,900                      | 1,900                     | 950             | 950             | 950             | 950             | 950             | 4,750           |
| <b>Total Resources</b> | <b>\$10,498</b> | <b>\$14,850</b>            | <b>\$14,850</b>           | <b>\$14,100</b> | <b>\$14,300</b> | <b>\$14,500</b> | <b>\$14,700</b> | <b>\$14,900</b> | <b>\$72,500</b> |

#### Expenditures

| Title                     | 2024<br>Actual | 2025<br>Original<br>Budget | 2025<br>Revised<br>Budget | 2026         | 2027         | 2028         | 2029         | 2030         | 2026 -<br>2030 |
|---------------------------|----------------|----------------------------|---------------------------|--------------|--------------|--------------|--------------|--------------|----------------|
| Twin River Water Fountain | 5,455          | -                          | 7,000                     | -            | -            | -            | -            | -            | -              |
| Investment Charges        | 26             | 275                        | 275                       | 300          | 325          | 350          | 375          | 400          | 1,750          |
| Twin River Signage        | -              | -                          | 20,000                    | -            | -            | -            | -            | -            | -              |
| <b>Total Expenditures</b> | <b>\$5,481</b> | <b>\$275</b>               | <b>\$27,275</b>           | <b>\$300</b> | <b>\$325</b> | <b>\$350</b> | <b>\$375</b> | <b>\$400</b> | <b>\$1,750</b> |

|                               |          |          |          |          |          |          |           |           |  |
|-------------------------------|----------|----------|----------|----------|----------|----------|-----------|-----------|--|
| Ending Available Cash Balance | \$68,064 | \$82,639 | \$55,639 | \$69,439 | \$83,414 | \$97,564 | \$111,889 | \$126,389 |  |
|-------------------------------|----------|----------|----------|----------|----------|----------|-----------|-----------|--|

## 2026 – 2030 Five-Year CIP by Fund

### 306 - Fire Equipment Acquisition

|                                     | 2024<br>Actual | 2025<br>Original<br>Budget | 2025 Revised<br>Budget | 2026        | 2027      | 2028        | 2029        | 2030        | Total 2026 -<br>2030 |
|-------------------------------------|----------------|----------------------------|------------------------|-------------|-----------|-------------|-------------|-------------|----------------------|
| Beginning Available Cash<br>Balance | \$2,869,283    | \$4,575,401                | \$4,575,401            | \$1,359,346 | \$715,518 | \$1,535,806 | \$1,598,250 | \$1,561,280 |                      |

#### Resources

| Description                             | 2024<br>Actual     | 2025<br>Original   | 2025 Revised       | 2026               | 2027               | 2028               | 2029               | 2030               | 2026-2030           |
|-----------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Intergovernmental Agreement             | 1,134,555          | 1,229,550          | 1,229,550          | 1,441,122          | 1,513,178          | 1,588,837          | 1,668,279          | 1,751,693          | 7,963,109           |
| Investment Earnings                     | 166,270            | 43,400             | 43,400             | 21,700             | 21,700             | 21,700             | 21,700             | 21,700             | 108,500             |
| Sales Of Fixed Assets                   | 6,706              | 17,729             | 17,729             | 15,000             | 15,000             | 15,000             | 15,000             | -                  | 60,000              |
| Operating Transfer From<br>General Fund | 650,000            | 650,000            | 650,000            | 650,000            | 650,000            | 650,000            | 750,000            | 750,000            | 3,450,000           |
| <b>Total Resources</b>                  | <b>\$1,957,531</b> | <b>\$1,940,679</b> | <b>\$1,940,679</b> | <b>\$2,127,822</b> | <b>\$2,199,878</b> | <b>\$2,275,537</b> | <b>\$2,454,979</b> | <b>\$2,523,393</b> | <b>\$11,581,609</b> |

#### Expenditures

| Title                                     | 2024<br>Actual   | 2025<br>Original | 2025 Revised        | 2026             | 2027             | 2028             | 2029               | 2030             | 2026 - 2030        |
|-------------------------------------------|------------------|------------------|---------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|
| Battalion 3                               | 2,906            | -                | 160,337             | -                | -                | -                | -                  | -                | -                  |
| Engine 5                                  | 59,001           | -                | 14,747              | -                | -                | -                | -                  | -                | -                  |
| 2017 Signature Public                     | 25,889           | -                | -                   | -                | -                | -                | -                  | -                | -                  |
| Investment Charges                        | 1,381            | 1,575            | 1,575               | 1,625            | 1,650            | 1,675            | 1,700              | 1,725            | 8,375              |
| Fire Equipment & Apparatus<br>Replacement | 162,237          | 108,244          | 108,244             | 108,244          | 108,244          | 108,244          | 108,244            | 108,244          | 541,220            |
| 2023-1 Rescue                             | -                | -                | 1,557,223           | -                | -                | -                | -                  | -                | -                  |
| Battalion 1                               | -                | 178,672          | 178,672             | -                | -                | -                | -                  | -                | -                  |
| Battalion 2                               | -                | 178,672          | 178,672             | -                | -                | -                | -                  | -                | -                  |
| Engine 1                                  | -                | 200,000          | 1,529,208           | -                | -                | -                | -                  | -                | -                  |
| Engine 2                                  | -                | -                | 1,402,060           | -                | -                | -                | -                  | -                | -                  |
| Engine 4 (Quint 2)                        | -                | -                | 1,749,346           | -                | -                | -                | -                  | -                | -                  |
| Engine 7                                  | -                | -                | 1,402,060           | -                | -                | -                | -                  | -                | -                  |
| Ladder 1                                  | -                | -                | 1,794,784           | -                | -                | -                | -                  | -                | -                  |
| Squad 1                                   | -                | -                | 220,188             | -                | -                | -                | 713,228            | -                | 713,228            |
| Engine 3 Replacement                      | -                | -                | -                   | 200,000          | -                | -                | 1,468,777          | -                | 1,668,777          |
| Tow Vehicle                               | -                | -                | -                   | 164,565          | -                | -                | -                  | -                | 164,565            |
| Brush 6 Replacement                       | -                | -                | -                   | -                | 529,703          | -                | -                  | -                | 529,703            |
| Engine 6 Replacement                      | -                | -                | -                   | -                | -                | -                | 200,000            | -                | 200,000            |
| <b>Total Expenditures</b>                 | <b>\$251,413</b> | <b>\$667,163</b> | <b>\$10,297,116</b> | <b>\$474,434</b> | <b>\$639,597</b> | <b>\$109,919</b> | <b>\$2,491,949</b> | <b>\$109,969</b> | <b>\$3,825,868</b> |

|                                   |   |   |               |             |           |             |   |   |
|-----------------------------------|---|---|---------------|-------------|-----------|-------------|---|---|
| Timing of Expenditure<br>Payments | - | - | (\$5,140,382) | \$2,297,216 | \$739,993 | \$2,103,174 | - | - |
|-----------------------------------|---|---|---------------|-------------|-----------|-------------|---|---|



|                               |             |             |             |           |             |             |             |             |
|-------------------------------|-------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|
| Ending Available Cash Balance | \$4,575,401 | \$1,011,902 | \$1,359,346 | \$715,518 | \$1,535,806 | \$1,598,250 | \$1,561,280 | \$3,974,704 |
|-------------------------------|-------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|

Future Projects

| Description                         | Total       |
|-------------------------------------|-------------|
| Rehab Vehicle                       | 163,215     |
| Battalion 1                         | 391,835     |
| Fire Department All Terrain Vehicle | 79,081      |
| 2031-1 Brush                        | 767,881     |
| Trench 1                            | 150,000     |
| Battalion 2                         | 391,835     |
| Engine 6 Replacement                | 1,976,112   |
| Total                               | \$3,919,959 |

## 2026 – 2030 Five-Year CIP by Fund

### 313 - UCCC Improvements

|                                  | 2024<br>Actual | 2025<br>Original<br>Budget | 2025<br>Revised<br>Budget | 2026      | 2027      | 2028      | 2029      | 2030      | Total<br>2026 -<br>2030 |
|----------------------------------|----------------|----------------------------|---------------------------|-----------|-----------|-----------|-----------|-----------|-------------------------|
| Beginning Available Cash Balance | \$0            | \$172,380                  | \$172,380                 | \$204,180 | \$236,934 | \$270,671 | \$305,420 | \$341,211 |                         |

#### Resources

| Description                                    | 2024<br>Actual   | 2025<br>Original | 2025<br>Revised | 2026            | 2027            | 2028            | 2029            | 2030            | 2026-<br>2030    |
|------------------------------------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Facility Use Fee                               | 52,292           | 31,800           | 31,800          | 32,754          | 33,737          | 34,749          | 35,791          | 36,865          | 173,896          |
| Investment Earnings                            | 14,495           | -                | -               | -               | -               | -               | -               | -               | -                |
| Operating Transfer From UCCC IMPROVEMENTS FUND | 505,548          | -                | -               | -               | -               | -               | -               | -               | -                |
| <b>Total Resources</b>                         | <b>\$572,335</b> | <b>\$31,800</b>  | <b>\$31,800</b> | <b>\$32,754</b> | <b>\$33,737</b> | <b>\$34,749</b> | <b>\$35,791</b> | <b>\$36,865</b> | <b>\$173,896</b> |

#### Expenditures

| Title                                                      | 2024<br>Actual   | 2025<br>Original | 2025<br>Revised | 2026     | 2027     | 2028     | 2029     | 2030     | 2026 -<br>2030 |
|------------------------------------------------------------|------------------|------------------|-----------------|----------|----------|----------|----------|----------|----------------|
| UCCC Monfort Concert Hall Line Array Speakers & Amplifiers | 399,739          | -                | -               | -        | -        | -        | -        | -        | -              |
| Investment Charges                                         | 216              | -                | -               | -        | -        | -        | -        | -        | -              |
| <b>Total Expenditures</b>                                  | <b>\$399,955</b> | <b>-</b>         | <b>-</b>        | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>       |

|                                |   |   |   |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|---|---|---|
| Timing of Expenditure Payments | - | - | - | - | - | - | - | - | - |
|--------------------------------|---|---|---|---|---|---|---|---|---|

|                               |           |           |           |           |           |           |           |           |  |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Ending Available Cash Balance | \$172,380 | \$204,180 | \$204,180 | \$236,934 | \$270,671 | \$305,420 | \$341,211 | \$378,076 |  |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|

#### Unfunded Projects

| Description                                           | Total            |
|-------------------------------------------------------|------------------|
| UCCC Theatrical LEDS Replacement & Electrical Raceway | 250,000          |
| <b>Total</b>                                          | <b>\$250,000</b> |

## 2026 – 2030 Five-Year CIP by Fund

### 318 - Quality of Life

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027        | 2028        | 2029      |  |
|----------------------------------|--------------|----------------------|---------------------|-------------|-------------|-------------|-----------|--|
| Beginning Available Cash Balance | \$10,419,114 | \$12,880,181         | \$12,880,181        | \$4,792,057 | \$1,626,971 | \$1,069,283 | \$493,758 |  |

#### Resources

| Description                   | 2024 Actual        | 2025 Original      | 2025 Revised        | 2026                | 2027                | 2028                | 2029                |                     |
|-------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Sales Taxes           | -                  | 7,058,366          | 7,058,366           | 7,131,059           | 7,528,362           | 7,947,801           | 8,390,608           | 8                   |
| Sales Tax on Food             | -                  | 1,160,366          | 1,160,366           | 1,147,222           | 1,208,484           | 1,273,017           | 1,340,996           | 1                   |
| Auto Use Tax                  | -                  | 489,361            | 489,361             | 537,878             | 570,151             | 604,360             | 640,622             |                     |
| Sales Tax on Building Permits | -                  | 525,753            | 525,753             | 277,673             | 292,806             | 309,496             | 327,137             |                     |
| General Use Taxes             | -                  | 243,510            | 243,510             | 260,450             | 268,915             | 278,327             | 288,068             |                     |
| Taxes- Penalty & Interest     | -                  | 26,043             | 26,043              | 21,809              | 22,517              | 23,248              | 24,003              |                     |
| Audit Assessments             | -                  | 37,204             | 37,204              | 44,056              | 45,486              | 46,963              | 48,487              |                     |
| Federal Grants                | -                  | -                  | 1,250,000           | -                   | -                   | -                   | -                   |                     |
| Intergovernmental - County    | -                  | -                  | -                   | 1,515,000           | -                   | -                   | -                   |                     |
| Investment Earnings           | 522,171            | 128,300            | 378,300             | 64,150              | 64,150              | 64,150              | 64,150              |                     |
| Sales And Use Tax Funds       | 9,049,690          | -                  | -                   | -                   | -                   | -                   | -                   |                     |
| <b>Total Resources</b>        | <b>\$9,571,861</b> | <b>\$9,668,903</b> | <b>\$11,168,903</b> | <b>\$10,999,297</b> | <b>\$10,000,871</b> | <b>\$10,547,362</b> | <b>\$11,124,071</b> | <b>\$11,124,071</b> |

#### Expenditures

| Title                                 | 2024 Actual | 2025 Original | 2025 Revised | 2026 | 2027 | 2028 | 2029 |   |
|---------------------------------------|-------------|---------------|--------------|------|------|------|------|---|
| Golf Feasibility Study                | 215,760     | -             | -            | -    | -    | -    | -    |   |
| CPRD Comprehensive Plan               | -           | -             | 330,529      | -    | -    | -    | -    |   |
| Playground Replacement - Island Grove | -           | -             | -            | -    | -    | -    | -    | 1 |

#### Assessment or Study

|                                        |   |   |   |         |   |   |   |  |
|----------------------------------------|---|---|---|---------|---|---|---|--|
| Poudre River Initiative Phase 3 Design | - | - | - | 500,000 | - | - | - |  |
|----------------------------------------|---|---|---|---------|---|---|---|--|

#### Culture

|                                           |         |   |   |   |   |   |   |  |
|-------------------------------------------|---------|---|---|---|---|---|---|--|
| Centennial Village Grounds Enhancements   | 120,596 | - | - | - | - | - | - |  |
| Centennial Village Train Depot IT Upgrade | 26,797  | - | - | - | - | - | - |  |
| Meeker Home Grounds Enhancement Phase I   | 90,828  | - | - | - | - | - | - |  |

#### Facilities Construction

|                                                  |        |   |   |           |   |   |   |  |
|--------------------------------------------------|--------|---|---|-----------|---|---|---|--|
| City Hall Renovation & City Center North Phase 2 | 35,609 | - | - | -         | - | - | - |  |
| UCCC Orchestra Pit Lift                          | -      | - | - | 1,200,000 | - | - | - |  |

#### Infrastructure Maintenance

|                                             |        |        |        |           |   |   |   |  |
|---------------------------------------------|--------|--------|--------|-----------|---|---|---|--|
| Railway Quiet Zone - Union Pacific Downtown | 18,973 | 50,000 | 81,027 | 1,424,002 | - | - | - |  |
|---------------------------------------------|--------|--------|--------|-----------|---|---|---|--|

|  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027 | 2028 | 2029 |
|--|-------------|----------------------|---------------------|------|------|------|------|
|--|-------------|----------------------|---------------------|------|------|------|------|

**Investments / Rebates / Transfers / Other**

|                                                 |           |           |           |           |            |           |         |
|-------------------------------------------------|-----------|-----------|-----------|-----------|------------|-----------|---------|
| Sales & Use Tax Expenditures                    | 36,654    | 32,212    | 32,212    | 59,809    | 62,111     | 64,473    | 65,097  |
| Investment Charges                              | 4,869     | 7,000     | 7,000     | 7,200     | 7,300      | 7,400     | 7,500   |
| Transfer to General Fund for Museums            | 214,060   | 220,482   | 220,482   | 227,096   | 233,909    | 240,927   | 248,155 |
| Transfer to General Fund for Community Parks    | 691,713   | 710,842   | 710,842   | 731,755   | 752,071    | 773,030   | 792,385 |
| Transfer to General Fund for Neighborhood Parks | 345,900   | 356,277   | 356,277   | 366,965   | 377,974    | 389,314   | 400,993 |
| Transfer to Transportation Development          | 2,767,000 | 1,900,000 | -         | -         | -          | -         | -       |
| Quality of Life Transfer 1% Public Art          | -         | 30,000    | -         | -         | -          | -         | -       |
| Quality of Life Transfer to MERGE               | -         | -         | 1,900,000 | 3,688,556 | 17,375,194 | 8,060,743 | 450,000 |
| Transfer to Food Tax for Recreation Projects    | -         | 3,722,175 | 2,459,575 | -         | -          | -         | -       |

**Irrigation**

|                                                      |   |   |           |   |   |   |   |
|------------------------------------------------------|---|---|-----------|---|---|---|---|
| Boomerang Irrigation System Replacement Construction | - | - | 2,600,000 | - | - | - | - |
|------------------------------------------------------|---|---|-----------|---|---|---|---|

**Neighborhood Parks**

|                                                                             |         |           |           |           |   |   |   |
|-----------------------------------------------------------------------------|---------|-----------|-----------|-----------|---|---|---|
| Lincoln Park Master Plan & Park Redevelopment                               | 204,821 | 3,000,000 | 1,392,600 | 2,929,000 | - | - | - |
| Inspire Discovery Park and East Memorial Improvements (includes Delta Park) | 844,532 | -         | 2,293,166 | -         | - | - | - |

**Parks Maintenance/Improvements**

|                                     |   |   |   |   |   |         |   |
|-------------------------------------|---|---|---|---|---|---------|---|
| Restrooms & Shelter at Pheasant Run | - | - | - | - | - | 700,000 | - |
|-------------------------------------|---|---|---|---|---|---------|---|

**Playgrounds**

|                                                           |         |         |           |   |         |         |         |
|-----------------------------------------------------------|---------|---------|-----------|---|---------|---------|---------|
| Playground Replacement - Brentwood Park                   | 71      | -       | 349,825   | - | -       | -       | -       |
| Playground Replacement - Sanborn Park                     | 295,000 | -       | -         | - | -       | -       | -       |
| Playground Replacement - JB Jones Park                    | 288,322 | -       | -         | - | -       | -       | -       |
| Playground Replacement - Farr Park                        | 14,569  | -       | -         | - | -       | -       | -       |
| Playground Replacement - Twin Rivers Park/Funplex Daycare | -       | 750,000 | 1,492,140 | - | -       | -       | -       |
| Playground Replacement - Peak View Park                   | -       | -       | 380,000   | - | -       | -       | -       |
| Playground Replacement - Coyote Run Park                  | -       | -       | -         | - | 350,000 | -       | -       |
| Playground Replacement - Ramseier Farm Park               | -       | -       | -         | - | -       | 412,000 | -       |
| Playground Replacement - Pheasant Run Park                | -       | -       | -         | - | -       | 475,000 | -       |
| Playground Replacement - Allen Park                       | -       | -       | -         | - | -       | -       | 430,540 |
| Playground Replacement - Bittersweet                      | -       | -       | -         | - | -       | -       | 489,250 |
| Playground Replacement - Homestead                        | -       | -       | -         | - | -       | -       | 463,500 |
| Playground Replacement - Hoshiko Park                     | -       | -       | -         | - | -       | -       | -       |
| Playground Replacement - Luther Park                      | -       | -       | -         | - | -       | -       | -       |
| Playground Replacement - Sherwood Park                    | -       | -       | -         | - | -       | -       | -       |

**Regional Park Improvements**

|                                  |   |   |         |           |   |   |   |
|----------------------------------|---|---|---------|-----------|---|---|---|
| Island Grove Master Plan         | - | - | 300,000 | -         | - | - | - |
| Island Grove Chiller Replacement | - | - | -       | 2,000,000 | - | - | - |
| Island Grove Event Center Roof   | - | - | -       | 1,030,000 | - | - | - |

**Trails**

|                                                    |         |           |           |   |   |   |   |
|----------------------------------------------------|---------|-----------|-----------|---|---|---|---|
| Arroyos del Sol Property Natural Areas Acquisition | 885,272 | 2,500,000 | 6,500,000 | - | - | - | - |
| Sheep Draw Trail: 83rd Ave Underpass               | 9,448   | -         | -         | - | - | - | - |

|                                       | 2024 Actual         | 2025 Original Budget | 2025 Revised Budget | 2026                | 2027                | 2028                | 2029               |                    |
|---------------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| <b>Total Expenditures</b>             | <b>\$7,110,794</b>  | <b>\$13,278,988</b>  | <b>\$21,405,675</b> | <b>\$14,164,383</b> | <b>\$19,158,559</b> | <b>\$11,122,887</b> | <b>\$3,347,420</b> | <b>\$7,110,794</b> |
| <b>Timing of Expenditure Payments</b> | -                   | -                    | (\$2,148,648)       | -                   | (\$8,600,000)       | -                   | \$8,000,000        | \$7,110,794        |
| <b>Ending Available Cash Balance</b>  | <b>\$12,880,181</b> | <b>\$9,270,096</b>   | <b>\$4,792,057</b>  | <b>\$1,626,971</b>  | <b>\$1,069,283</b>  | <b>\$493,758</b>    | <b>\$270,409</b>   | <b>\$7,110,794</b> |

**Unfunded Projects**

| Description                                                                   | Total              |
|-------------------------------------------------------------------------------|--------------------|
| New Downtown Cultural and Wellness Center                                     | \$250,000,000      |
| Island Grove New Expo Space/Building                                          | 60,000,000         |
| Multi-Use Field Complex                                                       | 35,000,000         |
| Ice Haus Addition - Second Sheet of Ice                                       | 30,000,000         |
| Family Funplex Addition                                                       | 25,000,000         |
| Ice Haus 2nd Sheet of Ice                                                     | 25,000,000         |
| Anna Gimmestad new facility                                                   | 20,000,000         |
| Arroyos Del Sol East Phase                                                    | 15,660,450         |
| Arroyos Del Sol Hilltop Hub                                                   | 13,500,000         |
| Arroyos del Sol NA Development Phase I                                        | 10,000,000         |
| Highland Hills Golf Course Clubhouse                                          | 8,500,000          |
| Boomerang Links Golf Course Clubhouse                                         | 8,500,000          |
| Arroyos Del Sol West Phase                                                    | 2,415,000          |
| Museums Master Plan Implementation                                            | 2,221,000          |
| Signature Bluffs NA/Duran Property/Sheep Draw NA Improvements and Acquisition | 2,000,000          |
| Youth Sports Complex Playground 2032                                          | 1,200,000          |
| Centennial Village Parking Expansion                                          | 1,200,000          |
| Island Grove Event Center Landscape Improvements & Promenade                  | 900,000            |
| Playground Replacement - Woodbriar Park                                       | 752,715            |
| Playground Replacement - Lincoln Park                                         | 450,000            |
| Playground Replacement - Archibeque Park                                      | 445,000            |
| Playground Replacement - Westmoor Park                                        | 405,000            |
| Playground Replacement - Glenmere                                             | 330,000            |
| Playground Replacement - East Memorial                                        | 300,000            |
| Greeley Museums Master Plan                                                   | 194,000            |
| Island Grove Campus Wide Security                                             | 80,000             |
| Community Cultural Plan                                                       | 80,000             |
| Centennial Village Maintenance Shop Improvements                              | 50,000             |
| <b>Total</b>                                                                  | <b>514,183,165</b> |

## 2026 – 2030 Five-Year CIP by Fund

### 320 - FASTER

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026      | 2027      | 2028      | 2029      | 2030      | Total 2026 - 2030 |
|----------------------------------|-------------|----------------------|---------------------|-----------|-----------|-----------|-----------|-----------|-------------------|
| Beginning Available Cash Balance | \$878,750   | \$1,146,398          | \$1,146,398         | \$566,569 | \$478,794 | \$403,028 | \$339,262 | \$290,535 |                   |

#### Resources

| Description            | 2024 Actual      | 2025 Original    | 2025 Revised     | 2026             | 2027             | 2028             | 2029             | 2030             | 2026-2030          |
|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| FASTER - HUTF          | 767,498          | 680,915          | 680,915          | 692,925          | 704,934          | 716,934          | 731,273          | 745,898          | 3,591,964          |
| Investment Earnings    | 46,915           | 18,500           | 18,500           | 9,250            | 9,250            | 9,250            | 9,250            | 9,250            | 46,250             |
| <b>Total Resources</b> | <b>\$814,413</b> | <b>\$699,415</b> | <b>\$699,415</b> | <b>\$702,175</b> | <b>\$714,184</b> | <b>\$726,184</b> | <b>\$740,523</b> | <b>\$755,148</b> | <b>\$3,638,214</b> |

#### Expenditures

| Title                                  | 2024 Actual      | 2025 Original    | 2025 Revised       | 2026             | 2027             | 2028             | 2029             | 2030             | 2026 - 2030        |
|----------------------------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Neighborhood Safety Improvement Design | 233,117          | 225,000          | 252,000            | 250,000          | 250,000          | 250,000          | 250,000          | 250,000          | 1,250,000          |
| Traffic Detector Replacement           | 212,872          | 300,000          | 481,506            | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          | 1,500,000          |
| Faster Funding (HUTF)                  | 22,000           | -                | -                  | -                | -                | -                | -                | -                | -                  |
| Investment Charges                     | 401              | 700              | 700                | 700              | 700              | 700              | -                | -                | 2,100              |
| Bridge Maintenance                     | 78,375           | 150,000          | 255,788            | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          | 750,000            |
| Pedestrian Fence at 8th Ave & US 34    | -                | -                | 200,000            | -                | -                | -                | -                | -                | -                  |
| Operating Transfers                    | -                | 89,250           | 89,250             | 89,250           | 89,250           | 89,250           | 89,250           | 89,250           | 446,250            |
| <b>Total Expenditures</b>              | <b>\$546,765</b> | <b>\$764,950</b> | <b>\$1,279,244</b> | <b>\$789,950</b> | <b>\$789,950</b> | <b>\$789,950</b> | <b>\$789,250</b> | <b>\$789,250</b> | <b>\$3,948,350</b> |

|                               |             |             |           |           |           |           |           |           |  |
|-------------------------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Ending Available Cash Balance | \$1,146,398 | \$1,080,863 | \$566,569 | \$478,794 | \$403,028 | \$339,262 | \$290,535 | \$256,433 |  |
|-------------------------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|--|

## 2026 – 2030 Five-Year CIP by Fund

### 321 - Street Infrastructure Improvements / Keep Greeley Moving

|                                         | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026      | 2027      | 2028      | 2029      | 2030      |
|-----------------------------------------|-------------|----------------------|---------------------|-----------|-----------|-----------|-----------|-----------|
| <b>Beginning Available Cash Balance</b> | \$9,214,173 | \$10,509,823         | \$10,509,823        | \$183,287 | \$772,531 | \$815,573 | \$861,012 | \$908,982 |

#### Resources

| Description                   | 2024 Actual         | 2025 Original       | 2025 Revised        | 2026                | 2027                | 2028                | 2029                | 2030                |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Sales Taxes           | 14,557,367          | 15,339,015          | 15,339,015          | 15,450,627          | 16,311,451          | 17,220,235          | 18,179,650          | 19,179,650          |
| Auto Use Tax                  | 1,134,866           | 1,060,282           | 1,060,282           | 1,165,403           | 1,235,327           | 1,309,447           | 1,388,013           | 1,467,013           |
| Sales Tax on Building Permits | 557,931             | 1,139,131           | 1,139,131           | 601,624             | 634,413             | 670,574             | 708,797             | 747,013             |
| General Use Taxes             | 846,194             | 527,605             | 527,605             | 564,308             | 582,648             | 603,041             | 624,147             | 645,253             |
| Taxes- Penalty & Interest     | -                   | 49,643              | 49,643              | 41,457              | 42,812              | 44,213              | 45,659              | 47,115              |
| Audit Assessments             | -                   | 70,919              | 70,919              | 83,747              | 86,484              | 89,313              | 92,234              | 95,155              |
| Investment Earnings           | 522,789             | 13,000              | 13,000              | 6,500               | 6,500               | 6,500               | 6,500               | 6,500               |
| <b>Total Resources</b>        | <b>\$17,619,146</b> | <b>\$18,199,595</b> | <b>\$18,199,595</b> | <b>\$17,913,666</b> | <b>\$18,899,635</b> | <b>\$19,943,323</b> | <b>\$21,045,000</b> | <b>\$22,220,127</b> |

#### Expenditures

| Title                                           | 2024 Actual         | 2025 Original       | 2025 Revised        | 2026                | 2027                | 2028                | 2029                | 2030                |
|-------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Investment Charges                              | 4,026               | 2,600               | 2,600               | 2,700               | 2,800               | 2,900               | 3,000               | 3,100               |
| Annual Pavement Rehabilitation Program          | 10,964,484          | -                   | 3,606,073           | -                   | -                   | -                   | -                   | -                   |
| Concrete Repair & Cross Pan Replacement Program | 5,354,986           | -                   | 984,582             | -                   | -                   | -                   | -                   | -                   |
| Keep Greeley Moving (KGM) Projects              | -                   | 21,541,473          | 23,541,473          | 17,043,084          | 18,570,783          | 19,607,484          | 20,705,346          | 21,813,208          |
| Pavement Management System (PQI Assessment)     | -                   | 165,000             | 330,000             | 165,000             | 165,000             | 165,000             | 165,000             | 165,000             |
| Sales & Use Tax Expenditures                    | -                   | 61,403              | 61,403              | 113,638             | 118,010             | 122,500             | 123,684             | 124,868             |
| <b>Total Expenditures</b>                       | <b>\$16,323,496</b> | <b>\$21,770,476</b> | <b>\$28,526,131</b> | <b>\$17,324,422</b> | <b>\$18,856,593</b> | <b>\$19,897,884</b> | <b>\$20,997,030</b> | <b>\$22,220,127</b> |

|                                      |              |             |           |           |           |           |           |           |
|--------------------------------------|--------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Ending Available Cash Balance</b> | \$10,509,823 | \$6,938,942 | \$183,287 | \$772,531 | \$815,573 | \$861,012 | \$908,982 | \$958,982 |
|--------------------------------------|--------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|





## 2026 – 2030 Five-Year CIP by Fund



## 2026 – 2030 Five-Year CIP by Fund

### 331 - Fire Development

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027        | 2028        | 2029        | 2030        | Total 2026 - 2030 |
|----------------------------------|-------------|----------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Beginning Available Cash Balance | \$3,411,730 | \$3,884,369          | \$3,884,369         | \$4,301,005 | \$4,639,516 | \$4,989,652 | \$5,352,502 | \$5,733,781 |                   |

#### Resources

| Description            | 2024 Actual      | 2025 Original    | 2025 Revised     | 2026             | 2027             | 2028             | 2029             | 2030             | 2026-2030          |
|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Development Fees       | 305,136          | 481,921          | 234,936          | 249,561          | 261,386          | 274,300          | 292,929          | 307,517          | 1,385,693          |
| Investment Earnings    | 169,117          | 185,100          | 185,100          | 92,550           | 92,550           | 92,550           | 92,550           | 92,550           | 462,750            |
| <b>Total Resources</b> | <b>\$474,253</b> | <b>\$667,021</b> | <b>\$420,036</b> | <b>\$342,111</b> | <b>\$353,936</b> | <b>\$366,850</b> | <b>\$385,479</b> | <b>\$400,067</b> | <b>\$1,848,443</b> |

#### Expenditures

| Title                     | 2024 Actual    | 2025 Original  | 2025 Revised   | 2026           | 2027           | 2028           | 2029           | 2030           | 2026 - 2030     |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Investment Charges        | 1,614          | 3,400          | 3,400          | 3,600          | 3,800          | 4,000          | 4,200          | 4,400          | 20,000          |
| <b>Total Expenditures</b> | <b>\$1,614</b> | <b>\$3,400</b> | <b>\$3,400</b> | <b>\$3,600</b> | <b>\$3,800</b> | <b>\$4,000</b> | <b>\$4,200</b> | <b>\$4,400</b> | <b>\$20,000</b> |

|                               |             |             |             |             |             |             |             |             |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Ending Available Cash Balance | \$3,884,369 | \$4,547,990 | \$4,301,005 | \$4,639,516 | \$4,989,652 | \$5,352,502 | \$5,733,781 | \$6,129,448 |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

## 2026 – 2030 Five-Year CIP by Fund

### 332 - Police Development

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026      | 2027      | 2028      | 2029      | 2030      | Total 2026 - 2030 |
|----------------------------------|-------------|----------------------|---------------------|-----------|-----------|-----------|-----------|-----------|-------------------|
| Beginning Available Cash Balance | \$927,584   | \$1,023,314          | \$1,023,314         | \$265,702 | \$386,560 | \$511,950 | \$642,111 | \$779,421 |                   |

#### Resources

| Description            | 2024 Actual      | 2025 Original    | 2025 Revised     | 2026             | 2027             | 2028             | 2029             | 2030             | 2026-2030        |
|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Development Fees       | 119,725          | 184,886          | 90,288           | 95,908           | 100,640          | 105,611          | 112,960          | 118,482          | 533,601          |
| Investment Earnings    | 45,534           | 53,900           | 53,900           | 26,950           | 26,950           | 26,950           | 26,950           | 26,950           | 134,750          |
| <b>Total Resources</b> | <b>\$165,258</b> | <b>\$238,786</b> | <b>\$144,188</b> | <b>\$122,858</b> | <b>\$127,590</b> | <b>\$132,561</b> | <b>\$139,910</b> | <b>\$145,432</b> | <b>\$668,351</b> |

#### Expenditures

| Title                     | 2024 Actual     | 2025 Original  | 2025 Revised     | 2026           | 2027           | 2028           | 2029           | 2030           | 2026 - 2030     |
|---------------------------|-----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Investment Charges        | 399             | 1,800          | 1,800            | 2,000          | 2,200          | 2,400          | 2,600          | 2,800          | 12,000          |
| Police Equipment          | 69,130          | -              | -                | -              | -              | -              | -              | -              | -               |
| Operating Transfers       | -               | -              | 900,000          | -              | -              | -              | -              | -              | -               |
| <b>Total Expenditures</b> | <b>\$69,529</b> | <b>\$1,800</b> | <b>\$901,800</b> | <b>\$2,000</b> | <b>\$2,200</b> | <b>\$2,400</b> | <b>\$2,600</b> | <b>\$2,800</b> | <b>\$12,000</b> |

|                               |             |             |           |           |           |           |           |           |  |
|-------------------------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Ending Available Cash Balance | \$1,023,314 | \$1,260,300 | \$265,702 | \$386,560 | \$511,950 | \$642,111 | \$779,421 | \$922,053 |  |
|-------------------------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|--|

## 2026 – 2030 Five-Year CIP by Fund

### 333 - Island Grove Development

|                                  | 2024<br>Actual | 2025<br>Original<br>Budget | 2025<br>Revised<br>Budget | 2026      | 2027      | 2028      | 2029      | 2030      | Total<br>2026 -<br>2030 |
|----------------------------------|----------------|----------------------------|---------------------------|-----------|-----------|-----------|-----------|-----------|-------------------------|
| Beginning Available Cash Balance | \$268,595      | \$381,957                  | \$381,957                 | \$173,071 | \$144,641 | \$220,146 | \$299,443 | \$304,812 |                         |

#### Resources

| Description             | 2024<br>Actual   | 2025<br>Original | 2025<br>Revised  | 2026             | 2027             | 2028             | 2029           | 2030           | 2026 -<br>2030   |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|
| Island Grove Taxes      | -                | 21,000           | 21,000           | 3,060            | 3,152            | 3,247            | 3,344          | 3,444          | 16,247           |
| Concessions             | 109,989          | 25,000           | 25,000           | 26,000           | 27,000           | 28,000           | -              | -              | 81,000           |
| Facility Use Fee        | 34,122           | 117,165          | 117,165          | 119,508          | 121,898          | 123,000          | -              | -              | 364,406          |
| Investment Earnings     | 15,820           | 4,800            | 4,800            | 2,400            | 2,400            | 2,400            | 2,400          | 2,400          | 12,000           |
| Rents From Facilities   | 148,868          | 23,433           | 23,433           | 23,902           | 24,380           | 26,000           | -              | -              | 74,282           |
| Other                   | 10,840           | -                | -                | -                | -                | -                | -              | -              | -                |
| Sales And Use Tax Funds | 2,884            | -                | -                | -                | -                | -                | -              | -              | -                |
| <b>Total Resources</b>  | <b>\$322,524</b> | <b>\$191,398</b> | <b>\$191,398</b> | <b>\$174,870</b> | <b>\$178,830</b> | <b>\$182,647</b> | <b>\$5,744</b> | <b>\$5,844</b> | <b>\$547,935</b> |

#### Expenditures

| Title                                                  | 2024<br>Actual   | 2025<br>Original | 2025<br>Revised  | 2026             | 2027             | 2028             | 2029         | 2030         | 2026 -<br>2030   |
|--------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|--------------|------------------|
| Bucklen Land Exchange                                  | 411              | -                | 6,589            | -                | -                | -                | -            | -            | -                |
| Island Grove Roof Repair                               | 37,825           | -                | -                | -                | -                | -                | -            | -            | -                |
| Investment Charges                                     | 93               | 275              | 275              | 300              | 325              | 350              | 375          | 400          | 1,750            |
| Island Grove Curbing/Sidewalk Replacement and Pavilion | 26,755           | -                | 193,420          | -                | -                | -                | -            | -            | -                |
| Island Grove Event Center Carpet Replacement           | 144,078          | -                | -                | -                | -                | -                | -            | -            | -                |
| Island Grove Master Keying and Access Control- Phase 1 | -                | 200,000          | 200,000          | 203,000          | 103,000          | 103,000          | -            | -            | 409,000          |
| <b>Total Expenditures</b>                              | <b>\$209,162</b> | <b>\$200,275</b> | <b>\$400,284</b> | <b>\$203,300</b> | <b>\$103,325</b> | <b>\$103,350</b> | <b>\$375</b> | <b>\$400</b> | <b>\$410,750</b> |

|                               |           |           |           |           |           |           |           |           |  |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Ending Available Cash Balance | \$381,957 | \$373,080 | \$173,071 | \$144,641 | \$220,146 | \$299,443 | \$304,812 | \$310,256 |  |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|

#### Unfunded Projects

| Description                                      | Total               |
|--------------------------------------------------|---------------------|
| Island Grove Arena and User Storage Building     | 12,000,000          |
| Island Grove Traffic and Pedestrian Improvements | 3,775,624           |
| <b>Total</b>                                     | <b>\$15,775,624</b> |

## 2026 – 2030 Five-Year CIP by Fund

### 334 - Transportation Development

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027      | 2028      | 2029        | 2030    |
|----------------------------------|--------------|----------------------|---------------------|-------------|-----------|-----------|-------------|---------|
| Beginning Available Cash Balance | \$18,299,487 | \$18,695,423         | \$18,695,423        | \$1,743,902 | \$375,075 | \$420,638 | \$2,426,394 | \$4,614 |

#### Resources

| Description                             | 2024 Actual        | 2025 Original       | 2025 Revised        | 2026               | 2027                | 2028               | 2029               | 2030           |
|-----------------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|----------------|
| Federal Grants                          | 344,788            | 7,917,600           | 9,338,143           | 1,050,000          | -                   | -                  | -                  | -              |
| State Pass Through                      | -                  | 2,800,000           | 5,609,995           | 1,816,771          | 7,232,658           | -                  | -                  | -              |
| Intergovernmental Agreement             | -                  | -                   | 5,497,265           | -                  | -                   | -                  | -                  | -              |
| Development Fees                        | 2,524,343          | 4,732,647           | 2,289,168           | 2,431,614          | 2,548,255           | 2,675,706          | 2,857,673          | 2,999          |
| Investment Earnings                     | 915,876            | 678,100             | 678,100             | 339,050            | 339,050             | 339,050            | 339,050            | 339            |
| Other-Refund Of Expenditures            | 6,715              | -                   | -                   | -                  | -                   | -                  | -                  | -              |
| Damages Recovered                       | -                  | -                   | 203,480             | -                  | -                   | -                  | -                  | -              |
| Operating Transfer From Quality of Life | 2,767,000          | 1,900,000           | -                   | -                  | -                   | -                  | -                  | -              |
| <b>Total Resources</b>                  | <b>\$6,558,722</b> | <b>\$18,028,347</b> | <b>\$23,616,151</b> | <b>\$5,637,435</b> | <b>\$10,119,963</b> | <b>\$3,014,756</b> | <b>\$3,196,723</b> | <b>\$3,338</b> |

#### Expenditures

| Title                                                                                   | 2024 Actual | 2025 Original | 2025 Revised | 2026  | 2027      | 2028  | 2029  | 2030 |
|-----------------------------------------------------------------------------------------|-------------|---------------|--------------|-------|-----------|-------|-------|------|
| 16th Street Enhancement                                                                 | 380,530     | 8,509,851     | 9,765,562    | -     | -         | -     | -     | -    |
| 23rd Ave & 4th/5th Street Redesign                                                      | 124,466     | -             | 500,000      | -     | -         | -     | -     | -    |
| 71st Avenue, 12th to 22nd Street Re-seeding                                             | 160,272     | -             | -            | -     | -         | -     | -     | -    |
| 83rd Avenue & US 34 Bypass Intersection Improvements                                    | 47,801      | -             | 1,993        | -     | -         | -     | -     | -    |
| 8th Ave Improvements                                                                    | 617,550     | -             | 659,321      | -     | -         | -     | -     | -    |
| 9th & 10th Street Mobility Enhancements                                                 | 704,048     | 700,000       | 725,068      | -     | 9,565,400 | -     | -     | -    |
| Automated Transit Network (ATN) Feasibility Study                                       | 28,670      | -             | -            | -     | -         | -     | -     | -    |
| C-Street - 59th to 66th Avenue - Phase 1 and 2                                          | 138,436     | -             | 1,725,293    | -     | -         | -     | -     | -    |
| Downtown Improvements                                                                   | 964,027     | 1,000,000     | 1,862,789    | -     | -         | -     | -     | -    |
| Dynamic Advanced Warning Flashers at US 34 and WCR 17                                   | 16,451      | -             | 96,987       | -     | -         | -     | -     | -    |
| East Greeley Trail Connections                                                          | 10,500      | -             | 364,500      | -     | -         | -     | -     | -    |
| Safe Streets and Roads for All Discretionary Grant Program - Greeley Safety Action Plan | 223,034     | -             | 26,927       | -     | -         | -     | -     | -    |
| Transfer to Public Improvement Fund                                                     | 1,100,000   | 1,178,421     | 1,178,421    | -     | -         | -     | -     | -    |
| US 34 & CR 17 Design                                                                    | 661,552     | -             | 2,553,561    | -     | -         | -     | -     | -    |
| USDOT SMART Grant - EVP and VRU Pilot                                                   | 143,941     | -             | 1,338,209    | -     | -         | -     | -     | -    |
| Investment Charges                                                                      | 9,105       | 9,000         | 9,000        | 9,000 | 9,000     | 9,000 | 9,000 | 9    |
| New Sidewalk 63rd Ave to 69th and Sheepdraw Trail Connection                            | 93,015      | -             | 287,396      | -     | -         | -     | -     | -    |
| O Street 59th Avenue Intersection Improvement                                           | 98,220      | -             | 10,635,866   | -     | -         | -     | -     | -    |
| 35th Avenue Road Widening: 4th Street to "F" St.                                        | 2,321       | -             | -            | -     | -         | -     | -     | -    |
| 35th Avenue F to O Street - Road Development                                            | 770         | -             | -            | -     | -         | -     | -     | -    |
| 83rd Ave.:12th St. to 9th St. - Including Sheepdraw Trail Connection                    | 557,953     | -             | 541,165      | -     | -         | -     | -     | -    |
| MERGE Project                                                                           | 80,124      | 4,600,000     | 4,600,000    | -     | -         | -     | -     | -    |

|                                                                    | 2024 Actual        | 2025 Original Budget | 2025 Revised Budget | 2026               | 2027                | 2028               | 2029               | 203            |
|--------------------------------------------------------------------|--------------------|----------------------|---------------------|--------------------|---------------------|--------------------|--------------------|----------------|
| 35th Ave Design Options F Street to O Street                       | -                  | -                    | 13,000              | -                  | -                   | -                  | -                  | -              |
| 37th Street Bridge Replacement                                     | -                  | -                    | 1,980,000           | -                  | -                   | -                  | -                  | -              |
| 5th St & 23rd Bridge ( #3 Ditch)                                   | -                  | 1,000,000            | 1,000,000           | -                  | -                   | -                  | -                  | -              |
| 83rd Avenue - 9th Street to 4th Street                             | -                  | 600,000              | 803,526             | -                  | -                   | -                  | -                  | -              |
| 95th Ave Bridge over Poudre River                                  | -                  | 500,000              | 1,260,000           | -                  | -                   | -                  | -                  | -              |
| City EV Charging Plan                                              | -                  | -                    | 150,000             | -                  | -                   | -                  | -                  | -              |
| City Wide Micromobility Project                                    | -                  | -                    | 1,000,000           | -                  | 500,000             | 1,000,000          | 1,000,000          | 1,000          |
| Greeley Airport Road Development                                   | -                  | -                    | 3,034,800           | -                  | -                   | -                  | -                  | -              |
| Safe Streets 4 All Planning and Demonstration                      | -                  | 6,000,000            | 6,000,000           | 3,897,000          | -                   | -                  | -                  | -              |
| School Safety Assessment                                           | -                  | -                    | 60,000              | -                  | -                   | -                  | -                  | -              |
| Streets Standards                                                  | -                  | -                    | 175,000             | -                  | -                   | -                  | -                  | -              |
| UNC Traffic Safety Design - DO Facility- 11th Avenue & 20th Street | -                  | 250,000              | 250,000             | -                  | -                   | -                  | -                  | -              |
| West Greeley Transportation Development                            | -                  | -                    | 850,000             | -                  | -                   | -                  | -                  | -              |
| 10th Street & 47th Avenue Intersection Improvements (CDS)          | -                  | -                    | 265,000             | 1,050,000          | -                   | -                  | -                  | -              |
| Operating Transfers                                                | -                  | 1,160,272            | 991,596             | -                  | -                   | -                  | -                  | -              |
| 83rd Avenue -4th Street to WCR 64 1/2                              | -                  | 25,000               | 25,000              | -                  | -                   | -                  | -                  | -              |
| 11th Ave & 26th St Ped Safety Improvement HSIP                     | -                  | -                    | -                   | 822,920            | -                   | -                  | -                  | -              |
| 35th Avenue Adaptive Signal CMAQ Project                           | -                  | -                    | -                   | 763,342            | -                   | -                  | -                  | -              |
| Hwy 34 Business (10th St) Intersection Improvements HSIP           | -                  | -                    | -                   | 464,000            | -                   | -                  | -                  | -              |
| <b>Total Expenditures</b>                                          | <b>\$6,162,786</b> | <b>\$25,532,544</b>  | <b>\$54,729,980</b> | <b>\$7,006,262</b> | <b>\$10,074,400</b> | <b>\$1,009,000</b> | <b>\$1,009,000</b> | <b>\$1,009</b> |

|                                       |   |   |                |   |   |   |   |   |
|---------------------------------------|---|---|----------------|---|---|---|---|---|
| <b>Timing of Expenditure Payments</b> | - | - | (\$14,162,308) | - | - | - | - | - |
|---------------------------------------|---|---|----------------|---|---|---|---|---|

|                                      |                     |                     |                    |                  |                  |                    |                    |                |
|--------------------------------------|---------------------|---------------------|--------------------|------------------|------------------|--------------------|--------------------|----------------|
| <b>Ending Available Cash Balance</b> | <b>\$18,695,423</b> | <b>\$13,691,226</b> | <b>\$1,743,902</b> | <b>\$375,075</b> | <b>\$420,638</b> | <b>\$2,426,394</b> | <b>\$4,614,117</b> | <b>\$6,943</b> |
|--------------------------------------|---------------------|---------------------|--------------------|------------------|------------------|--------------------|--------------------|----------------|

**Unfunded Projects**

| Description                                                                        | Total                |
|------------------------------------------------------------------------------------|----------------------|
| US 34 and 15th Ave Ct Underpass Improvements Construction                          | 5,000,000            |
| 83rd Ave.:12th St. to 9th St. - Including Sheepdraw Trail Connection- Construction | 17,000,000           |
| 9th & 10th Street Mobility Enhancements Phase 2                                    | 25,000,000           |
| New Sidewalk 63rd Ave to 69th and Sheepdraw Trail Connection - Construction        | 1,500,000            |
| 23rd Ave & 4th/5th St Redesign Construction                                        | 8,000,000            |
| UNC Traffic Safety Construction - DO Facility- 11th Avenue & 20th Street           | 5,000,000            |
| 8th Ave Improvements Construction                                                  | 70,000,000           |
| 83rd Avenue - 9th Street to 4th Street - Construction                              | 10,000,000           |
| C-Street - 59th to 66th Avenue - Phase 1 and 2 - Construction                      | 7,000,000            |
| West Greeley Local Street Connection                                               | 30,000,000           |
| US 34 & CR 17 Interchange & Intermodal Hub                                         | 17,000,000           |
| 83rd Avenue -4th Street to WCR 64 1/2 Construction                                 | 8,000,000            |
| 83rd Ave & US 34 Bypass Intersection Improvements Construction                     | 60,000,000           |
| 10th Street & 50th Avenue Signal                                                   | 500,000              |
| <b>Total</b>                                                                       | <b>\$264,000,000</b> |

## 2026 – 2030 Five-Year CIP by Fund

### 335 - Park Development

|                                         | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027        | 2028        | 2029        | 2030        |
|-----------------------------------------|--------------|----------------------|---------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Beginning Available Cash Balance</b> | \$17,633,913 | \$18,333,237         | \$18,333,237        | \$8,872,635 | \$5,936,844 | \$3,571,409 | \$1,808,918 | (\$376,417) |

#### Resources

| Description                | 2024 Actual        | 2025 Original      | 2025 Revised       | 2026               | 2027               | 2028               | 2029               | 2030               |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Development Fees           | 1,579,192          | 2,981,637          | 1,452,960          | 1,543,409          | 1,617,390          | 1,698,041          | 1,813,642          | 1,903,642          |
| Cash In Lieu/Warranty Bond | 74,250             | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| Investment Earnings        | 824,150            | 654,800            | 654,800            | 327,400            | 327,400            | 327,400            | 327,400            | 327,400            |
| <b>Total Resources</b>     | <b>\$2,477,592</b> | <b>\$3,636,437</b> | <b>\$2,107,760</b> | <b>\$1,870,809</b> | <b>\$1,944,790</b> | <b>\$2,025,441</b> | <b>\$2,141,042</b> | <b>\$2,231,042</b> |

#### Expenditures

| Title                                                                                  | 2024 Actual        | 2025 Original      | 2025 Revised        | 2026               | 2027               | 2028               | 2029               | 2030               |
|----------------------------------------------------------------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Community Driven Improvements                                                          | 294,411            | 500,000            | 462,794             | 257,500            | 265,225            | 273,182            | 281,377            | 289,800            |
| Ferguson Property Acquisition                                                          | 1,002,763          | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Purchase and Build Balsam Parking Lot                                                  | 5,669              | 500,000            | 589,331             | -                  | -                  | -                  | -                  | -                  |
| Purchase Swanson Kiwanis Home & Expand Park                                            | 232,025            | 100,000            | 225,975             | -                  | -                  | -                  | -                  | -                  |
| Investment Charges                                                                     | 8,421              | 5,000              | 5,000               | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              |
| East Greeley Fishing Pond (1st Ave. & 31st St.)                                        | 234,979            | -                  | -                   | -                  | -                  | -                  | -                  | -                  |
| Ferguson Property - Park and Dog Park Design and Construction                          | -                  | 1,000,000          | 3,510,000           | -                  | -                  | -                  | -                  | -                  |
| Park Development Transfer 1% Public Art                                                | -                  | 53,500             | -                   | -                  | -                  | -                  | -                  | -                  |
| Hazelton Park Extension - Community Park (Sheepdraw south of 10th St west of 83rd Ave) | -                  | 500,000            | -                   | -                  | -                  | -                  | -                  | -                  |
| Eagleview Park - D Street & 60th Avenue - Northridge-Neighborhood Park                 | -                  | 3,250,000          | 3,282,500           | -                  | -                  | -                  | -                  | -                  |
| Redtail Park in Westgate Neighborhood (North of Hwy 34 west of 71st Ave)               | -                  | -                  | 3,492,762           | -                  | -                  | -                  | -                  | -                  |
| Calabaza Park - Northridge Trails Subdivision Community Park                           | -                  | -                  | -                   | 4,544,100          | -                  | -                  | -                  | -                  |
| Cobblestone Subdivision                                                                | -                  | -                  | -                   | -                  | 4,040,000          | -                  | -                  | -                  |
| West of 71st Avenue between 12 and 18th St - Neighborhood Park                         | -                  | -                  | -                   | -                  | -                  | 3,509,750          | -                  | -                  |
| Lake Bluff - 10th St between 95-101 Ave Neighborhood Park                              | -                  | -                  | -                   | -                  | -                  | -                  | 4,040,000          | -                  |
| Cache 10th St between 83-95 Ave Neighborhood Park                                      | -                  | -                  | -                   | -                  | -                  | -                  | -                  | 4,545,000          |
| <b>Total Expenditures</b>                                                              | <b>\$1,778,269</b> | <b>\$5,908,500</b> | <b>\$11,568,362</b> | <b>\$4,806,600</b> | <b>\$4,310,225</b> | <b>\$3,787,932</b> | <b>\$4,326,377</b> | <b>\$4,839,800</b> |

|                                      |              |              |             |             |             |             |             |               |
|--------------------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|---------------|
| <b>Ending Available Cash Balance</b> | \$18,333,237 | \$16,061,174 | \$8,872,635 | \$5,936,844 | \$3,571,409 | \$1,808,918 | (\$376,417) | (\$2,985,167) |
|--------------------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|---------------|



## 2026 – 2030 Five-Year CIP by Fund

### 336 - Trails Development

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027        | 2028        | 2029        | 2030        | Total 2026 - 2030 |
|----------------------------------|-------------|----------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Beginning Available Cash Balance | \$1,980,160 | \$2,561,379          | \$2,561,379         | \$1,568,256 | \$1,007,765 | (\$506,721) | (\$494,251) | (\$464,694) |                   |

#### Resources

| Description            | 2024 Actual      | 2025 Original    | 2025 Revised     | 2026             | 2027             | 2028             | 2029             | 2030             | 2026-2030        |
|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| State Pass Through     | 350,000          | -                | -                | -                | -                | -                | -                | -                |                  |
| Development Fees       | 231,584          | 447,632          | 217,800          | 231,359          | 242,464          | 254,520          | 271,707          | 285,237          | 1,285,2          |
| Investment Earnings    | 103,769          | 69,300           | 69,300           | 34,650           | 34,650           | 34,650           | 34,650           | 34,650           | 173,2            |
| <b>Total Resources</b> | <b>\$685,353</b> | <b>\$516,932</b> | <b>\$287,100</b> | <b>\$266,009</b> | <b>\$277,114</b> | <b>\$289,170</b> | <b>\$306,357</b> | <b>\$319,887</b> | <b>\$1,458,5</b> |

#### Expenditures

| Title                                                                         | 2024 Actual      | 2025 Original    | 2025 Revised       | 2026             | 2027               | 2028             | 2029             | 2030             | 2026 - 2030      |
|-------------------------------------------------------------------------------|------------------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| Trails Development Land Acquisition                                           | 51,777           | 225,000          | 598,223            | 225,000          | 225,000            | 225,000          | 225,000          | 225,000          | 1,125,0          |
| Investment Charges                                                            | 945              | 1,400            | 1,400              | 1,500            | 1,600              | 1,700            | 1,800            | 1,900            | 8,5              |
| Broadview Acres Trail Phase Two and Three                                     | 51,411           | -                | -                  | -                | -                  | -                | -                | -                |                  |
| Minor Trails Development Capital Projects                                     | -                | -                | 75,000             | -                | -                  | -                | -                | -                |                  |
| Mountain Vista Trailhead Phase II Development                                 | -                | 80,000           | 80,600             | -                | -                  | -                | -                | -                |                  |
| New Trail Signage                                                             | -                | 50,000           | 50,000             | 50,000           | 50,000             | 50,000           | 50,000           | 50,000           | 250,0            |
| Poudre River Trail Sheep Draw Natural Area Trail Realignment                  | -                | -                | 50,000             | 50,000           | -                  | -                | -                | -                | 50,0             |
| Priority 1 Trail - #3 Canal Trail - Madison Elementary to Luther Park Section | -                | 100,000          | 100,000            | 100,000          | 1,515,000          | -                | -                | -                | 1,615,0          |
| Priority 1 Trail - East Greeley Connector Trail                               | -                | 100,000          | 100,000            | 100,000          | -                  | -                | -                | -                | 100,0            |
| Priority 1 Trail - Hwy 34 Trail - JB Jones to Promontory section              | -                | 100,000          | 100,000            | 100,000          | -                  | -                | -                | -                | 100,0            |
| Priority 1 Trail - Poudre River Trail East (IG to Ash Park)                   | -                | 100,000          | 100,000            | 100,000          | -                  | -                | -                | -                | 100,0            |
| Priority 1 Trail - Promontory Connector Trail                                 | -                | 100,000          | 25,000             | 100,000          | -                  | -                | -                | -                | 100,0            |
| Trail Development Transfer 1% Public Art                                      | -                | 600              | -                  | -                | -                  | -                | -                | -                |                  |
| <b>Total Expenditures</b>                                                     | <b>\$104,133</b> | <b>\$857,000</b> | <b>\$1,280,223</b> | <b>\$826,500</b> | <b>\$1,791,600</b> | <b>\$276,700</b> | <b>\$276,800</b> | <b>\$276,900</b> | <b>\$3,448,5</b> |

|                               |             |             |             |             |             |             |             |             |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Ending Available Cash Balance | \$2,561,379 | \$2,221,311 | \$1,568,256 | \$1,007,765 | (\$506,721) | (\$494,251) | (\$464,694) | (\$421,707) |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

#### Unfunded Projects

| Description                                            | Total     |
|--------------------------------------------------------|-----------|
| Priority 1 Trails Construction   Promontory Connector  | 7,500,000 |
| Long-Term - Arroyos del Sol to PLC Bluffs Trail        | 3,711,941 |
| Long-term Project - Larson Trail to Poudre River Trail | 900,000   |
| Long-Term Project - Sheep Draw Trail Western Section   | 1,540,032 |

|                                                                                              | 2024 Actual          | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027 | 2028 | 2029 | 2030 | Total 2026 - 2030 |
|----------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|------|------|------|------|------|-------------------|
| Priority 1 Trails Construction   East Greeley Connector                                      | 5,250,000            |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - Poudre River Trail section (11 Miles)                                    | 28,500,000           |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - Sheep Draw Trail Section (19 miles)                                      | 16,500,000           |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - S Platte River Trail - Brower SWA to Confluence Section                  | 7,563,628            |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - Sand Creek Trail Section                                                 | 5,855,916            |                      |                     |      |      |      |      |      |                   |
| Trails Design and Construction   Phase 2                                                     | 50,000,000           |                      |                     |      |      |      |      |      |                   |
| Trails Design and Construction   Phase 3                                                     | 15,000,000           |                      |                     |      |      |      |      |      |                   |
| Long-Term - Arroyos del Sol to CDOT Station Trail                                            | 1,255,921            |                      |                     |      |      |      |      |      |                   |
| Natural Areas Property Development (amenities, infrastructure)                               | 50,000,000           |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - Sheep Draw Trail to Poudre River Trail 83rd Ave. Section                 | 2,078,070            |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - 35th Ave. Trail Corridor                                                 | 9,241,745            |                      |                     |      |      |      |      |      |                   |
| Priority 1 Trails Construction   Hwy 34 Connector                                            | 7,000,000            |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - C St. Roundabout/Sheep Draw Trail to Kelly Farms Neighborhood Connection | 126,095              |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - Eaton Draw Section                                                       | 3,678,917            |                      |                     |      |      |      |      |      |                   |
| Natural Areas Land Acquisition                                                               | 63,000,000           |                      |                     |      |      |      |      |      |                   |
| Trails Design and Construction   Phase 3                                                     | 50,000,000           |                      |                     |      |      |      |      |      |                   |
| Long-Term Project - Ash Park/PRT to 1st Ave Pond Section                                     | 5,327,174            |                      |                     |      |      |      |      |      |                   |
| <b>Total</b>                                                                                 | <b>\$334,029,439</b> |                      |                     |      |      |      |      |      |                   |

## 2026 – 2030 Five-Year CIP by Fund

### 412 - Sewer Construction

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026         | 2027         | 2028         | 2029         | 2030         | Total 2026 - 2030 |
|----------------------------------|--------------|----------------------|---------------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| Beginning Available Cash Balance | \$13,062,233 | \$14,543,883         | \$14,543,883        | \$17,129,054 | \$15,328,612 | \$16,959,321 | \$21,766,723 | \$24,931,031 |                   |

#### Resources

| Description            | 2024 Actual        | 2025 Original      | 2025 Revised        | 2026               | 2027               | 2028               | 2029                | 2030               | 2026-2030           |
|------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
| Labor & Materials      | 1,474              | -                  | -                   | -                  | -                  | -                  | -                   | -                  | -                   |
| Plant Investment Fees  | 2,010,915          | 4,169,300          | 4,169,300           | 4,470,700          | 4,715,550          | 7,692,850          | 8,208,525           | 9,052,871          | 34,140,496          |
| Investment Earnings    | 604,931            | 429,478            | 429,478             | 59,614             | 41,989             | 189,158            | 374,253             | 237,181            | 902,195             |
| Bond Proceeds          | -                  | 400,000            | 6,500,000           | -                  | -                  | -                  | 8,000,000           | -                  | 8,000,000           |
| <b>Total Resources</b> | <b>\$2,617,321</b> | <b>\$4,998,778</b> | <b>\$11,098,778</b> | <b>\$4,530,314</b> | <b>\$4,757,539</b> | <b>\$7,882,008</b> | <b>\$16,582,778</b> | <b>\$9,290,052</b> | <b>\$43,042,691</b> |

#### Expenditures

| Title                                                                | 2024 Actual | 2025 Original | 2025 Revised | 2026 | 2027 | 2028 | 2029 | 2030 | 2026 - 2030 |
|----------------------------------------------------------------------|-------------|---------------|--------------|------|------|------|------|------|-------------|
| Carestream Wastewater Project                                        | -           | -             | 575,000      | -    | -    | -    | -    | -    | -           |
| West Greeley Wastewater Treatment & Lift Station Design and Planning | -           | -             | 1,120,560    | -    | -    | -    | -    | -    | -           |

#### Capital Equipment

|                                     |   |   |        |        |        |        |        |        |         |
|-------------------------------------|---|---|--------|--------|--------|--------|--------|--------|---------|
| New Vehicle and Equipment Purchases | - | - | 70,000 | 20,000 | 70,000 | 70,000 | 70,000 | 70,000 | 300,000 |
|-------------------------------------|---|---|--------|--------|--------|--------|--------|--------|---------|

#### Investments / Rebates / Transfers / Other

|                     |         |         |         |         |         |         |         |           |           |
|---------------------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|
| Investment Charges  | 6,205   | 16,000  | 16,000  | 16,000  | 16,000  | 16,000  | 16,000  | 16,000    | 80,000    |
| Operating Transfers | 184,170 | 240,347 | 240,147 | 546,062 | 357,174 | 415,169 | 735,798 | 1,040,715 | 3,094,918 |

#### Sewer Construction Collection

|                                                 |         |         |           |        |         |        |        |        |         |
|-------------------------------------------------|---------|---------|-----------|--------|---------|--------|--------|--------|---------|
| North Greeley Sewer Phase 2A                    | 181,910 | 35,000  | 7,996,132 | 10,000 | 10,000  | 10,000 | -      | -      | 30,000  |
| Poudre Trunk Phase 2                            | 579,371 | -       | 745,000   | -      | -       | -      | -      | -      | -       |
| Additional Sanitary Sewer Manholes & Sewer Taps | 6,844   | 79,000  | 55,700    | 79,000 | 79,000  | 79,000 | 79,000 | 79,000 | 395,000 |
| Ashcroft Draw Basin Lift Station                | 8,340   | -       | -         | -      | -       | -      | -      | -      | -       |
| Collection Line Ext/Over                        | 168,832 | -       | 223,805   | -      | 450,000 | -      | -      | -      | 450,000 |
| County Road 17 Interceptor                      | -       | 770,000 | 549,663   | -      | -       | -      | -      | -      | -       |

|                               |   |   |   |   |   |         |           |            |            |
|-------------------------------|---|---|---|---|---|---------|-----------|------------|------------|
| Lift Station 9 Flow Diversion | - | - | - | - | - | 100,000 | 1,110,000 | 10,650,000 | 11,860,000 |
|-------------------------------|---|---|---|---|---|---------|-----------|------------|------------|

**Sewer Construction  
Treatment**

|                                            |   |         |         |   |        |           |           |   |           |
|--------------------------------------------|---|---------|---------|---|--------|-----------|-----------|---|-----------|
| WTRF Odor Control                          | - | 345,000 | 345,000 | - | -      | 1,060,000 | 5,900,000 | - | 6,960,000 |
| EV Charging Infrastructure -<br>Wastewater | - | -       | -       | - | 32,000 | -         | -         | - | 32,000    |

**Sewer Replacement  
Collection**

|                |   |   |   |   |   |           |           |           |            |
|----------------|---|---|---|---|---|-----------|-----------|-----------|------------|
| Lift Station 9 | - | - | - | - | - | 1,580,000 | 5,800,000 | 5,800,000 | 13,180,000 |
|----------------|---|---|---|---|---|-----------|-----------|-----------|------------|

|                           |                    |                    |                     |                  |                    |                    |                     |                     |                     |
|---------------------------|--------------------|--------------------|---------------------|------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$1,135,671</b> | <b>\$1,485,347</b> | <b>\$11,937,007</b> | <b>\$671,062</b> | <b>\$1,014,174</b> | <b>\$3,330,169</b> | <b>\$13,710,798</b> | <b>\$17,655,715</b> | <b>\$36,381,918</b> |
|---------------------------|--------------------|--------------------|---------------------|------------------|--------------------|--------------------|---------------------|---------------------|---------------------|

|                                           |   |   |               |             |             |             |             |             |
|-------------------------------------------|---|---|---------------|-------------|-------------|-------------|-------------|-------------|
| <b>Timing of Expenditure<br/>Payments</b> | - | - | (\$3,423,400) | \$5,659,694 | \$2,112,656 | (\$255,563) | (\$292,328) | (\$303,380) |
|-------------------------------------------|---|---|---------------|-------------|-------------|-------------|-------------|-------------|

|                                          |              |              |              |              |              |              |              |              |
|------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Ending Available Cash<br/>Balance</b> | \$14,543,883 | \$18,057,314 | \$17,129,054 | \$15,328,612 | \$16,959,321 | \$21,766,723 | \$24,931,031 | \$16,868,748 |
|------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

**Future Projects**

| Description             | Total               |
|-------------------------|---------------------|
| WTRF Odor Control       | 5,590,000           |
| WTRF Capacity Expansion | 17,475,000          |
| <b>Total</b>            | <b>\$23,065,000</b> |

## 2026 – 2030 Five-Year Plans by Fund

### 413 - Sewer Capital Replacement

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026         | 2027        | 2028         | 2029        | 2030         | Total 2026-2030 |
|----------------------------------|-------------|----------------------|---------------------|--------------|-------------|--------------|-------------|--------------|-----------------|
| Beginning Available Cash Balance | \$9,386,365 | \$11,534,239         | \$11,534,239        | \$34,116,795 | \$5,721,334 | \$12,983,434 | \$5,601,494 | \$10,364,103 |                 |

#### Resources

| Description                  | 2024 Actual        | 2025 Original       | 2025 Revised        | 2026                | 2027                | 2028               | 2029                | 2030               | 2026-2030       |
|------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|-----------------|
| Other                        | -                  | 4,668,060           | 4,668,060           | -                   | -                   | -                  | -                   | -                  |                 |
| Expense Reimbursement        | 68,750             | -                   | -                   | -                   | -                   | -                  | -                   | -                  |                 |
| Sewer Rates                  | 4,328,743          | 4,675,452           | 4,675,452           | 4,833,066           | 4,899,846           | 5,115,435          | 5,260,904           | 5,606,049          | 25,715          |
| Investment Earnings          | 529,268            | -                   | -                   | 747,193             | -                   | 188,363            | -                   | 130,148            | 1,065           |
| Other-Refund Of Expenditures | 10,248             | -                   | -                   | -                   | -                   | -                  | -                   | -                  |                 |
| Sales Of Fixed Assets        | 5,590              | -                   | -                   | -                   | -                   | -                  | -                   | -                  |                 |
| Bond Proceeds                | -                  | 62,000,000          | 37,500,000          | -                   | 29,000,000          | -                  | 7,500,000           | -                  | 36,500          |
| Sewer Fund Cost Allocation   | -                  | -                   | -                   | 6,000,000           | -                   | -                  | -                   | -                  | 6,000           |
| <b>Total Resources</b>       | <b>\$4,942,599</b> | <b>\$71,343,512</b> | <b>\$46,843,512</b> | <b>\$11,580,259</b> | <b>\$33,899,846</b> | <b>\$5,303,798</b> | <b>\$12,760,904</b> | <b>\$5,736,197</b> | <b>\$69,281</b> |

#### Expenditures

| Title                     | 2024 Actual | 2025 Original | 2025 Revised | 2026    | 2027    | 2028    | 2029    | 2030    | 2026 - 2030 |
|---------------------------|-------------|---------------|--------------|---------|---------|---------|---------|---------|-------------|
| Sewer Capital Replacement | -           | -             | -            | 554,992 | 579,904 | 471,176 | 198,548 | 360,140 | 2,164       |

#### Investments / Rebates / Transfers / Other

|                    |       |       |       |       |       |       |       |       |    |
|--------------------|-------|-------|-------|-------|-------|-------|-------|-------|----|
| Investment Charges | 5,386 | 2,600 | 2,600 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 27 |
|--------------------|-------|-------|-------|-------|-------|-------|-------|-------|----|

#### Sewer Construction Collection

|                                     |   |   |   |         |         |   |   |   |       |
|-------------------------------------|---|---|---|---------|---------|---|---|---|-------|
| Downtown Sanitary Sewer Replacement | - | - | - | 300,000 | 750,000 | - | - | - | 1,050 |
|-------------------------------------|---|---|---|---------|---------|---|---|---|-------|

#### Sewer Replacement Collection

|                                               |         |           |           |         |           |         |           |         |       |
|-----------------------------------------------|---------|-----------|-----------|---------|-----------|---------|-----------|---------|-------|
| 16th Street Sewer Collection Pipe Replacement | 59,720  | -         | 467,266   | -       | -         | -       | -         | -       |       |
| Highland Hills Sewer 35th Ave Capacity        | 826     | 1,590,000 | 1,844,292 | -       | 2,100,000 | -       | -         | -       | 2,100 |
| Highland Hills Sewer 47th Ave Capacity        | 155,876 | 3,050,000 | 3,481,927 | -       | -         | -       | -         | -       |       |
| Highland Hills Sewer Bittersweet Park         | 187     | -         | 264,813   | -       | 2,000,000 | -       | -         | -       | 2,000 |
| Sewer Collection System Rehabilitation        | 198,481 | 476,000   | 556,716   | 475,000 | 595,000   | 345,000 | 345,000   | 345,000 | 2,105 |
| Trenchless Main and Collector Rehabilitation  | 273,073 | 420,000   | 700,435   | 600,000 | 600,000   | 600,000 | 600,000   | 600,000 | 3,000 |
| Wastewater Flow Monitoring Program            | 24,841  | 90,000    | 122,348   | -       | 80,000    | -       | 80,000    | -       | 160   |
| 35th Avenue and F Street Sewer Capacity       | -       | -         | 752,417   | -       | -         | -       | -         | -       |       |
| 8th Ave Sanitary/Storm MH Conflict            | -       | 140,000   | 345,967   | -       | 56,000    | 130,000 | 460,000   | -       | 640   |
| Balsam Ave & LS9 Capacity Assessment          | -       | 130,000   | 130,000   | 140,000 | -         | -       | -         | -       | 140   |
| Lift Station 15 (Hope Springs) Replacement    | -       | -         | 929,500   | -       | -         | -       | -         | -       |       |
| Sewer Service Line Grouting                   | -       | -         | 274,967   | -       | -         | -       | -         | -       |       |
| Central 16th Sewer Replacement                | -       | -         | -         | -       | -         | 305,000 | 1,900,000 | -       | 2,205 |
| Garden City Sewer Capacity Improvement        | -       | -         | -         | 200,000 | 1,150,000 | -       | -         | -       | 1,350 |

|                                              | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026    | 2027 | 2028    | 2029 | 2030      | Total 2024-2030 |
|----------------------------------------------|-------------|----------------------|---------------------|---------|------|---------|------|-----------|-----------------|
| North Poudre RR Sewer Ph 1                   | -           | -                    | -                   | -       | -    | -       | -    | 1,280,000 | 1,280,000       |
| Stampede Arena Sewer Improvement             | -           | -                    | -                   | 595,000 | -    | -       | -    | -         | 595,000         |
| Collections Replacement for Strategic Growth | -           | -                    | -                   | -       | -    | 520,000 | -    | 4,060,000 | 4,580,000       |

**Sewer Replacement Studies**

|                                                                         |         |         |           |         |         |           |           |         |           |
|-------------------------------------------------------------------------|---------|---------|-----------|---------|---------|-----------|-----------|---------|-----------|
| WTRF Master Plan Updates                                                | 12,695  | 70,000  | 918,582   | -       | -       | -         | -         | 930,000 | 930,000   |
| Utility Billing Replacement-Sewer                                       | 121,529 | -       | 1,340,566 | -       | -       | -         | -         | -       | -         |
| Capital Outlay Replacement - Sewer                                      | 48,759  | 248,337 | 1,414,592 | 451,588 | 598,042 | 655,763   | 1,237,347 | 540,423 | 3,483,072 |
| Risk & Resiliency Study and Emergency Response Plan Update - Wastewater | -       | 245,000 | 245,000   | -       | -       | -         | -         | 250,000 | 250,000   |
| Sanitary Sewer Master Plan Update                                       | -       | 150,000 | 150,000   | -       | -       | 850,000   | -         | -       | 850,000   |
| EPA and State Regulation Driven Cybersecurity Upgrades - Wastewater     | -       | -       | -         | 394,000 | 312,000 | 1,016,000 | 831,600   | 249,000 | 2,802,600 |

**Sewer Replacement Treatment**

|                                           |         |         |            |         |           |           |           |         |            |
|-------------------------------------------|---------|---------|------------|---------|-----------|-----------|-----------|---------|------------|
| WTRF Additional Cake Hopper               | 2,770   | -       | 2,639,370  | -       | -         | -         | -         | -       | -          |
| WTRF Blower Replacement Ph 1B             | 40,219  | -       | -          | -       | -         | -         | -         | -       | -          |
| WTRF Generator Replacement                | 268,125 | -       | 8,539,767  | -       | -         | -         | -         | -       | -          |
| WTRF Regulatory Support                   | 34,128  | 55,000  | 72,184     | 60,000  | 70,000    | 70,000    | 70,000    | 70,000  | 340,000    |
| General Rehabilitation Projects           | 583,956 | 665,000 | 1,035,115  | 672,500 | 740,000   | 375,000   | 325,000   | 355,000 | 2,467,571  |
| Nitrification Project Phase 2             | 84,713  | -       | 4,806,935  | -       | -         | -         | -         | -       | -          |
| WTRF SCADA System Upgrade                 | 460     | -       | 55,580     | -       | -         | -         | -         | -       | -          |
| Instrumentation and Controls - Wastewater | 237,638 | 237,800 | 243,206    | 237,800 | 237,800   | 237,800   | 237,800   | 237,800 | 1,189,000  |
| WTRF Primary Treatment Phase 2            | 641,342 | 400,000 | 44,318,199 | -       | -         | -         | -         | -       | -          |
| Secondary Digesters Rehabilitation        | -       | 357,000 | 502,000    | -       | -         | 490,000   | 2,420,000 | -       | 2,910,000  |
| WTRF Electrical Upgrades                  | -       | 986,000 | 986,000    | 340,000 | 1,824,000 | 1,020,000 | 397,000   | 912,000 | 4,492,000  |
| Secondary Clarifier Upgrades              | -       | -       | -          | 765,000 | 5,560,000 | 5,700,000 | -         | -       | 12,025,000 |
| WTRF Blower Replacement Phase 2           | -       | -       | -          | -       | -         | -         | -         | 848,720 | 848,720    |

|                           |                    |                    |                     |                    |                     |                     |                    |                     |                     |
|---------------------------|--------------------|--------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$2,794,725</b> | <b>\$9,312,737</b> | <b>\$77,140,344</b> | <b>\$5,791,380</b> | <b>\$17,258,246</b> | <b>\$12,791,239</b> | <b>\$9,107,795</b> | <b>\$11,043,583</b> | <b>\$55,992,000</b> |
|---------------------------|--------------------|--------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|

|                                       |   |   |                |              |             |             |               |             |  |
|---------------------------------------|---|---|----------------|--------------|-------------|-------------|---------------|-------------|--|
| <b>Timing of Expenditure Payments</b> | - | - | (\$52,879,388) | \$34,184,340 | \$9,379,500 | (\$105,501) | (\$1,109,500) | (\$935,500) |  |
|---------------------------------------|---|---|----------------|--------------|-------------|-------------|---------------|-------------|--|

|                                      |                     |                      |                     |                    |                     |                    |                     |                    |  |
|--------------------------------------|---------------------|----------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--|
| <b>Ending Available Cash Balance</b> | <b>\$11,534,239</b> | <b>\$126,444,402</b> | <b>\$34,116,795</b> | <b>\$5,721,334</b> | <b>\$12,983,434</b> | <b>\$5,601,494</b> | <b>\$10,364,103</b> | <b>\$5,992,217</b> |  |
|--------------------------------------|---------------------|----------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--|

**Future Projects**

| Description                     | Total               |
|---------------------------------|---------------------|
| WTRF Blower Replacement Phase 2 | 7,017,854           |
| WTRF Regulation 31 Improvements | 64,150,000          |
| North Poudre RR Sewer Ph 1      | 8,100,000           |
| <b>Total</b>                    | <b>\$79,267,854</b> |

## 2026 – 2030 Five-Year Plans by Fund

### 422 - Water Construction

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026         | 2027         | 2028         | 2029         | 2030         | Total 2026-2030 |
|----------------------------------|--------------|----------------------|---------------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| Beginning Available Cash Balance | \$24,740,388 | \$13,347,022         | \$13,347,022        | \$30,989,454 | \$16,049,537 | \$16,760,899 | \$16,661,120 | \$13,434,188 |                 |

#### Resources

| Description                  | 2024 Actual         | 2025 Original       | 2025 Revised        | 2026                | 2027                | 2028                | 2029                | 2030                | 2026-2030 Total     |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Federal Grants               | -                   | -                   | 12,534,676          | 8,685,000           | -                   | -                   | -                   | -                   | 8,685,000           |
| New Meter Sales              | 76,000              | 125,000             | 65,000              | 67,887              | 70,903              | 74,053              | 77,342              | 80,778              | 335,963             |
| Large Meter Sales            | 19,614              | 150,000             | 55,000              | 57,443              | 59,995              | 62,660              | 65,443              | 68,350              | 323,905             |
| Labor & Materials            | -                   | 10,444              | 10,000              | 10,444              | 10,908              | 11,393              | 11,899              | 12,428              | 57,016              |
| Plant Investment Fees        | 2,788,041           | 7,713,750           | 6,311,250           | 6,438,900           | 7,233,300           | 12,404,475          | 15,514,393          | 16,116,446          | 57,709,115          |
| Public Improvement Fee       | 1,680               | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Expense Reimbursement        | 9,442,714           | -                   | 6,359,626           | 13,332,689          | -                   | -                   | -                   | -                   | 13,332,689          |
| Investment Earnings          | 1,164,406           | 627,655             | 627,655             | 379,156             | 122,156             | 65,953              | 79,003              | 42,526              | 688,050             |
| Rents From Equipment         | 33,605              | 104,442             | 104,442             | 52,221              | 54,541              | 56,964              | 59,494              | 62,137              | 282,395             |
| Other-Refund Of Expenditures | 3,825               | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Other Private Contribution   | -                   | 23,992,000          | 21,346,586          | -                   | -                   | -                   | -                   | -                   | -                   |
| Bond Proceeds                | -                   | 500,000             | 1,000,000           | -                   | 4,000,000           | -                   | 500,000             | -                   | 4,500,000           |
| <b>Total Resources</b>       | <b>\$13,529,885</b> | <b>\$33,223,291</b> | <b>\$48,414,235</b> | <b>\$29,023,740</b> | <b>\$11,551,803</b> | <b>\$12,675,498</b> | <b>\$16,307,574</b> | <b>\$16,382,665</b> | <b>\$85,941,280</b> |

#### Expenditures

| Title                               | 2024 Actual | 2025 Original | 2025 Revised | 2026   | 2027    | 2028    | 2029    | 2030    | 2026-2030 Total |
|-------------------------------------|-------------|---------------|--------------|--------|---------|---------|---------|---------|-----------------|
| New Vehicle and Equipment Purchases | -           | -             | 861,000      | 94,500 | 125,000 | 125,000 | 125,000 | 125,000 | 570,500         |

#### Investments / Rebates / Transfers / Other

|                     |         |         |         |           |         |           |         |         |           |
|---------------------|---------|---------|---------|-----------|---------|-----------|---------|---------|-----------|
| Operating Transfers | 184,170 | 597,830 | 240,147 | 1,258,556 | 761,345 | 1,070,835 | 886,361 | 949,516 | 4,924,170 |
| Investment Charges  | 12,845  | 8,200   | 8,200   | 13,000    | 13,000  | 13,000    | 13,000  | 13,000  | 52,045    |

#### Water Construction Supply

|                                                          |            |            |            |           |        |           |         |           |           |
|----------------------------------------------------------|------------|------------|------------|-----------|--------|-----------|---------|-----------|-----------|
| Greeley West Non-Pot Pump Station Expansion              | 122,364    | -          | 3,722,782  | -         | -      | -         | -       | -         | -         |
| Ogilvy and Lonetree Bypass Structure                     | 26,928     | 902,500    | 792,464    | -         | -      | -         | 970,000 | -         | 991,432   |
| Terry Ranch Water Development                            | 20,996,050 | 29,990,000 | 37,962,834 | -         | -      | -         | -       | -         | -         |
| Windy Gap Firming                                        | 510,890    | 515,000    | 515,000    | -         | -      | -         | -       | -         | -         |
| Non-Potable Expansion Project                            | 1,600,889  | -          | 1,057,499  | -         | -      | -         | -       | -         | -         |
| Boomerang Non-Potable Overflow & Stormwater Improvements | -          | -          | 426,010    | -         | -      | -         | -       | -         | -         |
| Centennial Park Non-Potable Pump Station                 | -          | 3,105,180  | 2,028,782  | -         | 20,000 | 2,665,336 | -       | -         | 2,685,336 |
| Monfort Park Non-Pot System Expansion                    | -          | 468,000    | 472,070    | -         | -      | -         | -       | -         | -         |
| Poudre Ponds Redevelopment Pond C                        | -          | -          | 30,000     | -         | -      | -         | 700,000 | 4,300,000 | 5,030,000 |
| Upper Equalizer Project                                  | -          | 155,000    | 155,000    | 50,000    | -      | -         | -       | -         | 155,000   |
| 29th Street Multifamily Regional Pump Station            | -          | -          | -          | 2,627,000 | -      | -         | -       | -         | 2,627,000 |

|                                         | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027      | 2028    | 2029      | 2030 | Total 2024-2030 |
|-----------------------------------------|-------------|----------------------|---------------------|------|-----------|---------|-----------|------|-----------------|
| Cobblestone Regional Pump Station       | -           | -                    | -                   | -    | 3,234,000 | -       | -         | -    | 3,234,000       |
| Poudre Ponds Water Quality Improvements | -           | -                    | -                   | -    | -         | 100,000 | 330,000   | -    | 430,000         |
| Gallery Green Regional Pump Station     | -           | -                    | -                   | -    | -         | -       | 2,329,000 | -    | 2,329,000       |

**Water Construction Transmission & Distribution**

|                                               |         |           |            |            |           |           |           |           |            |
|-----------------------------------------------|---------|-----------|------------|------------|-----------|-----------|-----------|-----------|------------|
| Bulk Water Stations                           | 4,585   | -         | 370,415    | -          | 310,000   | -         | -         | -         | 3,000      |
| F St & 47th Ave Waterlines                    | 33,457  | -         | 822,597    | -          | -         | -         | -         | -         | -          |
| N Weld Water System Purchase                  | 16,753  | -         | 1,015,998  | -          | -         | -         | -         | -         | -          |
| Neff Lake Pipeline                            | 340,156 | 1,500,000 | 2,062,764  | 1,050,000  | 1,102,500 | 1,157,625 | 1,215,506 | 1,276,282 | 5,804,573  |
| O St & 59th Roundabout Waterline              | 38,072  | -         | 1,667,148  | -          | -         | -         | -         | -         | -          |
| O St Waterline Extension 23rd-25th            | 20,381  | -         | 1,261,976  | -          | -         | -         | -         | -         | -          |
| Water Taps                                    | 7,851   | 75,000    | 75,100     | 75,000     | 75,000    | 75,000    | 75,000    | 75,000    | 300,000    |
| Distribution Line Extension & Oversizing      | 814,437 | 161,000   | 1,055,280  | 161,000    | 163,000   | 163,000   | 163,000   | 163,000   | 800,000    |
| Bellvue Pipeline-Gold Hill Segment            | 188,177 | 574,000   | 22,005,231 | 10,515,000 | 15,000    | -         | -         | -         | 10,535,000 |
| 35th Ave Non-Potable Waterline                | -       | -         | 690,848    | -          | -         | 1,523,316 | -         | -         | 1,523,316  |
| 35th Avenue Waterline Extension F to O Street | -       | 130,000   | 297,941    | -          | -         | 2,770,000 | -         | -         | 2,770,000  |
| C St Waterline Extension                      | -       | -         | 422,500    | -          | -         | -         | -         | -         | -          |
| EFI Pump Station Installation                 | -       | 385,000   | -          | -          | -         | -         | -         | -         | -          |
| Zone 2 and North of River Storage Tank        | -       | 360,000   | 360,000    | 260,000    | -         | -         | 7,795,000 | -         | 8,000,000  |
| New Construction Meters                       | -       | 45,000    | 45,000     | 45,000     | 45,000    | 45,000    | 45,000    | 45,000    | 225,000    |
| EV Charging Infrastructure - Water            | -       | -         | -          | 32,000     | 32,000    | 72,000    | -         | -         | 134,000    |
| Water System Expansion for North Greeley      | -       | -         | -          | -          | -         | 675,000   | 2,450,000 | 150,000   | 3,275,000  |
| Centennial Park Area Conversions              | -       | -         | -          | -          | -         | -         | -         | 1,064,504 | 1,064,504  |

**Water Construction Treatment**

|                                       |       |           |           |   |   |   |         |           |           |
|---------------------------------------|-------|-----------|-----------|---|---|---|---------|-----------|-----------|
| Bellvue Two Million Gallon Clearwell  | 5,248 | 5,040,000 | 6,587,341 | - | - | - | -       | -         | -         |
| Bellvue Storage Diversion Feasibility | -     | -         | 400,000   | - | - | - | -       | -         | -         |
| Residuals Gravity Thickener - Bellvue | -     | -         | -         | - | - | - | 500,000 | 7,430,000 | 7,930,000 |

**Water Replacement Supply**

|                         |   |         |         |   |   |   |   |   |   |
|-------------------------|---|---------|---------|---|---|---|---|---|---|
| Non-Potable Master Plan | - | 324,000 | 324,000 | - | - | - | - | - | - |
|-------------------------|---|---------|---------|---|---|---|---|---|---|

**Water Replacement Transmission & Distribution**

|                                  |   |         |         |         |         |         |         |         |           |
|----------------------------------|---|---------|---------|---------|---------|---------|---------|---------|-----------|
| Irrigation Pump Station Upgrades | - | 553,595 | 558,026 | 510,000 | 468,000 | 476,000 | 484,000 | 493,000 | 2,488,000 |
|----------------------------------|---|---------|---------|---------|---------|---------|---------|---------|-----------|

|                           |                     |                     |                     |                     |                    |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$24,923,252</b> | <b>\$44,889,305</b> | <b>\$88,293,953</b> | <b>\$16,691,056</b> | <b>\$6,363,845</b> | <b>\$10,931,112</b> | <b>\$18,080,867</b> | <b>\$16,084,302</b> | <b>\$68,110,384</b> |
|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|

|                                       |   |   |                |              |             |             |             |             |  |
|---------------------------------------|---|---|----------------|--------------|-------------|-------------|-------------|-------------|--|
| <b>Timing of Expenditure Payments</b> | - | - | (\$57,522,150) | \$27,272,601 | \$4,476,596 | \$1,844,165 | \$1,453,639 | (\$494,768) |  |
|---------------------------------------|---|---|----------------|--------------|-------------|-------------|-------------|-------------|--|

|                                      |                     |                     |                     |                     |                     |                     |                     |                     |  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| <b>Ending Available Cash Balance</b> | <b>\$13,347,022</b> | <b>\$59,203,158</b> | <b>\$30,989,454</b> | <b>\$16,049,537</b> | <b>\$16,760,899</b> | <b>\$16,661,120</b> | <b>\$13,434,188</b> | <b>\$14,227,319</b> |  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|

**Future Projects**

| Description                           | Total      |
|---------------------------------------|------------|
| University Acres Area Conversion      | 356,000    |
| Mosier Hill Area Conversion           | 1,788,000  |
| Fox Hill Area Conversion              | 1,500,000  |
| Upper Equalizer Project               | 21,435,635 |
| Monfort Park Non-Pot System Expansion | 389,142    |



|                                          | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026 | 2027 | 2028 | 2029 | 2030 | Total : 20 |
|------------------------------------------|-------------|----------------------|---------------------|------|------|------|------|------|------------|
| Drakes Crossing Area Conversion          |             | 106,000              |                     |      |      |      |      |      |            |
| Zone 4 New Water Tower                   |             | 14,838,000           |                     |      |      |      |      |      |            |
| Water System Expansion for North Greeley |             | 5,695,000            |                     |      |      |      |      |      |            |
| Village Coop (Centerplace) Conversion    |             | 2,000,000            |                     |      |      |      |      |      |            |
| SA-14 Shupe Regional NPPS                |             | 4,782,000            |                     |      |      |      |      |      |            |
| Pleasant Valley Pipeline & Pump Station  |             | 3,000,000            |                     |      |      |      |      |      |            |
| Terry Ranch Water Development            |             | 15,868,000           |                     |      |      |      |      |      |            |
| Total                                    |             | \$71,757,777         |                     |      |      |      |      |      |            |

## 2026 – 2030 Five-Year Plans by Fund

### 423 - Water Capital Replacement

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026         | 2027        | 2028         | 2029        | 2030         |
|----------------------------------|--------------|----------------------|---------------------|--------------|-------------|--------------|-------------|--------------|
| Beginning Available Cash Balance | \$22,001,516 | \$18,351,135         | \$18,351,135        | \$17,975,926 | \$7,938,039 | \$17,098,537 | \$8,090,624 | \$19,064,782 |

#### Resources

| Description                                 | 2024 Actual         | 2025 Original       | 2025 Revised        | 2026                | 2027                | 2028                | 2029                | 2030                |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Federal Grants                              | 734,717             | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| State Grants                                | 247,564             | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Sales Of Publications                       | 294                 | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Expense Reimbursement                       | 4,500,000           | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Water Rates                                 | 8,327,761           | 9,606,107           | 9,606,107           | 11,150,498          | 11,579,714          | 12,184,468          | 12,619,060          | 13,708,919          |
| Investment Earnings                         | 952,895             | 511,351             | 511,351             | 219,001             | 211,889             | 221,074             | 269,407             | 259,833             |
| Sales Of Fixed Assets                       | 38,977              | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Damages Recovered                           | 2,483               | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Loan Proceeds                               | -                   | 8,587,875           | 8,785,053           | 12,322,850          | -                   | -                   | -                   | -                   |
| Bond Proceeds                               | -                   | 49,000,000          | 22,500,000          | -                   | 28,000,000          | -                   | 49,500,000          | -                   |
| Water Fund Cost Allocation                  | -                   | -                   | -                   | 500,000             | -                   | -                   | -                   | -                   |
| Operating Transfer From Water Debt Services | -                   | -                   | -                   | 2,500,000           | -                   | -                   | -                   | -                   |
| <b>Total Resources</b>                      | <b>\$14,804,690</b> | <b>\$67,705,333</b> | <b>\$41,402,511</b> | <b>\$26,692,349</b> | <b>\$39,791,603</b> | <b>\$12,405,542</b> | <b>\$62,388,467</b> | <b>\$13,968,752</b> |

#### Expenditures

| Title                                       | 2024 Actual | 2025 Original | 2025 Revised | 2026    | 2027    | 2028    | 2029      | 2030    |
|---------------------------------------------|-------------|---------------|--------------|---------|---------|---------|-----------|---------|
| LSLIR - Basement Inspections WQCD           | 248,904     | -             | 37,103       | -       | -       | -       | -         | -       |
| LSLIR - Phases 2-4 DWRf                     | 194,149     | 5,437,975     | 17,570,106   | -       | -       | -       | -         | -       |
| Water Services                              | 1,726       | -             | -            | -       | -       | -       | -         | -       |
| Depreciation, Bond, & Rate Rev for Fund 423 | -           | -             | -            | 559,600 | 977,070 | 808,136 | 1,224,784 | 815,112 |

#### Facilities Maintenance

|                                       |   |         |         |   |   |   |   |   |
|---------------------------------------|---|---------|---------|---|---|---|---|---|
| Milton Seaman Caretaker House Upgrade | - | 515,500 | 515,500 | - | - | - | - | - |
|---------------------------------------|---|---------|---------|---|---|---|---|---|

#### Investments / Rebates / Transfers / Other

|                    |       |       |       |        |        |        |        |        |
|--------------------|-------|-------|-------|--------|--------|--------|--------|--------|
| Investment Charges | 9,960 | 5,700 | 5,700 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
|--------------------|-------|-------|-------|--------|--------|--------|--------|--------|

#### Water Construction Transmission & Distribution

|                                   |   |   |   |         |           |   |   |   |
|-----------------------------------|---|---|---|---------|-----------|---|---|---|
| Downtown Water System Replacement | - | - | - | 300,000 | 1,700,000 | - | - | - |
|-----------------------------------|---|---|---|---------|-----------|---|---|---|

#### Water Replacement Studies

|                                                                    |         |         |         |   |   |   |   |         |
|--------------------------------------------------------------------|---------|---------|---------|---|---|---|---|---------|
| Cityworks Implementation                                           | 27,450  | -       | 131,156 | - | - | - | - | -       |
| SCADA Master Plan                                                  | 270,318 | -       | 240,373 | - | - | - | - | -       |
| Risk & resiliency Study and Emergency Response Plan Update - Water | -       | 125,000 | 125,000 | - | - | - | - | 245,000 |

|                                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026      | 2027    | 2028    | 2029      | 2030    |
|--------------------------------------------------|-------------|----------------------|---------------------|-----------|---------|---------|-----------|---------|
| <b>Water Replacement Supply</b>                  |             |                      |                     |           |         |         |           |         |
| Non-Potable Pump Station Replacement             | 216,126     | -                    | 2,288,756           | -         | -       | -       | -         | -       |
| North Boomerang Non-Pot Pump Station Replacement | 99,686      | 3,665,000            | 3,865,741           | -         | -       | -       | -         | -       |
| Risk and Resiliency Projects                     | 176,365     | -                    | 993,055             | -         | 363,000 | -       | 165,000   | -       |
| SCADA Upgrades High Mountain Reservoirs          | 22,917      | 143,000              | 364,454             | -         | -       | -       | -         | -       |
| SCADA Upgrades Reservoir 23 and Non-Potable      | 222,986     | -                    | 387,862             | -         | -       | -       | -         | -       |
| Suburban Ditch Non-Potable Replacement           | 1,028,124   | -                    | -                   | -         | -       | -       | -         | -       |
| Non-Potable Replacement Rehabilitation           | 684,402     | 702,000              | 915,145             | 566,100   | 587,500 | 609,000 | 520,800   | 542,800 |
| Milton Seaman Outlet Works                       | 6,022       | 220,000              | 269,243             | 5,895,200 | -       | -       | -         | -       |
| Boomerang GC Water Efficiency Improvements       | 37,079      | -                    | 236,771             | -         | -       | -       | -         | -       |
| Grapevine Tailwater Pipeline Partial Replacement | -           | 324,000              | 324,000             | 205,000   | 200,000 | -       | -         | -       |
| Ancillary System Improvements                    | -           | 52,000               | 52,000              | 54,000    | 56,000  | 58,000  | 60,000    | 62,000  |
| Bellvue Intake Maintenance Phase 2               | -           | -                    | -                   | -         | -       | -       | 8,210,000 | 75,000  |
| Lake Loveland Tower Cover                        | -           | -                    | -                   | 310,000   | -       | -       | -         | -       |
| Non-Potable Master Plan                          | -           | -                    | -                   | -         | 325,000 | -       | -         | -       |
| Barnes Meadow Reservoir Upper Outlet Gate Repair | -           | -                    | -                   | -         | -       | 100,000 | -         | -       |

**Water Replacement Transmission & Distribution**

|                                                                |           |           |           |           |           |           |            |           |
|----------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|
| 16th Street Water Line Replacement                             | 87,891    | -         | 872,532   | -         | -         | -         | -          | -         |
| 23rd Avenue Reservoir Replacements                             | 29,524    | 4,035,000 | 6,784,004 | 3,579,705 | 3,900,000 | -         | -          | -         |
| Lead Service Line Inventory and Replacement                    | 1,287,666 | -         | 1,388,302 | 1,850,268 | -         | -         | -          | -         |
| Mosier Reservoir Rehab and Optimization                        | 124,503   | 2,750,000 | 3,406,984 | -         | -         | 2,000,000 | -          | 3,700,000 |
| Transmission Lines 1 and 2 Rehab - Cache to Poudre River       | 6,699     | 4,037,900 | 4,183,041 | -         | -         | 350,000   | 4,364,250  | -         |
| Transmission Lines 1 and 2 Reroute and Rehab - Schneider       | 953,129   | 95,000    | 823,070   | -         | -         | -         | -          | -         |
| Waterline Relocations                                          | 1,024,848 | -         | 1,036,202 | -         | -         | -         | -          | -         |
| Zone 4 Electrical Upgrade                                      | 78,363    | -         | 261,637   | 350,000   | -         | -         | -          | -         |
| Water and Sewer Facilities Program                             | 155,102   | -         | 1,146,939 | -         | -         | -         | 43,300,000 | 250,000   |
| Utility Billing Replacement-Water                              | 828,080   | 1,000,000 | 3,950,071 | -         | -         | -         | -          | -         |
| Treated Water Reservoir Rehabilitation                         | 1,150,204 | 426,770   | 625,887   | 566,050   | 225,050   | 137,050   | 889,450    | 137,050   |
| Instrumentation & Controls - Water                             | 191,824   | 201,000   | 216,556   | 201,000   | 201,000   | 201,000   | 201,000    | 201,000   |
| Meter Replacement                                              | 94,766    | 75,000    | 103,105   | 100,000   | 100,000   | 100,000   | 100,000    | 100,000   |
| Transmission System Rehabilitation                             | 2,124,457 | 2,131,000 | 2,270,772 | 886,000   | 686,000   | 2,411,000 | 686,000    | 686,000   |
| Distribution Pipeline Replacement                              | 2,728,162 | 4,670,000 | 5,743,237 | 4,823,000 | 5,112,380 | 5,419,122 | 5,744,271  | 5,744,271 |
| Fire Hydrant Replacement                                       | 164,547   | 240,000   | 240,000   | 240,000   | 214,000   | 214,000   | 214,000    | 214,000   |
| Valve Replacement                                              | 117,855   | 355,000   | 354,978   | 275,000   | 275,000   | 275,000   | 275,000    | 275,000   |
| Capital Outlay Replacement - Water                             | 1,341,432 | 912,153   | 1,757,565 | 1,061,454 | 820,922   | 1,303,520 | 758,196    | 1,698,688 |
| Distribution System Model & Master Plan Update                 | 7,691     | 291,000   | 291,000   | -         | 275,000   | 575,000   | -          | -         |
| Advanced Metering Infrastructure                               | 1,390,031 | 345,000   | 2,072,496 | -         | -         | -         | -          | -         |
| Transmission Line Customers Re-Route                           | 44,089    | -         | 400,129   | 200,000   | 200,000   | 200,000   | 200,000    | 200,000   |
| 20th St Waterline Replacement at UNC                           | -         | 2,331,604 | 2,331,604 | -         | -         | -         | -          | -         |
| 23rd Ave 4th St to 5th St Waterline Replacement                | -         | 1,563,020 | 1,563,020 | -         | -         | -         | -          | -         |
| 8th Avenue Waterline Replacement                               | -         | -         | -         | -         | -         | -         | 250,000    | 2,212,000 |
| 9th and 10th Streets Waterline Replacement                     | -         | -         | 378,160   | 300,000   | -         | 1,687,501 | 1,687,501  | -         |
| Distribution System Optimization                               | -         | -         | 160,000   | -         | -         | -         | -          | -         |
| EPA and State Regulation Driven Cybersecurity Upgrades - Water | -         | 558,000   | 590,270   | 1,044,200 | 1,061,800 | 783,900   | 929,400    | 115,500   |
| Island Grove Park Waterline Replacement                        | -         | 138,000   | 271,000   | 1,605,000 | -         | -         | -          | -         |

|                                                    | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026    | 2027    | 2028    | 2029    | 2030      |
|----------------------------------------------------|-------------|----------------------|---------------------|---------|---------|---------|---------|-----------|
| Transmission System Corrosion Protection           | -           | 283,800              | 283,800             | 365,000 | 365,000 | 365,000 | 280,000 | 150,000   |
| Waterline Replacement for Strategic Growth Project | -           | 275,000              | 275,000             | -       | 275,000 | -       | 275,000 | 5,060,000 |

**Water Replacement Treatment**

|                                                               |         |           |           |           |           |           |           |         |
|---------------------------------------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| Bellvue Flocculator and Sedimentation Building Rehabilitation | 11,981  | 731,250   | 1,019,269 | 631,250   | -         | -         | -         | -       |
| Bellvue Sedimentation Basin and Effluent Channel Repair       | 947     | -         | 373,753   | -         | -         | -         | -         | -       |
| Hourglass and Comanche Reservoir Rehabilitation               | 3,585   | -         | 87,542    | -         | -         | -         | -         | -       |
| Bellvue TB1 Repair and Mitigation                             | 238,953 | 4,500,000 | 5,653,689 | -         | -         | -         | -         | -       |
| Bellvue Water Treatment Plant General Rehabilitation          | 407,850 | 585,000   | 972,732   | 650,000   | 650,000   | 650,000   | 650,000   | 650,000 |
| Boyd Water Treatment Plant - General Rehabilitation           | 173,195 | 510,000   | 545,000   | 1,287,750 | 1,061,000 | 951,000   | 650,000   | 650,000 |
| Boyd WTP Process Improvements                                 | 32,783  | -         | 289,489   | -         | -         | -         | -         | -       |
| Boyd Chemical Tank Building                                   | 2,439   | -         | -         | -         | -         | -         | -         | -       |
| Boyd Flocculator Replacement                                  | 406,262 | -         | 1,516,138 | -         | -         | -         | -         | -       |
| Bellvue and Boyd WTP Electrical Upgrade                       | -       | 100,000   | 100,000   | 308,000   | 165,000   | 1,030,000 | 1,045,000 | 660,000 |
| Bellvue Filter Media Replacement                              | -       | 310,000   | 310,000   | -         | 2,750,000 | -         | -         | -       |
| Bellvue Switchgear Replacement                                | -       | 458,000   | 708,000   | 460,000   | 440,000   | -         | -         | -       |
| Water Treatment Plants Master Plan                            | -       | -         | 1,200,000 | -         | -         | -         | -         | -       |
| Boyd Sedimentation Basin Repair                               | -       | -         | 815,000   | -         | 880,000   | -         | -         | -       |
| Boyd Pump Station Intake Valve Replacement                    | -       | -         | -         | -         | 500,000   | -         | -         | -       |

|                           |                     |                     |                     |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$18,455,071</b> | <b>\$45,098,672</b> | <b>\$85,693,938</b> | <b>\$28,683,577</b> | <b>\$24,375,722</b> | <b>\$20,238,229</b> | <b>\$72,689,652</b> | <b>\$24,453,421</b> |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

|                                       |   |   |                |             |             |             |                |             |
|---------------------------------------|---|---|----------------|-------------|-------------|-------------|----------------|-------------|
| <b>Timing of Expenditure Payments</b> | - | - | (\$43,916,218) | \$8,046,659 | \$6,255,383 | \$1,175,226 | (\$21,275,343) | (\$167,462) |
|---------------------------------------|---|---|----------------|-------------|-------------|-------------|----------------|-------------|

|                                      |                     |                     |                     |                    |                     |                    |                     |                    |
|--------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
| <b>Ending Available Cash Balance</b> | <b>\$18,351,135</b> | <b>\$84,874,014</b> | <b>\$17,975,926</b> | <b>\$7,938,039</b> | <b>\$17,098,537</b> | <b>\$8,090,624</b> | <b>\$19,064,782</b> | <b>\$8,747,575</b> |
|--------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|

**Future Projects**

| Description                                        | Total                |
|----------------------------------------------------|----------------------|
| 14th Ave from 8th St to D St Waterline Replacement | 3,631,600            |
| Mosier Reservoir Rehab and Optimization            | 4,700,000            |
| 23rd Avenue Reservoir Replacements                 | 12,920,000           |
| Cottonwood Park Non-Potable Pond Lining            | 1,533,600            |
| 8th Avenue Waterline Replacement                   | 1,020,000            |
| Transmission System Corrosion Protection           | 200,000              |
| Boyd WTP Process Improvements                      | 22,950,000           |
| Bellvue 20 MGD Treatment Train - Ph 2              | 61,300,000           |
| <b>Total</b>                                       | <b>\$108,255,200</b> |

## 2026 – 2030 Five-Year Plans by Fund

### 424 - Water Rights Acquisition

|                                  | 2024 Actual  | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027     | 2028        | 2029      | 2030        |
|----------------------------------|--------------|----------------------|---------------------|-------------|----------|-------------|-----------|-------------|
| Beginning Available Cash Balance | \$10,709,765 | \$2,736,930          | \$2,736,930         | \$4,841,312 | \$47,170 | \$9,920,517 | \$396,174 | \$9,829,174 |

#### Resources

| Description            | 2024 Actual        | 2025 Original       | 2025 Revised        | 2026               | 2027                | 2028               | 2029                | 2030               |
|------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
| Expense Reimbursement  | 12,121             | -                   | -                   | -                  | -                   | -                  | -                   | -                  |
| Water Rates            | 2,784,552          | 2,100,000           | 2,250,000           | 2,280,000          | 2,310,900           | 2,342,728          | 2,375,510           | 2,409,000          |
| Investment Earnings    | 421,234            | 169,099             | 169,099             | 190,858            | 122,447             | 250,929            | 263,172             | 261,000            |
| Bond Proceeds          | -                  | 24,000,000          | 16,000,000          | -                  | 23,000,000          | -                  | 23,000,000          | -                  |
| <b>Total Resources</b> | <b>\$3,217,907</b> | <b>\$26,269,099</b> | <b>\$18,419,099</b> | <b>\$2,470,858</b> | <b>\$25,433,347</b> | <b>\$2,593,657</b> | <b>\$25,638,682</b> | <b>\$2,670,000</b> |

#### Expenditures

| Title | 2024 Actual | 2025 Original | 2025 Revised | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------|-------------|---------------|--------------|------|------|------|------|------|
|-------|-------------|---------------|--------------|------|------|------|------|------|

#### Infrastructure Maintenance

|                                                                |   |        |        |        |        |        |        |   |
|----------------------------------------------------------------|---|--------|--------|--------|--------|--------|--------|---|
| City of Greeley and United States Forest Service Land Exchange | - | 20,000 | 20,000 | 25,000 | 30,000 | 35,000 | 40,000 | - |
|----------------------------------------------------------------|---|--------|--------|--------|--------|--------|--------|---|

#### Investments / Rebates / Transfers / Other

|                    |       |        |        |       |       |       |       |       |
|--------------------|-------|--------|--------|-------|-------|-------|-------|-------|
| Investment Charges | 4,772 | 21,000 | 21,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
|--------------------|-------|--------|--------|-------|-------|-------|-------|-------|

#### Water Rights Acquisition

|                                                                              |           |            |            |           |            |            |            |            |
|------------------------------------------------------------------------------|-----------|------------|------------|-----------|------------|------------|------------|------------|
| Integrated Water Resources Plan                                              | 49        | -          | 1,900      | -         | -          | -          | -          | -          |
| Non-tributary Groundwater SLB Change Case                                    | 866,008   | 7,600,000  | 10,554,522 | 115,000   | 100,000    | 100,000    | -          | 50,000     |
| Response and Management to Northern Integrated Supply Project                | 18,246    | 385,000    | 1,041,754  | 250,000   | 250,000    | -          | -          | -          |
| Retiming Storage Investigation                                               | 11,040    | -          | 238,960    | -         | -          | -          | -          | -          |
| Sustainable Water Conservation and Demand Management                         | 217,673   | 75,000     | 75,000     | -         | -          | -          | -          | -          |
| Water Resources Database Build                                               | 83,729    | -          | 53,071     | 100,000   | -          | -          | -          | -          |
| Development of Parcel B, Poudre Ponds                                        | 86,275    | 199,000    | 2,877,487  | -         | -          | -          | -          | -          |
| Overland Trail                                                               | 21,429    | 70,000     | 70,000     | 30,000    | 1,030,000  | 1,030,000  | 5,340,000  | 1,030,000  |
| Future Water Acquisition - Phase II                                          | 9,771,741 | 10,990,000 | 10,894,666 | 6,745,000 | 13,440,000 | 10,635,000 | 10,825,000 | 11,025,000 |
| Water Supply & Storage Change Case Ph 2                                      | 109,780   | 100,000    | 227,006    | -         | -          | -          | -          | -          |
| Big Thompson Source Water Assessment and Protection Plan                     | -         | -          | 160,000    | -         | -          | 8,000      | -          | -          |
| Delta Park Non-Potable Change Case                                           | -         | -          | 100,000    | -         | -          | -          | -          | -          |
| Interruptible Supply and Storage Project / Alternative Transfer Method (ATM) | -         | 895,000    | 893,100    | -         | -          | -          | -          | -          |
| Water and Sewer History 2nd Edition                                          | -         | 150,000    | 163,000    | -         | -          | -          | -          | -          |
| Poudre Basin Model Update                                                    | -         | -          | -          | -         | 210,000    | -          | -          | -          |
| Integrated Water Resources Plan Update                                       | -         | -          | -          | -         | -          | 310,000    | -          | -          |

|                           |                     |                     |                     |                    |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Expenditures</b> | <b>\$11,190,742</b> | <b>\$20,505,000</b> | <b>\$27,391,466</b> | <b>\$7,270,000</b> | <b>\$15,065,000</b> | <b>\$12,123,000</b> | <b>\$16,210,000</b> | <b>\$12,110,000</b> |
|---------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|

|                                | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026      | 2027        | 2028      | 2029        | 2030      |
|--------------------------------|-------------|----------------------|---------------------|-----------|-------------|-----------|-------------|-----------|
| Timing of Expenditure Payments | -           | -                    | (\$11,076,749)      | (\$5,000) | \$495,000   | (\$5,000) | (\$5,000)   | (\$5,000) |
| Ending Available Cash Balance  | \$2,736,930 | \$19,577,778         | \$4,841,312         | \$47,170  | \$9,920,517 | \$396,174 | \$9,829,856 | \$395,174 |

Future Projects

| Description                                                                  | Total        |
|------------------------------------------------------------------------------|--------------|
| Interruptible Supply and Storage Project / Alternative Transfer Method (ATM) | 775,000      |
| Future Water Acquisition - Phase II                                          | 38,495,000   |
| Total                                                                        | \$39,270,000 |

## 2026 – 2030 Five-Year Plans by Fund

### 432 - Stormwater Construction

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027        | 2028          | 2029          | 2030           | Total 2026 - 2030 |
|----------------------------------|-------------|----------------------|---------------------|-------------|-------------|---------------|---------------|----------------|-------------------|
| Beginning Available Cash Balance | \$9,799,476 | \$9,103,236          | \$9,103,236         | \$3,510,412 | \$5,220,711 | (\$1,902,054) | (\$7,057,800) | (\$12,738,734) |                   |

#### Resources

| Description                | 2024 Actual        | 2025 Original      | 2025 Revised       | 2026                | 2027               | 2028               | 2029               | 2030                | 2026 - 2030         |
|----------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| Federal Grants             | 51,192             | -                  | -                  | -                   | -                  | -                  | -                  | -                   | -                   |
| State Grants               | 50,000             | -                  | -                  | -                   | -                  | -                  | -                  | -                   | -                   |
| Plant Investment Fees      | 245,436            | 843,626            | 213,192            | 226,519             | 237,382            | 248,836            | 265,947            | 278,945             | 1,257,629           |
| Stormwater Rates           | 3,568,701          | 7,529,865          | 7,529,865          | 3,659,733           | 5,534,005          | 7,093,233          | 7,614,991          | 12,808,683          | 36,710,645          |
| Investment Earnings        | 480,109            | 37,500             | 37,500             | 18,750              | 18,750             | 18,750             | 18,750             | 18,750              | 93,750              |
| Other Private Contribution | 79,621             | -                  | -                  | -                   | -                  | -                  | -                  | -                   | -                   |
| Sales Of Fixed Assets      | -142,548           | -                  | -                  | -                   | -                  | -                  | -                  | -                   | -                   |
| Bond Proceeds              | -                  | -                  | -                  | 38,000,000          | -                  | -                  | -                  | -                   | 38,000,000          |
| <b>Total Resources</b>     | <b>\$4,332,511</b> | <b>\$8,410,991</b> | <b>\$7,780,557</b> | <b>\$41,905,002</b> | <b>\$5,790,137</b> | <b>\$7,360,819</b> | <b>\$7,899,688</b> | <b>\$13,106,378</b> | <b>\$76,062,024</b> |

#### Expenditures

| Title                                            | 2024 Actual | 2025 Original | 2025 Revised | 2026       | 2027      | 2028      | 2029      | 2030      | 2026 - 2030 |
|--------------------------------------------------|-------------|---------------|--------------|------------|-----------|-----------|-----------|-----------|-------------|
| Poudre River Ranch Stormwater                    | 222,254     | 3,646,649     | 4,171,393    | 5,058,144  | -         | -         | -         | -         | 5,058,144   |
| Investment Charges                               | 6,058       | 2,600         | 2,600        | 2,600      | 2,800     | 2,800     | 2,800     | -         | 11,000      |
| Operating Transfers                              | 315,719     | 462,691       | 411,680      | 421,124    | 437,969   | 455,488   | 473,708   | 492,656   | 2,280,945   |
| 12th Street Storm Trunk Line - Phase 1A          | 37,080      | -             | 119,481      | -          | -         | -         | -         | -         | -           |
| 12th Street Storm Trunk Line - Phase 1B          | 3,897,882   | -             | 3,056,562    | -          | -         | -         | -         | -         | -           |
| 12th Street Storm Trunk Line - Phase 2           | 403,238     | -             | 15,622,185   | 15,174,434 | 2,865,439 | -         | -         | -         | 18,039,873  |
| Asset Management Projects                        | 146,520     | 1,519,437     | 1,469,609    | 631,618    | 650,586   | 670,123   | 690,246   | 710,973   | 3,353,546   |
| Stormwater Collection System New Construction    | -           | -             | 911,662      | 1,502,419  | 2,450,195 | 2,656,528 | 2,736,223 | 3,522,888 | 12,868,253  |
| 7th St Outfall - Trunk Line - Preliminary Design | -           | 1,215,550     | 1,215,550    | 6,081,683  | -         | -         | -         | 5,554,078 | 11,635,761  |
| Master Planning Program Updates                  | -           | 607,775       | 729,738      | -          | 644,788   | -         | 684,056   | -         | 1,328,844   |
| 12th Street Storm Trunk Line - Phase 3           | -           | -             | 5,752,974    | 6,322,681  | -         | -         | -         | -         | 6,322,681   |
| 12th Street Storm Trunk Line - Phase 4           | -           | -             | 1,285,106    | -          | 5,861,125 | -         | -         | -         | 5,861,125   |
| Stormwater Land Acquisition                      | -           | -             | -            | 5,000,000  | -         | -         | -         | -         | 5,000,000   |
| 7th St. Outfall - Trunk Line - Phase 1           | -           | -             | -            | -          | -         | 8,731,626 | -         | -         | 8,731,626   |
| 7th St. Outfall - Trunk Line - Phase 2           | -           | -             | -            | -          | -         | -         | 8,993,589 | -         | 8,993,589   |

|                                        | 2024 Actual        | 2025 Original Budget | 2025 Revised Budget | 2026                | 2027                | 2028                | 2029                | 2030                | Total 2026 - 2030   |
|----------------------------------------|--------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 7th St. Outfall - Trunk Line - Phase 3 | -                  | -                    | -                   | -                   | -                   | -                   | -                   | 9,172,190           | 9,172,190           |
| <b>Total Expenditures</b>              | <b>\$5,028,752</b> | <b>\$7,454,702</b>   | <b>\$34,748,540</b> | <b>\$40,194,703</b> | <b>\$12,912,902</b> | <b>\$12,516,565</b> | <b>\$13,580,622</b> | <b>\$19,452,785</b> | <b>\$98,657,577</b> |

|                                       |   |   |                |   |   |   |   |   |   |
|---------------------------------------|---|---|----------------|---|---|---|---|---|---|
| <b>Timing of Expenditure Payments</b> | - | - | (\$21,375,159) | - | - | - | - | - | - |
|---------------------------------------|---|---|----------------|---|---|---|---|---|---|

|                                      |             |             |             |             |               |               |                |                |  |
|--------------------------------------|-------------|-------------|-------------|-------------|---------------|---------------|----------------|----------------|--|
| <b>Ending Available Cash Balance</b> | \$9,103,236 | \$7,559,525 | \$3,510,412 | \$5,220,711 | (\$1,902,054) | (\$7,057,800) | (\$12,738,734) | (\$19,085,141) |  |
|--------------------------------------|-------------|-------------|-------------|-------------|---------------|---------------|----------------|----------------|--|

**Future Projects**

| Description                                      | Total               |
|--------------------------------------------------|---------------------|
| 12th Street Storm Trunk Line - Phase 6           | 2,475,221           |
| 12th Street Storm Trunk Line - Phase 5           | 2,595,333           |
| 7th St. Outfall - Trunk Line - Phase 5           | 9,730,777           |
| 7th St. Outfall - Trunk Line - Phase 4           | 9,447,356           |
| 12th St. Outfall ( Future Phases)                | 18,109,330          |
| 7th St Outfall - Trunk Line - Preliminary Design | 4,061,210           |
| 4th St. Outfall                                  | 4,268,800           |
| Sheep Draw Regional Detention Facilities         | 4,040,808           |
| <b>Total</b>                                     | <b>\$54,728,835</b> |



## 2026 – 2030 Five-Year CIP by Fund

### 433 - Stormwater Capital Replacement

|                                  | 2024 Actual | 2025 Original Budget | 2025 Revised Budget | 2026        | 2027     | 2028          | 2029          | 2030           | Tot |
|----------------------------------|-------------|----------------------|---------------------|-------------|----------|---------------|---------------|----------------|-----|
| Beginning Available Cash Balance | \$7,402,013 | \$8,403,800          | \$8,403,800         | \$3,705,460 | \$88,108 | (\$4,068,820) | (\$6,502,232) | (\$10,071,039) |     |

#### Resources

| Description            | 2024 Actual        | 2025 Original      | 2025 Revised       | 2026               | 2027               | 2028               | 2029               | 2030                | 20          |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------|
| Stormwater Rates       | 2,763,102          | 1,529,865          | 1,529,865          | 4,259,733          | 5,534,005          | 7,093,233          | 7,614,991          | 12,808,683          | 37          |
| Investment Earnings    | 344,523            | 218,900            | 218,900            | 109,450            | 109,450            | 109,450            | 109,450            | 109,450             |             |
| Sales Of Fixed Assets  | -16,808            | -                  | -                  | -                  | -                  | -                  | -                  | -                   |             |
| <b>Total Resources</b> | <b>\$3,090,818</b> | <b>\$1,748,765</b> | <b>\$1,748,765</b> | <b>\$4,369,183</b> | <b>\$5,643,455</b> | <b>\$7,202,683</b> | <b>\$7,724,441</b> | <b>\$12,918,133</b> | <b>\$37</b> |

#### Expenditures

| Title                                                                   | 2024 Actual        | 2025 Original      | 2025 Revised       | 2026               | 2027               | 2028               | 2029                | 2030                | 20          |
|-------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|-------------|
| Investment Charges                                                      | 78,127             | 1,300              | 1,300              | 1,300              | 1,300              | 1,300              | 1,300               | -                   |             |
| SMIC Other Drainage System Repairs (System Mains, Inlets, and Culverts) | 949,630            | 4,031,562          | 4,262,044          | 5,008,064          | 6,447,882          | 6,641,319          | 8,208,670           | 5,636,620           | 31          |
| Repairs to No. 3 Ditch                                                  | 720                | 64,479             | 64,479             | 66,413             | 68,406             | 70,458             | 72,571              | 74,749              |             |
| Stormwater Equipment Replacement                                        | 1,009,916          | 471,293            | 471,293            | 1,157,147          | 573,862            | -                  | -                   | 176,144             | 1           |
| Stormwater Asset Management Program                                     | 50,637             | 174,170            | 265,788            | 184,779            | 190,332            | 196,032            | 201,913             | 207,970             |             |
| Apricot Avenue Stormwater Improvements                                  | -                  | -                  | 200,000            | -                  | -                  | -                  | -                   | -                   |             |
| Stormwater Collection System Rehab Replacement                          | -                  | -                  | 911,662            | 1,502,419          | 2,450,195          | 2,656,528          | 2,736,223           | 5,805,719           | 15          |
| Detention Pond Maintenance Program                                      | -                  | 64,479             | 70,835             | 66,413             | 68,406             | 70,458             | 72,571              | 74,749              |             |
| Utility Billing Software                                                | -                  | -                  | 199,704            | -                  | -                  | -                  | -                   | -                   |             |
| <b>Total Expenditures</b>                                               | <b>\$2,089,030</b> | <b>\$4,807,283</b> | <b>\$6,447,105</b> | <b>\$7,986,535</b> | <b>\$9,800,383</b> | <b>\$9,636,095</b> | <b>\$11,293,248</b> | <b>\$11,975,951</b> | <b>\$50</b> |

|                               |             |             |             |          |               |               |                |               |  |
|-------------------------------|-------------|-------------|-------------|----------|---------------|---------------|----------------|---------------|--|
| Ending Available Cash Balance | \$8,403,800 | \$5,345,282 | \$3,705,460 | \$88,108 | (\$4,068,820) | (\$6,502,232) | (\$10,071,039) | (\$9,128,857) |  |
|-------------------------------|-------------|-------------|-------------|----------|---------------|---------------|----------------|---------------|--|

## Schedule of Capital Outlay

### 2026 Equipment Replacement

| Department                                 | Description                                                                                                          | 2026                |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>Equipment Replacement Fund</b>          |                                                                                                                      |                     |
| Culture, Parks & Recreation                | Grasshopper 900D                                                                                                     | \$ 22,000           |
|                                            | Trion 1800 Shop Lift                                                                                                 | \$ 19,000           |
|                                            | Cushman Model 84063                                                                                                  | \$ 27,700           |
|                                            | Grasshopper 930D                                                                                                     | \$ 22,000           |
|                                            | Bobcat Loader Bucket                                                                                                 | \$ 3,000            |
|                                            | Bobcat V Plow                                                                                                        | \$ 5,000            |
|                                            | Honda Workman ATV Plow                                                                                               | \$ 800              |
|                                            | Bobcat 5600 G Series Toolcat                                                                                         | \$ 90,000           |
|                                            | TORO 3280D 4x4                                                                                                       | \$ 60,000           |
|                                            | Kawasaki Hustler Mower                                                                                               | \$ 30,000           |
|                                            | Pro Tree and Turf Chemical Skids & Controls                                                                          | \$ 75,000           |
|                                            | Windsor Chariot Floor Scrubber                                                                                       | \$ 8,000            |
|                                            | Yamaha Max II Range Picker                                                                                           | \$ 14,614           |
|                                            | Old Toro Topdresser                                                                                                  | \$ 21,094           |
|                                            | Truturf 48 A Roller                                                                                                  | \$ 18,254           |
|                                            | Truturf 48 A Roller                                                                                                  | \$ 18,254           |
|                                            | Buffalo Blower                                                                                                       | \$ 12,504           |
|                                            | TORO 648 Aerator                                                                                                     | \$ 35,053           |
|                                            | TORO 3150 Q Triplex                                                                                                  | \$ 46,309           |
|                                            | TORO 3150 Q Triplex                                                                                                  | \$ 46,309           |
| <b>Culture, Parks &amp; Recreation Tot</b> |                                                                                                                      | <b>\$ 574,891</b>   |
| Fire                                       | Commercial Extractor (heavy duty washing machine) #4                                                                 | \$ 8,240            |
|                                            | Dive - Rapid Deployment Crafts (Swift Water/Ice)                                                                     | \$ 7,761            |
|                                            | Dive - Rescue Boat - Inflatable                                                                                      | \$ 17,484           |
|                                            | SCBA Compressors #3                                                                                                  | \$ 120,000          |
|                                            | SCBA Compressors #7                                                                                                  | \$ 120,000          |
|                                            | Self Contained Breathing Apparatus (SCBA). Firefighter air pack, bottle, face mask, regulator, alerting device, etc. | \$ 1,800,000        |
|                                            | Water Delivery - Fire Hose, Appliances, Nozzles, Fittings, Testing Equipment                                         | \$ 60,100           |
| <b>Fire Total</b>                          |                                                                                                                      | <b>\$ 2,133,585</b> |
| Police                                     | 5 Drug Task Force Cameras                                                                                            | \$ 22,500           |
|                                            | 5 Simmunition Guns                                                                                                   | \$ 5,000            |
|                                            | Evidence Refrigerator                                                                                                | \$ 10,000           |
|                                            | Patrol Rifles                                                                                                        | \$ 124,386          |
|                                            | Remote Firing Device                                                                                                 | \$ 15,500           |
| <b>Police Total</b>                        |                                                                                                                      | <b>\$ 177,386</b>   |
| <b>Grand Total</b>                         |                                                                                                                      | <b>\$ 2,885,862</b> |

### 2026 Fleet Replacement - General Fund

| Department                                   | Equipment # | Description                    | 2026                |
|----------------------------------------------|-------------|--------------------------------|---------------------|
| <b>General Fund</b>                          |             |                                |                     |
| Community Development                        | CG3064      | 2015 CHEVROLET 1500 P100       | \$ 52,000           |
|                                              | CG3060      | 2015 CHEVROLET COLORADO P116   | \$ 42,000           |
| <b>Community Development Total</b>           |             |                                | <b>\$ 94,000</b>    |
| Culture, Parks & Recreation                  | CG623       | 1991 HOMEMADE TRAILER TRL      | \$ 10,150           |
|                                              | CG624       | 1992 TRAILER TRAILER TRL       | \$ 10,150           |
|                                              | CG648       | 1993 TRAILER TRAILER TRL       | \$ 10,150           |
|                                              | CG1012      | 1995 INTERNATIONAL 3800 BUS    | \$ 100,150          |
|                                              | CG643       | 1996 HOMEMADE TRAILER TRL      | \$ 22,223           |
|                                              | CG664       | 1996 INGERSOLL COMPRESSOR COI  | \$ 75,150           |
|                                              | CG379       | 1998 GMC W4 P301               | \$ 48,150           |
|                                              | CG686       | 2003 INTERSTATE TRAILER TRL    | \$ 8,506            |
|                                              | CG110       | 2005 CHEVROLET 1500 P200       | \$ 52,000           |
|                                              | CG640       | 2005 TRAILER TRAILER TRL       | \$ 9,074            |
|                                              | CG4020      | 2012 CHEVROLET 3500 P111       | \$ 87,000           |
|                                              | CG5017      | 2012 MORBARK BEEVER M12R SPEC  | \$ 42,796           |
|                                              | CG3028      | 2013 CHEVROLET 1500 P200       | \$ 52,000           |
| <b>Culture, Parks &amp; Recreation Total</b> |             |                                | <b>\$ 527,499</b>   |
| Fire                                         | CG868       | 2014 CHEVROLET EQUINOX SUV     | \$ 53,000           |
|                                              | CG881       | 2017 CHEVROLET TAHOE SUV       | \$ 91,000           |
| <b>Fire Total</b>                            |             |                                | <b>\$ 144,000</b>   |
| Police                                       | CG338       | 2006 FORD F550 P106            | \$ 131,272          |
|                                              | CG2218      | 2016 CHEVROLET 2500 P100       | \$ 90,500           |
|                                              | CG2992      | 2019 CHEVROLET 2500 P102       | \$ 145,500          |
|                                              | CG2301      | 2019 CHEVROLET TAHOE SUV E     | \$ 95,500           |
|                                              | CG2816      | 2019 HD FLHTP MOTO             | \$ 53,000           |
|                                              | CG2991      | 2020 CHEVROLET 2500 P102       | \$ 145,500          |
|                                              | CG2312      | 2020 CHEVROLET TAHOE SUV E     | \$ 222,500          |
| <b>Police Total</b>                          |             |                                | <b>\$ 883,772</b>   |
| Public Works                                 | CG622       | 1991 WELDER TRAILER TRL        | \$ 49,431           |
|                                              | CG652       | 1996 TRAILER TRAILER TRL       | \$ 10,150           |
|                                              | CG680       | 2001 KOEHLER GEN/TRAILE GENTRA | \$ 65,150           |
|                                              | CG3009      | 2009 GMC 1500 P200             | \$ 52,000           |
|                                              | CG4009      | 2010 INTERNATIONAL 7600 P405   | \$ 328,865          |
|                                              | CG5702      | 2012 CRAFTCO SS250DC PAVING    | \$ 60,150           |
|                                              | CG5204      | 2014 JD 6105M UTILTRACT        | \$ 80,150           |
|                                              | CG4028      | 2015 CHEVROLET 3500 P111       | \$ 92,000           |
|                                              | CG5706      | 2016 BOMAG BW138AC PAVING      | \$ 65,150           |
|                                              | CG3076      | 2016 CHEVROLET 1500 P100       | \$ 52,000           |
|                                              | CG4042      | 2016 CHEVROLET 3500 P111       | \$ 92,000           |
|                                              | CG4040      | 2016 INTERNATIONAL 7600 P405   | \$ 450,150          |
|                                              | CG5037      | 2020 KUBOTA SSV65HFRC SKIDLDR  | \$ 50,150           |
| <b>Public Works Total</b>                    |             |                                | <b>\$ 1,447,346</b> |
| <b>General Fund Total</b>                    |             |                                | <b>\$ 3,096,617</b> |

## 2026 Fleet Replacement - Water/Sewer Capital

| Department                                   | Equipment # | Description               | 2026                |
|----------------------------------------------|-------------|---------------------------|---------------------|
| <b>Water/Sewer Capital Replacement Fund</b>  |             |                           |                     |
| Sewer                                        | CG4031      | 2015 FREIGHTLINER M2      | \$ 401,588          |
|                                              | N/A         | CONTINGENCY               | \$ 50,000           |
| <b>Sewer Total</b>                           |             |                           | <b>\$ 451,588</b>   |
| Water                                        | CG3049      | 2015 CHEVROLET 2500 P107  | \$ 90,000           |
|                                              | CG3086      | 2016 CHEVROLET 2500 P107  | \$ 83,000           |
|                                              | CG3004      | 2009 FORD F150 P200       | \$ 49,000           |
|                                              | CG4052      | 2017 CHEVROLET 3500 P108  | \$ 83,000           |
|                                              | CG618       | 1992 TRU-BILT TRAILER TRL | \$ 10,150           |
|                                              | CG3073      | 2016 CHEVROLET COLORADO   | \$ 96,000           |
|                                              | CG3122      | 2020 CHEVROLET 2500       | \$ 63,412           |
|                                              | CG5203      | 2012 NH T4.75             | \$ 509,489          |
|                                              | N/A         | SNOWMOBILE                | \$ 23,000           |
|                                              | N/A         | CONTINGENCY               | \$ 54,403           |
| <b>Water Total</b>                           |             |                           | <b>\$ 1,061,454</b> |
| <b>Water/Sewer Capital Replacement Total</b> |             |                           | <b>\$ 1,513,042</b> |

## Information Technology

| Description                         | 2026                                      |
|-------------------------------------|-------------------------------------------|
| <b>Information Technology Funds</b> |                                           |
| Hardware                            | 3200 Checkpoint Bellvue-SG-01 \$ 45,000   |
|                                     | 3200 Checkpoint Bellvue-SG-02 \$ 45,000   |
|                                     | 6200 Checkpoint Res-SG-01 \$ 50,000       |
|                                     | HPE DL360 Gen10 8SFF CTO Server \$ 11,550 |
|                                     | Ruckus Aps \$ 40,250                      |
|                                     | Stratus Server- WWTP \$ 65,000            |
| <b>Hardware Total</b>               |                                           |
| <b>\$ 256,800</b>                   |                                           |
| Software                            | Deferred Maintenance \$ 75,000            |
| <b>Software Total</b>               |                                           |
| <b>\$ 75,000</b>                    |                                           |
| <b>Grand Total</b>                  |                                           |
| <b>\$ 331,800</b>                   |                                           |

## Appendix

- Reader's Guide
- 2024 Budget & Appropriations
- Performance Measures
- City Information
- Priorities and Performance Measures
- Revenue Generated to Support Operating Activities
- Financial Policies
- Schedule of Transfers
- Budget Process
- Adjustments
- Boards and Commissions
- Glossary of Terms

## Reader's Guide

The purpose of this section of the budget document is to assist readers in understanding the City's budget.

### Financial Structure

Funds are the backbone of the city's financial structure. Funds are established to account for specific revenues and expenditures related to certain activities of the city.

As can be seen below, funds are organized into various groups to identify their purpose.

#### Governmental

- General Fund - a major fund to account for all financial resources except those required by law or administrative action to be accounted for in another fund; per City of Greeley Charter Section 5-5.
- Special Revenue Funds - to account for the proceeds of specific revenue sources other than those from expendable trusts or from major capital projects that are legally restricted for specified purposes.
- Debt Service Funds - to account for resources used to pay annual principal and interest payments on general long-term debt.
- Capital Projects Funds - to account for financial resources used for the acquisition, construction and maintenance of major capital infrastructure and facilities other than those financed by proprietary funds and trust funds.
- Permanent Funds - to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the city's operation.

#### Proprietary

- Enterprise Funds - to report any activity for which a fee is charged to external users for goods or services.
- Internal Service Funds - to report any activity that provides goods or services to other funds or departments on a cost-reimbursement basis.

### Organizational Structure

Just as the collecting and spending of money have structure, the way that work is accomplished in any organization also has structure. The organizational structure of the City is displayed in several ways:

- A City-wide organization chart is presented earlier in this book.
- A description entitled "How the Department is Organized" is included in each department narrative.

The City uses specific terminology to represent various levels of organizational structure. The terms are activity, program, division, and department.

#### Activity

The activity is the most basic unit of organizational structure. An activity identifies a grouping of similar, related work activities. Examples of activities include Investigations (Police), Family FunPlex (Culture, Parks & Recreation), and Snow and Ice Removal (Public Works).

Budgets are prepared at the activity level. Once approved, the activity-level budgets are combined to determine division, department, fund, and total City budgets. Activities are, therefore, the basic unit of both the organizational and financial structure.

#### Division

Divisions are a collection of related activities. As an example, the Street Maintenance division consists of Snow and Ice Removal, Street Resurfacing, Patching, and Graffiti programs. Activities are organized into divisions that facilitate the administration and

coordination of their operations by a single manager. Typically, the larger departments have two or more divisions, each with several activities. Smaller departments may consist of several activities, all reporting to a department head.

## **Department**

Departments are traditionally the highest-level organizational units of municipal government operations. Familiar department examples are Police, Public Works, Culture, Parks & Recreation, and Finance. Departments typically report directly to the city manager or a deputy or assistant city manager. The city manager, city attorney, and municipal court judge report directly to the City Council. The City's structure at the department level is presented in the FTE summary tables in the Department Summaries section.

## 2025 Budget & Appropriations

| FUND                          | #   | ORIGINAL<br>BUDGET    | REBUDGET              | FIRST<br>APPROPRIATION | SECOND<br>APPROPRIATION | THIRD<br>APPROPRIATION | TOTAL                   |
|-------------------------------|-----|-----------------------|-----------------------|------------------------|-------------------------|------------------------|-------------------------|
| GENERAL FUND                  | 100 | \$ 167,082,619        | \$ 2,174,915          | \$ 5,099,346           | \$ -                    | \$ 1,659,385           | \$ 175,916,265          |
| CONVENTION AND VISITORS FUND  | 102 | 1,006,450             | -                     | -                      | -                       | 15,000                 | \$ 1,021,450            |
| HUD GRANTS FUND               | 103 | 7,321,576             | 133,132               | 855,350                | -                       | -                      | \$ 8,310,058            |
| STREETS AND ROADS FUND        | 104 | 13,957,483            | 719,447               | 505,785                | -                       | 70,000                 | \$ 15,252,715           |
| CONSERVATION TRUST FUND       | 105 | 2,261,372             | -                     | -                      | -                       | -                      | \$ 2,261,372            |
| HOUSING FUND                  | 109 | 448,157               | -                     | 686,487                | -                       | -                      | \$ 1,134,644            |
| CONFERENCE CENTER DEV. FUND   | 110 | 1,052,252             | -                     | -                      | -                       | -                      | \$ 1,052,252            |
| DDA TIF FUND                  | 111 | 906,571               | -                     | -                      | -                       | -                      | \$ 906,571              |
| EQUITABLE SHARING FUND        | 113 | 163,000               | -                     | -                      | -                       | -                      | \$ 163,000              |
| TRANSIT FUND                  | 114 | 13,622,712            | 413,397               | -                      | -                       | -                      | \$ 14,036,109           |
| HOMELESSNESS FUND             | 115 | 2,150,162             | 64,999                | -                      | -                       | -                      | \$ 2,215,161            |
| BAG FEE FUND                  | 116 | -                     | -                     | 9,000                  | -                       | -                      | \$ 9,000                |
| DESIGNATED REVENUE            | 120 | 240,395               | 97,181                | 233,432                | -                       | 20,000                 | \$ 590,008              |
| PUBLIC SAFETY .16%            | 121 | 6,410,127             | 20,559                | 3,215,803              | -                       | -                      | \$ 9,646,489            |
| GRANTS                        | 170 | 2,736,892             | -                     | 1,012,822              | -                       | 366,269                | \$ 4,115,983            |
| GENERAL DEBT SERVICE          | 200 | 3,137,656             | -                     | -                      | -                       | -                      | \$ 3,137,656            |
| PUBLIC IMPROVEMENT            | 300 | 7,043,784             | 23,428,290            | 7,839,111              | -                       | -                      | \$ 38,311,185           |
| PUBLIC ART                    | 303 | 959,077               | 254,496               | -                      | -                       | -                      | \$ 1,213,573            |
| FOOD TAX                      | 304 | 18,641,646            | 11,078,117            | 714,558                | -                       | 200,000                | \$ 30,634,321           |
| QUALITY OF LIFE               | 318 | 13,278,988            | 6,876,687             | 1,250,000              | -                       | -                      | \$ 21,405,675           |
| STREET INFRASTRUCTURE IMPROV. | 321 | 21,770,476            | 4,590,655             | 2,165,000              | -                       | -                      | \$ 28,526,131           |
| MERGE                         | 323 | -                     | -                     | 4,600,000              | -                       | -                      | \$ 4,600,000            |
| WEST GREELEY DEVELOPMENT      | 324 | -                     | -                     | -                      | 115,000,000             | -                      | \$ 115,000,000          |
| DEVELOPMENT FUNDS             | 330 | 35,483,519            | 20,929,892            | 12,470,638             | -                       | -                      | \$ 68,884,049           |
| CEMETERY                      | 400 | 888,937               | 165,636               | 86,861                 | -                       | -                      | \$ 1,141,434            |
| GOLF COURSES                  | 401 | 3,130,025             | 5,662                 | -                      | -                       | 134,000                | \$ 3,269,687            |
| DOWNTOWN PARKING              | 402 | 370,464               | 353                   | -                      | -                       | -                      | \$ 370,817              |
| SEWER                         | 410 | 27,757,190            | 68,142,715            | 10,034,851             | -                       | -                      | \$ 105,934,756          |
| WATER                         | 420 | 165,259,382           | 82,637,990            | 20,346,997             | -                       | -                      | \$ 268,244,369          |
| STORMWATER                    | 430 | 19,632,514            | 2,705,755             | 26,238,827             | -                       | -                      | \$ 48,577,096           |
| EMPLOYEE BENEFIT              | 500 | 23,681,167            | 118,084               | -                      | -                       | -                      | \$ 23,799,251           |
| WORKERS COMPENSATION          | 501 | 1,349,684             | -                     | -                      | -                       | 1,000,000              | \$ 2,349,684            |
| LIABILITY                     | 502 | 4,078,389             | 166,784               | 1,000,000              | -                       | -                      | \$ 5,245,173            |
| EQUIPMENT & FLEET             | 510 | 6,881,587             | 3,303,711             | 2,728,435              | -                       | -                      | \$ 12,913,733           |
| INFORMATION TECHNOLOGY        | 520 | 13,759,132            | 366,076               | 425,000                | -                       | -                      | \$ 14,550,208           |
| CEMETERY ENDOWMENT            | 601 | 84,200                | -                     | -                      | -                       | -                      | \$ 84,200               |
| PETRIKEN MEMORIAL             | 603 | 10                    | -                     | -                      | -                       | -                      | \$ 10                   |
| MEMORIALS                     | 605 | 69,499                | -                     | -                      | -                       | -                      | \$ 69,499               |
| <b>TOTAL</b>                  |     | <b>\$ 586,617,094</b> | <b>\$ 228,394,533</b> | <b>\$ 101,518,303</b>  | <b>\$ 115,000,000</b>   | <b>\$ 3,464,654</b>    | <b>\$ 1,031,994,581</b> |



## Performance Measures

The City maintains many performance measures and metrics. Below is a list of highlighted metrics that provide a summarized overview of key initiatives and targets throughout the organization grouped by department. With newer departments or metrics, data may not be fully available.

| Performance Measure                                     | 2020    | 2021   | 2022     | 2023     | 2024    | 2025 YTD | Target  |
|---------------------------------------------------------|---------|--------|----------|----------|---------|----------|---------|
| <b>City Attorney's Office</b>                           |         |        |          |          |         |          |         |
| Percent of Reviewed Contracts Litigated                 | N/A     | 3.50%  | 0.80%    | 0%       | 0%      | 0%       | <5%     |
| Value Capture as a Percentage of Total Claimed          | N/A     | 100%   | 82.70%   | 65.40%   | 96.50%  | 83%      | 100%    |
| Difference in Cost per Capita than Peer Cities Average  | N/A     | N/A    | (\$0.40) | (\$0.08) | TBD     | TBD      | <\$0.00 |
| <b>City Clerk's Office</b>                              |         |        |          |          |         |          |         |
| Number of CORA Requests                                 | N/A     | N/A    | 208      | 410      | 512     | 230      | N/A     |
| <b>Communication &amp; Engagement</b>                   |         |        |          |          |         |          |         |
| Annual Image Campaign Website Visitors                  | 5,472   | N/A    | 18,047   | 67,830   | 24,028  | 97,946   | N/A     |
| Overall Press Sentiment about Greeley, Percent Positive | N/A     | 9.30%  | 14.10%   | 22.30%   | 28.40%  | 12.20%   | N/A     |
| Social Media Engagement, All Channels                   | 123,968 | 95,900 | 146,102  | 326,111  | 141,462 | 144,740  | N/A     |
| Speak Up Greeley Engaged Users                          | N/A     | N/A    | 276      | 2,786    | 498     | 1,036    | N/A     |
| <b>Community Development</b>                            |         |        |          |          |         |          |         |
| Average Number of Daily                                 | 9.2     | 10.7   | 13.2     | 14.2     | 12.4    | 16.4     | N/A     |

| Performance Measure                                                          | 2020    | 2021    | 2022    | 2023    | 2024    | 2025 YTD | Target |
|------------------------------------------------------------------------------|---------|---------|---------|---------|---------|----------|--------|
| <b>City Attorney's Office</b>                                                |         |         |         |         |         |          |        |
| Percent of Reviewed Contracts Litigated                                      | N/A     | 3.50%   | 0.80%   | 0%      | 0%      | 0%       | <5%    |
| Inspections per Inspector                                                    |         |         |         |         |         |          |        |
| Development Reviews Completed in Three Weeks or Less on Time                 | 98%     | 97%     | 94%     | 92%     | 94%     | 91%      | 85%    |
| Percent of New Construction Permit Reviews Completed Within 10 Business Days | 65%     | 79%     | 82%     | 80%     | 84%     | 83%      | 95%    |
| Percent of Remodel Permit Reviews Completed within 10 Business Days          | 97%     | 99%     | 99%     | 95%     | 99%     | 88%      | 95%    |
| Response to Code Complaints within 7 Business Days                           | 92%     | 97%     | 96%     | 95%     | 98%     | N/A      | 95%    |
| <b>Culture, Parks, &amp; Recreation</b>                                      |         |         |         |         |         |          |        |
| Island Grove Event Total                                                     | 486     | 537     | 615     | 664     | 626     | 453      | 680    |
| Island Grove Average Revenue Per Event                                       | \$1,940 | \$2,138 | \$2,119 | \$2,150 | \$2,525 | \$1,710  | N/A    |
| Island Grove Average Expenses Per Event                                      | \$4,029 | \$4,036 | \$3,676 | \$3,933 | \$4,340 | \$2,246  | N/A    |
| Museum Visitors                                                              | N/A     | 5,197   | 16,546  | 17,792  | 14,895  | 5,885    | 30,000 |
| Museum Visitors (K-12)                                                       | 11,665  | 3,408   | 1,628   | 6,332   | 5196    | 8,393    | 10,000 |

| Performance Measure                                                  | 2020      | 2021      | 2022      | 2023      | 2024          | 2025 YTD   | Target                  |
|----------------------------------------------------------------------|-----------|-----------|-----------|-----------|---------------|------------|-------------------------|
| City Attorney's Office                                               |           |           |           |           |               |            |                         |
| Percent of Reviewed Contracts Litigated                              | N/A       | 3.50%     | 0.80%     | 0%        | 0%            | 0%         | <5%                     |
| Natural Area Trail Usage: Mountain Vista Natural Area at 20th Street | 17,029    | 43,032    | 36,674    | 39,528    | 38,461        | 16,602     | N/A                     |
| Natural Area Trail Usage: Poudre Trail at Rover Run                  | 64,400    | 53,269    | 66,326    | 49,482    | 47,288        | 28,230     | N/A                     |
| Natural Area Trail Usage: Poudre Trail at Island Grove               | 17,627    | 52,661    | 55,973    | 50,083    | 47,172        | 22,642     | N/A                     |
| Natural Area Trail Usage: Poudre Trail at Poudre Learning Center     | 28,680    | 90,817    | 105,619   | 66,942    | 48,961        | 17,209     | N/A                     |
| Natural Area Trail Usage: Sheep Draw Trail at McCloskey Trail Head   | 74,996    | 57,738    | 56,037    | 48,729    | 46,475        | 24,961     | N/A                     |
| Parkland Acres Added Annually                                        | 7.49      | 0.30      | 1.00      | 5.96      | 0.45          | 35         | 10.4 Acres/1K residents |
| Recreation Facility Memberships                                      | 4,742     | 9,146     | 14,229    | 15,520    | 18,319        | 7575       | 16,000                  |
| Rounds of Golf at Greeley Public Golf Courses                        | 62,318    | 62,624    | 65,729    | 66,427    | 73,647        | 23,126     | 68,000                  |
| UCCC Ticket Sales                                                    | \$10,082  | \$4,436   | \$10,967  | \$9,461   | \$4,994       | N/A        | \$10,000                |
| UCCC Ticket Revenue                                                  | \$228,804 | \$147,228 | \$326,488 | \$465,539 | \$ 685,162.50 | \$ 397,548 | N/A                     |
| Economic Development &                                               |           |           |           |           |               |            |                         |

| Performance Measure                                                  | 2020         | 2021          | 2022          | 2023         | 2024         | 2025 YTD      | Target       |
|----------------------------------------------------------------------|--------------|---------------|---------------|--------------|--------------|---------------|--------------|
| <b>City Attorney's Office</b>                                        |              |               |               |              |              |               |              |
| Percent of Reviewed Contracts Litigated                              | N/A          | 3.50%         | 0.80%         | 0%           | 0%           | 0%            | <5%          |
| <b>Urban Revitalization</b>                                          |              |               |               |              |              |               |              |
| Dollar amount of new non-residential investment                      | \$10,467,742 | \$149,587,534 | \$122,296,656 | \$73,434,552 | \$78,379,932 | \$ 71,068,556 | N/A          |
| Number and quantity of proactive partnerships aligned with targets   | N/A          | N/A           | N/A           | N/A          | 15           | 21            | N/A          |
| Number of retained or new city sales tax revenue producing companies | 943          | 1,045         | 931           | 1,102        | 1,435        | 1,308         | N/A          |
| <b>Finance</b>                                                       |              |               |               |              |              |               |              |
| Accounts Payable ACH Payment Percentage                              | N/A          | N/A           | 6.80%         | 10.25%       | 20%          | TBD           | 20%          |
| Annual Sales Tax Audit Revenue                                       | \$1,272,139  | \$870,000     | \$878,931     | \$1,500,689  | \$1,076,476  | TBD           | \$500,000    |
| Grant Funds Received                                                 | N/A          | N/A           | \$17,300,000  | \$38,543,615 | \$71,274,447 | TBD           | \$69,000,000 |
| New Greeley-Based Business License Applications                      | 316          | 367           | 411           | 376          | 440          | TBD           | N/A          |
| Purchasing Division Solicitations                                    | 72           | 70            | 84            | 81           | 87           | 32            | 90           |
| <b>Fire</b>                                                          |              |               |               |              |              |               |              |
| Mean Total Response Time (First-Due Unit) All Calls                  | 10m20s       | 9m20s         | 8m37s         | 7m19s        | 7m44s        | 7m58s         | 6m39s        |

| Performance Measure                                             | 2020 | 2021  | 2022  | 2023  | 2024  | 2025 YTD | Target |
|-----------------------------------------------------------------|------|-------|-------|-------|-------|----------|--------|
| <b>City Attorney's Office</b>                                   |      |       |       |       |       |          |        |
| Percent of Reviewed Contracts Litigated                         | N/A  | 3.50% | 0.80% | 0%    | 0%    | 0%       | <5%    |
| Average Annual Training Hours per Operational FTE               | 189  | 236   | 270   | 269   | 232   | 112      | 210    |
| Construction Inspections and System Plan Reviews                | 762  | 1,374 | 2,434 | 1,382 | 1,720 | 533      | 1,500  |
| Responses to Fire and EMS Incidents in less than 5 Minutes      | 75%  | 78%   | 82%   | 82%   | 84%   | 85%      | 75%    |
| <b>Homeless Solutions</b>                                       |      |       |       |       |       |          |        |
| Rapid Rehousing: Stable Housing (Households)                    | N/A  | N/A   | N/A   | N/A   | 46    | 49       | N/A    |
| Rapid Rehousing: Stable Housing (Individuals)                   | N/A  | N/A   | N/A   | N/A   | 85    | 89       | N/A    |
| Rapid Rehousing: Retention Rate (Households)                    | N/A  | N/A   | N/A   | N/A   | 100%  | 94%      | N/A    |
| Rapid Rehousing: Retention Rate (Individuals)                   | N/A  | N/A   | N/A   | N/A   | 98%   | 93%      | N/A    |
| Rapid Rehousing: Average Length of Time to Housing (Households) | N/A  | N/A   | N/A   | N/A   | 31    | 71       | N/A    |
| Permanent Supportive Housing: Stable                            | N/A  | N/A   | N/A   | N/A   | 62    | 66       | N/A    |



| Performance Measure                                     | 2020      | 2021      | 2022      | 2023        | 2024      | 2025 YTD  | Target |
|---------------------------------------------------------|-----------|-----------|-----------|-------------|-----------|-----------|--------|
| <b>City Attorney's Office</b>                           |           |           |           |             |           |           |        |
| Percent of Reviewed Contracts Litigated                 | N/A       | 3.50%     | 0.80%     | 0%          | 0%        | 0%        | <5%    |
| Average Number of Days to Fill Positions                | N/A       | 57.70     | 104.5     | 88.5        | 80        | 70.9      | N/A    |
| EAP Utilization Rate                                    | N/A       | N/A       | 15.13%    | 16.50%      | TBD       | TBD       | N/A    |
| Employee Engagement Score                               | N/A       | N/A       | N/A       | 69          | 71        | 72        | N/A    |
| Healthcare Cost per Employee per Month                  | \$1,273   | \$1,414   | \$1,402   | \$1,445     | \$1,617   | \$1,527   | N/A    |
| Vehicle Related Claims as a % of Total Insurance Claims | 66%       | 41%       | 94%       | 39%         | 63%       | 53%       | N/A    |
| Worker's Compensation Claim Expenses                    | \$384,386 | \$677,196 | \$699,218 | \$1,042,951 | \$655,383 | \$779,469 | N/A    |
| <b>Information Technology</b>                           |           |           |           |             |           |           |        |
| IT Service Desk Tickets                                 | N/A       | N/A       | N/A       | 3,350       | 11,534    | 5,309     | 10,000 |
| Portfolio Projects Managed                              | N/A       | N/A       | 10        | 54          | 89        | 90        | 90     |
| Software Contracts Managed                              | N/A       | 82        | 101       | 131         | 91        | 160       | 170    |
| <b>Municipal Court</b>                                  |           |           |           |             |           |           |        |
| Criminal/Traffic Cases Filed                            | 17,560    | 15,585    | 12,109    | 12,498      | 13,872    | 6,952     | N/A    |
| <b>Police</b>                                           |           |           |           |             |           |           |        |
| Average Dispatched Response Time - Priority 1           | 3.90      | 4.40      | 5.00      | 6.75        | 6.53      | 6.01      | 6.00   |
| Average Dispatched                                      | 5.10      | 5.50      | 6.30      | 8.20        | 8.17      | 8.18      | 10.00  |

| Performance Measure                                        | 2020  | 2021  | 2022    | 2023    | 2024      | 2025 YTD | Target  |
|------------------------------------------------------------|-------|-------|---------|---------|-----------|----------|---------|
| <b>City Attorney's Office</b>                              |       |       |         |         |           |          |         |
| Percent of Reviewed Contracts Litigated                    | N/A   | 3.50% | 0.80%   | 0%      | 0%        | 0%       | <5%     |
| Response Time - Priority 2                                 |       |       |         |         |           |          |         |
| Crime Clearance Rates (Violent Crimes)                     | 63%   | 58%   | 45%     | 44%     | 51%       | 52%      | 58%     |
| GPD Satisfaction                                           | 87%   | 84%   | 80%     | 85%     | 79%       | 83%      | N/A     |
| Greeley Police Dept. Social Media Engagement               | N/A   | N/A   | 108,906 | 70,520  | 1,008,069 | 980,022  | N/A     |
| <b>Public Works</b>                                        |       |       |         |         |           |          |         |
| Infrastructure Emergency Response                          | N/A   | N/A   | N/A     | <30 min | 18 min    | 15 min   | <30 min |
| Pavement Quality Index                                     | 68.4  | 68.2  | 68.4    | 66.1    | 66.4*     | 66.7*    | 70      |
| Percent of Greeley with Mobility Options                   | 83%   | 83%   | 83%     | 83%     | 83%       | 83%      | 100%    |
| Percent of Stormwater System Assessed and Cleaned Annually | N/A   | 6%    | 5%      | 4%      | 7%        | 4%       | 20%     |
| Serious Injury/Fatal Crashes per 100k Population           | 29.4  | 38.5  | 35.7    | 46.2    | 46.9      | 46.1     | 0       |
| Snow Management - Speed of Travel                          | N/A   | N/A   | N/A     | 33.7    | 34        | 33       | 25      |
| <b>Water &amp; Sewer</b>                                   |       |       |         |         |           |          |         |
| Ratio of Potable to Non-Potable Water Used                 | 13:01 | 15:01 | 06:01   | 07:01   | 12:01     | TBD      | N/A     |
| Return on Water and Sewer                                  | 8%    | 9%    | 11%     | 11%     | 8%        | 6%       | 10%     |



| Performance Measure                                            | 2020    | 2021    | 2022    | 2023    | 2024    | 2025 YTD | Target |
|----------------------------------------------------------------|---------|---------|---------|---------|---------|----------|--------|
| <b>City Attorney's Office</b>                                  |         |         |         |         |         |          |        |
| Percent of Reviewed Contracts Litigated                        | N/A     | 3.50%   | 0.80%   | 0%      | 0%      | 0%       | <5%    |
| Assets                                                         |         |         |         |         |         |          |        |
| Taste and Odor Complaints per 1,000 Customer Connections       | 0.69    | 0.76    | 0.63    | 0.48    | 0.55    | 0.32     | 0.00   |
| Taste and Odor Complaints per Billion Gallons of Treated Water | 2.00    | 2.33    | 1.90    | 1.68    | 1.73    | TBD      | 0.00   |
| Total Non-Revenue Water, Thousands of Gallons                  | 742,679 | 878,018 | 823,344 | 704,421 | 729,214 | TBD      | N/A    |

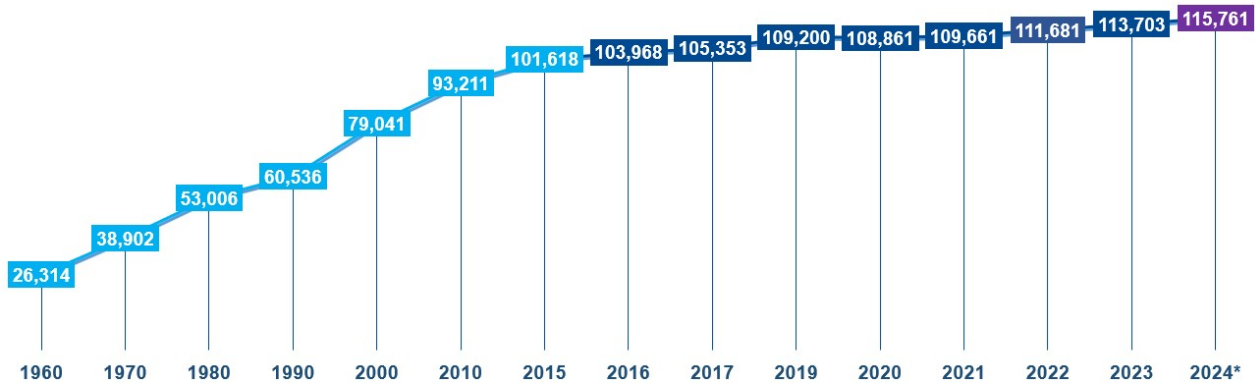
# City Information

## Location



The City of Greeley is located in northern Colorado and is the county seat of Weld County. It is approximately 50 miles northeast of Denver, 30 miles east of the Rocky Mountain foothills, and 40 miles south of the Wyoming border. The City is located as the confluence of the Cache la Poudre and South Platte rivers.  
[google.com/maps](https://google.com/maps)

## Population



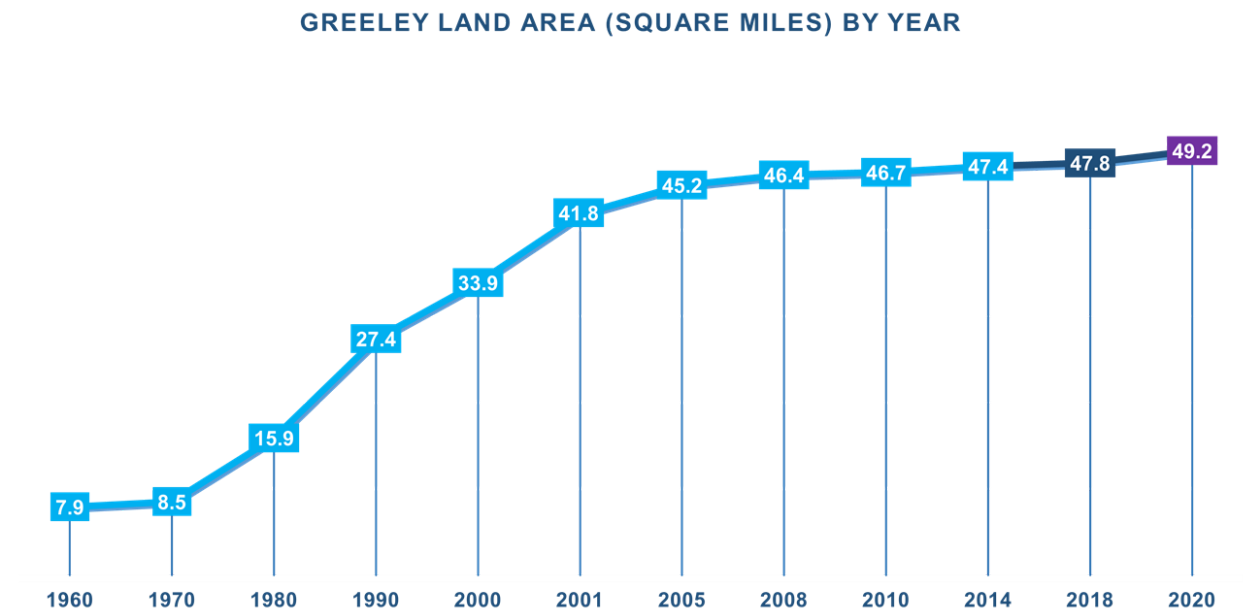
### Composition of Population

|                           |        |                                     |        |
|---------------------------|--------|-------------------------------------|--------|
| White                     | 76.03% | Native Hawaiian or Pacific Islander | 0.26%  |
| Black or African American | 2.85%  | Two or more races                   | 10.83% |
| Asian                     | 1.32%  | Other race                          | 7.62%  |
| Native American           | 1.09%  |                                     |        |

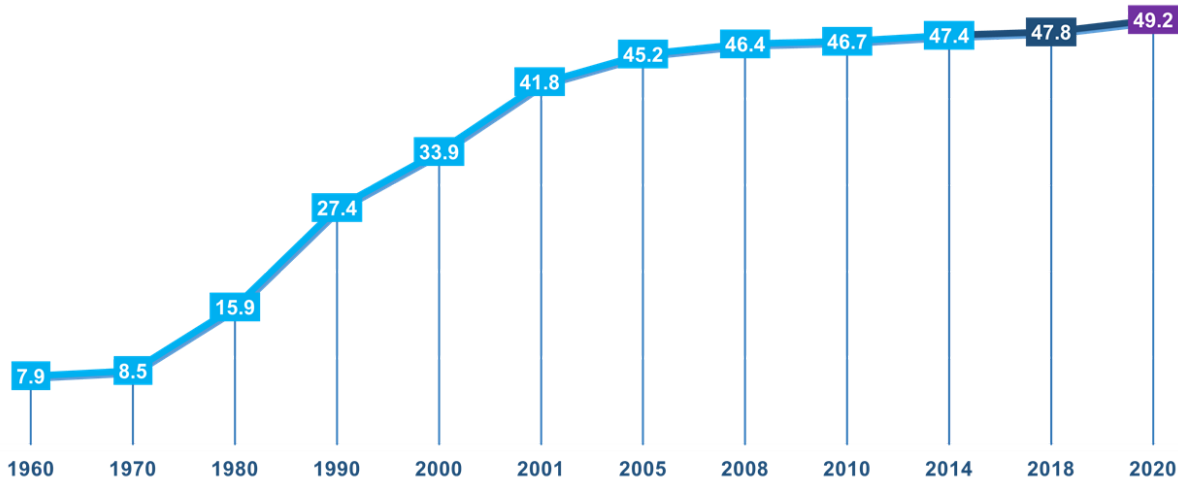
## Comparison to Other Local Communities

| City         | Population | % of State Population |
|--------------|------------|-----------------------|
| Denver       | 716,234    | 12.1%                 |
| Fort Collins | 170,507    | 2.9%                  |
| Boulder      | 105,156    | 1.8%                  |
| Loveland     | 80,347     | 1.4%                  |
| Estes Park   | 5,798      | 0.1%                  |

Land Area



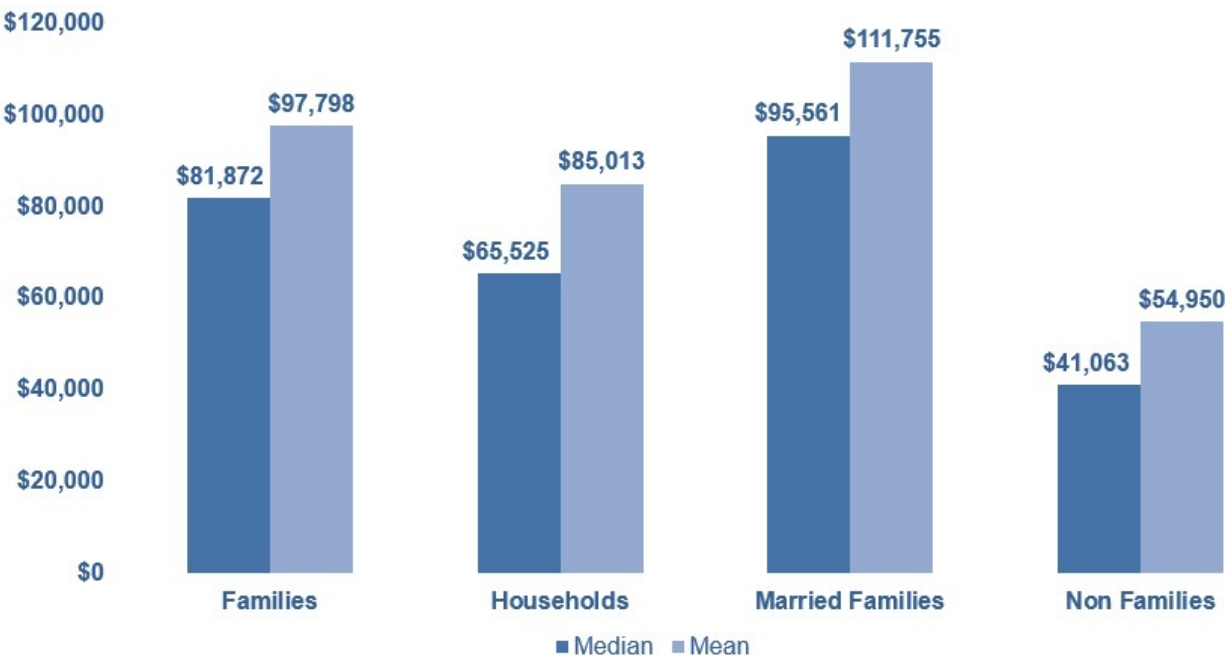
GREELEY LAND AREA (SQUARE MILES) BY YEAR



Comparison to Other Local Communities

| City         | Miles |
|--------------|-------|
| Denver       | 64.2  |
| Fort Collins | 31.2  |
| Boulder      | 64.1  |
| Loveland     | 20.9  |
| Estes Park   | 49.3  |

Average Household Income



Comparison to Other Local Communities

|                  | Denver    |           | Fort Collins |           | Boulder   |               | Loveland  |               | Estes Park |               |
|------------------|-----------|-----------|--------------|-----------|-----------|---------------|-----------|---------------|------------|---------------|
|                  | Median    | Mean      | Median       | Mean      | Median    | Mean          | Median    | Mean          | Median     | Mean          |
| Families         | \$109,682 | \$154,887 | \$114,740    | \$137,621 | \$147,382 | \$201,744     | \$94,121  | \$111,672     | \$53,087   | \$67,914      |
| Households       | \$85,853  | \$122,771 | \$78,977     | \$105,035 | \$80,243  | \$132,935     | \$81,898  | \$97,443      | \$63,598   | \$105,151     |
| Married Families | \$136,655 | \$183,702 | \$130,533    | \$153,241 | \$172,010 | \$999,999,999 | \$105,852 | \$999,999,999 | \$93,864   | \$999,999,999 |
| Non Families     | \$66,903  | \$91,684  | \$49,693     | \$68,401  | \$50,498  | \$85,164      | \$53,087  | \$67,914      | \$40,786   | \$64,645      |

<https://worldpopulationreview.com/us-cities/col>

Major Industries

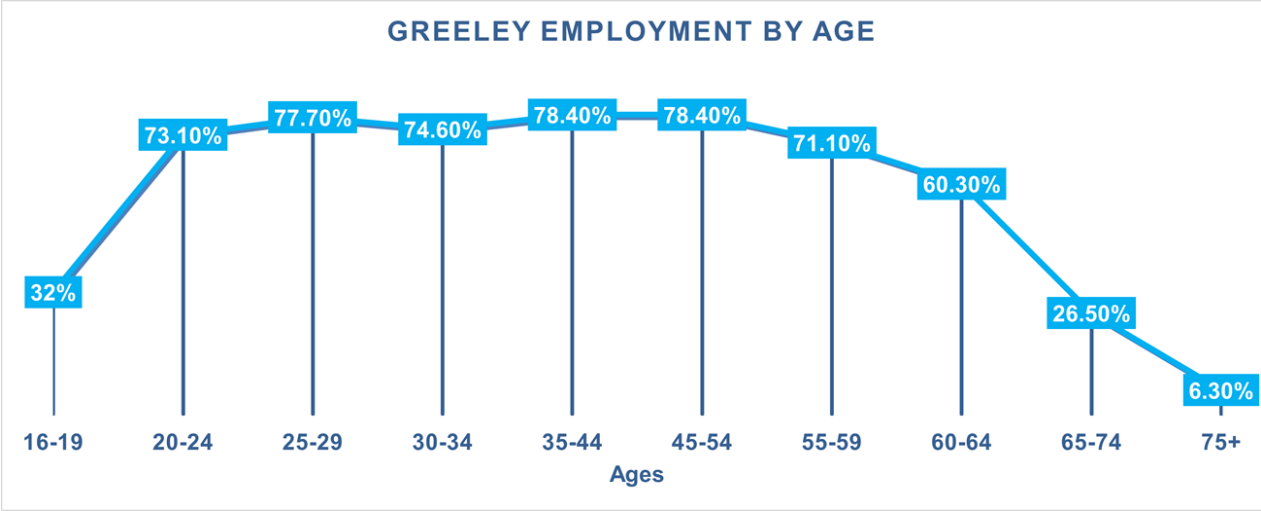
| Employer                         | Employees |
|----------------------------------|-----------|
| JBS USA & Affiliated Companies   | 5,141     |
| Banner Health / NCMC             | 4,558     |
| Greeley-Evans Schools/District 6 | 2,258     |
| Weld County Government           | 1,823     |
| University of Northern Colorado  | 1,221     |
| City of Greeley                  | 1,145     |
| UC Health (All Weld)             | 1,030     |
| State Farm Insurance             | 857       |
| Aims Community College           | 817       |

|                                   |     |
|-----------------------------------|-----|
| Chevron / Noble Energy            | 800 |
| North Range Behavioral Health     | 560 |
| Leprino Foods                     | 510 |
| Fortress Employment Solutions LLC | 287 |
| Select Energy Services LLC        | 249 |
| High Plains Library District      | 239 |

## Top Taxpayers

|           |             | % Total     |
|-----------|-------------|-------------|
| Taxpayer  | Collections | Collections |
| Retail    | \$4,583,533 | 5.21%       |
| Trade     |             |             |
| Retail    | \$2,731,364 |             |
| Trade     |             | 3.10%       |
| Retail    | \$2,722,209 |             |
| Trade     |             | 3.09%       |
| Utilities | \$2,682,098 | 3.05%       |
| Retail    | \$2,501,916 |             |
| Trade     |             | 2.84%       |
| Utilities | \$1,998,959 | 2.27%       |
| Retail    | \$1,921,458 |             |
| Trade     |             | 2.18%       |
| Retail    | \$1,767,103 |             |
| Trade     |             | 2.01%       |
| Retail    | \$1,608,269 |             |
| Trade     |             | 1.83%       |
| Retail    | \$1,600,006 |             |
| Trade     |             | 1.82%       |

## Employment Levels



**Comparison to Other Local Communities**

| City         | 16-19 | 20-24 | 25-29 | 30-34 | 35-44 | 45-54 | 55-59 | 60-64 | 65-74 | 75+ |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| Denver       | 43.8  | 82.4  | 91.3  | 90.8  | 87.7  | 83.9  | 76    | 59.4  | 31    | 9.1 |
| Fort Collins | 45.7  | 76.5  | 88.3  | 88.9  | 86.6  | 87.2  | 77.8  | 63.8  | 33.6  | 6.4 |
| Boulder      | 35.1  | 62.6  | 90.4  | 88.8  | 86.3  | 79.8  | 75    | 71.1  | 33.8  | 10  |
| Loveland     | 58.1  | 85.1  | 90.3  | 87.4  | 91.5  | 84.2  | 78.2  | 60.2  | 24.5  | 5.2 |
| Estes Park   | 51.3  | 39.8  | 64.6  | 100   | 94.8  | 77.5  | 77.8  | 56.1  | 27.9  | 8.1 |

**Local History**

The location for Greeley, originally the Union Colony, was established in 1870 by Nathan Meeker, Robert Cameron, and Henry T. West and was later named for Horace Greeley when it became incorporated on May 29, 1871. The city, located between the Cache la Poudre and the South Platte rivers, served as a means of connecting Cheyenne, Wyoming, and Denver by means of railroad. Greeley's founders laid the groundwork for a thriving agricultural town that has maintained many of its historic landmarks that can still be visited today.

- 1. **The Greeley Union Pacific Railroad Depot** was constructed in 1930 and connected Denver to the transcontinental railroad. This route allowed trains to travel through southern Wyoming as a means of avoiding treacherous mountain passes west of Denver.
- 2. **Great Western Sugar Company Factory (Leprino Foods), 1301 1st Avenue.** Constructed between 1901 and 1902, this company served as the first factory in Greeley. Operations took place for 103 years in this building before being acquired by Leprino Foods in 2008.

3. **Meeker Home** The original house of town founder Nathan C. Meeker was built in 1870 and is constructed of adobe bricks, which were commonly used in Southern Colorado during the late 19th century. It is designated on the Greeley Historic Register as Greeley's first district, predating the numerical street naming system established in 1884.
4. **Weld County Courthouse.** The cost of construction for the courthouse totaled \$414,000 and was paid for in full upon completion in 1917.
5. **Centennial Village Museum**, which incorporates the agricultural, architectural, and cultural heritage of Greeley, was established in 1976 to represent the frontier life experienced by the founders of Greeley.
6. **8th Avenue/Downtown Greeley** encompasses the historic district, as well as the National Register of Historic Places district, and reflects a unique design developed in the 1950s to address traffic and parking in this downtown shopping district.
7. **Greeley Tribune Building/Greeley History Museum.** This building, originally constructed in 1928, served as the Greeley Tribune Newspaper office and printing hub as well as the location for the Northern Colorado Water Conservancy District. The Tribune later relocated in 1986, and this building became the Greeley History Museum.

## Public Safety

### Fire Department



Greeley Fire Station #2.

| Type of Equipment          | Quantity | Type of Equipment        | Quantity |
|----------------------------|----------|--------------------------|----------|
| Engine                     | 11       | BC Admin vehicle         | 1        |
| Staff vehicles             | 10       | Command trailer          | 1        |
| Cargo trailer              | 4        | Trench collapse          | 1        |
| Admin vehicles             | 5        | Squad                    | 1        |
| Frontline vehicles for BCs | 2        | UTV                      | 1        |
| Boat Trailer               | 2        | Admin/Community educator | 1        |
| Tender                     | 2        | Tow-rig                  | 1        |
| Brush trucks               | 2        | Large cargo trailer      | 1        |



| Type of Equipment  | Quantity | Type of Equipment      | Quantity  |
|--------------------|----------|------------------------|-----------|
| Engine             | 11       | BC Admin vehicle       | 1         |
| Hazmat truck       | 2        | Trailer                | 1         |
| Tow-rig/tommy lift | 1        | New Squad vehicle      | 1         |
| Car hauler         | 1        | Reserve vehicle for BC | 1         |
| Rescue vehicle     | 1        | Van                    | 1         |
| Dive rescue        | 1        | Heavy Duty AP          | 1         |
| Tote trailer       | 1        | Ladder                 | 1         |
| <b>Grand Total</b> |          |                        | <b>59</b> |

## Police Department



Greeley Police Department.

| Type of Equipment          | Quantity | Type of Equipment           | Quantity   |
|----------------------------|----------|-----------------------------|------------|
| Patrol Vehicles            | 39       | K9 Units                    | 4          |
| Investigations             | 29       | Trailers and Storage Equipm | 3          |
| Traffic Vehicles           | 10       | Animal Control Officers     | 2          |
| Traffic Motorcycles        | 9        | Neighborhood Action Team    | 2          |
| Community Service Officers | 7        | RTIC                        | 1          |
| Supervisor                 | 6        | Deputy Chief                | 1          |
| Commander                  | 6        | Police Chief                | 1          |
| Bomb Detection             | 6        | Evidence Van                | 1          |
| SWAT                       | 5        | Sniper                      | 1          |
| Training Vehicles          | 4        |                             |            |
| <b>Grand Total</b>         |          |                             | <b>137</b> |

Education

Greeley-Evans Schools, District 6



Greeley West High School, main entrance.

District 6 recognizes the uniqueness of all cultures, languages, and communities. As a district, we understand the increasing cultural and linguistic diversity of our community. We see all classrooms as multicultural, and we work towards respecting, valuing, and celebrating our own students' unique strengths in creating unbiased classroom communities.



Greeley West High School, back courtyard.

| District 6                          |                  |
|-------------------------------------|------------------|
| District Six Enrollment             | 23,000+ students |
| Preschools                          | 3                |
| Kindergarten - 8th Grade            | 7                |
| Elementary Schools                  | 10               |
| Middle Schools                      | 4                |
| High Schools                        | 4                |
| Alternative High Schools            | 3                |
| Poudre Learning Center              | 1                |
| <b>Weld County School Districts</b> | <b>32</b>        |
| Charter Schools                     | 6                |

<https://www.greeleyschools.org/schools>

University of Northern Colorado

Founded in 1889 and tucked between the Rocky Mountains and Colorado's stunning high plains, UNC is a public doctoral research university committed to the success of its students, with more than 200 undergraduate and graduate programs. The university's just-right size, expert faculty, and tradition of research and hands-on learning give students exceptional opportunities and a personalized education.



## Aims Community College

Aims Community College is a fully accredited, public, and local tax-supported two-year college. It has four campuses across northern Colorado, with an additional Flight Center location. Greeley has been home to the 185-acre main campus for more than 50 years, with other campuses in Loveland, Fort Lupton, and Windsor. Through concurrent enrollment partnerships, Aims also encompasses several high school locations.



## Culture

**Centennial Village:** Centennial Village Museum is a living history experience that features over 35 historical buildings, costumed interpreters, heritage farm animals, and 8 acres of beautifully landscaped grounds. Visitors step back in time and learn about the early pioneer settling of the western high plains, a time when grand



houses, growing businesses, extensive prairies, and agriculture were all a part of daily life.

**Greeley History Museum:** Housed in the Historic Greeley Tribune Building, the Museum has five galleries, one permanent exhibit, the Hazel E. Johnson Research Center, and is Weld County's primary source for historic preservation, genealogy, and the history of Greeley since its founding in 1870.

**Meeker Home Museum:** The 1870 home of Greeley's founding family, and Greeley's first museum in 1929. Listed on the National Register of Historic Places, this unique two-story adobe brick home was built for Nathan Cook Meeker, his wife Arvilla, and their daughters Mary, Rozene, and Josephine.

**Tointon Art Gallery:** A gallery dedicated to showing local, regional, and national visual arts of all media.

**Union Colony Civic Center:** Home of northern Colorado's premier performing arts venues, the 1700-seat Monfort Concert Hall and the 200 Seat Hensel Phelps Theatre. Hosting over 200 performances and events annually.

**Colorado Dance Collective:** A non-profit performance group made up of adults, 18 & older, who audition for places within the company. The troupe performs many styles of dance at their twice-a-year performances in both traditional performance venues like the Monfort Concert Hall and around the community. Colorado Dance Theatre: Since 1994, Colorado Dance Theatre has been providing local dancers the opportunity to dance in versions of "The Nutcracker." Additionally, they collaborate with other local arts organizations some years to perform classical works such as "Peter and the Wolf", "Carmina Burana", and "Sleeping Beauty".

**District 6 schools:** Through the Joint Use Agreement with District 6, CPRD provides schools with opportunities to hold graduations, band concerts, choir concerts, orchestra concerts, or entire arts Galas in Northern Colorado's premier performing arts venue, Monfort Concert Hall. Typically, 10 or more schools take advantage of this opportunity each year.

**Greeley Chorale:** The Chorale began in 1964 as a community chorus. Currently, the Chorale has between 85 and 100 auditioned singers performing in each concert. Greeley Philharmonic Orchestra: The Greeley Philharmonic began in 1911 after the Greeley Tribune suggested the formation of an orchestra. It is the oldest continuing symphony orchestra west of the Mississippi.

**The Greeley Children's Chorale:** Founded in 1990, this group provides performers whose ages range from 8-16, vocal performance opportunities regionally and nationally, singing in Denver, Oklahoma City, and annually with the Greeley Philharmonic Orchestra.

**The Stampede Troupe:** Founded in 1974, their goal remains to provide the community with a wide variety of affordable, quality productions. Since its inception, more than 1,000 community artists have participated in more than 100 theatrical productions.

## Recreation

**Family FunPlex (FFP):** A recreation center with an indoor waterpark, fitness center, gymnasium, track, catering kitchen, and multipurpose rooms. Adjacent outdoor amenities include a miniature golf course, softball complex, sensory playground, amphitheater, picnic shelters, and trails.





**Greeley Recreation Center (GRC):** A full-service community center located near downtown. The GRC includes two gymnasiums, an indoor pool with a diving well, a fitness center, racquetball courts, a rock-climbing wall, an archery range, a commercial kitchen, and multipurpose rooms.

**Greeley Active Adult Center (GAAC):** Amenities include: woodworking areas, billiards tables, shuffleboard courts, a craft room, a computer lab, a game room, table tennis, a wellness center, a commercial kitchen, and classrooms.

**Ice Haus (IH):** An indoor ice arena that offers a regulation-size hockey/skating rink located near downtown. The facility offers skate rental and sharpening services, a pro shop, an off-ice training area, a snack bar, and multipurpose rooms. This facility can potentially expand to two sheets of ice in the future. The Ice Haus is home to the Greeley Youth Hockey Association and Mountain View Skating Club.

**Rodarte Community Center (RCC):** Amenities at the center include a gymnasium, boxing ring, kitchen, and multi-purpose rooms for youth and senior programs, including after-school programs, summer camps, and other recreational classes and events."

**Aquatic Facilities:** In addition to the Family FunPlex Indoor Waterpark and the GRC Pool, the CPRD operates two additional swimming pools (Centennial Pool and Discovery Bay Waterpark) and two splash parks (Island Grove and Sunrise Splash Park at Archibeque Park).

**Golf Facilities:** The CPRD manages two public golf courses (Boomerang Links and Highland Hills).



## Transportation

### Greeley- Weld County Airport

The Greeley-Weld County Airport is located only 40 miles north of Denver, but outside of the Denver Class B Airspace. It is perfectly positioned to meet the needs of all general and business aviation users. The Greeley-Weld County Airport can accept aircraft in size and weight categories exceeding that published in the Airport Facilities Directory, including certain aircraft in the Airplane Design Group III category, with prior approval from airport management. The Greeley-Weld County Airport Authority is developing plans for a multi-phase

### Easton (Valley View) Airport

Easton/Valley View Airport has a 4000 foot runway, giving you the flexibility of chartering many different types of aircraft. While it is still too short for some of the largest types of aircraft, it allows you to safely fly a variety of luxury and performance jets, as well as turboprops, at the airport. Easton/Valley View Airport makes it easy to get a private jet charter for: La Salle, Kersey, Evans, Gilcrest, Greeley, Gill, Lucerne, Galetton, Milliken, Platteville.

development project to expand airfield access and provide avenues for future growth.

## Denver International Airport

Denver International Airport is the eighth-busiest airport in the world and the third-busiest airport in the United States. With 69 million passengers traveling through the airport in 2019, DEN is one of the busiest airline hubs in the world's largest aviation market. DEN is the primary economic engine for the state of Colorado, generating more than \$33.5 billion for the region annually.

## Union Pacific (UP)

Founded July 1, 1862, when President Lincoln signed the Pacific Railway Act, Union Pacific has been building America for more than 160 years. Starting with the construction of the first transcontinental railroad, surviving the country's multiple economic crises, supporting America's military men and women through conflicts and forging forward to overcome hurricanes, floods and droughts, Union Pacific remains a trusted mainstay on America's landscape.

[www.up.com](http://www.up.com)

## BNSF Railway

BNSF Railway is one of North America's leading freight transportation companies, operating a rail network of 32,500 route miles in 28 states and three Canadian provinces. BNSF is one of the top transporters of the products and materials that help feed, clothe, supply and power communities throughout America and the world. BNSF moves those goods more safely and efficiently, on significantly less fuel, with fewer emissions than the all-highway alternative.

[www.bnsf.com/bnsf-resources/pdf/about-bnsf/fact\\_sheet.pdf](http://www.bnsf.com/bnsf-resources/pdf/about-bnsf/fact_sheet.pdf)

## Healthcare

### Banner Health

182 Staffed Beds

### AMTRAK

Amtrak, the national rail operator, connects America in safer, greener and healthier ways. With 21,000 route miles in 46 states, the District of Columbia and three Canadian provinces, Amtrak operates more than 300 trains each day — at speeds up to 150 mph — to more than 500 destinations. Amtrak is the operator of choice for state-supported corridor services in 17 states and for four commuter rail agencies.

[www.amtrak.com](http://www.amtrak.com)

### UC Health

87 Beds

Banner Health Northern Colorado Medical Center has been a leader in providing the latest healthcare facilities, technology, and service to Weld County, Northern Colorado, and our surrounding multi-state region for over 100 years. The highly skilled care team works closely with patients and each other to ensure patient comfort, safety, and medical care exceed expectations in every possible way. They encourage patients and families to be involved in all aspects of their care and treatment. NCMC is home to a highly rated cancer care program and Cancer Institute. Designated as a Level II Trauma Center, NCMC has provided a medical air transport service to the region since the early 1980s, with three helicopters available for patient transport.

UC Health Greeley Hospital is an acute-care hospital providing high-quality outcomes in Greeley, from diagnostic tests to surgeries and treatments. In addition to the residents of Greeley, UC Health Greeley Hospital is a convenient choice for the communities of Ault, Eaton, Evans, Johnstown, Kersey, Milliken, Severance, and Windsor.

Utilities

Water Enterprise System

| Total Customer Connections            | Annual Usage (Billions Gallons)              | Plant Capacity (Millions Gallons/Day) |
|---------------------------------------|----------------------------------------------|---------------------------------------|
| 30,202                                | 8.088                                        | 73                                    |
| Transmission Lines to Greeley (Miles) | Treated Storage Reservoirs (Million Gallons) | Distribution Lines in Greeley (Miles) |
| 160                                   | 52                                           | 515.90                                |

Sewer Enterprise System

| User Accounts | Sewer Line (Miles) | Plant Capacity (Million Gallons/Day) |
|---------------|--------------------|--------------------------------------|
| 38,692        | 398.15             | 14.7                                 |

Governmental Structure

The City of Greeley operates under a Council-Manager form of government, which means the city manager is the city's chief administrative officer. The city manager's responsibility is to oversee and execute the decisions made by the city council, supervise departments, appoint and remove directors, and prepare the annual budget for the Council's approval. The City of Greeley is a home-rule municipality with its charter adopted on June 24th, 1958. The city was incorporated on April 6th, 1886.





## Priorities & Summaries

### Objective Directed Activities

The City Council's priorities are presented in this budget document. Other visionary strategies are presented in the City Council's Priorities and the City Manager's Work Program (a separate document). Departments prepare their performance measures in concert with these broader priorities. These department performance measures, including targets for the 2025 budget year, are presented in the department summary pages.

The City's financial reports provide details on several financial topics. Below is a list detailing all the Financial Reports that are posted on the following website: [greeleygov.com/government/finance/reports](https://greeleygov.com/government/finance/reports)

- Annual Comprehensive Financial Report (ACFR): U.S. government financial statements encompassing the financial position for the City of Greeley that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
- Monthly / Quarterly / Year-End Financial Reports: Financial summary reports detailing fundamental trends, projects, funds, and expectations associated with the City of Greeley's revenues and expenditures on a monthly and annual basis.

### Personnel Summaries

Staffing levels have been detailed and summarized in several formats, beginning with a listing in each department's Budget Summary. There is also a Personnel Summaries section of the document that provides the staffing levels of all programs in the Full-Time Equivalent method of counting positions.

### Feedback

What do you think? Your feedback is greatly valued. If you have suggestions or questions regarding the budget, please direct them to:

#### BUDGET OFFICE

City of Greeley  
City Center South. 1001 11th Ave, Greeley, CO 80631  
Phone: (970) 350-9509  
Budget & Policy Director: [Caleb.Weitz@greeleygov.com](mailto:Caleb.Weitz@greeleygov.com)

| Department                          | Total Expenditures | Charges for Services | Fines & Forfeits | Inter governmental Revenue | Licenses & Permits | Bond Proceeds | Miscellaneous | Taxes | Transfers |
|-------------------------------------|--------------------|----------------------|------------------|----------------------------|--------------------|---------------|---------------|-------|-----------|
| City Attorneys Office               | 4,948,452          | -                    | -                | -                          | -                  | -             | -             | -     | 1,000,000 |
| City Clerk                          | 1,803,132          | -                    | -                | -                          | 41,476             | -             | -             | -     | -         |
| City Managers Office                | 2,673,529          | -                    | -                | -                          | -                  | -             | -             | -     | -         |
| Code Compliance                     | 973,884            | 27,319               | 116,699          | -                          | -                  | -             | 50,000        | -     | -         |
| Communication & Engagement          | 4,488,731          | 122,078              | -                | -                          | -                  | -             | 6,450         | -     | 1,000,000 |
| Community Development               | 8,129,734          | 173,201              | -                | -                          | 3,004,829          | -             | 77,425        | -     | 1,000,000 |
| Culture, Parks & Recreation         | 35,662,587         | 8,770,560            | -                | 1,129,766                  | 2,295              | -             | 1,852,781     | -     | 3,000,000 |
| Economic Development & Urban Revita | 2,668,783          | 42,436               | -                | -                          | -                  | -             | -             | -     | -         |
| Finance                             | 5,950,686          | 383,207              | -                | -                          | -                  | -             | 250,050       | -     | 1,000,000 |
| Fire                                | 33,274,315         | 865,950              | -                | 100,000                    | -                  | -             | 100,000       | -     | -         |
| Governmental Affairs                | 528,878            | -                    | -                | -                          | -                  | -             | -             | -     | -         |
| High Performance Government         | 1,105,993          | -                    | -                | -                          | -                  | -             | -             | -     | -         |
| Homeless Solutions                  | 6,275,653          | -                    | -                | 1,494,896                  | 6,000              | -             | -             | -     | 4,000,000 |
| Housing Solutions                   | 8,553,853          | -                    | -                | 7,424,044                  | -                  | -             | -             | -     | 1,000,000 |
| Human Capital                       | 1,420,620          | -                    | -                | -                          | -                  | -             | -             | -     | -         |

## Total Revenue Generated to Support Total Expenditure

|                                |                    |                    |                  |                   |                  |                   |                   |                        |
|--------------------------------|--------------------|--------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------------|
| Human Resources                | 30,028,011         | 25,981,889         | -                | -                 | -                | -                 | 741,700           | -                      |
| Information Technology         | 13,943,115         | 13,931,688         | -                | -                 | -                | -                 | 29,250            | -                      |
| Municipal Court                | 2,150,444          | 79,370             | 1,841,379        | -                 | -                | -                 | 50                | -                      |
| Non-Departmental               | 31,934,811         | 8,399,759          | -                | 5,241,821         | 35,000           | -                 | 3,520,577         | 115,806,676 10,        |
| Office of Emergency Management | 495,388            | -                  | -                | -                 | -                | -                 | 5,000             | -                      |
| Police                         | 45,190,705         | 99,984             | 410,197          | 805,263           | 206,228          | -                 | 25,612            | -                      |
| Public Works                   | 91,588,579         | 31,127,126         | 235,000          | 9,767,735         | 16,296           | 38,000,000        | 693,117           | 1,034,629 13           |
| Risk & Safety                  | 6,024,466          | 4,381,400          | -                | -                 | -                | -                 | 20,000            | -                      |
| Sewer                          | 27,616,305         | 20,714,563         | -                | -                 | -                | -                 | 2,002,940         | - 6,                   |
| Water                          | 114,044,762        | 85,593,336         | -                | 8,685,000         | 202,800          | 3,359,705         | 2,677,143         | - 4                    |
| Capital Projects               | 84,256,764         | 9,215,463          | -                | 13,151,866        | -                | 8,963,145         | 1,732,302         | 38,883,369 5,          |
| <b>TOTAL</b>                   | <b>565,732,180</b> | <b>209,909,329</b> | <b>2,603,275</b> | <b>47,800,391</b> | <b>3,514,924</b> | <b>50,322,850</b> | <b>13,784,397</b> | <b>155,724,674 58,</b> |

## Financial Policies

### Revenue

The budget process involves an annual review of estimated revenue and fee schedules. Estimated revenues are conservatively projected with rate increases and decreases based on:

- Projected growth and development in Greeley.
- Related costs of services provided.
- Estimated number of persons benefiting from the services.
- Expected inflation and its impact on the provision of services.

The City of Greeley imposes several miscellaneous licenses, fees, and taxes. They are reviewed annually, in conjunction with the Revenue Policy, to determine rate and fee schedules for the ensuing year. User charges are set annually for the various enterprises to cover estimated operation, maintenance, and overhead costs.

The City provides a variety of services that enhance the quality of life of its citizens such as:

- Parks and trails
- Museums
- Recreation centers
- Union Colony Civic Center

These services are funded partially by private contributions and efforts will continue to secure donations as they are an integral part of the future success of these programs.

### Expenditures

Budgeted expenditures are limited to projected revenues and fund surpluses. Annual budget priorities are established based on Council Priorities with the following considerations taking precedence:

- Debt payments
- Public safety
- Utility services

Other public services and programs will be provided to the extent allowed by the economy at that time.

### Lease-Purchase

In 1986, the City of Greeley began using lease/purchase financing for the provision of new and replacement equipment, vehicles, and rolling stock to:

- Ensure the timely replacement of equipment and vehicles.
- Ensure that vehicle replacement requirements are included in the operating budget.

The advantages that a lease/purchase financing method can offer over a cash financing method are:

- It decreases the impact of inflation on the purchase of new and replacement equipment.
- It reduces the initial impact of the cost to user departments by enabling acquisition costs to be spread over the useful life of large ticket equipment.
- It safeguards the opportunity to use cash assets to earn higher interest than the interest cost of lease/purchasing.

Depending upon interest rates and the projected equipment needs for future years, over-reliance upon lease/purchase as an equipment financing mechanism can result in compounded future costs.

## Investments

For cash-management purposes, the City of Greeley pools excess cash from all funds and invests in government bonds and other eligible securities.

Since most City funds are scheduled for specific purposes, maturities are selected to coincide with the periods during which monies will be spent, even though new money is coming in to replace expended funds. The City attempts to stagger the maturity dates on investments to meet anticipated cash flow needs, based on a cash-flow model and a yield curve. Active trading is utilized to take advantage of short-term market swings when conditions warrant a more active strategy. The investment pool intends to maximize interest income according to risk, marketability, and diversification.

### Eligible Investments:

- Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds, and Treasury STRIPS with maturities not exceeding five years from the date of purchase.
- Federal Instrumentality Securities: Debentures, discount notes, global securities, callable securities, and stripped principal of coupons with maturities not exceeding five years from the date of purchase issued by the following only: Federal National Mortgage Association, Federal Farm Credit Banks, Federal Home Loan Banks, Federal Home Loan Mortgage Corporation, and Student Loan Marketing Association.
- Prime Commercial Paper issued on U.S. companies and denominated in U.S. currency with a maturity not exceeding 180 days from the date of purchase, which is rated in its highest rating category at the time of purchase by one or more nationally recognized organizations that regularly rate such obligations.
- Eligible Bankers Acceptances with an original maximum maturity not exceeding 90 days issued on domestic banks or branches of foreign banks located in the U.S. and operating under U.S. bank laws with a minimum of \$250 million combined capital and surplus, whose senior long-term debt is rated at the time of purchase AA by Standard & Poor's, AA by Moody's or AA by Fitch IBCA, Duff and Phelps, and deposits of the issuing bank must be insured by the Federal Deposit Insurance Corporation.
- Repurchase Agreements with a defined termination date of 180 days or less collateralized by U.S. Treasury and agency securities listed under Treasury Obligations and Federal Instrumentality Securities with a maturity not exceeding 10 years. The title must transfer to the City, or the City must have a perfected security interest.
- Local Government Investment Pools authorized under CRS 24-75-701, 702 which are no-load, have an objective of maintaining a constant daily net asset value per share, limit assets of the fund to securities authorized in this investment policy, have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Law Regulation 2A-7 and have a rating AAA by Standard & Poors or AAA by Moody's or AAA/V-1+ by Fitch IBCA, Duff & Phelps.
- Time Certifications of Deposit or savings accounts in state or national banks or in a state or federally chartered savings and loans, which are state-approved depositories and are insured by the FDIC. Certificates of deposit that exceed the FDIC-insured amount shall be collateralized in accordance with the Colorado Public Deposit Protection Act.
- Money Market Mutual Funds registered in the Investment Company Act of 1940, which are no-load, have a policy to maintain a constant daily net asset value per share, limit assets of the fund to those securities authorized in this policy, have a maximum state maturity and weighted average maturity in accordance with Federal Securities Regulation 2A-7 and are rated either AAA by Standard & Poor's or AAA by Moody's or Fitch Investors Service.

In all cases, collateral shall have at the least, a market value equal to the investment funds involved.

An average rate of return for the current analysis of the city's investment portfolio will be performed and include the following:

- The average maturity of the investment portfolio for the current quarter as compared with the previous three.
- A listing of investments by type and institution which shows the applicable percentages of the total portfolios.

## Debt

The City borrows money and issues short-term notes, general obligation bonds, revenue bonds, special or local improvement bonds, and any securities not in contravention of the Charter of the City of Greeley.

It is a high priority of the City of Greeley to maintain good communications with bond rating companies and to earn good bond ratings. The city has developed the following policies to ensure that debt is soundly financed:

- Revenue sources to be used to finance debt are conservatively estimated.
- The term of debt will not exceed the life of the project being financed by the debt.

Future projects are considered to determine future financing needs and the availability of unrestricted resources to finance both current and future debt.

In addition, the city council observes the following restrictive provisions in all issues of bonds by the municipality in accordance with the city charter:

- Total general obligation debt will not exceed 10% of the total assessed valuation for tax purposes.
- The interest rate shall not exceed the market rate.
- No bonds shall be issued at less than the par value.
- The sale of all bonds shall be based upon competitive bids.
- All bonds issued by the city shall contain a provision for redemption before maturity.

Annual budgets include debt-service payments and reserve requirements for all debt currently outstanding and all proposed debt issues.

## Reserves

In 2010, the city council adopted a fund balance and working capital balance policy for the General, Sewer, Water, and Stormwater funds. On November 1, 2016, the reserve policy was updated and adopted by the City Council to adjust for extraordinary expenditures.

- General fund unrestricted fund balance shall be two months of operating expenditures, plus operating transfers out, less any extraordinary expenditure items, calculated at the end of the most recent fiscal year.
- Sewer, Water, and Stormwater funds working capital balances shall be maintained at 25% of operating expenses less depreciation at the end of the most recent fiscal year.
- The use of fund balance or working capital must be appropriated by the City Council.

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and for the marketability of bonds. The amounts of debt reserves are established by ordinance in association with each bond issue.

## Schedule of Transfers

| DISTRIBUTING FUND DESCRIPTION                 |                                                                                                     | 2026     |                      |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------|----------|----------------------|
| General Fund                                  |                                                                                                     | Subtotal | Total                |
| <b>Receiving Fund</b>                         |                                                                                                     |          |                      |
| <b>Cemetery</b>                               | <i>Amount That Expenditures Exceed Revenues &amp; Cemetery Endowment Interest Earnings</i>          |          | 253,000              |
| <b>Downtown Parking</b>                       | <i>Support For Parking Enforcement</i>                                                              |          | 75,000               |
| <b>DESIGNATED REVENUE</b>                     |                                                                                                     |          |                      |
|                                               | <i>Funding For North Range Behavioral</i>                                                           | 16,000   |                      |
|                                               | <i>Funding For Youth &amp; Senior Assistance</i>                                                    | 21,365   |                      |
|                                               | <b>Total Designated Revenue</b>                                                                     |          | <b>37,365</b>        |
| <b>Fire Equipment Acquisition/Replacement</b> | <i>Maintaining And Replacement Costs Associated With Equipment &amp; Vehicles Owned By The City</i> |          | 650,000              |
| <b>General Debt Service</b>                   | <i>Lease Payments Associated With The 2016 Certificates Of Participation</i>                        |          | 2,180,500            |
| <b>Housing</b>                                | <i>General Fund Support For The Housing Solutions Department</i>                                    |          | 1,129,809            |
| <b>Homelessness</b>                           | <i>General Fund Support For The Homeless Solutions Department</i>                                   |          | 4,724,757            |
| <b>Public Art</b>                             | <i>Funding For Art Coordinator &amp; Tointon Gallery</i>                                            |          | 188,661              |
| <b>Sewer Operations</b>                       | <i>Allocation Of Employee Engagement Funding</i>                                                    |          | 2,995                |
| <b>Streets &amp; Roads</b>                    | <i>Amount That Expenditures Exceed Revenues</i>                                                     |          | 8,897,441            |
| <b>Transit</b>                                | <i>Original General Fund Dollars Moving To New A New Transit Fund In 2025</i>                       |          | 3,922,096            |
| <b>Water Operations</b>                       | <i>Estimated Cost Of Resources Provided By Other Departments</i>                                    |          | 104,075              |
| <b>Public Safety .16%</b>                     | <i>Fire Station #6 Non-Personnel Expenditure Support</i>                                            |          | 367,885              |
| <b>IT Operations</b>                          | <i>Allocation of Employee Engagement Funding</i>                                                    |          | 3,035                |
| <b>General Total</b>                          |                                                                                                     |          | <b>\$ 22,536,619</b> |
| <b>Convention &amp; Visitors</b>              |                                                                                                     | Subtotal | Total                |
| <b>Receiving Fund</b>                         |                                                                                                     |          |                      |

| DISTRIBUTING FUND DESCRIPTION |                                                                              | 2026 |            |
|-------------------------------|------------------------------------------------------------------------------|------|------------|
| General                       | Lodging Tax Revenue Used To Fund The Visit Greeley Campaign                  |      | 418,200    |
| Conference Center Development | Repayment Of Conference Center Internal Loan With Convention & Visitor Funds |      | 275,625    |
| Convention & Visitors Total   |                                                                              |      | \$ 693,825 |

| Conservation Trust       |                                                                                           | Subtotal | Total        |
|--------------------------|-------------------------------------------------------------------------------------------|----------|--------------|
| Receiving Fund           |                                                                                           |          |              |
| General                  | Lottery Proceeds To Be Used For Parks & Recreation As Received From The State Of Colorado |          | 1,992,287    |
| Conservation Trust Total |                                                                                           |          | \$ 1,992,287 |

| Downtown Development Authority (TIF)       |                             | Subtotal | Total      |
|--------------------------------------------|-----------------------------|----------|------------|
| Receiving Fund                             |                             |          |            |
| Conference Center Development              | Conference Center Repayment |          | 324,804    |
| Downtown Development Authority (TIF) Total |                             |          | \$ 324,804 |

| Equitable Sharing       |                            | Subtotal | Total      |
|-------------------------|----------------------------|----------|------------|
| General                 | Police Operating Equipment |          | 163,000    |
| Equitable Sharing Total |                            |          | \$ 163,000 |

| Public Safety        |           | Subtotal | Total      |
|----------------------|-----------|----------|------------|
| Receiving Fund       |           |          |            |
| General Debt Service | 2019 Cops |          | 949,906    |
| Public Safety Total  |           |          | \$ 949,906 |

| Public Improvement       |                               | Subtotal | Total        |
|--------------------------|-------------------------------|----------|--------------|
| General                  | One-Time General Fund Support |          | 7,200,000    |
| Public Improvement Total |                               |          | \$ 7,200,000 |

| Food Tax       |  | Subtotal | Total |
|----------------|--|----------|-------|
| Receiving Fund |  |          |       |



| DISTRIBUTING FUND DESCRIPTION |                                                              | 2026             |
|-------------------------------|--------------------------------------------------------------|------------------|
| <b>Public Art</b>             | <i>1% Of New Construction Costs For Art In Public Places</i> | 25,273           |
| <b>Food Tax Total</b>         |                                                              | <b>\$ 25,273</b> |

| Quality of Life              |                                                                                                | Subtotal | Total               |
|------------------------------|------------------------------------------------------------------------------------------------|----------|---------------------|
| <b>Receiving Fund</b>        |                                                                                                |          |                     |
| <b>General</b>               | <i>Quality of Life Funds (0.30%) for Maintenance On New Community &amp; Neighborhood Parks</i> | 551,267  |                     |
|                              | <i>Quality of Life Funds (0.30%) for Greeley History Museum Maintenance</i>                    | 227,096  |                     |
|                              | <i>Quality of Life Funds (0.30%) for Twin Rivers Park</i>                                      | 547,453  |                     |
|                              | <b>Total General Fund</b>                                                                      |          | <b>1,325,816</b>    |
| <b>Public Art</b>            | <i>1% Of New Construction Costs For Art In Public Places</i>                                   |          | 43,099              |
| <b>MERGE</b>                 | <i>Quality Of Life Support For The Merge Project</i>                                           |          | 3,688,556           |
| <b>Quality of Life Total</b> |                                                                                                |          | <b>\$ 5,057,471</b> |

| FASTER                |                                                                    | Subtotal | Total            |
|-----------------------|--------------------------------------------------------------------|----------|------------------|
| <b>Receiving Fund</b> |                                                                    |          |                  |
| <b>Transit</b>        | <i>Mobility Security Services (50% Funded From Faster Funding)</i> |          | 89,250           |
| <b>FASTER Total</b>   |                                                                    |          | <b>\$ 89,250</b> |

| Park Development              |                                                              | Subtotal | Total            |
|-------------------------------|--------------------------------------------------------------|----------|------------------|
| <b>Receiving Fund</b>         |                                                              |          |                  |
| <b>Public Art</b>             | <i>1% Of New Construction Costs For Art In Public Places</i> |          | 44,100           |
| <b>Park Development Total</b> |                                                              |          | <b>\$ 44,100</b> |

| Sewer Operations                 |                                                                                     | Subtotal | Total               |
|----------------------------------|-------------------------------------------------------------------------------------|----------|---------------------|
| <b>Receiving Fund</b>            |                                                                                     |          |                     |
| <b>General</b>                   | <i>Estimated Cost Of Resources Provided By Other Departments</i>                    |          | 971,603             |
| <b>Water Operations</b>          | <i>Estimated Shared Operating Expenses</i>                                          |          | 1,146,825           |
| <b>Sewer Capital Replacement</b> | <i>Allocation To Cash Fund Wastewater Replacement &amp; Rehabilitation Projects</i> |          | 6,000,000           |
| <b>Sewer Operations Total</b>    |                                                                                     |          | <b>\$ 8,118,428</b> |

| Sewer Construction |  | Subtotal | Total |
|--------------------|--|----------|-------|
|--------------------|--|----------|-------|

| DISTRIBUTING FUND DESCRIPTION   |                                                                  | 2026 |                   |
|---------------------------------|------------------------------------------------------------------|------|-------------------|
| <b>Receiving Fund</b>           |                                                                  |      |                   |
| <b>General</b>                  | <i>Estimated Cost Of Resources Provided By Other Departments</i> |      | 245,655           |
| <b>Public Art</b>               | <i>1% Of New Construction Costs For Art In Public Places</i>     |      | 60,303            |
| <b>Sewer Construction Total</b> |                                                                  |      | <b>\$ 305,958</b> |

| Water Operations                 |                                                                                | Subtotal | Total               |
|----------------------------------|--------------------------------------------------------------------------------|----------|---------------------|
| <b>Receiving Fund</b>            |                                                                                |          |                     |
| <b>General</b>                   | <i>Estimated Cost Of Resources Provided By Other Departments</i>               |          | 5,747,241           |
| <b>Water Capital Replacement</b> | <i>Allocation To Cash Fund Water Replacement &amp; Rehabilitation Projects</i> |          | 500,000             |
| <b>Water Operations Total</b>    |                                                                                |          | <b>\$ 6,247,241</b> |

| Water Construction              |                                                                                                                   | Subtotal | Total             |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------|----------|-------------------|
| <b>Receiving Fund</b>           |                                                                                                                   |          |                   |
| <b>General</b>                  | <i>The Share Of Expenditures From The Water Construction Fund For Engineering Development Review Coordination</i> |          | 245,655           |
| <b>Public Art</b>               | <i>1% Of The New Construction Costs For Art In Public Places</i>                                                  |          | 419,637           |
| <b>Water Construction Total</b> |                                                                                                                   |          | <b>\$ 665,292</b> |

| Water Debt Service               |                                                                                              | Subtotal | Total               |
|----------------------------------|----------------------------------------------------------------------------------------------|----------|---------------------|
| <b>Receiving Fund</b>            |                                                                                              |          |                     |
| <b>Water Capital Replacement</b> | <i>Allocation Of Fund Balance To Support Water Replacement &amp; Rehabilitation Projects</i> |          | 2,500,000           |
| <b>Water Debt Service Total</b>  |                                                                                              |          | <b>\$ 2,500,000</b> |

| Stormwater              |                                                                  | Subtotal | Total             |
|-------------------------|------------------------------------------------------------------|----------|-------------------|
| <b>Receiving Fund</b>   |                                                                  |          |                   |
| <b>General</b>          | <i>Estimated Cost Of Resources Provided By Other Departments</i> |          | 622,830           |
| <b>Water Operations</b> | <i>Estimated Shared Operating Expenses</i>                       |          | 83,611            |
| <b>Stormwater Total</b> |                                                                  |          | <b>\$ 706,441</b> |

| Stormwater Construction |  | Subtotal | Total |
|-------------------------|--|----------|-------|
| <b>Receiving Fund</b>   |  |          |       |

| DISTRIBUTING FUND DESCRIPTION |                                                                                                                 |  | 2026       |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------|--|------------|
| General                       | The Share Of Expenditures From The Stormwater Construction Fund For Engineering Development Review Coordination |  | 421,124    |
| Public Art                    | 1% Of New Construction Costs For Art In Public Places                                                           |  | 268,533    |
| Stormwater Construction Total |                                                                                                                 |  | \$ 689,657 |

| Memorials       |                          | Subtotal | Total     |
|-----------------|--------------------------|----------|-----------|
| Receiving Fund  |                          |          |           |
| General         | Historic Site Operations |          | 32,800    |
| Memorials Total |                          |          | \$ 32,800 |

|                      |               |
|----------------------|---------------|
| Total Appropriations | \$ 58,342,352 |
|----------------------|---------------|

## Budget Process

Before the budget process begins, the city manager meets with the city council to review current council priorities and define new ones. Once council's priorities are identified, the city manager and the leadership team develop a work plan. During February and March, departments develop their plans, collaborate with their teams to outline items and initiatives for the upcoming year, and compile a list of budget increase requests.

In March, budget preparation manuals are distributed to the departments, providing guidelines and instructions to assist in budget development. Many departments also work with citizen advisory boards, which help department heads determine project priorities to be proposed in the operating budget. Revenue and expenditure budgets are submitted in April and May.

All budget requests are summarized and compared to prior year actual expenditure and the current budget in preparation for city manager review meetings. These meetings involve detailed analysis by the city manager, finance director, budget officer, and budget analysts. The review process provides a city-wide perspective for evaluating requests, ensuring that proposed expenditures are aligned with projected revenues and support the goal of a balanced budget.

In June, the five-year capital improvement plan is updated.

Pursuant to the City Charter, the city manager shall prepare and submit to the city council, no later than September 15 of each year, a proposed budget for the ensuing fiscal year. The following information is required:

- Detailed estimates with supporting explanations of all proposed expenditures for each agency of the city, showing the expenditures for corresponding items for the last preceding fiscal year in full, and estimated expenditures for the current fiscal year.
- Statements of the bonded and other indebtedness of the city, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any.
- Detailed estimates of all anticipated revenues of the city from sources other than taxes with a comparative statement of the amounts received by the city from each of the same similar sources for the last preceding fiscal year in full and estimated revenues for the current fiscal year.
- A statement of the estimated balance or deficit for the end of the current fiscal year.
- An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues, which, together with any available unappropriated surplus and any revenues from other sources, will be necessary to meet the proposed expenditures.
- Such other supporting information as the city council may request, or as may be otherwise required by the Charter.

### Citizen Budget Advisory Committee

The purpose of the nine-member committee, appointed by the city council, is to provide citizen involvement in the budget process. The functions of the committee shall include, but not be limited to:

- Having a comprehensive understanding of city operations and provide informed analysis of revenue requirements, expenditure patterns, staffing structures, alternative service delivery models, and the budget's alignment with community priorities.
- Giving special review attention to specific areas, as directed by city council or by consensus of the committee.
- Commenting, through an annual report, on the city budget to city council.

### Budget Hearing and Adoption

Once the proposed budget is balanced, meaning that expenditures do not exceed available resources, the city council plans and directs a public hearing on the proposed budget before its final adoption. Notice of the public hearing, a brief summary of the proposed budget, and notice that the proposed budget is on file in the office of the City Clerk are published at least two weeks in

advance of the hearing. The complete proposed budget is placed on file for public inspection during office hours for a period of not less than one week before the public hearing. The proposed budget is also available for viewing on the city's website.

The budget is normally adopted based on an estimated property assessment provided in August by Weld County. The county provides the final certified tax assessment by December 10. Before December 15 each year, the city council sets a tax levy and certifies this levy to the county commissioners. Upon completion of two public hearings and the tax levy certification, the city council adopts the budget and makes necessary appropriations by ordinance no later than December 15, per the City of Greeley Charter.

## Changes in Appropriations

The city council may transfer any uncommitted, unreserved, unencumbered, or unexpended appropriations balance or portion thereof from one department, office, or agency to another except as otherwise provided in the Charter. The city council may make additional appropriations during the fiscal year for unanticipated expenditures. Additional appropriations shall not exceed the amount by which actual and anticipated revenues of the year are exceeding the revenues as estimated in the budget unless the appropriations are necessary to relieve an emergency endangering the public health, peace, or safety. The ordinance is put on the agenda as a first reading and second reading as a public hearing before it is formally adopted.

## Accounting and Budgetary Basis

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. For both accounting and budgetary purposes, the following basis is applied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 180 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

Cigarette tax, sales tax, auto use tax, general use tax, franchise fees, royalties, special assessments, taxpayer assessed taxes, interest revenue, and charges for services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

Proprietary funds use the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for the following: proceeds from long-term debt are budgeted as revenue in the proprietary funds; note, lease and bond payments are budgeted as expenses in the proprietary funds; repayments of advances to/from other city funds are budgeted as revenues and expenditures/expenses in all fund types; purchases of fixed assets are budgeted as capital outlay expenses in the proprietary funds; and depreciation in proprietary funds is not budgeted.

The only Enterprise funds that fund depreciation are the Water, Sewer, and Stormwater funds. Depreciation may be shown in other funds for accounting purposes, and in most cases, is not considered in the rate setting process.

## 2026 Budget Development Calendar

| PROCESS                                                                                              | JAN | FEB | MAR |
|------------------------------------------------------------------------------------------------------|-----|-----|-----|
| Update department priorities and performance measures                                                |     |     |     |
| Budget department meetings, Budget Preparation Manual distribution, Capital Prioritization & Scoring |     |     |     |

|                                                                  |  |
|------------------------------------------------------------------|--|
| Departments prepare revenue and expenditure budgets, Red Teaming |  |
| Budget increase requests reviewed with departments               |  |
| Deputy City Manager reviews with Budget Team and departments     |  |
| City Manger budget review                                        |  |
| Citizen Budget Advisory Committee presentation                   |  |
| Council Work Session                                             |  |
| Public Hearings / Budget Approval                                |  |

# Adjustments

No adjustments were necessary after the 2026 Recommended Budget was balanced on August 1st, 2025.

## Boards & Commissions

Boards and Commissions are groups of citizen volunteers who study special community issues and provide direction, comments, and recommendations to the City Council. These 23 groups serve as the voice of the community, influencing public policy and programming decisions that impact the entire city. Participating in a Board or Commission are a great way to get involved in your community. These groups provide a forum for constructive discussion of important issues from a variety of perspectives. The City Council is committed to appointing members who reflect Greeley's diverse character and considers factors such as geographic representation, cultural background, gender, occupation, and life experiences when making appointments.

### Citizen Budget Advisory Committee

Reviews preliminary biennial budget proposals developed by staff, assuring they meet the needs of the city.

### Citizen Transportation Advisory Board

Studies and makes recommendations in all matters affecting the City's transportation services, traffic, and transportation-related activities.

### Civil Service Commission

Administers the City's Civil Service Rules and participates in the hiring and promotion of police officers and firefighters.

### Commission on Disabilities

Promotes the full inclusion and integration of people with disabilities into all parts of society.

### Construction Trades Advisory & Appeals Board

Provides review, interpretation, and appeal of, and to, the building, electrical, plumbing mechanical, and fuel gas codes. Including concerns related to unsafe buildings, the use of alternate materials, property maintenance, and existing building code matters.

### Downtown Development Authority

Supervises and controls the affairs of the DDA which has a general purpose of planning and improving the central business district, known as the Town Center.

### Golf Board

Considers and promotes golf activities for all age groups, makes recommendations relative to golf facilities, and conducts studies of course needs and new or proposed golf programs.

### Greeley Art Commission

Reviews and accepts artwork that is proposed for donation to the City of Greeley for public display manages the sculpture on the loan program and works with various departments on the 1% for Art Program.

### Greeley Urban Renewal Authority

GURA manages a program that provides a wide range of housing and neighborhood assistance to individuals with lower income and manages commercial rehabilitation and development.

### Greeley/Weld Airport Authority

Provides policy guidance concerning daily and long-range operations and property management at the Greeley-Weld County Airport.

### Historic Preservation Commission

To designate, preserve, protect, enhance, and perpetuate those sites, structures, objects, and districts that reflect outstanding elements of the City's cultural, artistic, social, ethnic, economic, political, architectural, historic, technological, institutional, or other



heritage; and also to establish a method to draw a reasonable balance between the protection of private property rights and the public's interest in preserving the City's unique historic character by creating a quasi-judicial Commission to review and approve or deny any proposed demolition of, moving of, or alteration to properties of historic value.

### **Housing Authority**

Provides safe, decent housing to individuals with lower income within the City of Greeley.

### **Human Relations Commission**

Fosters mutual respect and understanding for the promotion of amicable relations amongst all members of the Greeley community.

### **Island Grove Park Advisory Board**

Provides guidance in operations and planning on matters relating to Island Grove Regional Park.

### **Jesus Rodarte Cultural Center Advisory Board**

Reviews the annual budget and capital improvement plan for the Center, and makes recommendations/comments regarding the Center's operation to the City Council.

### **Judicial Review Board**

Investigates, evaluates, and makes recommendations to City Council on the retention of the Municipal Court Judge.

### **Museum Board**

Reviews each museum program, approves specific policies and assists with fund-raising and long-range museum planning.

### **Parks & Recreation Advisory Board**

Considers all leisure time activities for various age groups, make recommendations concerning the best use of recreational facilities, and conducts studies relating to new leisure time needs and programming.

### **Planning Commission**

Makes, amends, and adds to the City's Master Plan for physical development; exercises control over platting or subdivision of land; drafts official zoning maps, and recommends amendments to map makes and recommends plans for areas in need of redevelopment and submits annual capital improvements plan to City Council.

### **Stormwater Board**

Makes recommendations to the City Council on all matters concerning stormwater management, priorities, policies, funding, procedures, and the facilities needed to provide an adequate stormwater system.

### **Union Colony Civic Center Advisory Board**

Advises and supports the Union Colony Civic Center in making sure the programs, events, and policies meet community needs.

### **Water & Sewer Board**

Establishes minimum rates and plant investment fees for both water and sewer, and acquires, develops, and protects the water supplies decreed, adjudicated, or contracted for the City.

## 2026 Budget Adoption Ordinance

### AN ORDINANCE ADOPTING THE BUDGET FOR 2026 AND MAKING APPROPRIATIONS FOR 2026.

**WHEREAS**, by virtue of the provisions contained in the Greeley Charter Sections 3-15 and 5-15 of the City of Greeley, Colorado, the City Council is required to adopt each annual budget and make the necessary appropriations by Ordinance; and

**WHEREAS**, the City Manager has submitted to the City Council the proposed budget in accordance with Section 5-12 of the Greeley Charter; and

**WHEREAS**, the City Council of Greeley, Colorado, on October 21, 2025, held a public hearing in accordance with Section 5-13 of the Greeley Charter on said proposed budget, after first giving proper notice of said public hearing.

### NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREELEY, COLORADO:

Section 1. There is hereby adopted and approved for fiscal 2026 (January 1, 2026 to December 31, 2026) an annual budget, which consists of a document designated as such and a tax levy of 11.274 mills.

Section 2. The annual budget for the year 2026, as adopted and approved, shall be on file in the City Clerk's office for public inspection during office hours of such office for the entire year of 2026:

Section 3. There are hereby appropriated from the General Fund for fiscal year 2026 the following amounts:

| Fund Description | Amount      | Transfers  | Total       |
|------------------|-------------|------------|-------------|
| General (100)    | 147,582,065 | 22,536,619 | 170,118,684 |

Section 4. There are hereby appropriated from the Special Revenue Funds for fiscal year 2026 the following amounts:

| Fund Description                         | Amount     | Transfers | Total      |
|------------------------------------------|------------|-----------|------------|
| Convention & Visitors (102)              | 275,597    | 693,825   | 969,422    |
| Community Development (103)              | 7,424,044  | -         | 7,424,044  |
| Streets & Roads (104)                    | 15,849,451 | -         | 15,849,451 |
| Conservation Trust (105)                 | 250        | 1,992,287 | 1,992,537  |
| Housing (109)                            | 1,129,809  | -         | 1,129,809  |
| Conference Center Development (110)      | 1,077,869  | -         | 1,077,869  |
| Downtown Development Authority TIF (111) | 514,273    | 324,804   | 839,077    |
| Equitable Sharing (113)                  | -          | 163,000   | 163,000    |
| Transit (114)                            | 10,196,146 | -         | 10,196,146 |
| Homelessness (115)                       | 4,864,757  | -         | 4,864,757  |

|                          |           |         |           |
|--------------------------|-----------|---------|-----------|
| Designated Revenue (120) | 288,702   | -       | 288,702   |
| Public Safety (121)      | 5,421,870 | 949,906 | 6,371,776 |
| Grants (170)             | 1,410,896 | -       | 1,410,896 |

Section 5. There are hereby appropriated from the Debt Service Funds for fiscal year 2026 the following amounts:

| <b>Fund Description</b>    | <b>Amount</b> | <b>Transfers</b> | <b>Total</b> |
|----------------------------|---------------|------------------|--------------|
| General Debt Service (200) | 3,135,406     | -                | 3,135,406    |

Section 6. There are hereby appropriated from the Capital Projects Funds for fiscal year 2026 the following amounts:

| <b>Fund Description</b>               | <b>Amount</b> | <b>Transfers</b> | <b>Total</b> |
|---------------------------------------|---------------|------------------|--------------|
| Public Improvement (300)              | 2,794,222     | 7,289,250        | 10,083,472   |
| Public Art (303)                      | 1,143,606     | -                | 1,143,606    |
| Food Tax (304)                        | 12,300,828    | 25,273           | 12,326,101   |
| Quality of Life/Imagine Greeley (318) | 9,106,912     | 5,057,471        | 14,164,383   |
| Keep Greeley Moving (321)             | 17,324,422    | -                | 17,324,422   |
| MERGE (323)                           | 9,774,900     | -                | 9,774,900    |
| Development Funds (330)               | 12,804,162    | 44,100           | 12,848,262   |

Section 7. There are hereby appropriated from the Permanent Funds for fiscal year 2026 the following amounts:

| <b>Fund Description</b>  | <b>Amount</b> | <b>Transfers</b> | <b>Total</b> |
|--------------------------|---------------|------------------|--------------|
| Cemetery Endowment (601) | 1,000         | -                | 1,000        |
| Petriken Memorial (603)  | 10            | -                | 10           |
| Memorials (605)          | 38,419        | 32,800           | 71,219       |

Section 8. There are hereby appropriated from the Enterprise Funds for fiscal year 2026 the following amounts:

| <b>Fund Description</b>      | <b>Amount</b> | <b>Transfers</b> | <b>Total</b> |
|------------------------------|---------------|------------------|--------------|
| Cemetery (400)               | 898,382       | -                | 898,382      |
| Municipal Golf Courses (401) | 3,001,290     | -                | 3,001,290    |

|                        |             |           |             |
|------------------------|-------------|-----------|-------------|
| Downtown Parking (402) | 392,378     | -         | 392,378     |
| Sewer (410)            | 19,491,919  | 8,424,386 | 27,916,305  |
| Water (420)            | 104,892,229 | 9,412,533 | 114,304,762 |
| Stormwater (430)       | 57,991,967  | 1,396,098 | 59,388,065  |

Section 9. There are hereby appropriated from the Internal Service Funds for fiscal year 2026 the following amounts:

| Fund Description             | Amount     | Transfers | Total      |
|------------------------------|------------|-----------|------------|
| Health (500)                 | 25,878,510 | -         | 25,878,510 |
| Workers' Compensation (501)  | 1,217,012  | -         | 1,217,012  |
| Liability (502)              | 4,409,808  | -         | 4,409,808  |
| Equipment & Fleet (510)      | 10,233,213 | -         | 10,233,213 |
| Information Technology (520) | 14,523,504 | -         | 14,523,504 |

Section 10. The appropriation made by this ordinance includes \$507,389,828 for expenditures and \$58,342,352 for transfers resulting in a total of \$565,732,180.

Section 11. The City Council finds that all appropriations from the Public Art Reserve Accounts within the Water, Sewer, and Stormwater Utilities Enterprise Funds for the Public Art Program do provide a betterment to those utilities, and the City Council further determines that the acquisition and lease of works of art, and maintenance, repair, and display of works of art, supports specific utility purposes beneficial to the ratepayers of such utilities.

Section 12. This ordinance shall become effective five (5) days after its final publication as provided in Sections 3-16 and 3-17 of the Greeley Charter.

**PASSED AND ADOPTED, SIGNED AND APPROVED ON THIS 21ST DAY OF OCTOBER, 2025.**

**ATTEST CITY OF GREELEY, COLORADO**

## 2025 Mill Levy Adoption Ordinance

### RESOLUTION ESTABLISHING THE 2025 TAX LEVY AND DIRECTING THE CERTIFICATION OF THE SAME TO THE BOARD OF COUNTY COMMISSIONERS.

**WHEREAS**, the Charter of the City of Greeley, Colorado, as well as the laws of the State of Colorado, require the City Council to establish the tax levy so as to fix the rate of taxation by the City of Greeley upon property subject to the ad valorem property tax; and,

**WHEREAS**, the City Council has considered a proposed budget, and has considered the certificate from the Weld County Assessor showing that the total assessed valuation of property subject to the ad valorem property tax by the City of Greeley for the year of 2025 is \$ 2,376,325,357; and,

**WHEREAS**, based upon consideration of the data referred to above, the City Council has determined that the rate of taxation necessary to produce the required tax revenues for the 2026 budget is 11.274 mills.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GREELEY, COLORADO:**

Section 1. The tax levy to be applied to the valuation for assessment of property subject to taxation by the City of Greeley, Colorado, is hereby established at 11.274 mills.

Section 2. The City Clerk is hereby authorized and directed to sign a statement certifying to the Board of County Commissioners that the tax levy for 2025 has been established at 11.274 mills.

**PASSED AND ADOPTED, SIGNED AND APPROVED ON THIS 21ST DAY OF OCTOBER, 2025.**

**ATTEST CITY OF GREELEY, COLORADO**

Notice of Tax Levy for 2025

STATE OF COLORADO )  
COUNTY OF WELD     )  
CITY OF GREELEY     )

**WHEREAS**, at the regular meeting of the Council of the City of Greeley held at 1001 11th Avenue, in the City of Greeley, on the 21st day of October, 2025, the following resolution was unanimously adopted:

"Be it Resolved and Ordered by the City Council, that upon valuation of assessable property in Greeley as certified by the County Assessor the current year, there be and is hereby levied for:

|                      |              |
|----------------------|--------------|
| Ordinary Purposes    | 11.274 mills |
| Interest             | mills        |
| Payment of Bonds     | mills        |
| Outstanding Warrants | mills        |
| Special Improvements | mills        |
| Parks                | mills        |
| Library              | mills        |
| Streets and Alleys   | mills        |

|               |                     |
|---------------|---------------------|
| Contingent    | mills               |
| <b>TOTALS</b> | <b>11.274 mills</b> |

Passed by the City Council of Greeley, Colorado and approved this 21st day of October, 2025.

ATTEST CITY OF GREELEY, COLORADO

## Glossary of Terms

### ACCOUNTABILITY

The state of being obligated to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry to justify the raising of public resources and the purpose for which they are used.

### ACCRUAL BASIS

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions occur, rather than only in the periods in which the cash is received or paid by the government.

### ACE

Achieving Community Excellence - ACE was created by the Greeley City Council to support its objective to improve Greeley Civic infrastructure.

### ACFR

Annual Comprehensive Financial Report

### ADA

Americans with Disabilities Act

### AED

Automated External Defibrillators

### AICP

American Institute of Certified Planners

### AMENDMENT ONE

An amendment to the Colorado State Constitution that limits revenues and expenditures to the inflation rate, measured by the Denver-Boulder Consumer Price Index, Urban Area (CPI-U), and growth of the jurisdiction in the prior year. All new or increased taxes must be voted on by the public. Also establishes mandatory emergency reserves.

### ARPA

The American Rescue Plan (2021) is providing fast and direct economic assistance for American workers, families, small businesses, and industries. The American Rescue Plan continues many of the programs started by the CARES Act (2020) and Consolidated Appropriations Act (2021) by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The American Rescue Plan also creates a variety of new programs to address continuing pandemic-related crises, and

### ASSESSED VALUATION

A valuation set upon real estate or other property by the county assessor and the state as a basis for levying taxes.

### ATMS

Advanced Traffic Management System

### AUDIT

The independent audit of the financial statements of the City of Greeley was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

For more detail see the Annual Comprehensive Financial Report: [greeleygov.com/government/finance/reports](http://greeleygov.com/government/finance/reports)

### AUTHORITY

A government or public agency created to perform a single function or restricted group of related activities. Authority may be completely independent of other governments or be partially dependent upon other governments for its financing or the exercise of certain powers (i.e. Development Authority for downtown development).

### BASE BUDGET

The budget will deliver the same level of service as provided in the previous year. At the City of Greeley, capital outlay replacements are considered base budget items. A line item (account) increase greater than the inflationary amount deemed acceptable for the year, is still considered a base budget unless the increase is due to a new level of service. This requires a more detailed justification.

### BASIS OF ACCOUNTING

A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. (Basis types cash, accrual, and modified accrual).

### BOD

Biodegradable Organics Demand

### BOND

fund recovery efforts as the United States begins to emerge from the COVID-19 pandemic. The American Rescue Plan was passed by Congress on March 10, 2021, and signed into law on March 11, 2021.

### **APWA**

American Public Works Association

### **APPROPRIATION**

The authority to spend and obligate a specified amount from a designated fund account for a specific project, purpose, or program activity.

### **CAO**

City Attorney's Office

### **CAPITAL IMPROVEMENTS**

Expenditures related to the acquisition, expansion, or rehabilitation of an element of the City's physical structure, sometimes referred to as infrastructure; examples include buildings, streets, bridges, parks, and utility systems.

### **CAPITAL OUTLAY**

Equipment, furniture, and furnishings of a lesser value than capital improvements (but over \$5000 per item) and typically require replacement on a short to medium-term basis. Examples include vehicles, desks, carpets, technical instruments, and microcomputers.

### **CAPITAL PROJECTS FUND**

Fund type is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

### **CARES Act**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021) provided fast and direct economic assistance for American workers, families, small businesses, and industries. The CARES Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic. The CARES Act was passed by Congress on March 25, 2020, and signed into law on March 27, 2020. The Consolidated Appropriations Act (2021) was passed by

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified time.

### **BUDGET**

A proposed plan of expenditures and the work to be accomplished as supported by estimates of revenue for a given year.

### **CAD**

Computer-Aided Dispatch

### **CAMP**

Commission Assistance and Mentoring Program

### **CIP**

Capital Improvement Projects

### **CLE**

Continuing Legal Education

### **CMO**

City Manager's Office

### **COE**

Core of Engineers

### **COGI**

City of Greeley Internet

### **COMPENSATED ABSENCES**

Absences, such as vacation, illness, and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation, or other long-term fringe benefits, such as group insurance and long-term disability. At the City of Greeley, the only accumulated sick pay due to employees are balances accrued before 1986.

### **COMPONENT UNIT**

A legally separate organization for which the elected officials of the primary government are financially accountable.

### **COPS GRANTS**

A federal grant program was initiated during the Clinton Administration to increase the number of patrol officers on the street. Each year of the program has a title word to distinguish between grant award years (i.e., COPS Universal, COPS Ahead, COPS More). These are typically three-year grants for



Congress on December 21, 2020, and signed into law on December 27, 2020.

### **CBAC**

Citizen Budget Advisory Committee

### **CCCD**

Citizen's Committee for Community Development

### **CCO**

City Clerk's Office

### **CDBG**

Community Development Block Grant

### **CDFP**

Colorado Department of Fire Prevention

### **CDOT**

Colorado Department of Transportation

### **CDPS**

Colorado Discharge Permit System

### **COPS**

Certificates of Participation. Financing instruments are much like bonds. They are assignments of a proportionate individual interest in a lease-purchase agreement. Certificates of Participation do not constitute a multi-fiscal-year financial obligation. Principal and interest payments are subject to annual appropriation.

### **CHSAA**

Colorado High School Activities Association

### **DARE**

Drug Awareness Resistance Education

### **DDA**

Downtown Development Authority

### **DDACTS**

Data-Driven Approach to Crime and Traffic Safety

### **DEA**

Drug Enforcement Administration

### **DEBT LIMIT**

The maximum amount of outstanding gross or net debt is legally permitted. The City of Greeley's legal debt limit is 10% of the assessed property values in the city limits.

75% of the salary and benefits costs of patrol officers and sergeants.

### **COP SITES**

Community Outreach Program Sites. The Police Department usually takes residence in an apartment or building on site. They, in conjunction with other City departments, run programming for the neighborhood residents (parenting skills, tutoring, conflict resolution, etc.).

### **COVA**

Colorado Organization for Victim Assistance

### **CUSTODIAL FUNDS**

Used to account for money held by the government as a custodian until distributed to the legal owner/beneficiary.

### **CPC**

Capital Project Committee

### **CVB**

Convention and Visitor's Bureau

### **CWCB**

Colorado Water Conservation Board

### **CWR**

Colorado Water Resources

### **EXPENDITURE**

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenues.

### **EXPENSES**

Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

### **FIDUCIARY FUNDS**

Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's programs.

**DEBT SERVICE**

Expenditures for principal and interest payments on loans, notes, and bonds incurred by the City.

**DEBT SERVICE FUND**

Governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEPRECIATION**

Expiration in the service life of capital assets attributable to wear and tear, deterioration, the action of the physical elements, inadequacy, or obsolescence.

**DEVELOPMENT FEES**

Fees are charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

**DOLA**

Department of Local Affairs

**EECBG**

Energy Efficiency and Conservation Block Grant

**EFFICIENCY**

A ratio between input (resources) and output (production). High efficiency generally means increased or maximum output concerning input (cost or hours), or it can mean maintained output at a reduced cost or time frame.

**EFFECTIVENESS**

The extent to which the outcome of an action or set of actions produces the desired results or impact.

**EMS**

Emergency Medical Service

**ENTERPRISE FUND**

Separate funds which support certain services from fees and charges. Examples include water, golf, cemetery, and sewer.

**EUDL**

Enforcing Underage Drinking Laws

**GALLAGHER AMENDMENT**

Provision of the Colorado State Constitution regarding property tax revenue. Residential properties State-wide cannot generate more than 45% of the State property tax revenue. The

**FISCAL YEAR**

The twelve-month period to which the operating budget applies. For the City of Greeley, this is from January 1 to December 31.

**FOOD TAX**

Sales tax assessed on food items. A rebate program is available for low-income families.

**FTA**

Federal Transit Administration

**FTE**

Full-time equivalent, regular full, and part-time. Employee time converted using hours worked divided by 2080.

**FTO**

Field Training Officer

**FUND**

A self-balancing set of accounts set aside and accounted for separately for the purpose of restricting specific revenues that are then spent for a specific set of activities.

**FUND BALANCE**

The difference between fund assets and fund liabilities of governmental and similar trust funds.

**FUND TYPE**

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**FWA**

Future Water Acquisition

**GAAP**

Generally Accepted Accounting Principles Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**HAPP**

Homes Again Purchase Program

**HERCP**

assessment percentages applied to actual property values are adjusted to insure that residents only assume 45% of the State-wide property tax burden.

### **GARP**

Generally Accepted Recordkeeping Principles

### **GASB**

Governmental Accounting Standards Board

### **GBA**

Greeley Building Authority

### **GCFI**

Gross Cash Farm Income

### **GENERAL FUND**

A central fund into which most of the City's tax and unrestricted revenues are budgeted to support basic municipal services.

### **GIS**

Geographic Information Systems

### **GFOA**

Government Finance Officers Association

### **GOB**

General Obligation Bonds

### **GOVERNMENTAL FUNDS**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

### **GRANT**

A contribution made from either the private sector to the City or by one governmental unit to another unit. The contribution is usually made to support a specified program, function, or project.

### **GREAT**

Gang Resistance Education and Training

### **GREELEY TRANSITIONAL HOUSE**

An outside agency agreement between the City of Greeley and Greeley Transitional House to provide 100 nights of emergency shelter and supportive services for homeless families.

### **GROW CENTER**

Greeley Organic Waste Center

### **GTV8**

Horizontal Elliptical Reinforced Concrete Pipe

### **HIDTA**

High-Intensity Drug Trafficking Areas

### **HOME GRANT**

Federal funding under the Cranston-Gonzales National Affordable Housing Act of 1990. Funds can be used for rehabilitation, acquisition, and new construction. It is different from Community Development Block Grant funding in that CDBG funds cannot be used for new construction.

### **HUD**

(US Department of) Housing and Urban Development

### **HUTF**

Highway User Tax Fund

### **HVAC**

Heating, Ventilating, Air Conditioning

### **ICAC**

Internet Crimes Against Children

### **IMPACT FEES**

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (i.e., parks, sidewalks, arterial streets, fire facilities, stormwater drainage).

### **INFORMATION TECHNOLOGY CHARGES**

Charges for the management and support of the data processing and communications needs of the City departments.

### **INFRASTRUCTURE**

Facilities on which the continuance and growth of a community depend such as roads, waterlines, sewers, public buildings, and parks, to name a few.

### **INTERFUND LOANS**

Amounts provided between funds and blended component units of the primary government with a requirement for repayment.

### **INTERFUND REIMBURSEMENTS**

Repayments from the funds or blended component units.

### **INTERFUND TRANSFERS**

Flows of assets (such as cash or goods) between funds and blended component units of the primary government without the equivalent flow of assets in return and a requirement for repayment.

(Greeley) Government (Access) TeleVision (channel) 8

## **GURA**

Greeley Urban Renewal Authority

## **JAG**

Justice Assistance Grant

## **LEAF**

Law Enforcement Assistance Fund

## **LED**

Light Emitting Diode

## **LINE ITEM**

Also called account. Number and title assigned to record and accumulate revenues or expenditure transactions (i.e., salaries, office supplies, computer equipment).

## **LPA**

Lincoln Park Annex

## **MILL**

The property tax rate which is in conjunction with assessed valuation is used to calculate a tax on property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed valuation.

## **MODIFIED ACCRUAL BASIS OF ACCOUNTING**

Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

## **MPO**

Metropolitan Planning Organization

## **MRESA**

Mid-Range Expected Service Area

## **NAPC**

National Alliance of Preservation Commissions

## **NB2**

## **INTERNAL SERVICE FUND**

A fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

## **IT**

Information Technology

## **NONCASH EXPENDITURE**

Expenditures recorded that do not require a depletion of the City's bank account (i.e., depreciation, amortization).

## **NSP**

Neighborhood Stabilization Program

## **OCDEF**

Organized Crime Drug Enforcement Task Force

## **ORDINANCE**

A formal legislative enactment by the Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the city.

## **OPERATIONAL OBJECTIVE**

Specific, measurable things to be accomplished within a specific time frame have the characteristic of being controlled or affected by management decisions and direction.

## **PDA**

Power Development Authority

## **PFA**

Poudre Fire Authority

## **PEG**

Public, Education, Government local access TV channels

## **PERMANENT FUND**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

## **PERFORMANCE INDICATORS**

Statistical measures, which are collected to reflect what is accomplished for the resources allocated.

## **PQI**

Pavement Quality Index

## **PROGRAM**

Neighborhood Building Blocks

#### **NCMC**

North Colorado Medical Center

#### **NCWCD**

Northern Colorado Water Conservancy District

#### **NFRMPO**

North Front Range Metropolitan Planning Organization

#### **NPDES**

National Pollution Discharge Elimination System

### **REFUNDING BONDS**

Bonds issued to retire bonds already outstanding, beneficial to an entity when lower interest rates are available (cash flow savings in future years). Only the callable portion of bonds can be retired. Funds from the refunding issue are typically held in escrow to retire the non-callable portion of outstanding debt as the call dates are reached.

### **RESIDUAL EQUITY TRANSFER**

Nonrecurring or non-routine transfers of equity between funds. Used frequently when a fund is closed.

### **REVENUE**

The taxes, fees, charges, special assessments, grants, and other funds collected and received by the City to support the services provided.

### **REVISED BUDGET**

The most recent estimate of revenue and expenditures includes additional appropriations made throughout the year and encumbrances carried over from the prior year.

### **RIGHT-OF-WAY**

The area of land over, under, or immediately adjacent to which facilities such as streets, power lines, water and sewer lines, bridges, and related apparatus or signage are constructed and upon which the City has the right of passage.

### **RMS**

Records Management System

### **ROW**

Right of Way

### **RTA**

Rural Transportation Authority

A set of activities under a specific organizational unit.

### **PROPRIETARY FUNDS**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds enterprise funds and internal service funds.

### **RCP**

Reinforced Concrete Pip

### **SWORN**

Fire and Police employees that take oaths as public safety officers at the City of Greeley.

### **TGYS**

Tony Gramscas Youth Services

### **TIF**

Tax Increment Financing Study

### **TIN/TP**

Total Inorganic Nitrogen/Total Phosphorus

### **TIP**

Transportation Improvement Plan

### **TSS**

Total Suspended Solids

### **UCCC**

Union Colony Civic Center

### **UCED**

Upstate Colorado Economic Development

### **UNC**

University of Northern Colorado

### **UPRR**

Union Pacific Railroad

### **UPSTATE COLORADO**

An outside agency agreement between the City of Greeley and Upstate Colorado to serve as the City's primary sector economic development service provider for business retention, expansion, and attraction.

**SCADA**

Supervisory Control and Data Acquisition

**SIP**

State Implementation Plan

**SMALL BUSINESS DEVELOPMENT CENTER**

An outside agency agreement between the City of Greeley and Small Business Development Center for funds provided by the City for training and education seminars for Greeley business owners.

**SOP**

Standard Operating Procedures

**SPECIAL ASSESSMENTS**

A mandatory levy made against certain properties to defray all or part of the cost of specific capital improvements or services deemed to benefit primarily those properties.

**SPECIAL REVENUE FUND**

A governmental fund type is used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**STEP**

Summer Teen Employment Program

**STIP**

Statewide Transportation Improvement Program

**SUPPLEMENTAL BUDGET**

New services, new programs, new equipment, upgrade of equipment replacement, or new personnel to provide a level of service above the current level of service.

**WCS**

Weld County Sheriff

**WELD FOOD BANK**

An outside agency agreement between the City of Greeley and Weld Food Bank to offset administrative costs incurred in providing hunger relief programs.

**WORKING CAPITAL**

Current assets minus current liabilities.

**WORKLOAD**

A measure of quantity produced, processed, handled, or otherwise acted upon or by an organizational unit.

**WORK PROGRAM****UPWP**

Unified Planning Work Program

**USACOE**

United States Army Corps of Engineers

**USER CHARGES**

The payment of a fee for direct receipt of public service by the party benefiting from the service.

**USGA**

United States Golf Association

**USR**

Urban Search & Rescue

**VALE**

Victims Assistance in Law Enforcement

**VAU**

Victim Assistance Unit

**VOCA**

Victims of Crime Act Assistance Funds

**WCDF**

Weld County Drug & Task Force

The detailed set of things to be accomplished within specified periods for an organizational unit.

**WPCF**

Water Pollution Control Facility (Now referred to as Wastewater Treatment and Reclamation Facility).

**WRCC**

Windsor Reservoir and Canal Company

**WSSC**

Water Supply and Storage Company

**WTP**

Water Treatment Plant

**WTRF**

Wastewater Treatment and Reclamation Facility (Previously known as Water Pollution Control Facility [WPCF])

**WW**

Waste Water