



Citizen Budget Advisory Committee

5:00 – 6:30 PM, February 25th, 2026

1001 11th Ave, Greeley, CO 80631

2nd Floor Colorado Conference Room 227

Zoom Meeting: <https://greeleygov.zoom.us/j/82522074466>

Meeting ID: 825 2207 4466

AGENDA

- **CALL TO ORDER**
- **ATTENDANCE & ANNOUNCEMENTS**
- **APPROVE MINUTES FROM JANUARY 28, 2026**
- **DISCUSSION ITEMS**
 - 2025 Year in Review – Robert Miller
 - Government Budget 101 – Nathan Mosley
- **PUBLIC INPUT**
- **ADJOURNMENT**

CITIZEN BUDGET ADVISORY COMMITTEE

Wednesday, January 28th, 2026 - 5:00 p.m.

<i>Committee Members</i>	<i>Present</i>	<i>Absent</i>
<i>Barry Eastman</i>	X	
<i>Tyler Mowery</i>	X	
<i>Anthony McCune</i>	X	
<i>John Shull</i>	X	
<i>Merrie Foreman</i>	X	
<i>Lori Williams</i>	X	
<i>Khalil N Bhanji</i>		X
<i>Laura Gurney</i>	X	
<i>Nancy Riner</i>	X	

ATTENDING GUESTS & CITY PERSONNEL:

Nathan Mosley: Budget & Policy Director

Laura Delp: CBAC Secretary

CALL TO ORDER

- Barry Eastman called the meeting to order at 5:00 p.m. He announced adjustments to the agenda, moving the budget development discussion ahead of the CBAC agenda review, and asked if there were any additional changes; none were raised. Chair Eastman confirmed attendance, noted there was no online participation at that time, and addressed an access issue for a member who was unable to join.

ATTENDANCE & ANNOUNCEMENTS

- Nathan Mosley welcomed committee members and introduced new member Nicole Riner. Ms. Riner shared background information, including that she lives in Greeley, teaches part-time at the University of Wyoming, and has nonprofit leadership experience. Nathan then invited brief introductions from other members, including positions/roles on the board, to orient the group at the start of the year.

APPROVE MINUTES FROM OCTOBER 22nd and November 19th, 2025

- Chair Eastman presented the October minutes for re-approval due to a correction, noting an \$11 million figure had been omitted and was highlighted for attention. He also included the November minutes for approval. Merrie Foreman moved to approve both months' minutes in a single motion, and John Shull seconded. Chair Eastman called for discussion and then for opposition; hearing none, the minutes were approved.

DISCUSSION ITEMS

2027 Budget Development – Nathan Mosley

- Nathan explained that he intentionally moved this fiscal overview to the front of the meeting—before annual agenda planning—because the two discussions “dovetail.” In his view, the committee’s annual workplan should be designed around what members want to get out of the year as informed residents and advisors focused on responsible stewardship of public funds, rather than jumping prematurely into a calendar of topics without first aligning on the financial reality, the 2027 budget approach, and the decision points Council will face (particularly at the Council Strategic Planning Retreat). He described the group’s setting as informal and invited questions throughout, signaling that the briefing was intended to build shared understanding and prepare members to contribute meaningfully as the year’s budget and policy conversations develop.

- Nathan described how he and staff have participated in multiple economic forums, including sessions involving expertise from the University of Colorado, to better anticipate state and regional fiscal conditions. The takeaway, he said, is not “rosy” and not suggestive of a near-term rebound that would solve the City’s problem: some sectors are performing well and others are not, but overall the environment appears to be a “status quo” reality without a major positive catalyst on the horizon—and, he hoped, without severe negative headwinds either. He tied this directly to the City’s revenue picture, explaining that earlier projections assumed stronger growth—particularly tied to building and development activity—but those assumptions have not materialized. Nathan attributed a meaningful portion of the slowdown to interest rates, noting that even though rates may be trending down somewhat, the City is still not seeing robust development activity. The practical implication is that revenue has been weaker than desired at the same time costs have continued to rise, creating the conditions for a persistent structural gap.
- Using multi-year trend data, Nathan described how the City moved from a period of relative fiscal balance into a period of structural imbalance. He pointed to a revenue-versus-expenditure trend where, from 2014 through about 2022, revenues generally exceeded expenditures (revenues “outpacing” spending). In 2023, however, that relationship flipped, and expenditures began to outpace revenues. He then explained the fund balance trend—describing fund balance as the City’s “savings account”—and reminded the committee that the City’s recommended reserve level is 16.7% (approximately a two-month operating reserve). From 2014 through 2021, reserves were comfortably above that recommendation, generally in the 20%–40% range. In 2022, Nathan noted a dramatic spike in fund balance that was partly driven by ARPA receipts, which temporarily inflated the funds available. He cautioned that such a high balance is not a sustainable or necessarily appropriate resting point, and he suggested that the combination of then-current trend assumptions and the appearance of abundant reserves likely contributed to decisions that, in hindsight, may have moved too quickly. As a result, the City has been drawing down reserves since that spike; Nathan stated that, based on the adopted 2026 budget trajectory, the City is projected to end the year at about the recommended 16.7% level—meaning the reserve cushion that once masked or deferred hard choices is no longer available to the same degree.
- To reinforce why earlier decision-makers may have felt confident expanding programs, Nathan compared two five-year periods that told opposite stories. From 2017 to 2021, he said, revenues increased by roughly 41% while expenditures increased by about 18%, a pattern that would reasonably support optimism about the City’s ability to add or enhance services. From 2021 to 2025, however, the dynamic reversed: revenues increased only around 18% while expenditures rose approximately 56%. Nathan asked the committee to consider the perspective of leaders in the 2021–2022 timeframe who were planning several years ahead; based on the earlier trend line and high reserves, they may have concluded it was responsible and achievable to expand services to meet community needs. Nathan emphasized that those individuals may no longer be in place, but the core issue now is not re-litigating past decisions—it is acknowledging that the City cannot sustain the current level of commitments given the present revenue trajectory and cost structure.
- Nathan then laid out the specific 2026 budget gap and how it was closed, using the numbers to illustrate why the City must change course for 2027. He stated that the 2026 general fund gap was approximately \$21 million and included multiple components: an ongoing structural deficit; the extension of term-limited positions; and a smaller portion of approved increases or prioritized investments. He described term-limited positions as a mechanism often used to start new programs or to staff grant-funded initiatives, but he stressed the City wants to move away from heavy reliance on term-limited roles because it is an unstable long-term staffing model. He cited approximately 56 term-limited positions across the organization, estimating their fully loaded cost (salaries, benefits, insurance) at roughly \$5–6 million. To close the overall \$21 million gap for 2026, Nathan explained the City relied largely on one-time or non-recurring measures: unspent funds from 2024 (departments did not spend their full budgets); one-time vacancy salary savings of about \$11 million; department reduction/realignment work totaling about \$3 million; and a \$7 million transfer from Fund 301 (a public improvement/capital-related fund). He framed that last item plainly as shifting money from capital uses to ongoing operations—an approach that can solve a short-term problem but is not a durable strategy for balancing the operating budget.
- From Nathan’s perspective, the 2026 solution essentially “kicked the can down the road” by using one-time resources to paper over an ongoing mismatch between recurring revenues and recurring costs. He noted that those one-time measures are shrinking quickly: whereas the prior year had produced approximately \$11 million in unspent funds/surplus conditions, the City now anticipates only about \$3 million in unspent 2025 funds (pending final reconciliation). The decline in these one-time offsets means the City must make structural adjustments to ongoing operations—reducing or reshaping programs and services—rather than expecting year-

end savings to repeatedly rescue the general fund. Nathan described immediate management actions underway, including a practical hiring freeze approach: as positions become vacant, leadership is evaluating whether each role should be refilled, held vacant, or eliminated. He also described launching a “Smart City Spending Initiative,” aimed at collecting non-personnel savings ideas from employees across the organization; the focus is to identify efficiencies without simply shifting the burden onto layoffs, and to harness the on-the-ground insights of staff who see waste or duplication in daily operations. Nathan suggested the committee could play a constructive role by helping think through potential savings ideas and how to frame them for departments as they develop recommendations to meet the coming targets.

- Nathan then explained the central policy shift for 2027 budgeting: moving away from incremental budgeting and toward a target-based approach. He described the City’s historic method as incremental; starting from the prior year budget and making marginal adjustments for changes, additions, or removals (for example, a one-time study at a venue like Island Grove that disappears the next year, or a request for additional part-time staff that bumps the baseline). In his view, incremental budgeting is not adequate for the scale of the current challenge because it tends to encourage “thinking around the edges” and can delay or dilute the hard tradeoffs required to correct a structural deficit. Under target-based budgeting, Nathan said the City will start with realistic revenue expectations (“the end in mind”), then set department targets that collectively achieve the overall goal of reducing the structural deficit by about \$20 million. He argued this approach promotes fiscal discipline by forcing decisions to fit within projected revenues, strengthens prioritization because departments must make explicit tradeoffs, and supports “self-determination” by allowing departments (as subject matter experts) to decide how best to meet community needs within constraints rather than having finance staff prescribe operational cuts. Nathan characterized a clear target as the best way to drive real action when everyone naturally prefers to avoid painful decisions.
- With that framework established, Nathan previewed near-term governance steps and asked for committee participation designed to influence Council’s prioritization early in the process. He noted that after the current CBAC meeting, the City Council Strategic Planning Retreat scheduled for February 12–13 would focus on Council’s relative priorities across the organization. Nathan said he had prepared a survey for Council to complete and wanted CBAC members to fill out the same survey so staff could compare CBAC’s priorities with Council’s and provide the comparison as useful input at the retreat. Barry Eastman expressed support for the idea. Nathan explained that staff are trying to keep Council from getting “too deep in the weeds” because every service has constituents and emotional pull; what staff need most is high-level policy direction that can be translated into department targets. He described the survey as asking for relative priorities among departments and also for directional guidance on departmental programming (using categories akin to “enhance,” “protect,” or “cut,” ranging from moderate to aggressive reductions). The intended purpose, he said, is to prevent departments from bringing forward proposals that conflict with Council’s stated priorities—especially because protecting or enhancing public safety, given its size and limited flexibility, would necessarily force deeper cuts in other parts of the organization.
- In response to a question about whether ballot issues would likely be discussed at the retreat, Nathan indicated that ballot initiatives were included in the materials and would likely be part of the conversation. He described a set of “one-pagers” prepared for each department intended to make complex budget information digestible for early-stage discussions. According to Nathan, these summaries include staffing (FTE) and growth, expenditures and growth, spending by category, and a section for the department director to provide interpretive context so data are not misread. The back side lists the services and programs each department provides and indicates whether those services are internal-facing or external/community-facing. The packet also shows each department’s size relative to the overall organization, highlighting the budget weight of Police and Fire. Nathan stated his expectation that public safety costs—particularly Police and Fire—are unlikely to decrease and that those departments have limited flexibility, noting factors like labor negotiations and the reality that public safety compensation is not likely to stay flat. He also referenced a separate one-pager on ballot initiatives that includes previously discussed options, information about Greeley’s relative tax burden compared with neighboring communities, and context Council may need if considering revenue measures.
- Nathan emphasized urgency and timing around any potential ballot initiative discussion. He told the committee that if Council is going to pursue a ballot measure, a decision needs to happen “sooner rather than later”—ideally with clarity coming out of the February 12–13 retreat, but by March or April at the latest—because successful public communication requires significant runway and because it is demoralizing and inefficient to pour resources into a process only to end in defeat late in the year. He underscored that even if an initiative

were to pass, staff must still build a budget under the assumption that no new revenue will materialize, because passage is uncertain. Eastman offered a skeptical perspective, stating that Council should plan on not placing a tax-increase measure on the ballot because he expects the City would repeat last year's outcome—ending in the same place with limited appetite for new taxes. Nathan responded that he would prefer Council reach that conclusion (if that is where they land) quickly, so the organization can move forward with certainty rather than dragging out an unresolved debate.

- Nathan also pointed to fees as a practical lever which departments may need to use to meet targets, explaining that when a department is assigned a target reduction (he gave an example of \$300,000), the department can respond through service/program cuts or by increasing fees. He stressed fee adjustments must remain market-competitive and defensible, but he also indicated there are cases where City fees may be well below appropriate levels. He positioned CBAC as a useful forum to hear proposed fee changes, digest the rationale, and help staff and Council ensure the community receives a transparent explanation: acknowledging fee increases are unpopular, but clarifying why they are necessary and how decisions were vetted. Eastman added a specific related point from prior outreach, mentioning he had contacted a couple councilmembers about exploring a charter change to allow Municipal Court to charge more, suggesting that some revenue constraints may be structural and require policy or charter adjustments rather than purely managerial actions.
- The discussion then moved into clarifying questions about the magnitude of the problem, reserves, and how specific issues (like West Greeley) relate to the general fund deficit. Tony McCune asked whether the projected 2027 budget shortfall would be roughly similar to 2026; Nathan confirmed the magnitude is broadly comparable based on the long-range financial plan, noting it could vary slightly but that it is not realistic to assume the City will simply eliminate the 56 term-limited positions to make the problem disappear because those positions represent real ongoing services the City is currently providing. Lori Williams asked about the Revenue Stabilization Fund and whether it was reflected in rollovers/carryovers; Nathan clarified it is separate and estimated it at approximately \$4.5 million. Merrie Foreman recalled a higher target (around \$12 million), and Nathan explained that rebuilding the stabilization fund would require a surplus and a plan to refill it; he characterized stabilization and reserves as a “relief valve” or back-pocket option rather than the primary fix. He said the City must address the root problem first and only use such tools if, after major reductions, there remains a smaller residual gap (for example, if the City could cut \$16 million but still not fully solve the deficit). He also reminded the committee that the 16.7% reserve level is set by resolution and could be changed by Council, but if reserves are dipped into there must be a plan to replenish them within five years. Nathan stated he would look first to the Revenue Stabilization Fund before deeper reserve actions, and he offered an example of how the fiscal discipline is already being embedded: a vacancy on the budget team was not refilled and is planned for elimination, demonstrating that reductions are not merely theoretical and are beginning to affect internal support functions as well. He acknowledged the work ahead will be difficult and “not fun,” but said it is necessary, and that staff are beginning to communicate the situation more broadly across the organization to prepare employees for what is coming.
- Lori Williams then asked about the potential budget impact of an upcoming vote related to West Greeley (she described it as potentially pausing zoning) and whether a pause could create any positive budget effect for 2027. Nathan responded that West Greeley is “its own beast” and that the City has already borrowed money to get it started; the related financing obligations must be repaid. Williams summarized the implication—that it likely has no meaningful impact on the City's broader financial state at this stage—and Nathan agreed, making a point of stating clearly that nothing about West Greeley is causing the current structural deficit. He acknowledged West Greeley could influence the City's future (positively or negatively), but he insisted that the immediate general fund problem must be solved without relying on “what if” scenarios. He warned that with roughly 25 departments and countless possible rabbit holes, it is easy for stakeholders to fixate on hypothetical future changes as a way to avoid hard near-term reductions. Nathan said his daily focus is keeping staff and leadership centered on making the necessary decisions in as caring and supportive a way as possible, while also recognizing that Council members and staff alike are motivated to “do good things” for the community—making required reductions feel like a “gut punch.”
- Concerned about public perception and communications, Tony McCune asked when the fiscal situation would become public knowledge and whether local outlets like BizWest or the Tribune would pick it up. Nathan noted he had delivered essentially the same presentation to Council in a work session the night before, but he did not know when or whether media would cover it; he asked committee members to let him know if they heard outreach from reporters. Eastman added that no one had contacted him and suggested West Greeley can

sometimes function as a distraction—“look over here”—drawing attention away from the broader structural budget problem. Nathan again stressed that West Greeley is separate from the current deficit, though future outcomes could help or compound the City’s position. He also offered a forward-looking management lesson: if additional money becomes available in the future, government can always find worthwhile programs to invest in, but the City needs to expand services more “tempered[ly]”—standing up initiatives, evaluating whether they succeed, then deciding what comes next—rather than scaling up on optimistic assumptions. He noted he would want to share these lessons with the incoming City Manager so that future recommendations to Council are grounded in sound data and judgment informed by recent experience.

- When Laura Gurney asked about the timeline for the City Manager search, Nathan provided what he knew: applications were being accepted through early February; the City had around 35 applicants at that point; after screening for minimum qualifications, the pool might be around 10 or would be narrowed to about 10 for initial interviews. He described a review structure that includes internal staff, Council members (including the Mayor and Mayor Pro Tem), and at least one external stakeholder such as a Chamber representative. He said finalists would likely participate in interviews and community/employee meet-and-greets, with the goal of having a new City Manager in place by the end of the summer—ideally before the budget is proposed, though he cautioned that, practically, the new manager would inherit a budget that is already largely “baked,” similar to how Nathan arrived the previous year, limiting how much the new leader can “steer the boat” midstream. He noted the applicant pool appears to include a mix of candidates with public sector experience, some currently in the public sector and some not, with both Colorado-based and national applicants.
- As the committee sought to pinpoint causes, John Shull observed that there was not a single event responsible for the fiscal challenge, and Nathan agreed. Shull mentioned reading something about TABOR misuse in Greeley; Nathan clarified that Shull may have been thinking of Lakewood, describing a high-profile TABOR-related case where Lakewood implemented a tax (he cited cell phones) without voter approval and later faced litigation—triggered in part by an audit involving T-Mobile—resulting in a large repayment obligation (Nathan referenced a \$41 million payback). Returning to Greeley’s situation, Nathan emphasized there is “no judgment” about initiatives undertaken since 2022, but he listed several expansions reflecting community needs: the creation of a Housing and Homelessness department, expansion of communications and engagement, and expansion of the budget team. He explained the structural deficit stems from the combination of (1) increased service/program scope (more staff and programs), (2) rapidly rising wage costs in the post-COVID labor market, and (3) revenues growing far below prior projections (he gave an example: instead of 5%–6% growth, growth closer to about 1%). That mismatch creates a persistent problem and underscores the need for conservative forecasting and more staged, evaluative program expansion. He offered housing and homelessness as an example of a significant programmatic response to visible community conditions (including downtown impacts on businesses and community expectations), illustrating how good-faith service expansion can still become fiscally challenging when revenue assumptions change.
- Gurney then asked whether “Homeless Solutions” constitutes a large portion of the term-limited positions given the department’s size. Nathan estimated that about 30 of the 56 term-limited positions are tied to that area, though he noted term-limited roles are “sprinkled throughout” the organization (he gave an example of three firefighter positions being term-limited). He critiqued the organizational tendency to use term-limited status as a comforting label—making additions feel less permanent—without confronting the eventual need to decide whether the service is truly ongoing. He referenced a Council question from the prior night about what initiatives started since 2022 were intended to be one-time versus continuing, acknowledging the logic of the question but cautioning against a simplistic “last in, first out” approach. Nathan stated he prefers a holistic priority-driven evaluation: determine which services the City provides, whether each is a priority, and if so, at what level, without pitting programs or employees against one another in a way that undermines organizational cohesion. Eastman closed this portion by noting his longstanding concern about relying on grants for long-term sustainability, suggesting the City leaned too heavily into grant-supported expansions that later became harder to maintain. Nathan then indicated that, unless there were more questions, the group should move on to the agenda review, which would connect back to the fiscal discussion and shape the committee’s work for the year.

2026 CBAC Annual Agenda Planning

- The committee discussed future agenda planning and reviewed the CBAC presentation standard template which would allow them to gain information from presenting departments quickly and efficiently. Nathan Nathan

opened the discussion by explaining that he had made extensive notes on a preliminary draft of the committee's annual agenda and wanted input from longer-tenured members on what has worked historically and what would be most useful going forward. He emphasized a key shift in how budget-related information should come to the committee: departments would not provide the "traditional" presentation model or bring funding proposals framed as requests for additional resources. Instead, departments would be expected to operate within assigned budget targets and explain what services they can deliver within those targets—and what they would have to stop doing—based on the City's target-based budgeting approach and broader fiscal constraints. Nathan stressed that the committee's involvement needs to be timed so it can actually influence refinement of proposals before decisions are locked in; he noted that having departments present in August, September, or October is too late because major decisions are typically already made by then. At the same time, he acknowledged a practical constraint: departments likely will not be ready to present meaningful budget tradeoffs until around May. To bridge this, Nathan proposed reshaping the annual cadence so that the earlier part of the year (between "now and April") focuses on planning and defining what the committee wants to contribute, while May through July is used for listening to department proposals, asking targeted questions, and offering feedback while there is still time for departments to adjust. He suggested that the late-year period (August through October) should shift toward more informational sessions and deeper dives on selected topics rather than routine department "pitch" presentations. He referenced the standardized presentation template draft that Barry had asked for which Laura Delp built and included in the packet, which could be used to ensure departments cover consistent, decision-useful information, and proposed a delivery model where departments record video presentations (intended for City Council) that committee members can review in advance, allowing in-person meeting time to focus on questions and discussion rather than slide-reading.

- Nathan then introduced a theme he said had been raised by Councilmember Butler—"transparency"—and acknowledged he needed to better understand what transparency means to the committee and the community in practice. Nathan expressed interest in dedicating part of the planning season to a structured conversation with the committee about what transparency should look like, how departments can communicate more clearly and credibly, and what information the community needs to evaluate both performance and tradeoffs.
- Lori Williams responded by describing a recurring problem with how departmental presentations have historically landed with her as a committee member. She explained that many presentations feel more like persuasive efforts—essentially, departments showcasing what they "could do" with more funding—rather than factual reporting on what was actually accomplished with the budget already approved. Williams said she would "function better" if presentations were grounded in a clear accounting: what a department's budget was and what the department did with that allocation, rather than framing the presentation as a pitch that might encourage committee members to support additional resources based on likeability or presentation style. She emphasized that it is not the committee's role to decide how departments spend what they are given day to day, nor to make simplistic recommendations about which departments should receive more; however, she believed the committee can and should critique outcomes and stewardship by evaluating what was accomplished with the funds provided. Nathan agreed with her underlying concern, noting that presentations can sometimes feel like departments are trying to "get you a buy-in," and he contrasted the committee's desired approach with "zero-based budgeting," where everything must be justified from scratch. Nathan indicated the City is not adopting full zero-based budgeting because it would be excessively time-consuming and would not solve the structural problem in a practical timeframe, but he recognized that the committee's request was less about re-justifying every line item and more about clearer outcome-and-impact storytelling.
- Merrie Foreman linked Williams' point to the transparency discussion, stating that transparency is achieved when departments clearly communicate what they have done with the money budgeted to them. Nathan proposed that the committee could help define what information residents would need to understand departmental impact, recognizing that departments may not currently collect the right data or be able to produce it consistently. Nathan framed this as a long-term improvement effort: the committee may not get everything it wants immediately, but by specifying expectations—such as what outcomes should be measured and reported—departments can begin collecting better information over time. He suggested that stronger outcome reporting would also make future resource requests more credible: if departments can show strong results with current resources, it becomes easier for decision-makers to justify investments, because the added impact is more tangible. Foreman added that requiring departments to closely examine how they spent their budgets could also help them identify areas to trim or redesign, reinforcing the principle that departments should drive their own tradeoffs rather than expecting outside bodies to do it for them.

- Laura Gurney compared the desired reporting style to grant accountability practices, where recipients must provide impact analysis and outcome reporting—both quantifiable results and important but harder-to-measure community benefits. She argued this approach would be useful in two ways: it would give the committee clearer insight into how money is being used and what community impacts result, and it would also help departments internally by revealing which programs are delivering strong value and which may be consuming significant budget without meeting a major need or producing expected results. Gurney also endorsed Nathan’s video-first concept, emphasizing that advance review time would allow members to “percolate,” formulate better questions, and transform limited meeting time into an actual conversation rather than passive information intake. John Shull reinforced this point by noting how difficult it is to absorb a large amount of information in real time and then immediately generate meaningful questions when presenters ask, “Any questions?” Barry Eastman added that he dislikes presentations where staff read what is already on the screen; he believed video presentations reviewed in advance would improve engagement and allow the committee to move quickly into Q&A, possibly reviewing multiple departments more efficiently. Eastman also stated that, ideally, the committee could spend less time on lengthy presentations (30–45 minutes) and more time on focused dialogue, potentially reducing the “presentation” portion to 15 minutes with most of the time devoted to questions.
- Barry Eastman referenced the slide template, pointing out that the intent of which is to standardize content and focus on facts and outcomes: mission priorities, what was accomplished with the allocated budget, what is working, what is not working, and what challenges are emerging—rather than detailed operational minutiae. He suggested the template could also address how the committee can help “dovetail” issues across departments, since departmental reporting to Council can be highly siloed, limiting the ability to see overlapping impacts or opportunities for coordination. Gurney suggested adding an explicit prompt such as “What can we do to help you and your team?” or “What feedback do you need from us?” to encourage a two-way exchange. Nathan agreed and noted the importance of including outcome reporting/impact analysis in the template, acknowledging measurement can be difficult but arguing that the committee can help identify what information would be most meaningful for residents and decision-makers. Foreman emphasized the need for departments to show not only what is “keeping you up at night” but also what is working and how they know it is working—pressing for evidence of public impact rather than general statements that “everything sounds great.” Gurney added that the template should also prompt departments to identify collaboration opportunities, arguing that asking that question can spark creativity and reduce duplication. Nathan connected this idea to the City’s Smart City Spending Initiative, explaining that with roughly 1,000 employees across an organization that functions like “25 different businesses,” staff likely have many ideas for efficiencies and cross-department collaboration even if public-sector service lines are not as easily consolidated as in a single-product private company.
- The committee then discussed whether all departments should be presented to CBAC, given limited time and varying relevance to the committee’s advisory role. Eastman questioned whether departments like Water and Sewer need to appear, noting they are largely self-contained, fund themselves, and have their own board; Nathan confirmed they have separate governance. Eastman suggested that while such topics may be interesting, they may not be as pertinent to CBAC’s ability to influence budget outcomes. Tony McCune pushed back slightly by noting that water bills were expected to increase significantly, indicating resident impact remains important even if governance differs. Gurney posed a practical prioritization question—whether the committee’s time might be more valuable focused on other departments—while Shull and Williams framed the question around influence: if the committee cannot realistically offer budgetary recommendations that matter for a given enterprise or board-governed function, then time might be better spent elsewhere. They described how such departments may simply provide updates on rising costs and resulting fee increases, without seeking committee input. Eastman suggested that if Council is receiving video presentations for those functions, CBAC could watch the same materials passively without devoting face-to-face agenda time.
- Nathan summarized the emerging consensus: during the planning portion of the year, CBAC should focus on defining transparency expectations and the types of outcome information departments should produce and then allocate in-person time to areas where CBAC’s discussion and recommendations can be impactful for Council. He used Water and Sewer as an example of something that may be removed from routine CBAC presentations, thereby freeing time to coalesce around topics where CBAC can provide more focused, higher-value guidance.
- Transparency then broadened beyond “whether information exists” to “how accessible it is.” Foreman asked whether the department videos shared with the committee could also be made available to the public as an additional transparency measure. Williams noted that residents can already watch Council meetings via the City portal, implying some transparency exists, but Foreman emphasized that making materials findable and easily consumable matters. Eastman said he was genuinely curious what people mean when they claim the City is not

transparent, citing a recent conversation where someone asserted a lack of transparency (particularly about West Greeley) but could not specify what information was missing. Gurney offered a crucial reframing: when residents do not know where to find information, that can function as a form of “intransparency,” even if the data is technically public. Nathan agreed, stating that the priority may be “removing barriers” rather than generating entirely new information, and he noted improvements such as the new website.

- Nathan also raised another transparency-related need: because government finance differs from private-sector finance, residents and even committee members can misunderstand why certain funds cannot be used to solve general fund problems. He proposed a “Government Budget 101” primer to explain restricted versus available “buckets” of money and address common misconceptions (for example, suggestions to use revenue sources that are legally or policy-restricted). Gurney strongly supported this, saying it would have helped her early on when she spent months asking for acronym definitions and basic clarifications; she recommended recording the primer or using it as onboarding material for new members, and Williams indicated agreement with the general need for clarifying how government budgeting works.
- The discussion briefly turned to the costs and constraints of public engagement activities, using a recent West Greeley presentation at the FunPlex as an example. Williams asked what an event like that costs, noting the room was fairly full (approximately 70 attendees) and while there was no food or promotional items, there were staffing and materials costs (personnel time, display boards, and presentation support). Nathan said he did not know the specific cost and explained that some outreach expenses may be embedded as part of overall project costs rather than discrete line items; he also highlighted that ballot initiatives impose strict rules on what the City can and cannot do in communications, with the City’s role limited to factual election information and neutral explanations of what a “yes” or “no” vote means, without advocacy. Williams stated she observed flyers being distributed and found that “questionable,” but overall she found the presentation informative and well done. She connected this back to transparency, emphasizing that transparency and outreach must be balanced with cost discipline; if transparency efforts become too expensive, they can undermine fiscal goals.
- Nathan outlined a prospective near-term agenda sequence to align committee work with City budgeting and Council timelines. For February, he proposed a Government Budget 101 session and a “2025 year in review” with Robert, potentially paired with a revenue update, allowing Nathan time to sketch the remainder of the year’s meeting plan. For March, he proposed a Capital Improvement Program (CIP) update; when Nancy Riner asked what “CIP” means, Nathan clarified it stands for Capital Improvement Program. He then explained the core distinction: the general fund supports day-to-day operations, while capital funds are generated through specialized sales taxes and sometimes supplemented by transfers from the general fund to support major infrastructure and facility projects (roads, bridges, facilities, and similar). He noted that CIP planning uses a five-year horizon and inherently operates like a target-based approach because capital resources are finite and must be balanced over time, producing explicit tradeoffs such as whether to prioritize airport improvements versus UCCC improvements. Nathan indicated the City is working to stand up recurring CIP updates for Council, and suggested the March committee meeting could serve as a “test run” for that format, with materials provided in advance and the discussion focused on the most significant projects (he referenced projects such as “Merge,” West Greeley, and other key initiatives), while rotating in highlights from other areas like Island Grove or park projects without trying to cover every project in depth. Eastman agreed that aligning what CBAC sees with what Council sees is important, and Nathan reiterated that providing the committee with the same prioritization survey given to Council would help staff compare perspectives and provide Council a meaningful counterpoint.
- Economic Development emerged as a priority topic for committee members, particularly Foreman, who emphasized that expanding the business base and development is a key pathway to generating more City revenue. She clarified she did not want to hear primarily about what Economic Development “needs” in terms of additional resources, but rather what the department is doing to bring businesses to Greeley and strengthen the local economy. Nathan cautioned that Economic Development is experiencing significant turnover, with multiple interim roles, and asked for patience; however, he committed to checking whether they could still provide a goals-focused presentation. He reiterated the current direction to departments: do not come asking for new resources in this moment, and if any new initiative is proposed, it must be paired with a clear explanation of what will be reduced or discontinued to make it possible. Gurney echoed that expectation directly, and Eastman reinforced the concept with a blunt analogy that wanting a “BMW” requires accepting tradeoffs elsewhere. Nathan then summarized the tentative plan: February would include Budget 101, a year-in-review and revenue update, and (if feasible) an Economic Development presentation; March would focus on CIP and major capital projects including West Greeley and the “Merge” project, which Nathan described as a very large project

exceeding \$100 million. When John Shull asked for clarification on “West Greeley Merge,” committee members described it as related to Highway 34 and major intersections (including 35th Avenue and 47th Avenue), potentially involving an overpass, though details were not fully settled in the discussion.

- As the meeting moved toward closeout, Nathan invited any additional feedback on agenda priorities and acknowledged the logistical challenge of aligning calendars: staff work daily on budget development, the committee meets monthly, and Council meets every two weeks, so sequencing videos, briefings, and decision points must be coordinated to avoid redundant work for departments (particularly avoiding requiring departments to produce presentations twice). Gurney suggested an “easy” screen for deprioritizing certain presentations: departments that already have their own advisory boards, because they have dedicated oversight elsewhere. Eastman partially agreed but noted exceptions, especially Police and Fire, given their scale within the general fund and their direct impact on overall budget tradeoffs. Nathan noted that public safety also involves dedicated taxes, and shifting additional public safety costs into the general fund would force deeper cuts in other areas; he suggested the committee will eventually need to discuss the potential for sales tax initiatives and broader public safety funding strategy. Finally, Nathan addressed end-of-year meeting scheduling: he asked the committee to confirm what should happen in November and December, since the draft dates assumed a normal cadence. Eastman noted that the committee cancels December every year; Laura Delp asked to confirm the plan to cancel December and move the November meeting up by a week, and the group agreed. Nathan confirmed the decision—cancel December and move November up one week.

OTHER BUSINESS

Election/Voting on Chair and Vice Chair

- Chair Eastman opened the annual election of chair and vice chair and indicated willingness to remain as chair if that was the committee’s preference; Vice Chair Tony McCune indicated he would continue in his role if that was the group’s desire. Tyler Mowrey moved to keep the positions the same, and Merrie Foreman seconded. Chair Eastman asked for discussion and opposition; hearing none, the committee voted to maintain the current chair and vice chair.

Bylaws Review/Finalization

- The committee discussed proposed bylaw-related changes and feedback from legal review. Laura Delp noted that if the committee wanted to add “preferences” (such as member characteristics or qualifications) similar to other boards, it could be done through changes to the City code. The group also discussed that the ability to remove members was not supported as initially desired, and Chair Eastman stated that in a significant issue the committee could elevate to Council, which has the authority to appoint and remove members through an open process (including potential action on a consent agenda). Nathan indicated he would need to confirm with legal whether changes would require an ordinance process, including readings and a public hearing, and emphasized that if changes were pursued, staff could package them together to minimize additional work. The committee expressed interest in adding residency-related preferences (such as being a Greeley resident) if the code update process supported it.

PUBLIC INPUT

- Chair Eastman opened the floor for public comment and confirmed there were no members of the public present online or in attendance. Committee members noted that public attendance has historically been limited, despite community interest in budget topics, and reiterated that meetings are open to the public.

ADJOURNMENT

- Chair Eastman thanked committee members and staff for the discussion, welcomed the new member again, and adjourned the meeting at 6:37pm.

Next Regular Meeting:
January 28, 2026

City Center South - 1001 11th Ave, Greeley, CO 80631
2nd Floor Colorado Conference Room 227

5:00-6:30 p.m.

Zoom(<https://greeleygov.zoom.us/j/82522074466>)

Nathan Nathan
Budget & Policy Director

Barry Eastman
Chairperson



2025 Financial Review

Robert Miller, Division Treasurer
CBAC – February 25, 2026



Agenda



- Summary of Greeley's Financial Condition
- Total Investments and Cash
- Overview of Revenues and Expenditures
- Financial Impact

Summary of Financial Condition – Greeley

Positive Impacts to 2025 City Resources

- Maintained Higher Interest Earnings & Reserve Balances: 2025 COPs
- Online/Outside City Businesses: Sales Tax Collections

Negative Impacts to 2025 City Resources

- 11 Months of Sales Tax: Increase of 1% from 2024 vs. Budget of 5.4%
- New Construction Growth: Building Use, Development Fees, & Permits
- Severance Tax Revenues down from 2024 or \$2 Million

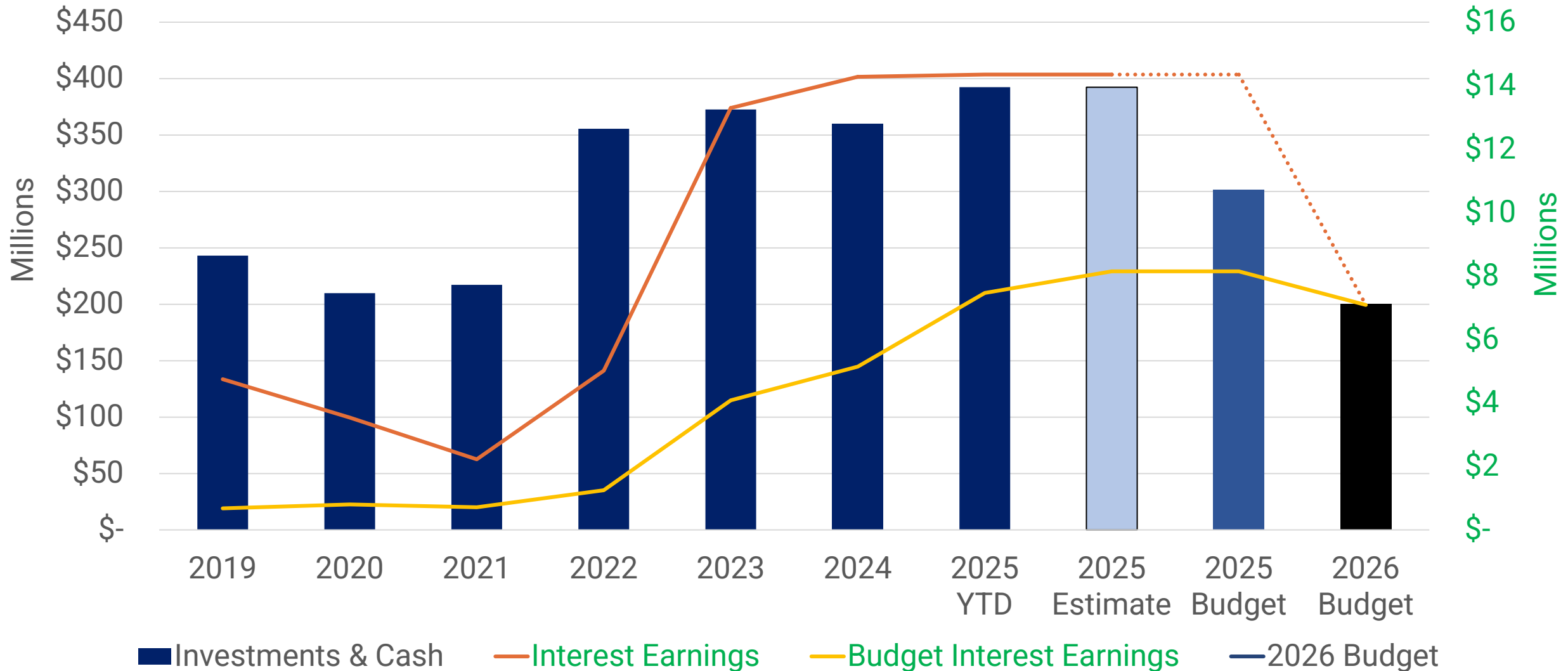
Focus Areas Related to Future City Resources

- Economic Uncertainty
- Sales and Use Taxes
- New Construction: Residential, Commercial, & Industrial

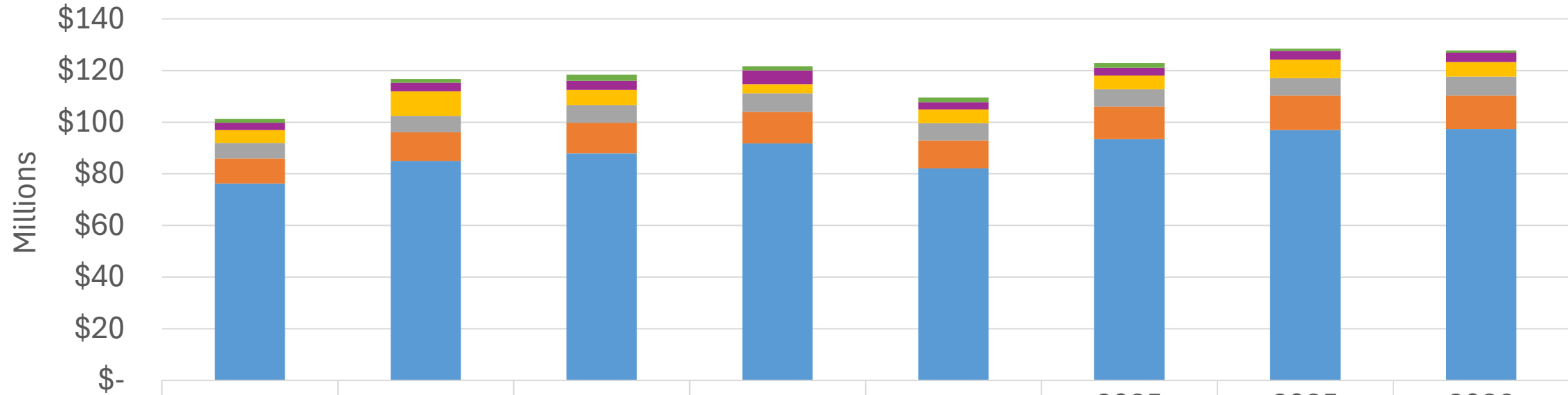
Impacts to Revenue in 2025

- Estimated \$3.7 Million Reduction in Sales and Use Taxes (Excluding Building Use)
- \$5.9 Million Reduction in Building Revenues

Total Investments and Cash

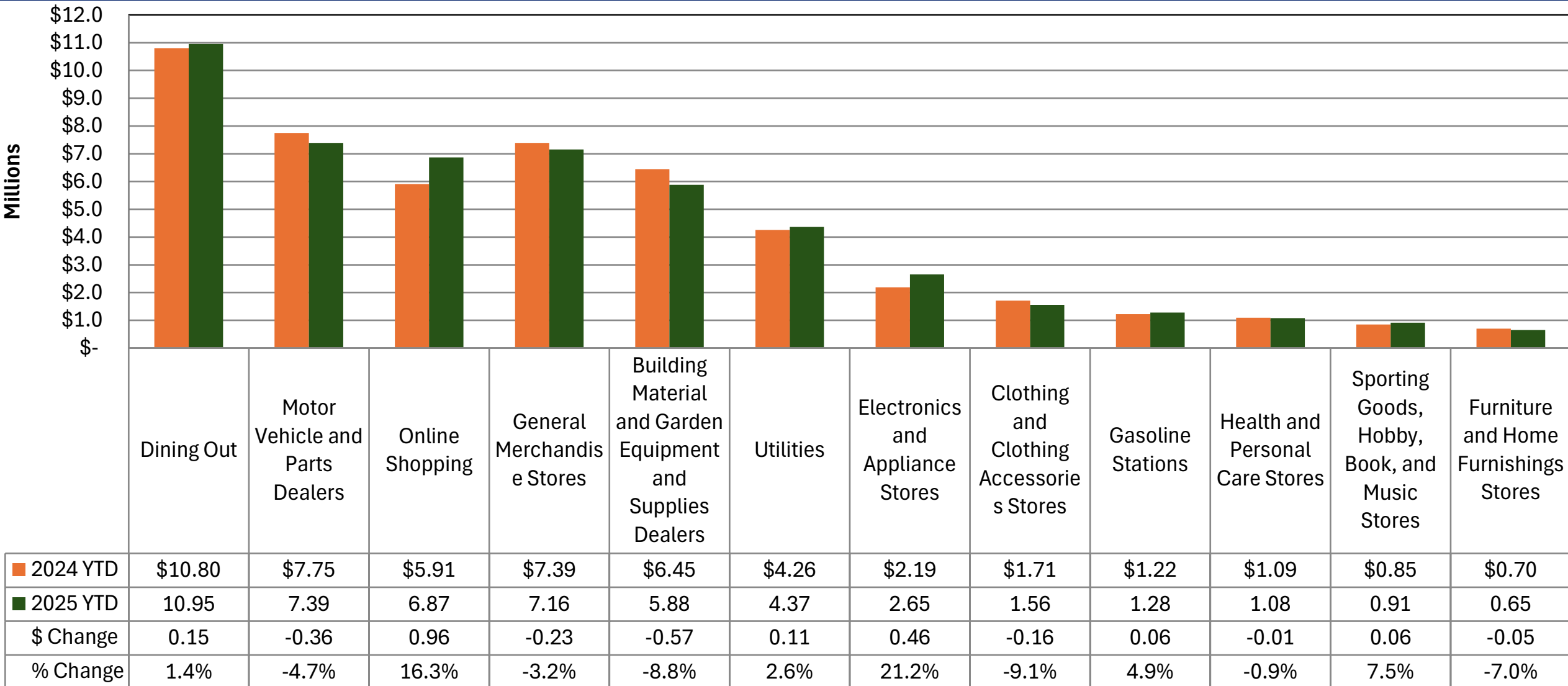


Total Sales and Use Tax Revenues

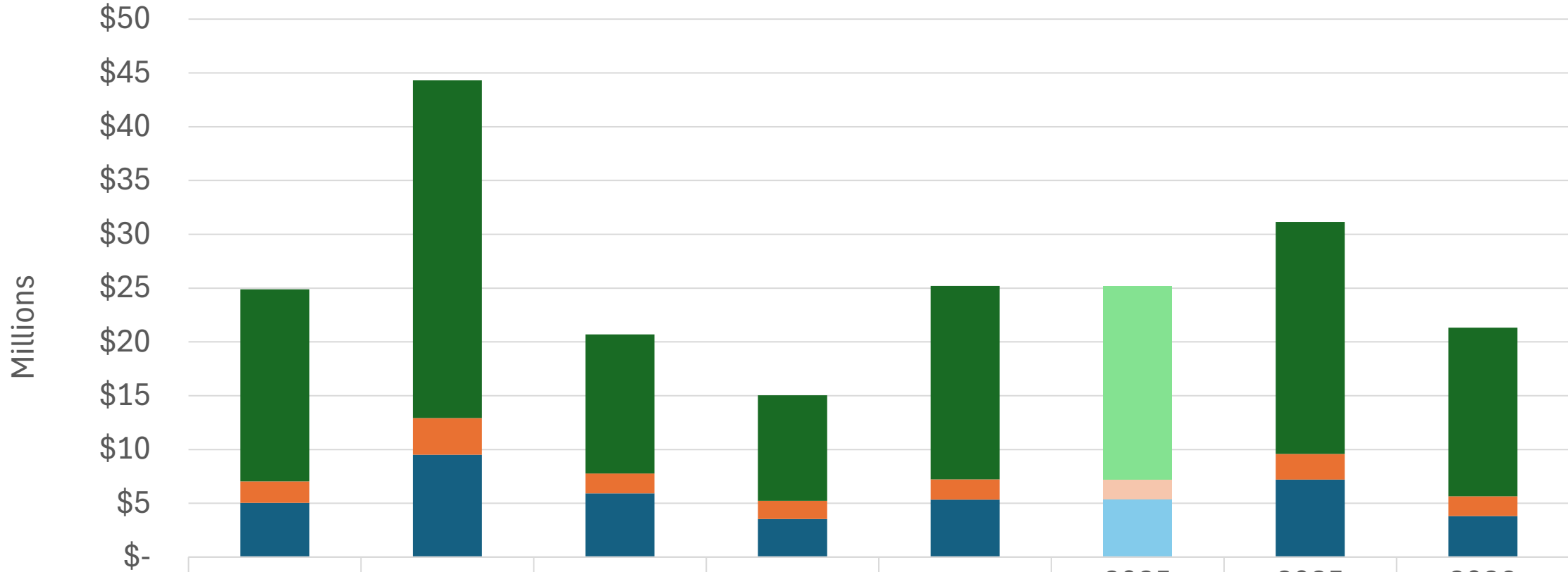


	2021	2022	2023	2024	2025 YTD	2025 Projection	2025 Budget	2026 Budget
Other Taxes	\$1.42	\$1.43	\$2.36	\$1.61	\$1.80	\$1.80	\$0.85	\$0.88
General Use - 4.11%	2.81	3.29	3.55	5.36	2.75	3.00	3.34	3.57
Building Use - 4.11%	5.04	9.52	5.93	3.53	5.34	5.34	7.20	5.71
Auto Use - 4.11%	6.00	6.40	6.78	7.18	6.75	6.75	6.70	7.33
Food Tax - 3.46%	9.70	11.09	11.86	12.25	10.80	12.62	13.38	12.90
Sales Tax - 4.11%	76.25	84.99	87.95	91.77	82.11	93.42	96.99	97.43

Sales Tax Revenues by Category

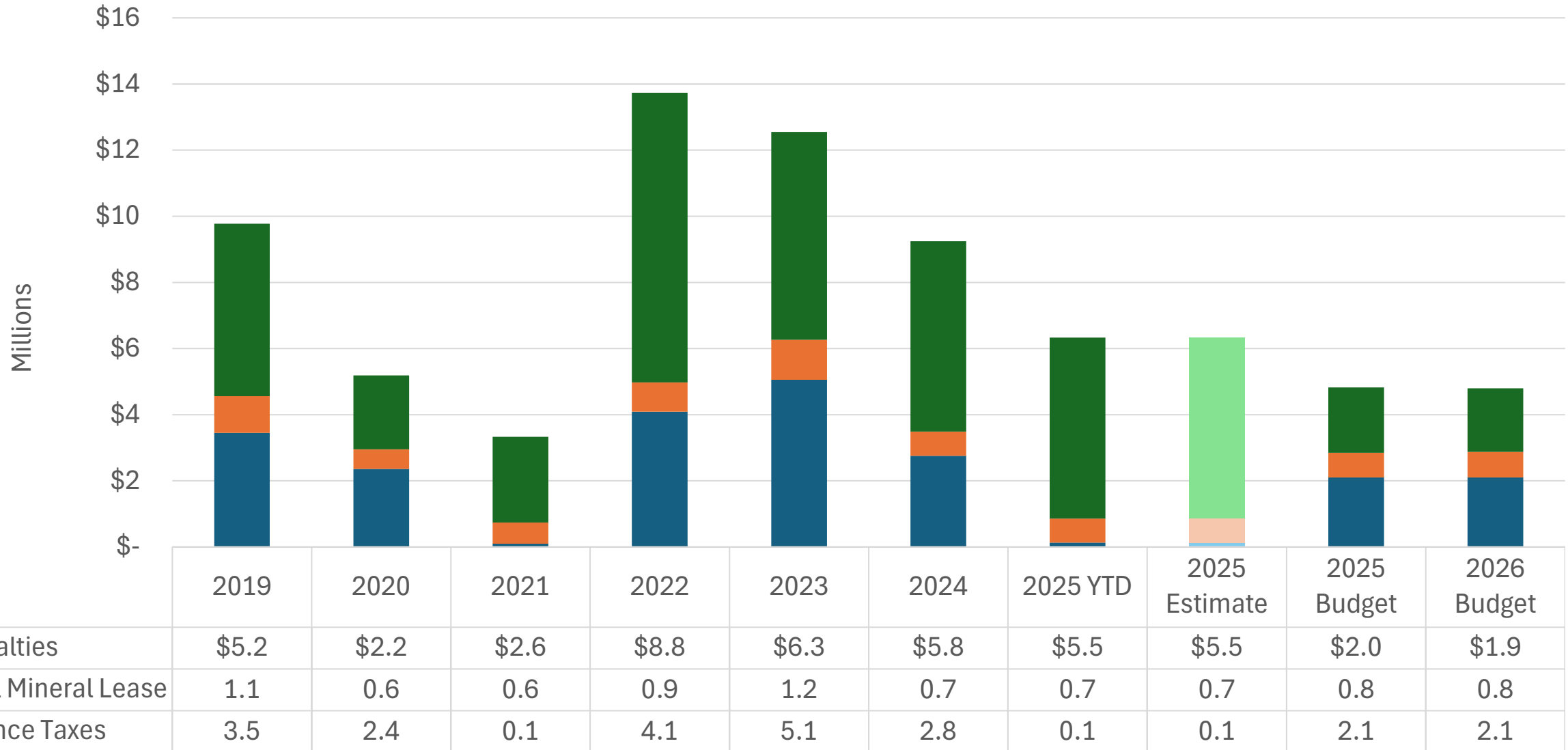


Building Revenues










■ Development Impact Fees	\$17.9	\$31.4	\$12.9	\$9.8	\$18.0	\$18.0	\$21.6	\$15.7
■ Building Permits	2.0	3.4	1.8	1.7	1.9	1.9	2.4	1.8
■ Building Use	5.0	9.5	5.9	3.5	5.3	5.3	7.2	3.8








Oil and Gas Revenues



Total Financial Impact Compared to 2025 Budget

	Variance from 2025 Budget	
	(\$ 5.9) Million	Building Permits/Building Use/Development Impact Fees
	(\$ 3.7) Million	Sales and Use Taxes (Excluding Building Use Tax)
	(\$ 2.0) Million	Severance & Federal Mineral Lease Taxes
	\$ 3.5 Million	Oil and Gas Royalties
	\$ 6.2 Million	Interest Earnings
	\$ 8.0 Million	Projected Operating Expenditure Savings
	\$ 6.1 Million	Total Financial Impact

General Fund Financial Impact to 2026 Budget Based on Current Actuals

	Variance from 2025 Estimate Budget	Major Categories
	(\$ 2.0) Million	General Fund Share of Sales and Use Taxes
	(\$ 2.0) Million	Severance & Federal Mineral Lease Taxes
	(\$ 1.9) Million	Building Permits/Building Use
	\$ 1.0 Million	Interest Earnings
	\$ 2.9 Million	Oil and Gas Royalties
	\$ 4.8 Million	Projected General Fund Operating Expenditure Savings
	\$ 2.8 Million	Total Financial Impact to 2026 General Fund Budget

Thank you





Municipal Budgeting

Citizen Budget Advisory Committee

Nathan Mosley, Director of Budget & Policy

February 25, 2026

Agenda



- Municipal Budget 101
 - City Finances v/s Household/Business Finances
- What Greeley Delivers
- The “right” money, for the “right” purpose
 - Fund Accounting
- Revenues & Expenses
- Operating v/s Capital
- Enterprise Funds
- Reserves
- Budget Governance & Transparency

What do “you” expect Greeley to Deliver – Every Day

- Police, Fire and Emergency Response
- Streets/transportation, parks & recreation, code enforcement, planning, facilities
- Water/wastewater/stormwater and other enterprise services
- Capital Investments and New Development

In City finance, the key question is often: do we have the “right” money for this?

- Many revenues are legally restricted or voter-restricted
- The City cannot treat all revenues like a single checking account
- The Budget is a public authorization document (appropriation concept)

Fund Accounting

Greeley's Buckets: General Fund and Key Dedicated Funds

- Each fund has a “why it exists” and “what it can pay for”
 - General Fund
 - Public Safety Fund
 - Public Improvement Fund
 - Food Tax Fund
 - Quality of Live (QoL) Fund
 - Development Fee Funds
 - Enterprise Funds

Where the money comes from?

- Economically sensitive (e.g., sales taxes, fees for services)
- More stable but constrained (property tax dynamics/policy choices)
- Dedicated taxes/fees (Food tax, QoL, public improvement, development fees—
purpose-driven)
- Enterprise revenues (user fees/rates)

What drives costs in Greeley's Budget?

- Staffing and benefits; contracts; inflation; fuel/fleet; utilities
- Service levels and response times
- Compliance and safety requirements
- Fixed vs. controllable costs (most of the operating budget is “sticky”)

Operating budget vs. Capital / CIP: different purposes, different funding

- Operating = recurring services; should be funded by recurring revenues
- Capital = long-lived assets; funded by one-time/dedicated sources and sometimes debt
- Development fees are typically designed for growth-related capital impacts (not ongoing operations)

Development fees: what they are (and aren't)

- Purpose: growth pays for growth-related impacts (typically capital capacity, not ongoing service)
- Timing mismatch: collected with development cycles; projects may occur later
- Usually not usable for unrelated operating deficits

Enterprise funds: user-fee services with their own financial health

- Supported primarily by rates/charges; separate budgeting
- Must maintain sufficient reserves for operations, emergencies, and infrastructure renewal
- Pay for services rendered by internal service providers
- Not a “backfill” for unrelated General Fund needs

Reserves = stability, cash flow, and risk management

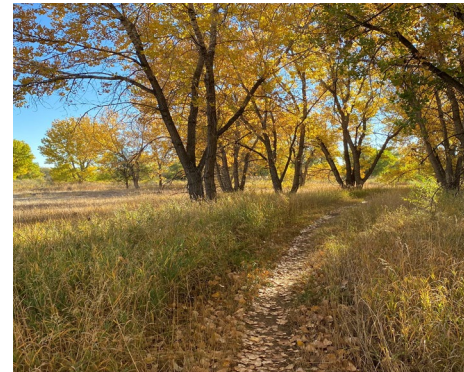
- Economic downturns, emergencies, major asset failures
- Maintaining service continuity and financial credibility
- Greeley's current reserve policy is 16.67% of operational costs (2 months)
- Added Revenue Stabilization Fund in 2025

Who decides what—and how the public can see it

- Staff develops baseline + options; Council adopts appropriations
- CBAC role: informed feedback, priorities, tradeoffs
- Public hearings, reporting, audit
- How can the budget process be more transparent?

What do you want answered this year?

- “What do you want to understand about the Food Tax / QoL / Public Improvement uses?”
- “What would make budget documents easier to follow?”
- “How are CIP decisions made?”
- “What would make your role on CBAC more meaningful/impactful?”
- Other questions?



Thank you

