City of Evans, Colorado

# 2027 City Annual Budget

To deliver sustainable, citizen driven services for the health, safety, and welfare of the community.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

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**City of Evans**
**Colorado**

For the Fiscal Year Beginning

**January 01, 2026**

Christopher P. Morrill

**Executive Director**

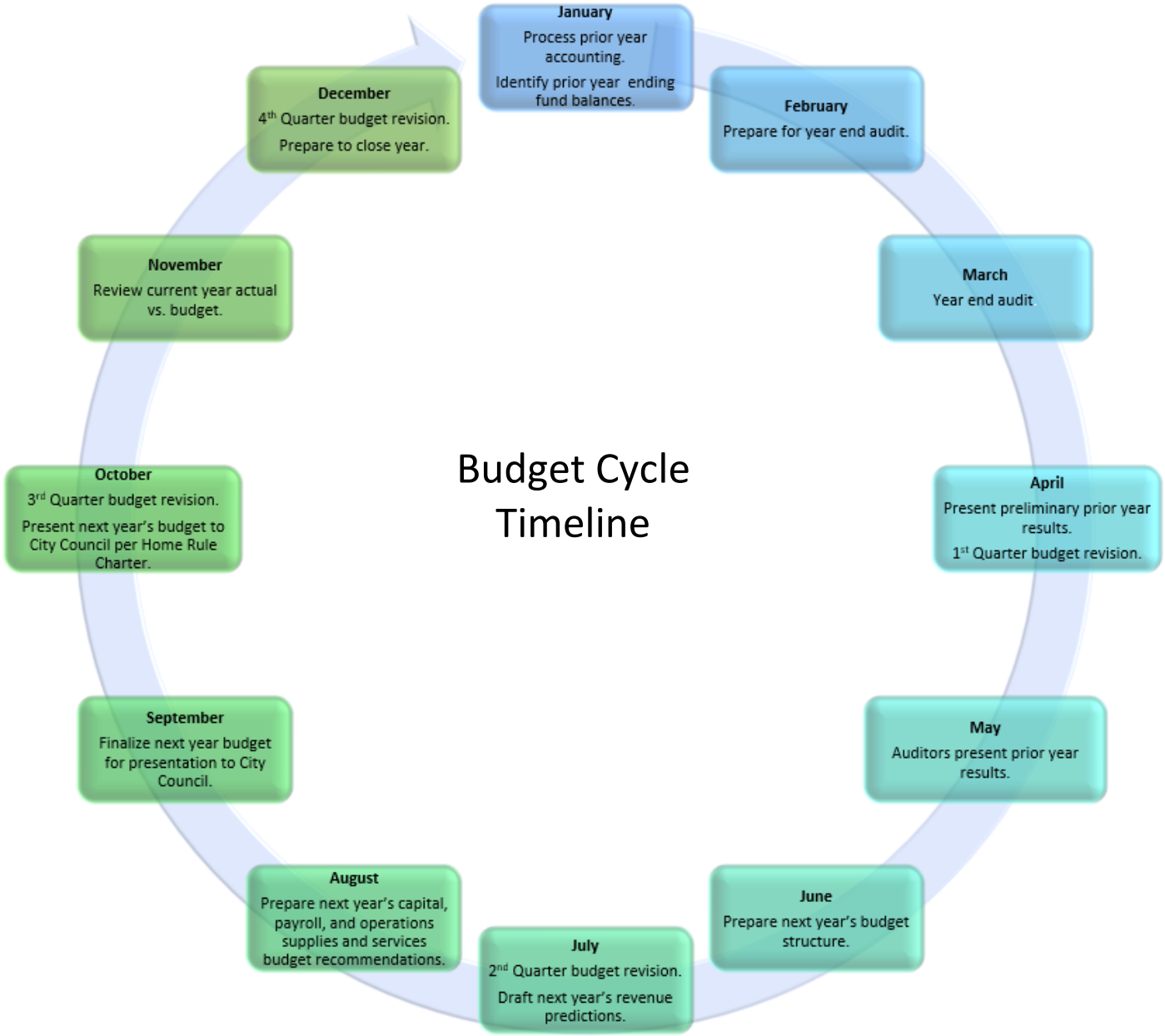
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Budget Cycle Timeline
January
Process prior year accounting.
Identify prior year ending fund balances.
February
Prepare for year end audit.
March
Year end audit
April
Present preliminary prior year results.
1st Quarter budget revision.
May
Auditors present prior year results.
June
Prepare next year's budget structure.
July
2nd Quarter budget revision.
Draft next year's revenue predictions.
August
Prepare next year's capital, payroll, and operations supplies and services budget recommendations.
September
Finalize next year budget for presentation to City Council.
October
3rd Quarter budget revision.
Present next year's budget to City Council per Home Rule Charter.
November
Review current year actual vs. budget.
December
4th Quarter budget revision.
Prepare to close year.

October 6, 2026

Honorable Mayor Clark, Members of the Evans City Council, and the Citizens of Evans –

It is my pleasure to present the 2027 Operating and Capital Budget for the City of Evans. This budget translates the City Council's vision and strategic priorities into a responsible financial plan for the coming year. It maintains the City's continued focus on infrastructure management, supports economic development, and strengthens essential municipal services our community relies upon each day.

The budget reflects a straightforward principle: *responsible financial stewardship requires the City to direct public resources toward established priorities, manage those resources carefully, and obtain the greatest reasonable long-term value for the community*. Every expenditure should have a clear purpose and contribute to the services, infrastructure, and economic strength of Evans.

## Economic Outlook

The 2027 Budget is presented amid expectations for modest economic growth and continued financial uncertainty. Colorado's September 2026 economic forecast anticipates improvements in employment and personal income during 2027, accompanied by slower inflation. However, consumer spending growth is expected to remain restrained, and residential construction faces continued pressure. These conditions support a measured approach to revenue projections and new financial commitments.

Northern Colorado's economy continues to present opportunities, although conditions vary across communities and industries. Continued population growth and retail activity in Weld County provide a foundation for future investment, but they do not guarantee corresponding growth in Evans' revenues. The City's financial outlook will depend on local consumer spending, business performance, and the timing of residential and commercial development.

Financing costs remain an important factor in the timing of private investment and housing affordability. Those costs can affect development schedules and household purchasing power. Although inflation is projected to moderate, the City should not anticipate a return to earlier price levels or uniform relief across operating and construction expenses. State budget pressures also reinforce the importance of evaluating outside funding opportunities carefully and maintaining local financial flexibility.

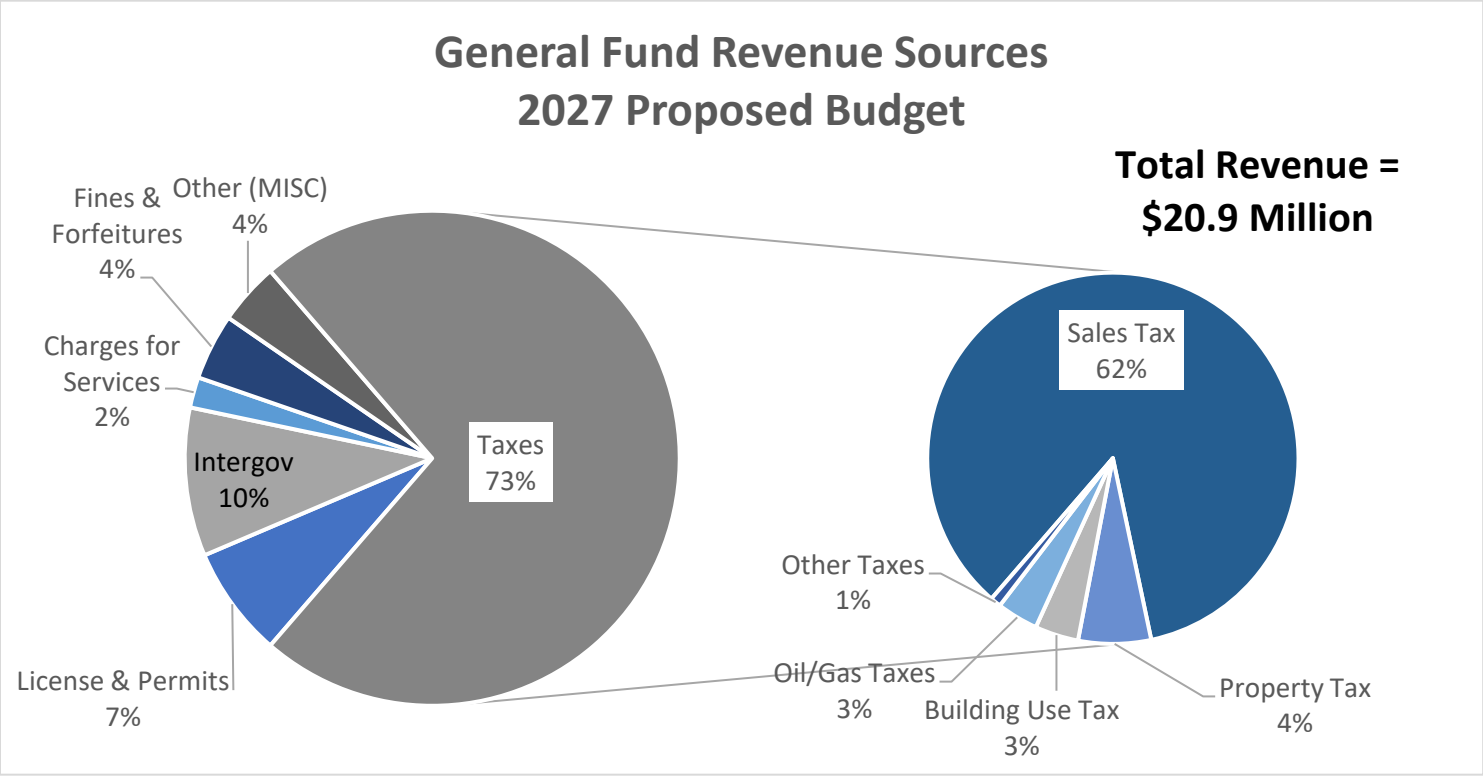
For Evans, these conditions call for careful sequencing of infrastructure investments and realistic assumptions about future development. Funding decisions must address existing service needs while accounting for the timing, financial benefits, and ongoing costs of growth.

The proposed 2027 Budget reflects this outlook through disciplined expenditure planning and continued attention to reserves, essential services, and infrastructure reliability. Development-related revenues must be evaluated against realistic project schedules, while ongoing expenditures must remain supported by dependable resources. Staff will monitor revenue collections, development activity, and economic conditions throughout the year and recommend adjustments to City Council as necessary. This approach supports continued progress on Council's priorities while preserving the City's ability to respond to changing conditions.

## Revenue Trends

Taxes provide the largest share of General Fund revenue, with sales tax representing the principal source. Other sources include licenses and permits, charges for services, fines and forfeitures, and intergovernmental revenue.

General Fund revenue, including overhead transfers, is projected to increase by approximately $1.4 million, or 6.45%, over the 2026 budget. The increase reflects anticipated sales tax and property tax growth, along with allocations to capital project and enterprise funds for their share of City support costs. The following discussion outlines the assumptions supporting the major revenue categories.



## Sales Tax Revenue

City-wide sales tax collections are projected to total approximately $18.3 million in 2026. The proposed 2027 Budget anticipates $20.6 million, an increase of approximately $2.3 million, or 12.6%, over projected 2026 collections. Primary sources of increased sales tax revenue include continued growth, increasing online sales and deliveries into Evans, and consistent consumer demand. The forecast reduces anticipated receipts from more volatile industries to limit reliance on less predictable revenue. Staff will monitor collections against these assumptions throughout 2027 and recommend adjustments as necessary.

## Property Tax Revenue

Property tax revenue is projected at approximately $963,000 in 2027, an increase of $13,000, or 1.4%, over the 2026 budget. The estimate reflects changes in assessed valuation, including oil and gas property. Future collections remain sensitive to valuation changes and state property tax policy. Staff will monitor these factors and their implications for the City's financial capacity.

## Oil & Gas Tax Revenue

State severance tax and federal mineral lease distributions are volatile revenue sources. For 2026, the City budgeted $609,400 and received $332,654, a shortfall of $276,746, or 45.4%. The proposed 2027 Budget includes $548,566 from these sources. Because distributions are determined externally and can fluctuate substantially, the City uses conservative forecasting estimates and treats collections above budget as one-time resources.

## License & Permit Revenue

Building permits account for the largest share of license and permit revenue. Because development activity varies from year to year, the long-range forecast uses conservative assumptions about the number and timing of new units. These assumptions support consistent financial planning while recognizing that actual collections will fluctuate. The proposed 2027 Budget includes $1,138,250 in building permit revenue, a decrease of (17.3%) from the original 2026 budget, reflecting lower anticipated development activity.

## 2027 Budget

Below is a summary of the 2027 budget with the major funds reflected individually and the minor funds consolidated.

| Fund *(in thousands)* | | | | | | |
|---|---|---|---|---|---|---|
| | **General** | **Water** | **Wastewater** | **Storm Drainage** | **Others** | **Total** |
| **Beginning Balance** | $20,411 | $9,159 | $21,353 | $1,456 | $23,508 | $75,888 |
| **Revenue** | 23,817 | 11,131 | 8,331 | 6,918 | 14,903 | 65,100 |
| **Operating Exp** | -23,393 | -9,594 | -6,824 | -1,466 | -4,269 | -45,546 |
| **Capital Exp** | | -2,072 | -4,825 | -5,240 | -8,535 | -20,672 |
| **Net Results** | 424 | -535 | -3,318 | 212 | 2,099 | -1,118 |
| **Ending Balance** | $20,835 | $8,624 | $18,035 | $1,668 | $25,607 | $74,770 |

The proposed 2027 Budget includes approximately $65.1 million in revenue, $45.5 million in operating expenditures, and $20.7 million in capital expenditures across all funds. Planned expenditures exceed revenue by approximately $1.1 million, due to carry-forward capital projects from prior budget years, with accumulated resources supporting the difference. Combined ending balances are projected at approximately $75.7 million. These resources remain subject to the purposes and restrictions of their respective funds.

The General Fund projects $23.817 million in revenue and $23.393 million in operating expenditures, producing a $424,000 or 2.1% increase in fund balance. The projected year-end balance is $20.835 million.

The Water Fund includes a planned use of approximately $535,000 in accumulated resources to support capital and infrastructure maintenance projects, resulting in a projected ending balance of $8.818 million. In the near future, I recommend that Council review the base-rate structure for out-of-city water utility customers to determine whether it appropriately reflects service costs and provides equitable treatment of customers.

The Wastewater Fund includes a planned use of approximately $3.318 million in accumulated resources, resulting in a projected ending balance of $18.035 million. Planned investments include the State Street Sanitary Sewer Project and work associated with the Wastewater Treatment Plant expansion.

The Storm Drainage Fund projects $6.918 million in revenue and $6.706 million in combined operating and capital expenditures. The resulting $212,000 or 14.6% increase would bring the ending balance to approximately $1.668 million. The capital program includes the 23rd Avenue Stormwater Outfall Project utilizing State Revolving Fund (SRF) funding.

The remaining funds, presented collectively in the summary table, project a combined increase of approximately $2.099 million or 8.9% and an ending balance of $25.607 million.

## 1% Street Sales Tax

Evans voters approved the 1% street sales tax in April 2020, and collections began July 1, 2020. The tax has since generated approximately $22.1 million for street rehabilitation and reconstruction. In November 2025, voters approved its extension without a sunset date, providing an ongoing revenue source for the City's street network. The tax distributes funding responsibility among residents, businesses, and visitors making taxable purchases in Evans.

The proposed 2027 Budget allocates $2 million for additional street preservation projects. Timely treatments, including crack sealing, chip sealing, and pavement overlays, extend pavement life and allow available funding to improve more streets. Streets with substantial deficiencies will continue to require reconstruction, including identified needs along 49th Street and County Road 394. Project selection will balance pavement condition, safety, treatment effectiveness, and available funding.

## Long-Term Financial Outlook

The five-year General Fund forecast projects a positive annual result in 2027, followed by expenditures exceeding revenue from 2028 through 2031. Under the current assumptions, the annual shortfall increases to approximately $1.162 million in 2031, and ending fund balance declines from approximately $20.835 million in 2027 to $18.231 million.

Although projected balances remain above the reserve levels shown in the forecast, the projected recurring shortfalls warrant continued attention. Staff will update the forecast annually, evaluate the underlying revenue and expenditure assumptions, distinguish ongoing costs from one-time commitments, and present options to Council through subsequent budget processes. Long-term financial planning will focus on aligning recurring expenditures with dependable revenue while preserving capacity for essential services and infrastructure investment.

| (in thousands) | 2026 Projected | 2027 Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|
| Beginning Balance | $22,070 | $20,411 | $20,835 | $20,684 | $20,204 | $19,393 |
| Revenue | 22,373 | 23,817 | 23,927 | 24,063 | 24,577 | 25,102 |
| Expenditures | (24,031) | (23,393) | (24,079) | (24,543) | (25,388) | (26,264) |
| Net Results | (1,659) | 424,037 | (151) | (480) | (811) | (1,162) |
| Ending Fund Balance | 20,411 | 20,835 | 20,684 | 20,204 | 19,393 | 18,231 |
| Minimum Reserve | 7,450 | 8,500 | 9,350 | 9,650 | 9,800 | 10,100 |
| Available Funds | $12,961 | $12,335 | $11,334 | $10,554 | $9,593 | $8,131 |

## General Fund Reserves

The proposed 2027 Budget projects a General Fund ending balance of $20,835,249. Of that amount, $9.5 million is identified for reserves: $1 million for the Emergency Contingency Fund, $4.5 million for a sudden economic downturn, and $4 million for development or investment opportunities or natural disasters. An additional $213,856 is committed to future projects, leaving $11,121,393 above the identified reserves and commitments. Without the Emergency Contingency Fund and Committed Funds, the Policy Illustration balances to the General Fund Long Range Financial Plan, with an available fund balance of $12,335,249.

| General Fund Reserve Policy Illustration | |
|---|---|
| ***2027 Projected Ending Fund Balance*** | **$ 20,835,249** |
| ***Reserves identified for:*** | |
| Emergency Contingency Fund | 1,000,000 |
| Sudden economic downturn | 4,500,000 |
| Development/ investment opportunity, or natural disaster | 4,000,000 |
| ***Total identified reserves*** | **9,500,000** |
| **Reserves as a % of 2026 projected operating expenditures** | **40%** |
| ***Committed Future Projects:*** | |
| Dedicated revenue | 213,856 |
| ***Total Committed Funds*** | ***213,856*** |
| **Available fund balance, in excess of reserves** | **$ 11,121,393** |

The Emergency Contingency Fund is governed by the City's Home Rule Charter, including the $1 million ceiling approved by voters in 2012. Its funding and use remain subject to the applicable Charter requirements.

The remaining available balance provides financial flexibility, but proposed uses must also account for the long-range forecast, future capital needs, and the operating costs associated with new commitments.

The total percentage of the General Fund reserve is a policy question that must be determined by the City Council. According to the adopted Financial Policy (adopted by the City Council on March 17, 2026): "The amount of General Fund reserve to be held will be approved in adoption of the annual budget and could change annually as economic factors are reevaluated. The General Fund reserve will be at least 25% of prior year operating expenditures and higher as necessary to mitigate risks identified above." Those risks include: sudden economic downturn, loss of a major sales tax generator, economic impact to a major industry, development of investment opportunity for the City, and natural disaster.

## Key Capital Projects

The 2027 capital projects for each governmental and enterprise fund are summarized below:

| 2027 Capital Projects Summary | | | | | |
|---|---|---|---|---|---|
| **SPECIAL REVENUE FUNDS** | | | | | |
| **Conservation Trust Fund** | | | **Street Impact Fund** | | |
| Renovate City Park | $ | 150,000 | 37th St. Widening Ph 3 - 65th to Arrowhead | $ | 1,350,000 |
| Annual Park Structure Repairs | | 50,000 | 37th St. Widening Ph 4 - Arrowhead to 47th | | 1,000,000 |
| Annual Park Improvements | | 75,000 | **Total Street Impact Fund** | **$** | **2,350,000** |
| Annual Park Furnishings | | 35,000 | **Park Impact Fund** | | |
| Parks Signage Replacement | | 50,000 | Renovate City Park/Playground Expansion | $ | 600,000 |
| **Total Conservation Trust Fund** | **$** | **360,000** | **Total Park Impact Fund** | **$** | **600,000** |
| **CAPITAL PROJECTS FUNDS** | | | | | |
| **Road Tax Fund** | | | **Streets Fund** | | |
| 37th & 47th Street Lights Project | $ | 1,500,000 | Traffic Signal - 23rd Ave & 42nd St | | 375,000 |
| Pedestrian Mobility Plan | | 150,000 | **Total CIP - Streets Fund** | **$** | **375,000** |
| Annual Signage and Pavement Marking | | 50,000 | | | |
| Annual ADA Ramp Replacement | | 75,000 | | | |
| Annual Concrete Replacement | | 75,000 | | | |
| Street Maintenance | | 2,000,000 | | | |
| 49th Street - Reconstruction Design | | 1,000,000 | | | |
| **Total Road Tax Fund** | **$** | **4,850,000** | | | |
| **PROPRIETARY FUNDS** | | | | | |
| **Waste Water Fund** | | | **Water Fund** | | |
| Engineering Specifications and EMC Update | $ | 25,000 | Engineering Specifications and EMC Update | $ | 25,000 |
| 37th St. Phase 3 Sewer Line Relocation/Upsizing | | 100,000 | Lead & Copper Inventory | | 40,000 |
| Solids Handling and Dewatering | | 350,000 | Ridge Pond Non-potable System upgrade | | 1,000,000 |
| State Street Collection Line Replacement | | 2,000,000 | Neville's Crossing Pumpstation and Pond | | 600,000 |
| Wastewater Treatment plant expansion | | 1,000,000 | Headgate Repairs & Automation | | 60,000 |
| Annual Sewer Line Maintenance | | 100,000 | Water Master Plan (Potable & Non-Potable) | | 121,700 |
| CCTV Van & System Replacement | | 600,000 | Install missing hydrant valves (44th, 43rd, Latham) | | 100,000 |
| Plant Structure Maint/replacement planning | | 325,000 | Water Efficiency & Drought Mgmt Plan Update | | 60,000 |

| | | |
|---|---|---|
| Plant Equipment Maint/replacement planning | | 325,000 |
| **Total Wastewater Fund** | **$** | **4,825,000** |

| | | |
|---|---|---|
| Evans Ditch Overhead (Trail Bridge) Inspection | | 65,000 |
| **Total Water Fund** | **$** | **2,071,700** |

| **Storm Drainage Fund** | | |
|---|---|---|
| 23rd Avenue Drainage Outfall Project | $ | 4,850,000 |
| Engineering Specifications and EMC Update | | 20,000 |
| 37th St. - Phase 3 Widening | | 20,000 |
| Annual Curb/Gutter, Inlet/Outlet Rehabilitation | | 100,000 |
| Storm Line Jetting & Pond Cleanout | | 100,000 |
| Storm Water Master Plan Update | | 150,000 |
| **Total Storm Drainage Fund** | **$** | **5,240,000** |

| | | |
|---|---|---|
| **Total All Funds** | **$** | **20,671,700** |

## Managing Infrastructure for the Long Term

Public infrastructure is a basic, yet essential responsibility of local government. Safety, capacity, and reliability in infrastructure set the stage for responsible growth, supporting Evans' competitiveness within Northern Colorado.

Over the past five years, City Council has prioritized infrastructure investment to strengthen essential services and support a more resilient local economy. Under Council's direction, the City has invested in streets, stormwater and sanitary sewer systems, parks, playgrounds, and public facilities.

Recent street investments total more than $20 million and improve the safety, capacity, and reliability of the City's transportation network. This includes $12.2 million to reconstruct 37th Street between 35th Avenue and 47th Avenue; $4 million on major road rehabilitation projects on 17th Avenue, 23rd Avenue, and 42nd Street; and the construction of 23rd Avenue between 37th Street and 42nd Street. Other major street maintenance projects include chip seals, mill and overlays, and full-depth reconstruction projects on several neighborhood streets, as well as substantial concrete rehabilitation projects on curbs, gutters, and valley gutters for proper stormwater drainage.

Street preservation remains an essential component of the City's infrastructure strategy. Council's $1.7 million allocation in the 2026 Road Tax Fund supports maintenance and reconstruction on neighborhood streets, including segments of 17th Avenue and Lupton Avenue. This maintenance program complements the major corridor improvements described above. Engineering staff are also evaluating more durable pavement markings on heavily traveled corridors to improve visibility.

Approximately $4 million in public infrastructure improvements at Evans Junction—including streets, water mains, sanitary sewer mains, and stormwater drainage—supports commercial development at the southwest corner of 31st Street and Highway 85. Along with a new McDonald's, other commercial developments along the corridor over the past five years include QuikTrip and Murphy's Express fuel station.

Park investments include $2.35 million for Hunter's Reserve Park, DaVinci Park, and Arrowhead Open Space, and $1.45 million[1] for playground reconstruction at Ridge Park and Renaissance Park. These projects create new spaces where families gather and neighborhoods connect. An additional investment of approximately $1.5 million supports stormwater improvements at parks throughout the city, including $586,490 at Chappelow detention pond.

In August 2026, the City took possession of the new police station constructed at 3737 St. Vrain Avenue, providing long-term capacity for public-safety operations. Although planning for the facility began several years ago, construction was completed ahead of schedule in just under one year, and under budget at $32 million.

Despite recent investments, aging infrastructure continues to cause service disruptions and unplanned costs. Emergency repairs to 49th Street, the sanitary sewer along Ashcroft Draw, and the Evans Town Ditch totaled approximately $750,000 in 2025. Non-potable irrigation failures in the Ridge, Willowbrook, and North Point subdivisions during 2026 further demonstrate the need for planned rehabilitation.

The proposed 2027 Budget advances a multiyear capital program focused on infrastructure reliability, transportation safety, and capacity to support City Council's economic-development goals. This work includes projects funded in prior years that will carry forward into 2027, along with design efforts that prepare the City for subsequent construction phases.

Continued improvements to 37th Street remain a central investment in the City's transportation network. Phase 3 will reconstruct and widen the corridor from 65th Avenue east approximately 0.55 miles to the Arrowhead subdivision, including improvements to the 65th Avenue intersection. Design is expected to begin in late 2026, with construction anticipated to start in late 2027 or early 2028. Phase 4 design is scheduled for 2027 and will address the remaining segment between Phase 3 and the roundabout at 47th Avenue, including a bridge replacement and associated wetland considerations. With construction completion tentatively anticipated in 2029, Phase 4 will complete Evans' portion of the Freedom Parkway Project, improving connectivity and capacity along a corridor important to future development.

Complementing these corridor improvements, streetlights are being designed for the reconstructed segment of 37th Street between 35th and 47th Avenues and along 47th Avenue north from the roundabout to the city limits. This investment will improve nighttime visibility and safety for drivers and pedestrians. Design also continues for a new traffic signal at 23rd Avenue and 42nd Street.

Utility investments provide another direct connection between infrastructure management and economic development. The State Street Sanitary Sewer Project will replace the existing eight-inch main with a twelve-inch main and new manholes between 31st and 37th Streets. The $2 million design and construction budget will provide additional sewer capacity to accommodate demand from the Evans Junction commercial development.

The Ridge Pond/23rd Avenue Stormwater Outfall Project will improve drainage through reconstruction of Ridge Pond and downstream facilities, including a new outfall ditch from 49th Street to the South Platte River. City Council revised the former East Side Storm Sewer Project in February 2026 to focus on improvements intended to benefit approximately one-third to one-half of the community. Financing is provided through a State Revolving Fund loan issued to the City in 2021.

For future reconstruction of 49th Street, the City is completing $109,000 in preliminary engineering studies to evaluate traffic, drainage, and geotechnical conditions. This work builds on Council's $1.5 million design allocation in the 2026 Budget and will include the project scope and subsequent investment decisions.

Together, these projects protect existing public assets, address service and safety needs, and provide infrastructure capacity for future investment. Their advancement reflects Council's continued commitment to economic development supported by deliberate planning and responsible management of public resources.

The proposed 2027 Budget continues the City's transition from responding to individual infrastructure needs toward a more deliberate, long-term asset-management approach. This includes evaluating existing conditions, identifying risks, establishing priorities, and coordinating investments. The budget prioritizes projects that:

- Address aging or deficient infrastructure
- Protect the reliability and capacity of essential utility systems
- Improve transportation safety, mobility, and connectivity
- Maintain and rehabilitate existing public assets before conditions become more costly to correct
- Support planned residential and commercial development; and
- Position the City to compete effectively for grants and other outside funding

The proposed 2027 Budget builds upon the progress that has been made in recent years while recognizing that significant needs remain. Because available resources cannot address every need at once, projects must be evaluated according to condition, public safety, regulatory requirements, operational impact, community benefit, available funding, and long-term costs. This approach supports a transition from emergency repairs toward planned rehabilitation and replacement. Timely maintenance can extend asset life, reduce service disruptions, and limit the need for more costly reconstruction.

## Advancing Economic Development

Economic development is closely connected to infrastructure management. Businesses are more likely to invest in communities that provide reliable utilities, safe transportation corridors, predictable development processes, and well-maintained public spaces. For that reason, infrastructure investment is not separate from economic development—it is one of its foundations.

The budget supports economic development efforts intended to expand the City's commercial base, create employment opportunities, increase access to goods and services, and strengthen the long-term resilience of the local economy. Particular attention remains focused on encouraging quality development along the City's primary corridors and ensuring that municipal policies and infrastructure can support future investment.

In recent years, the City has welcomed two new Murphy's fuel stations to the community—one at 35th Avenue and 37th Street, and the other at 37th Street and Highway 85. A new Dollar General has been constructed at 35th Street and 35th Avenue, while a new QuikTrip was constructed at 31st Street and Highway 85. In October 2025, a new McDonald's was constructed at the southwest corner of 31st Street and Highway 85, serving as the anchor of the Evans Junction commercial development. In April 2026, the City Council signed a three-year option agreement with Arbor Capital Partners, LLC to serve as the master developer of the remaining five lots at Evans Junction. Along 23rd Avenue, a new O'Reilly Auto Parts store is currently under construction, which is planned to open in the fourth quarter of 2026.

With economic development a high priority of the City Council, the City will continue to pursue new development opportunities through a combination of:

- Strategic infrastructure investments
- Business recruitment, retention, and expansion
- Partnerships with property owners, developers, regional organizations, and other community stakeholders
- Timely and predictable development reviews
- Responsible, performance-based economic development incentives when they provide a measurable public benefit; and
- Long-range planning that aligns land use, transportation, utilities, and economic opportunities.

Commercial growth can diversify the City's revenue base and reduce the degree to which the cost of municipal services is carried by residents. However, growth must be financially sustainable. New development should contribute to the infrastructure and services it requires and produce lasting value for the broader community. While commercial growth remains a City Council priority, commercial development depends upon sufficient residential demand, infrastructure capacity, and sustainable public investment.

## Maintaining Essential Services

While infrastructure and economic development are central themes of the budget, the City must also continue providing dependable day-to-day services. Public safety, street maintenance, parks and recreation, water and wastewater operations, development services, financial management, and administrative support remain fundamental responsibilities.

The budget seeks to maintain essential municipal services while addressing rising costs, regulatory requirements, workforce pressures, and community growth. The budget process uses the 2026 Supplies and Services budget as the baseline for 2027 and emphasizes efficiencies, measurable service outcomes, and Council priorities. Requests above that baseline are evaluated against contractual obligations, regulatory requirements, service needs, and available offsets.

Supplies and Services remain a source of budget uncertainty because pricing is influenced by market conditions and external service providers. As a result, contracted costs for service can increase even when the level of service provided to the community remains unchanged. Examples include public transit provided by the City of Greeley and animal care services provided by NoCo Humane.

Reductions in state support have increased local costs for certain public-safety functions, including victim services and investigative information sharing. Reduced support for the Colorado Information Sharing Consortium will require an additional $12,474 from Evans to maintain access to the LexisNexis data-sharing system. The budget accounts for these costs to sustain essential police services.

## Financial Stewardship

The City's budget is more than a financial document; it is the clearest expression of City Council's priorities for the organization and the community. City Council establishes those priorities and appropriates the resources necessary to carry them out. The City Manager and staff are responsible for implementing that direction, administering the adopted budget, and remaining accountable for results. The proposed 2027 Budget has been developed with attention to structural balance, reserve stability, revenue sustainability, and the long-term operating costs associated with capital investments. It also recognizes that the City's governmental, enterprise, and restricted funds serve different purposes and are subject to different legal and financial limitations. Resources available in one fund cannot necessarily be redirected to meet needs in another.

Although Evans continues to face substantial infrastructure demands and economic uncertainty, disciplined planning provides a path forward. The City must remain realistic about its financial capacity, deliberate in setting priorities, and be prepared to adjust as conditions change.

## Looking Ahead

The proposed 2027 Budget advances a long-term vision for Evans as a safe, connected, economically resilient, and well-managed community. It balances immediate service needs with investments that will serve residents and businesses for years to come.

Continued progress will require difficult choices. The City cannot fund every worthwhile project in a single budget year, and implementation will extend across multiple budget years. We will continue to establish clear priorities, make responsible investments, pursue outside resources, and consistently measure whether public expenditures are producing the intended results.

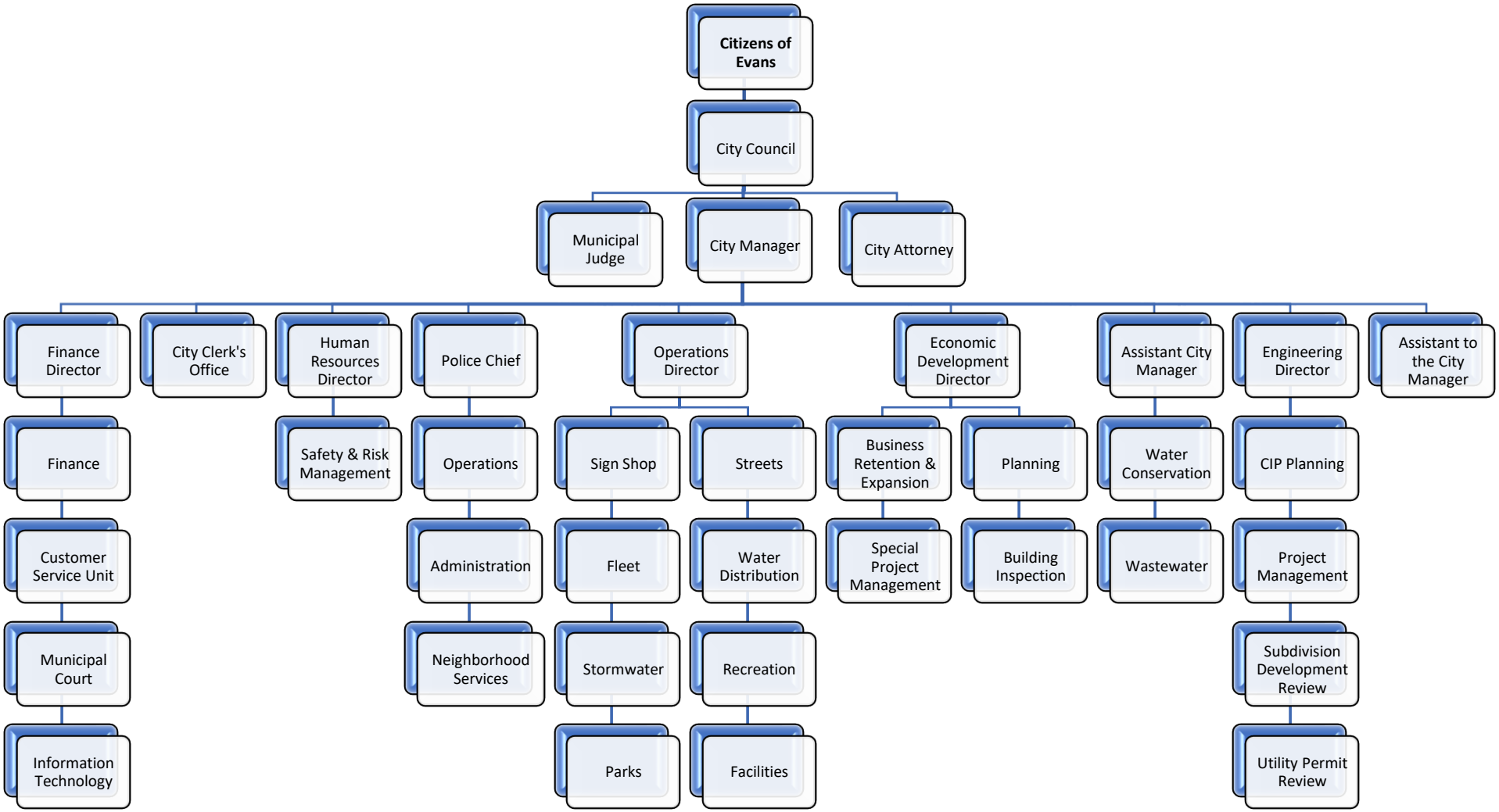
I appreciate the leadership of the Mayor and City Council throughout the budget-development process. I also recognize the work of City employees who identified needs, evaluated alternatives, and prepared recommendations with the interests of the community in mind.

Respectfully Submitted,

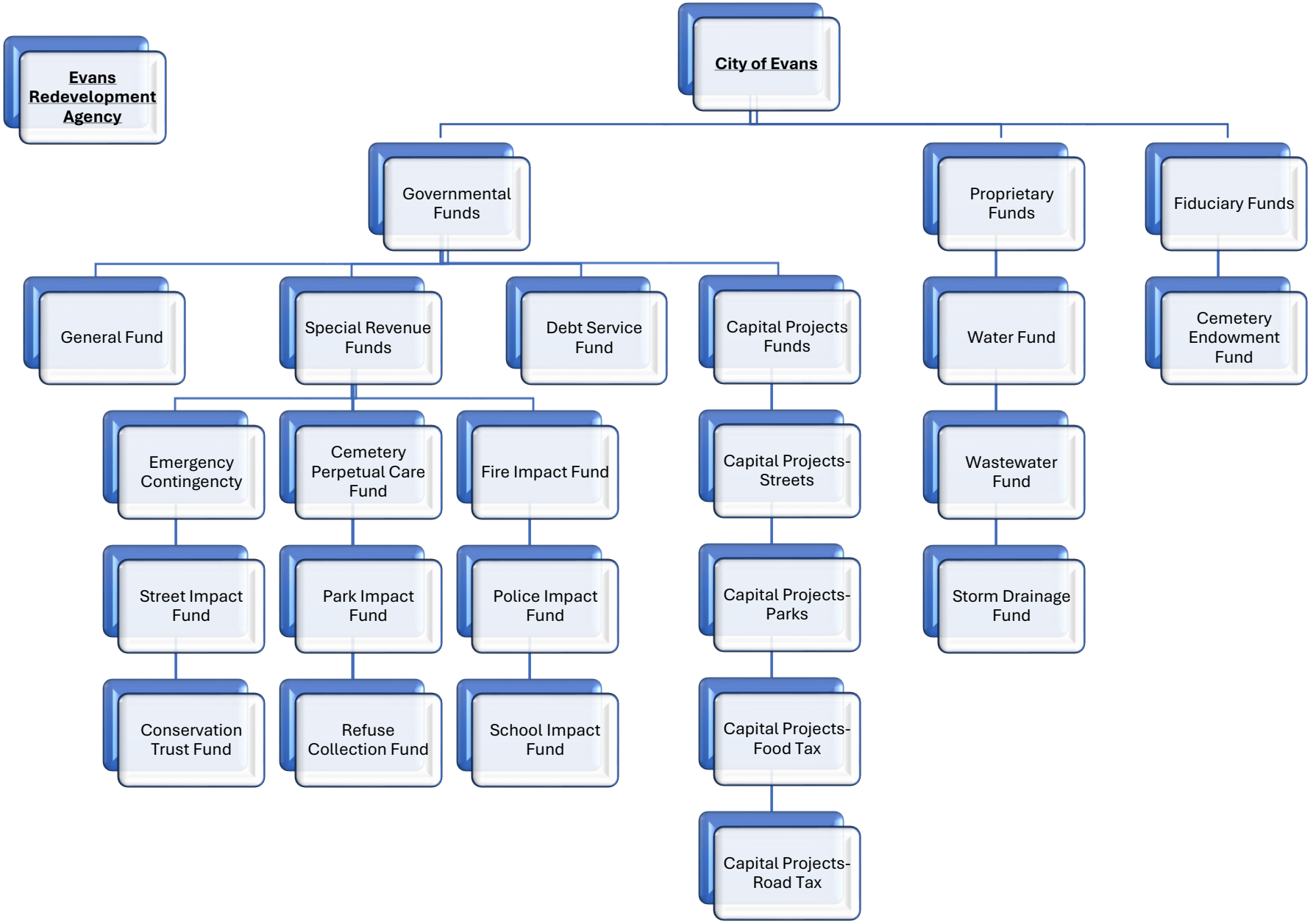


Cody R. Sims, ICMA-CM, MPA, CPM
City Manager

## Organizational Chart



## Fund Structure



## Department Involvement by Fund

The chart below lists each of the funds that the City maintains and indicates which departments are active within each fund. Departments interact either administratively or operationally within each fund. Costs are allocated to each appropriate fund in the payroll process to wage and fringe general ledger line-items based upon time and effort. Remaining cost categories such as operation and maintenance activities are directly charged within each fund by the departments which are housed therein.

| | City Council | City Manager | Commu-nications | Human Resources | City Clerk | Customer Service Unit | Finance | Information Technology | Legal | C&ED | Police | Courts | Public Works | Streets | Engin-eering | Fleet | Recre-ation | Parks | Facil-ities | Water Ops | Waste Water Ops | Storm Wtr Ops |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Governmental Funds** | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | |
| Debt Service Fund | | | | | | | ✓ | | ✓ | | | | | | | | | | | | | |
| Capital Projects Fund(s) | | | | | | | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | | | | | | | |
| **Special Revenue Funds** | | | | | | | | | | | | | | | | | | | | | | |
| Emergency Contingency Fund | | | | | | | ✓ | | | | | | | | | | | | | | | |
| Cemetery Perpetucal Care Fund | | | | | | | ✓ | | | | | | | | | | | | | | | |
| Fire Impact Fund | | | | | | | ✓ | | ✓ | | | | | | | | | | | | | |
| Street Impact Fund | | | | | | | ✓ | | ✓ | | | | | ✓ | | | | | | | | |
| Park Impact Fund | | | | | | | ✓ | | ✓ | ✓ | | | ✓ | | | | | ✓ | | | | |
| Police Impact Fund | | | | | | | ✓ | | ✓ | | ✓ | | | | | | | | | | | |
| Conservation Trust Fund | | | | | | | ✓ | | | | | | ✓ | | | | ✓ | ✓ | | | | |
| Refuse Collection Fund | | | ✓ | | | ✓ | ✓ | | ✓ | | | | ✓ | | | | | | | | | |
| School Impact Fund | | | | | | | ✓ | | ✓ | ✓ | | | | | | | | | | | | |
| **Proprietary Funds** | | | | | | | | | | | | | | | | | | | | | | |
| Water Fund | | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | | | | ✓ | | | ✓ | | | ✓ | ✓ | | |
| Wastewater Fund | | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | | | | ✓ | | | ✓ | | | ✓ | | ✓ | |
| Storm Drainage Fund | | ✓ | | ✓ | | | ✓ | ✓ | ✓ | | | | ✓ | | | ✓ | | | | | | ✓ |
| **Fiduciary Funds** | | | | | | | | | | | | | | | | | | | | | | |
| Cemetery Endowment Fund | | | | | | | ✓ | | | | | | | | | | | | | | | |

## Accounting and Budgetary Basis

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. 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.

Proprietary funds utilize 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.



## General Fund

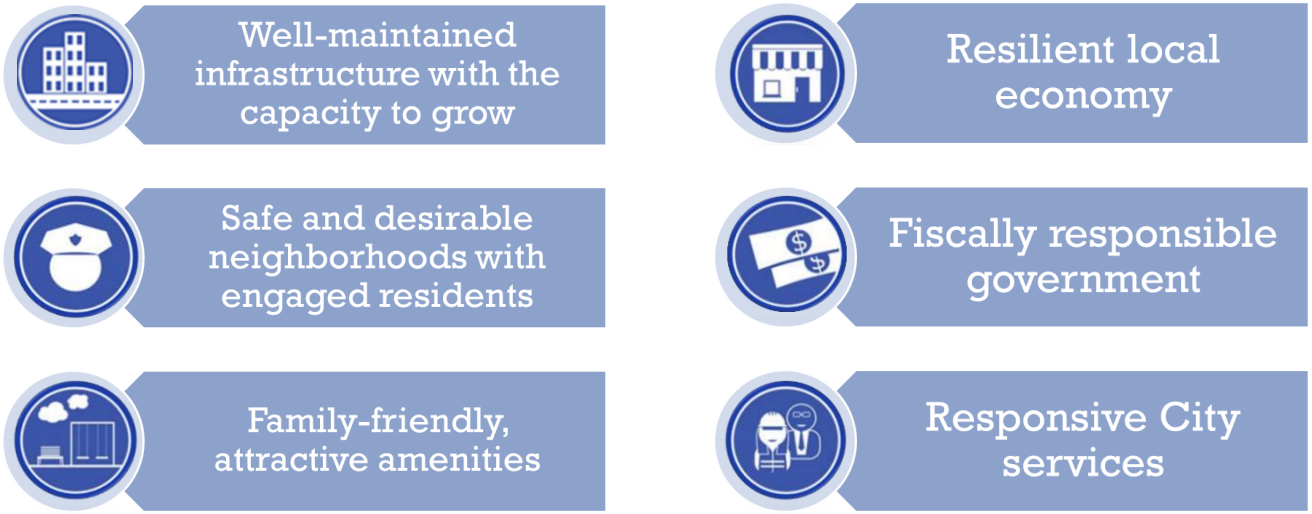
### General Government

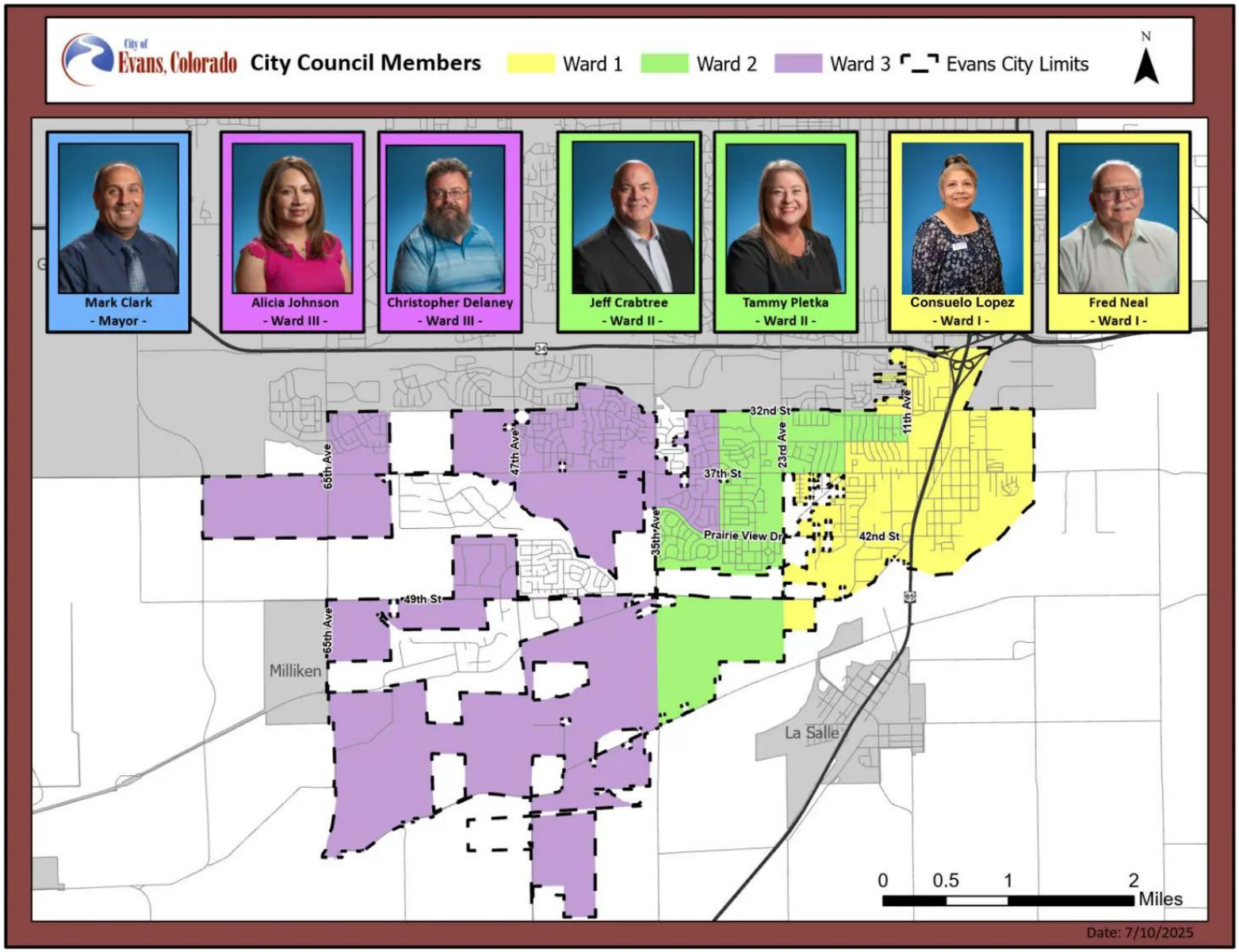
The General Fund is the chief operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

***General Government*** includes services required for the operation of a City government including the City Council, City Manager, City Clerk, Customer Service Unit, Human Resources and Risk Management, Information Technology, and Financial Services.

**City Council –** The City Council serves as the legislative branch of local government, responsible for setting public policies, enacting ordinances, and adopting the city's annual budget. Councilmembers represent the voice of the community, working to ensure transparent, accountable governance aligned with community needs and a unified vision. As public stewards, they collaborate with the City Manager to guide the strategic direction and future growth of the municipality.

- Collaboratively evaluates public policy issues and provides legislative direction that guides the city's operations and future developments.
- Adopts the annual operating and capital budgets, ensuring fiscal responsibility and alignment with community priorities.
- Establishes long-term community goals and priorities, focusing on economic resiliency, infrastructure maintenance, community beautification, and collaborative partnerships.
- Continue to further Council priorities, as identified below:




City of Evans, Colorado City Council Members
Ward 1
Ward 2
Ward 3
Evans City Limits
N
Mark Clark
- Mayor -
Alicia Johnson
- Ward III -
Christopher Delaney
- Ward III -
Jeff Crabtree
- Ward II -
Tammy Pletka
- Ward II -
Consuelo Lopez
- Ward I -
Fred Neal
- Ward I -
34
65th Ave
47th Ave
32nd St
23rd Ave
11th Ave
37th St
35th Ave
Prairie View Dr
42nd St
85
49th St
65th Ave
Milliken
La Salle
0
0.5
1
2
Miles
Date: 7/10/2025




**City Manager –** The City Manager serves as the chief administrative officer of the city and is the head of the executive branch of local government. The City Manager is responsible for implementing public policies established by the City Council and overseeing the day-to-day operations. The City Manager exercises direct supervision over the directors of all city departments, is responsible for recommending the annual operating and capital budget to the City Council, and ensures the efficient delivery of public services. The City Manager bridges the strategic vision of the city council with practical, accountable execution across the organization. Primary responsibilities of the City Manager include:

- Manages the day-to-day operations of the city with a strong sense of purpose to achieve City Council priorities.
- Executes public policy decisions made by the City Council, including recommendation and implementation of the annual operating and capital budget.
- Establishes the vision for the city organization and empowers the team to implement a plan to achieve defined outcomes.
- Administers the personnel system with fairness to all and in a manner that stimulates high morale of the employees.

**City Clerk –** includes general and specialized administrative responsibilities in many areas, including:

- Primary staff support for City Council, City Manager, the Evans Redevelopment Agency, and the City Executive Team, including meeting preparation, the development of agendas and minutes, and City Council orientation.
- Serves as the City Records Custodian, including coordinating and responding to open records requests and maintaining revisions to the Municipal Code and Home Rule Charter.
- Designated City Election Official, including overseeing City Council Elections, Special Elections, Coordinated Elections, and County ballot drop-off locations in the City.
- Oversees Council appointments to City Boards and Commissions.
- Administers Oaths of Offices for elected officials, volunteer committee and commission members, appointed staff and police officers.
- Liquor licensing, including new, renewal, transfer of ownership and special event liquor licensing.
- Other licenses processed and issued include Hunting Licenses, Private Security Licenses, Temporary Vendor Licenses, Animal Licenses, RV Guest Tags and Garage Sale Permits.
- Cemetery administration for the Evans Cemetery.
- Assists with coordination and review of the City Municipal Codes.
- Publishes legal notices and retains publication certifications.

Accomplishments:

- Added two additional columbaria to the Evans Cemetery to prolong the option of columbarium niche inurnments.
- Developed and implemented CitizenServe software to efficiently manage licensing through the City Clerk's Office.
- Worked with the Northern Colorado Clerks Association to provide training opportunities to clerks in northern Colorado to assist them with obtaining their certification.
- Provided mentoring to clerks in Colorado who are new to the profession to assist them in their daily responsibilities and ensure they receive the training they need to be successful in their roles.

Initiatives and focus areas for 2027:

- Continue to evaluate the City's agenda management software, make adjustments as needed, and continue to train appropriate staff on how to use it.
- Continue to evaluate the City's CORA Request management software, make adjustments as needed, and continue to train appropriate staff on how to use it.
- Continue to coordinate and assist with the review and revision to City Municipal Codes.
- Continue to establish the City's Record Management Program, continue to digitize new City records and move all electronic records over to the new filing structure in Laserfiche.
- Conduct departmental trainings educating staff on what records they are responsible for and what those retention periods are as well as how to properly destroy records that are no longer required to be kept.
- Lead a discussion with the Executive Team and City Council on the consideration of Action Minutes in conjunction with the launch of the eScribe agenda management software.
- Continue to provide mentoring to clerks in Colorado.
- Continue to work with IIMC and CMCA to provide training opportunities to clerks working toward their certification.

Operational Goals for 2027:

*Goal #1 – The department will ensure continuity in support and services provided to the organization, at times when the City Clerk is absent or not available.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| The Deputy Clerk will complete the three-year Colorado Institute for Municipal Clerks program, which can be applied toward the IIMC Certified Municipal Clerk designation. | N/A | Year 1 completed | Onboarding a new Deputy Clerk | Begin training and mentoring of new Deputy Clerk, register for Year One of CMCA Institute in 2027. |

*Goal #2 – The department will provide City records-related services to the public in a prompt and efficient manner, responding to public records requests within a 3-business daytime period. The goal is to digitize all City records into the Laserfiche repository filing structure. This will require a complete inventory of all records.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Percentage of Colorado Open Records Act (CORA) requests processed in 3 business days or less, with no extenuating circumstances. | 98% | 100% | 99% | 100% |



**Municipal Court** – The Evans Municipal Court serves the Evans community by hearing cases, maintaining records, and providing information regarding traffic, criminal, and local ordinance concerns. The Municipal Court strives to protect the health, safety and welfare of the community by enacting justice and maintaining individual rights.

Accomplishments

- Hired and trained additional court staff to meet increased caseload demands.
- Developed processes to manage new AVIS cases.

Initiatives and focus areas for 2027

- Continue to further case processing efficiencies to meet anticipated demands as a result of Police Department staffing and initiatives.
- Continue to implement processes with the goal of improving court hearing attendance and case compliance and decreasing failures to appear or comply with court orders.
- Evaluate and implement process changes to take advantage of available efficiencies with new software tools.

Operational Goals for 2027

*Goal #1- Identify case clearance rates and disposition levels via enhanced software reporting with the goal of maintaining case processing levels.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Clearance Rates | 91.05% | 93% | 93.58% | 93% |
| Time to Disposition (Less than 180 Days) | 93% | 93% | 93% | 93% |



**Customer Service Unit –** The CSU department assists internal and external customers efficiently and effectively. This team functions as the first contact for residents, with a focus on resolving a variety of resident inquiries, acceptance of many payments, and support to other City departments. This department has a focus on utility billing functions in addition to serving as a backup for multiple other City functions.



Accomplishments:

- Reduced the number of past due utility accounts down from 2024 and 2025 levels.
- Received training from Sensus to ensure accuracy of billing with the help of the meter reading software.

Initiatives and focus areas for 2027:

- Continue to work with Waste Management to educate and communicate recycling and trash collection best practices, to reduce the number of monthly WM overage and contamination fees.
- In coordination with the water and operations departments, continue to improve processes related to maintenance and replacement of water meters to obtain the most accurate water usage data, ultimately supporting accurate utility billing.
- Continue to train in the Sensus meter reading software with the Water Department to continuously improve the accuracy of meter readings.

Operational Goals for 2027:

*Goal #1 – Continue to reduce the number of past due utility accounts. By reducing this amount, the City is receiving revenue in a timely manner and other departments' capacity are increased by servicing a fewer number of water shut-off customers when payment for utility service is not received.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Number of past-due utility accounts. | 615 | 550 | 585 | 500 |

*Goal #2 – In coordination with the water and operations departments, continue to improve processes related to maintenance and replacement of water meters to obtain the most accurate water usage data.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Number of estimating meters accounts. | 485 | 300 | 300 | 100 |

**Human Resources & Risk Management –** The mission of the Human Resources and Risk Management Department is committed to building a high performing, engaged, and resilient workforce that supports the City's mission and strategic priorities. As a trusted partner to departments across the organization, we deliver innovative human resource services, proactive risk management solutions and exceptional employee support. Through collaboration, accountability, and continuous improvement, we foster a workplace culture that attracts develops and retains talented employees while promoting safety, organizational excellence, and outstanding public service.

Accomplishments:

- To remain competitive in our local labor market, Human Resources, in collaboration with an external consultant, Graves Consulting, facilitated a compensation study update as well as a Pay Equity analysis of all full-time positions. Based on the data and analysis collected, Human Resources has recommended employee pay changes to be incorporated into the 2027 budget.
- Human Resources Division presented training for supervisors and managers on Employee Performance Documentation.
- In 2026 an audit of the City's 2025 Risk Management Program was completed by the City's Property & Casualty insurer, CIRSA. A successful score is considered to be 90 or greater. The City was able to achieve a score of 107 though adherence to the prescribed loss control standards as well as other initiatives that contributed to overall loss prevention. These audits occur on an annual basis of the prior year.
- The Safety & Risk Management Division implemented a more efficient Safety Data Sheet web-based program to make accessing Right-to-Know information more accessible and accounting for chemicals used in the workplace easier.
- The Safety & Risk Management Division participated in the update property appraisal to ensure that assets were valued and insured correctly.
- The Safety & Risk Management Division facilitated multiple trainings including Confined Space Rescue, CDOT Flagger, In-person Defensive Driving, Trenching and Excavation Awareness and First Amendment Auditor.
- HR/RM staff worked in conjunction with other departments and divisions to update the City's participation in the Weld County Hazard Mitigation Plan.
- The City's ADA Transition Plan was updated with the assistance of Mile High Accessibility Consultants.
- Human Resources staff continue to function as the liaison for two employee-led committees serving our workforce:
    - Employee Review Team (ERT)—a committee of eleven representatives that support staff through a robust wellness program, benefit renewal, and retirement package oversight.
    - Employee Recognition Committee (ERC)—a committee of six representatives that support staff by facilitating the *Exceptionally Evans* Employee Recognition Program.

Initiatives and focus areas for 2027:

- The Safety & Risk Management Division will continue to offer the prescription safety eyewear program allowing employees to obtain a set of Rx Safety Eyewear that meets ANSI Z87.1 safety standards for impact resistance. Implementation of this program has made it significantly easier for employees to comply with PPE requirements for eye protection.

Initiatives and focus areas for 2027 (continued):

- The Safety & Risk Management Division will continue to participate in the Colorado Division of Workers Compensation Cost Containment Program and renew the City's Cost Containment Certification which cycles every three years.
- The Safety & Risk Management Division will update the Emergency Action Plan for the Evans Community Complex to account for the Police Department moving into the new station and the reworking of office spaces. An evacuation drill will be planned to account for the changes.
- The Human Resources Division will develop and implement improvements for an integrated employee health, wellness and risk management strategy in partnership with the Employee Review team and City Leadership. This strategy will strengthen employee well-being, improve workplace safety, reduce preventable injuries and workers' compensation costs, support mental health initiative, and promote a healthier, more engaged workforce while managing long-term healthcare expenses.
- Human Resources continues to implement & enhance a comprehensive talent management program focused on leadership development, succession planning, employee development, and workforce planning to ensure the City attracts, develops, and retains a highly capable workforce while preparing future organizational leaders.
- Emergency Management will continue to update the City of Evans Emergency Operation Plan.
- Safety & Risk Management will monitor the City's compliance with all loss control standards.
- Human Resources will update and standardize all onboarding documents and resources to ensure new employees receive accurate, consistent, and up-to-date information throughout the onboarding process.
- Human Resources will review and revise the City's standard interview questions for all positions to ensure they are current, legally compliant, job-related, and aligned with the knowledge, skills, and abilities required for each role.
- Human Resources will update the pre-employment testing guidelines for full-time staff.

Operational Goals for 2027:

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Recruitment - Days from candidate application until hire date excludes part-time and sworn officers | 71 Days | 67 Days | 77 Days | 67 Days |
| Retention – Annual employee attrition rate | 22% | 15% | 16% | 15% |
| Achieve 100% compliance with respectful workplace and violence training Citywide | 100% All Staff | 100% All Staff | 100% Of New Hires | 100% All Staff |
| Maintain Property & Casualty Insurance with the Colorado Intergovernmental Risk Sharing Agency (CIRSA) by adhering to the loss control standards and be audited annually | 90 | 90 | 107 | 90 |

**Information Technology** – The IT Department plans, manages, operates, and supports the City's information systems, enabling City staff to effectively and productively carry out their roles in a secure, efficient manner, in service to the citizens of Evans.

Accomplishments:

- Shut down the VMWare platform and services, and migrated to the new Scale Computing.
- Migrated from Miradore MDM to NinjaOne MDM, which increased our capabilities and management of devices.
- Discontinued HP Wolf services and moved devices to NinaOne device management to manage software and updates.
- Configured and set up secure Disaster Recovery backup at CorKat.

Initiatives and focus areas for 2027:

- Commissioning a new Police Station.
- Conduct a full test of the Disaster Recovery environment in case of a disaster.
- Improve surveillance security at the Operations location.

Operational Goals for 2027:

*Goal #1 – Commissioning a new police station will involve ensuring that all building systems, technology, and operational processes are fully functional and aligned with the needs of law enforcement personnel before the facility becomes operational. This process includes testing mechanical, electrical, and security systems; verifying compliance with safety standards; training staff on new equipment; and resolving any deficiencies identified during inspections. Effective commissioning helps deliver a reliable, efficient, and safe environment that supports the police department's mission from day one.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Commissioning of the new Police Station | Construction begins and initial coordination starts between IT, Facilities, and Police Department leadership to define commissioning requirements and system needs. | Begin commissioning preparation, including identifying all building systems to be tested, developing testing plans, and coordinating timelines with contractors and city departments. | Conduct initial system testing and validation, including mechanical, electrical, security, network, and communications systems; identify and begin addressing deficiencies; continue readiness work with Police Department operational teams. | Fully commission the Police Station, completing all system tests, resolving remaining deficiencies, ensuring safety and security systems meet operational standards, finalizing staff training, and delivering the building ready for occupancy and full operational use. |

*Goal #2 – Conducting a full test of the disaster recovery (DR) environment, ensuring that the City's critical systems can be restored quickly and effectively in the event of a major outage or emergency. This goal includes simulating a complete system failure, validating backup integrity, confirming system failover performance, and ensuring all recovery procedures are documented and functional. Completing a comprehensive DR test strengthens organizational resilience, reduces operational risk, and provides confidence that essential services can continue without significant disruption during a real disaster.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Full DR Environment Test | N/A | Develop an updated DR test plan, verify system backups, outline failover procedures, and prepare the technical environment for a full disaster recovery simulation. | Conduct partial testing of key DR components, including limited failover exercises, validation of backup integrity, and initial confirmation of recovery processes to ensure readiness for full-scale testing. | Complete a full DR test, including full system failover and restoration, documentation updates, performance evaluation, and a post-test review to identify improvements and strengthen organizational resilience. |
| Staff DR training and readiness | N/A | Develop updated DR training materials, define staff roles, schedule training sessions, and establish evaluation methods to measure readiness. | Conduct introductory DR training workshops, perform tabletop or scenario-based exercises, and validate staff understanding of recovery procedures and responsibilities. | Deliver full DR training to all designated personnel, including hands-on practice with failover and restoration processes, update documentation based on feedback, and confirm that staff can execute DR procedures effectively during a real event. |



**Financial Services –** The Finance Department includes the functions of financial planning, procurement, budgeting, accounting, and reporting to effectively manage the activities and financial condition of the City.

Accomplishments:

- Implemented updated City of Evans Financial Policies reflecting the current business environment and updated procurement standards, as well as the vision, goals, and objectives of City Council.
- Continued working with City departments to design and implement City-wide internal control processes & procedures.
- Received 8th consecutive Distinguished Budget Award from the Government Finance Officers' Association for 2026.
- Updated website to include online registration for Sales Tax customers.
- Worked with Sales Tax customers on closing lockbox to streamline tax payments.
- Audit of 2025 financials was completed and no adverse findings were found by the auditor.
- Completed issuance of bonds for the new police station.

Initiatives and focus areas for 2027:

- Continue to work with City departments to finish designing and implementing City-wide internal control processes & procedures.
- Work with City departments to complete an asset inventory.
- Continue to train department staff on the reporting function of the Advantage budget software.
- Submit 2027 budget to GFOA for Distinguished Budget Award.

Operational Goals for 2027:

*Goal #1 – Secure funding for upcoming capital projects, to include expansion of the Wastewater Treatment Plant and 37th Street Phase 3 & 4. As described in the Capital Program, the expansion of the Evans Wastewater Treatment Plant is necessary and will be funded through debt proceeds expected to be received in 2027, to be serviced with utility fee revenue. 37th Street Phase 3 & 4 renovations will also be funded through debt proceeds expected to be received in 2027.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Wastewater Treatment Plant Expansion – pre-bond issuance due diligence – completion percentage. | N/A | N/A | N/A | 50% |
| 37th Street Phase 3 & 4 – pre-bond issuance due diligence – completion percentage. | N/A | N/A | N/A | 100% |

*Goal #2 – Establish a formalized internal audit function within the Finance department and implement internal audits.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Create and receive approval of the internal audit policy – completion percentage. | 0% | 100% | 25% | 100% |
| Establish education needs within the department and complete necessary training – completion percentage. | 75% | 100% | 100% | N/A |
| Number of internal audits completed for high-risk areas (p-card, cash drawers, AP vendors, procurement, payroll). | 12 | 16 | 12 | 20 |
| Number of internal audits completed for internal control assessment. | 0 | 16 | 2 | 12 |



## Community Development

**Community Development** is responsible for administering and enforcing the City's zoning and land development regulations, comprehensive plan, subdivision regulations, and building codes. The department represents the City to the development community, aligns its work with the City's broader economic development goals, and provides guidance and coordination for land planning, development, construction, and property maintenance throughout Evans. Within Community Development, there are two primary divisions:

**Planning** reviews land development applications to ensure compliance with the City's Land Development Code and related design standards, manages long-range and comprehensive planning efforts including the City's Community Master Plan and growth maps, and regularly evaluates and updates the Land Development Code to ensure its effectiveness and alignment with community goals.

**Building** works with contractors, businesses, developers, and homeowners on new residential and commercial construction and remodels. The City's in-house team provides permitting, plan review, and inspections to ensure safe, quality development and compliance with adopted codes and regulations.

2026 Accomplishments:




- Continued to strengthen and improve the City's in-house Building Division.
- Improved permitting, development review, and inspection processes through Citizenserve.
- Increased training and certifications for Building staff.
- Building staff completed stormwater inspection training to support other City departments with inspection needs.
- Continued reviewing and updating development regulations, policies, and internal procedures.
- Improved coordination between Planning, Building, Engineering, and Operations.
- Established clearer development direction for the Evans Industrial Park.
- Continued working with developers on new residential and commercial projects throughout Evans.
- Received a grant from the Colorado Department of Local Affairs (DOLA) for a community Housing Needs Assessment.

Initiatives and Focus Areas for 2027:

- Initiate a five-year update of the City's Community Master Plan (Comprehensive Plan) upon completion of the City's strategic plan.
- Continue simplifying and improving development review and permitting.
- Continue reviewing and updating the Land Development Code and Municipal Code.
- Continue improving Citizenserve for customers and staff.
- Increase Building staff training and ICC certifications.
- Improve coordination between City departments on development projects.
- Complete the Housing Needs Assessment and develop an action plan based on the findings.
- Create and implement a consistent system and standard operating procedures for managing financial assurances.

## Economic Development

**Economic Development** works to attract new businesses, support existing businesses, encourage private investment, and expand shopping, dining, employment, and service opportunities in Evans. The City continues to promote Evans as a growing community that is **open for business**.

2026 Accomplishments:

- Continued targeted outreach to retailers, restaurants, developers, brokers, and property owners.
- Continued recruitment efforts for Evans Junction and the Highway 85 corridor.
- Increased focus on commercial opportunities along the 37th Street corridor.
- Supported new and expanding businesses throughout Evans.
- Strengthened relationships with brokers, developers, business organizations, and regional partners.
- Developed updated Economic Development Incentive Guidelines focused on performance, accountability, and community benefit.
- Completed the Highway 85 beautification and entryway project.

Initiatives and Focus Areas for 2027:

- Implement the City's updated Economic Development Incentive Guidelines to support business attraction, investment, job creation, and new revenue opportunities.
- Continue targeted recruitment of grocery, retail, restaurant, entertainment, and service businesses.
- Continue recruitment and development efforts at Evans Junction.
- Increase business attraction efforts along the growing 37th Street corridor.
- Increase outreach and support for existing Evans businesses through in-person business visits, local business spotlights on social media, a monthly business newsletter, and introductions between Evans businesses to build relationships and strengthen industry clusters.
- Strengthen relationships with brokers, developers, site selectors, and regional partners.
- Improve marketing efforts to tell the Evans growth story and promote the City as open for business.
- Coordinate economic development efforts with roadway, utility, residential, and other community investments.



## Public Safety

**The Police Department** is comprised of 38 sworn officers, two Animal Control/Community Services Technicians, and five civilian professional staff members dedicated to providing high-quality public safety services to the residents and visitors of Evans. Under the leadership of Chief Randall Darlin and the Department's command staff, the organization delivers a comprehensive range of law enforcement, community engagement, traffic safety, investigative, and support services.

The Department is committed to protecting life and property, preserving public peace, safeguarding individual rights, and enhancing the quality of life within the community. Through professionalism, accountability, transparency, innovation, and community partnerships, the Department strives to build public trust while providing responsive and effective public safety services.




**Operations Division** – Led by Commander Rob Wardlaw, the Operations Division is the Department's largest operational component and serves as the primary provider of public safety services to the community. The division delivers law enforcement services 24 hours a day, 7 days a week, and is staffed by Patrol Sergeants, Master Police Officers, and Patrol Officers who provide leadership, supervision, mentorship, and field response capabilities. Patrol personnel are responsible for responding to emergency and non-emergency calls for service, conducting proactive patrol operations, enforcing laws and ordinances, investigating criminal activity, addressing quality-of-life concerns, and engaging with community members. In 2025, the Department responded to more than 25,600 calls for service, highlighting the critical role patrol personnel play in maintaining public safety and community well-being.

The division embraces a community-oriented and problem-solving policing philosophy, encouraging officers to proactively identify emerging issues, develop long-term solutions, and collaborate with residents, businesses, schools, and community partners. This approach strengthens public trust, reduces crime and disorder, and enhances the quality of life throughout the City of Evans.

**Traffic Safety Unit** – Traffic safety is a core component of the Patrol Division's mission and a critical public safety priority. While all sworn personnel share responsibility for traffic enforcement, the Department utilizes targeted enforcement efforts, data-driven deployment strategies, public education, and community engagement to address hazardous driving behaviors and reduce preventable crashes.

Officers focus enforcement efforts on speeding, impaired driving, distracted driving, reckless driving, and other violations that contribute to traffic collisions and injuries. The Department is also expanding its traffic safety initiatives through the implementation of Automated Vehicle Identification and Speed Enforcement Systems (AVIS) and other technology-driven solutions designed to improve roadway safety and modify dangerous driving behavior.

Through proactive enforcement, education, engineering partnerships, and technology-based traffic safety programs, the Patrol Division works to reduce crashes, improve traffic compliance, and ensure the safe movement of motorists, pedestrians, bicyclists, and other roadway users throughout the community.

**Animal Control and Community Services Technician Program** – The Animal Control and Community Services Technician (CST) Program serves as an important force multiplier for the Evans Police Department by providing specialized, cost-effective services that improve operational efficiency and maximize the deployment of sworn personnel. CSTs are responsible for animal control services, ordinance enforcement, and a variety of non-emergency community service functions.

CST personnel respond to animal-related incidents, private-property traffic crashes, found property reports, minor theft investigations, and other calls that do not require the authority of a sworn police officer. This approach ensures residents receive timely and professional service while allowing officers to focus on emergency response, crime prevention, traffic enforcement, and investigative responsibilities.

By leveraging civilian personnel to address appropriate service demands, the CST Program enhances customer service, improves resource allocation, and supports the Department's ability to deliver efficient, responsive, and community-focused public safety services.

**Administrative Services Division** – The Administrative Services Division, led by Commander Jon Trahan, provides strategic leadership and organizational support for the Department's administrative, investigative, and professional standards functions. The division oversees the Property and Evidence Unit, Internal Affairs, Records and Front Desk Services, and the Investigations Unit, ensuring operational efficiency, accountability, and compliance with legal and professional requirements.

The division is responsible for maintaining the integrity of evidence and records systems, overseeing administrative investigations, supporting quality customer service, and managing critical organizational functions such as budgeting, personnel administration, policy development, technology implementation, and departmental planning. Through these efforts, the Administrative Services Division strengthens organizational effectiveness, promotes transparency and accountability, and ensures the Department has the resources and support necessary to deliver professional public safety services to the Evans community.

**Investigations Unit** – The Investigations Unit, led by Sergeant Gabe Reimer, is responsible for investigating serious criminal offenses, supporting victims, and assisting in the successful prosecution of offenders. The unit oversees follow-up investigations involving violent crimes, property crimes, financial crimes, narcotics offenses, and other complex criminal matters, while also managing the Department's sex offender registration and compliance program.

Staffed by three detectives and supported by a detective assigned to a regional drug task force, the unit leverages specialized investigative expertise and regional partnerships to address criminal activity both within and beyond the City of Evans. Detectives work collaboratively with patrol personnel, prosecutors, victim advocates, and allied law enforcement agencies to identify offenders, gather evidence, and pursue successful case outcomes. Through thorough investigations, victim-focused practices, intelligence sharing, and strategic partnerships, the Investigations Unit enhances public safety, reduces crime, and helps ensure offenders are held accountable for their actions.

**Front Desk & Records Services** – Led by Police Records Manager Brenda Garcia, Front Desk and Records Services serve as the primary point of contact between the Police Department and the public. The division provides critical administrative support and customer service functions that ensure residents, visitors, businesses, and partner agencies have access to police services, information, and public records.

The division is responsible for maintaining official police records, processing requests for reports and public records, conducting fingerprinting services, facilitating criminal history checks, managing records retention requirements, coordinating the release of body-worn camera recordings, and ensuring compliance with state and federal records laws. Records personnel also assist hundreds of community members each year by answering questions, providing guidance, and connecting individuals with appropriate services and resources.

As the Department's primary customer service and information hub, Front Desk and Records Services plays a vital role in maintaining public trust, ensuring transparency, and supporting the efficient and professional operation of the Evans Police Department.





**Office of Community Outreach** – Led by Community Outreach Officer Deidra Ramirez, the Office of Community Outreach serves as a vital link between the Evans Police Department and the community. The office coordinates programs and initiatives designed to strengthen community partnerships, enhance public trust, and support community-oriented policing efforts.

Key responsibilities include managing programs such as Neighborhood Watch, National Night Out, and the Citizens Police Academy, as well as serving as the Department's liaison to Colorado Special Olympics. Through outreach, education, volunteer engagement, and collaboration with residents, businesses, schools, and community organizations, the office helps improve quality of life and promote a safe and welcoming community.

The Office of Community Outreach also includes the Department's School Resource Officer (SRO) program. SRO Brady Higareda works closely with all six schools within the City of Evans to support school safety, investigate criminal incidents occurring on school property, participate in threat assessment and prevention efforts, provide law-related education, and foster positive relationships with students, staff, and families.

Through proactive engagement, partnership building, and problem-solving, the Office of Community Outreach advances the Department's commitment to public trust, youth development, community wellness, and collaborative public safety.

**Co-Responder Unit** – The Co-Responder Unit is a grant-funded partnership that enhances the Department's response to behavioral health-related calls for service. The program provides three full-time behavioral health clinicians who work alongside law enforcement personnel seven days a week, assisting individuals experiencing mental health crises, substance use disorders, emotional distress, and other behavioral health challenges.

Clinicians provide on-scene assessment, crisis intervention, de-escalation, and resource coordination, helping connect individuals with appropriate treatment and support services. The program improves outcomes for those in crisis, reduces reliance on emergency rooms and involuntary commitments, and decreases repeat law enforcement contacts. By addressing behavioral health needs through a collaborative and compassionate approach, the Co-Responder Unit enhances community wellness while allowing officers to focus on public safety priorities.



## Public Safety

Accomplishments:

- Implemented a comprehensive organizational restructuring of the Police Department, establishing two divisions led by Commanders to improve span of control, strengthen operational effectiveness, enhance accountability, and position the department for future growth and service demands.

- Successfully identified, promoted, and transitioned two Commanders into newly created leadership roles, providing increased command capacity, improved supervision, and greater organizational stability while supporting the department's strategic objectives and the City's priorities.

- The Evans Police Department remains highly engaged in community-focused initiatives designed to enhance the quality of life for Evans residents. During the year, the Department identified and assigned a dedicated Community Outreach Officer and School Resource Officer to strengthen community partnerships, expand community-oriented policing efforts, and increase positive engagement with residents, businesses, and students. Through collaboration with community volunteers, local businesses, and partner organizations, the Department successfully coordinated multiple outreach events that distributed food, school supplies, and donated funds to families and individuals in need while fostering trust and strengthening relationships throughout the community.

- Successfully established and fully deployed the Department's K9 Unit, including the acquisition, training, and certification of K9 Echo and the outfitting of a specialized K9 patrol vehicle with all necessary equipment and safety systems. K9 Echo is trained in narcotics detection and tracking and has become an operational resource supporting criminal investigations, officer safety, and proactive enforcement efforts throughout the community. In addition to law enforcement functions, the K9 Unit has been integrated into community outreach initiatives, public demonstrations, school and community events, and department marketing efforts, serving as a valuable tool for strengthening positive community relationships and enhancing public engagement. The addition of the K9 Unit represents a significant investment in public safety, operational effectiveness, and community-oriented policing.

Initiatives and focus areas for 2027:

- Complete construction, occupancy, and operational transition into the new Evans Police Department facility, ensuring uninterrupted public safety services while providing modern infrastructure, enhanced security, improved operational efficiencies, expanded training capabilities, and increased capacity to serve the community for decades to come.

- Continue advancing the Police Department through the strategic implementation of emerging technologies, including expanded Axon ecosystem capabilities, Fusus Real-Time Crime Center integration, advanced evidence management tools, enhanced analytics, automated license plate reader technology, drone integration infrastructure, and other technology solutions designed to improve officer effectiveness, investigative capabilities, transparency, and public safety outcomes.

Initiatives and focus areas for 2027 (Continued):

- Fully implement the Department's Automated Vehicle Identification and Speed Enforcement System (AVIS) program to improve roadway safety, reduce dangerous speeding behaviors, support data-driven traffic enforcement strategies, and enhance the safety of motorists, pedestrians, bicyclists, and residents throughout the community.

- Enhance customer service and public confidence by consistently demonstrating professionalism, respect, integrity, dedication, and excellence in every interaction while promoting transparency, responsiveness, and accountability in all aspects of police operations.



## Engineering Department

The Engineering Department is an independent department within the City of Evans government. The department consists of nine full-time employees (FTEs) who oversee the following functional divisions:

- Construction Inspection and Management
- Engineering Permit Review
- Capital Project Administration and Planning
- Geospatial Information Systems (GIS) and Asset Management
- Utility Locating Services

These divisions are administered by Engineering Department staff, with support from City leadership and administrative personnel. Department operations are funded through a combination of the General Fund, user fees, impact fees, and external funding sources, including grants and Congressionally Directed Spending, when available.

The Engineering Department's vision is to be a respected and innovative team that delivers financially responsible engineering services to meet the City's long-term infrastructure needs. The department works closely with the Operations Department to ensure that the City's infrastructure remains reliable, resilient, and well maintained for the community.

Accomplishments:

- Completion of non-potable emergency repair engineering work at 49th Street, 42nd Street, and CR 394.
- Completion of engineering designs for 37th Street and 47th Avenue Street lighting.
- Completion of 77th/Two Rivers Parkway culvert and pavement.
- Consultant solicitation for 37th Street Phase 3 has been completed
- We have completed our solicitation process for firms to perform On-Call services.
- We are beginning our review of the design and construction standards and specifications. We hope to bring a formal update to the standards and specifications to Planning Commission and City Council by the end of the year. Our goal is to begin 2027 with a fresh manual focusing on current methods and products.

Initiatives and focus areas for 2027:

- Master planning associated with water and stormwater utilities.
- Engineering for 37th Street Phase 3 and Phase 4.
- Have permit and asset management software up and running.
- Continue to build and grow as a team putting into practice the EDGE values.

## GIS Program

The Geospatial Information Systems (GIS) program provides enterprise geospatial services that support informed decision-making, infrastructure management, and operational efficiency across the City. GIS serves as the City's authoritative source for location-based information by supporting Engineering, Utilities, Operations, Planning, Public Safety, Parks, and Administration through data management, spatial analysis, web applications, mobile field solutions, and asset management initiatives. By transforming data into actionable information, GIS improves collaboration, supports capital project planning, enhances field operations, and provides staff with reliable information for day-to-day decision-making.

GIS Accomplishments

- Continued modernization of the City's enterprise GIS program to improve collaboration, operational efficiency, and data-driven decision-making.
- Expanded GIS support across multiple departments through the development of web applications, dashboards, mobile workflows, and interactive maps.
- Improved data governance by organizing authoritative datasets, standardizing GIS workflows, and developing documentation and Standard Operating Procedures (SOPs).
- Enhanced field operations through mobile GIS applications supporting inspections, infrastructure inventory, utility operations, and public safety.
- Supported Engineering capital improvement projects with mapping, utility exhibits, spatial analysis, and consultant coordination.
- Advanced the City's asset management initiative by improving infrastructure data and positioning GIS as the spatial foundation for future enterprise asset management.
- Modernized public-facing GIS applications to improve transparency and access to City information.

GIS Initiatives and Focus Areas for 2027

- Continue expanding enterprise GIS services to support City operations and infrastructure management.
- Support implementation and integration of the City's asset management system with GIS.
- Improve the quality, accuracy, and governance of authoritative GIS data.
- Expand mobile GIS applications and field data collection workflows across City departments.
- Develop web applications, dashboards, and mapping tools that improve operational efficiency and public access to information.
- Support Engineering capital improvement projects through mapping, spatial analysis, and project visualization.
- Continue development of GIS standards, documentation, and training to promote consistent data management and long-term program sustainability.
- Continue building a collaborative, innovative GIS program that supports the City's EDGE values.

## Operations Department

**Operations Department** vision is to be a respected, innovative team delivering financially responsible services required for the operation and maintenance of infrastructure and City assets, including:

- City Facilities
- Parks and Recreation
- Potable and non-potable water distribution systems
- Stormwater conveyance and stormwater management ponds
- Streets, right-of-way (ROW), and traffic signage
- Vehicles, heavy equipment, and handheld equipment

Administration of these divisions is provided by Operations Department staff, City leadership, and support staff and is funded by the General Fund, user fees, impact fees, and external funding sources (e.g. grants, congressionally directed spending) when available. The Operations Department works closely with the Engineering Department to ensure the City's infrastructure is reliable and resilient.

**Streets Division** provides all operational building and maintenance services related to the City's transportation network. This includes the asphalt roadway, gravel roadways, alleys, rights of way, shoulder mowing, tree trimming, roadway striping, concrete curb and gutter, weed management, mosquito management, trash pickup (dumping), shared right-of-way landscaping, traffic signals, school signals, crosswalk signals, city owned streetlights, emergency response, maintenance of city owned land, and traffic signage. The City's Sign Shop and Fleet Services operate under the Streets Division. The Division has 6 total FTEs (3 focus on streets maintenance, 2 focus on fleet maintenance, and 1 focuses on sign production).

**Infrastructure –** Includes the engineering, construction, inspection, maintenance, and public safety of public improvements within the City as well as City property.

**Asphalt Pavement, concrete sidewalk, concrete curb and gutter, and fire hydrant maintenance** – The Engineering, Streets, and Water division ensures regular inspections are conducted and work is performed for maintenance of these items.

**Construction and maintenance of right-of-way landscaping** – The Parks and Streets Division share responsibility for ensuring beautification and maintenance of right-of-way landscaping and hardscaping adjacent to street infrastructure.

**Fleet Services** maintains the City's fleet of vehicles and equipment at the safest, most efficient, and dependable condition possible, at the lowest cost per mile or hour of operation. They also perform procurement decision making, conduct asset purchasing, maintain state registration requirements, DOT inspections, maintain operations support machinery including gantry cranes, inventory and supply consumables for all fleet users, assist with asset setup with Finance, conduct employee equipment operation related training, assist in snow operations, and coordinate vehicle and equipment replacement intervals and warranty work.

**Maintenance and replacement of traffic signs and other traffic controls devices** – The Streets division regularly inspects, maintains, procures, manufactures, and replaces all City signage, message boards, school flashers, and other traffic control devices.

**Street Sweeping, snow removal, alley maintenance, and dirt road grading** – The Streets Division provides all operational and maintenance services related to the City's streets system and rights-of-way throughout the community, including alleys and dirt roads. This includes snow and ice removal in the winter and street sweeping of debris in the spring, summer, and fall, mosquito management, mowing, trash pickup, and weed management.

Accomplishments:

- Repaired all reported potholes - patching potholes is an essential part of our work to maintain safe and reliable roads for the traveling public.
- Mowed, weeded, and sprayed over 50-acres of City rights-of-way to help the traveling public's visibility when driving and keeping weeds and mosquitos under control.
- Printed over 1,000 new traffic signs at the City's Sign Printing Shop, allowing the City to replace and maintain all signage in-house to ensure United States Department of Transportation, Colorado Department of Transportation, and Manual on Uniform Traffic Control Devices (MUTCD) requirements.
- Completed Phase 2b of the 37th Street Widening Project including landscaping.
- Completed Pavement Condition Index Scanning for roadways and curb and gutter.

Initiatives and focus areas for 2027:

- Continue the citywide replacement of all traffic signage.
- Collaborate with Engineering Department for design work for 37th Street Widening Phase 3 and Phase 4.
- Collaborate with Engineering Department on Pedestrian Mobility Plan.
- Improve resident satisfaction through timely communication and response to inquiries.
- Continue to cross-train staff to enhance adaptability to handle ever-changing needs.
- Evaluate and update engineering design and construction standards.
- Increase collaboration with other regional municipalities and organizations.



Operational Goals for 2027:

*Goal #1 – Annually replace 20% of existing traffic signs (e.g. stop signs, street identification signs, etc.) between 2025-2030 with federally compliant signage designed to meet or exceed nighttime visibility standards.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Existing Traffic Sign Replacements | 10% | 20% | 10%* | 20% |

** The traffic sign shop produced a significant amount of signage and decals related to temporary construction warnings and barriers to improve employee safety that do not represent existing signage replacements.*

*Goal #2 – Clear existing backlog and respond to 100% of online service requests within 45 days.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Online service request responses within 45 days | 90% | 100% | 100% | 100% |

*Goal #3 – The Public Works and Utilities Department will perform re-surfacing, repairs and maintenance on Evans roads and streets in order to maintain an overall average Pavement Condition Index (PCI) of not less than 70. The PCI is a scale from 0 to 100, which is used to indicate the general condition of a pavement section. The PCI is widely used and standardized by the American Society for Testing and Materials (ASTM). A score of 70 or higher is considered Excellent/Good, and 50 to 69 is considered Fair. Updates to the PCI are conducted every other year, with scanning performed in 2026*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| PCI score – Evans measures PCI on a bi-annual basis | 68% | 68% | 65% | 65% |

*Goal #4 – The Operations Department will encourage innovation as a strategy to maintain and improve the City's public infrastructure, including upgrading ADA-accessible ramps. Many of the City's approximately 1,430 ADA-accessible ramps are in poor-to-good condition. The overall objective is to improve 100% of these ramps to excellent condition, by upgrading no less than 3% of these ramps per year.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Percentage of Evans approximately 1,430 ADA-accessible ramps that are upgraded to excellent condition* | 2% | 3% | 0% | 3% |

** The City paused widespread ADA ramp replacement programming in 2026 awaiting the completion of the 2026 ADA Transition Plan.*

**Facilities** is responsible for the management and operation and upkeep of the Evans Community Complex and Riverside Library and Cultural Center and the Police Department.

Accomplishments:

- Upgrades completed to ECC infrastructure include a new gas meter, recoating of the gymnasium floor, painting within the facility, new lighting, HVAC software upgrade and roof repairs.
- A window, ice machine, HVAC, lighting, and emergency lighting were installed at the 40th Street Operations Complex.
- Emergency lighting, parking lot sealing and re-striping, and exit signage were completed at First Avenue.

Initiatives and focus areas for 2027:

- Painting projects including the ECC rotunda, main hallway, south canopy, banquet hall entrance, fitness center, exterior window trim, and rental area vents.
- New carpeting at the entrances of current PD, Admin and Recreation.
- New toilet installation and automatic flush valves.
- Continued ECC roof repairs.
- Addition of gutters to ECC.
- Jetting first avenue sanitary lines.
- Re-key locks at 40th Street Operation complex.

## Operations Department

**Recreation –** Responsible for providing the community with a variety of fitness and recreational activities and programming.



Accomplishments:

- Successfully launched a sold-out inaugural Valentine's Day Tea Party, providing a new seasonal community event.
- Added Blooms & Brews to the annual event lineup, creating a new signature spring community celebration.
- Strengthened relationships with local businesses through expanded sponsor outreach, securing several new sponsorship partnerships to enhance recreation programming and community events

Initiatives and focus areas for 2027:

- Increase vendor participation at Blooms & Brews to enhance the event experience and community engagement.
- Improve operational efficiency and customer experience through staff development and ongoing program evaluation.
- Expand special events and family-friendly activities that foster community connection.
- Expand sponsorship opportunities to support the growth and sustainability of Recreation Department programs and special events.
- Enhance volunteer coach recruitment and recognition programs.
- Explore new revenue-generating programs while maintaining affordable pricing.
- Create additional intergenerational programming that brings together youth, families, and older adults.
- Expand 50+ programming by introducing new recreational, educational, and social opportunities.

**Parks –** Includes all the operational expenses for the City's parks and trail system. *(10 neighborhood parks, 1 off-leash dog park, 1 community park, 6 undeveloped park sites, 4 miles of trails, and oversight of the City's open space areas).*

**Cemetery Care –** Operational maintenance of the City's only cemetery (including opening/closing graves).

**Forestry Care –** Includes trees and horticultural care on public property and landscape plan review. The Parks Division has 8 FTE and 2 seasonals.

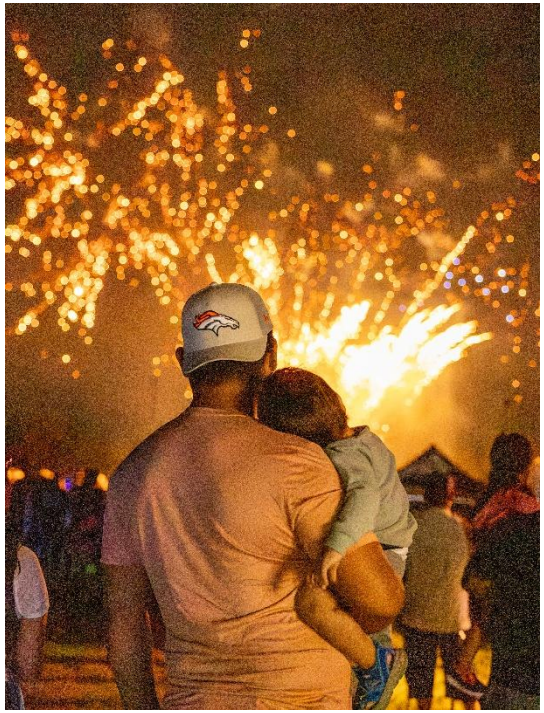
## Operations Department

Accomplishments:

- Opened Hunter's Reserve Park, Arrowhead Park, and a new section of the Evans Ditch Trail.

Initiatives and focus areas for 2027:

- Continue rehabilitation and modernization of park and open-space irrigation system and controls.
- Continue increasing service level associated with parks, trails, and open-space maintenance.
- Coordinate landscape maintenance to include new facilities (Arrowhead Park, Hunter's Reserve Park, Evans Ditch Trail expansion, Evans Police Department building).



# City of Evans | General Fund | Long Range Financial Plan

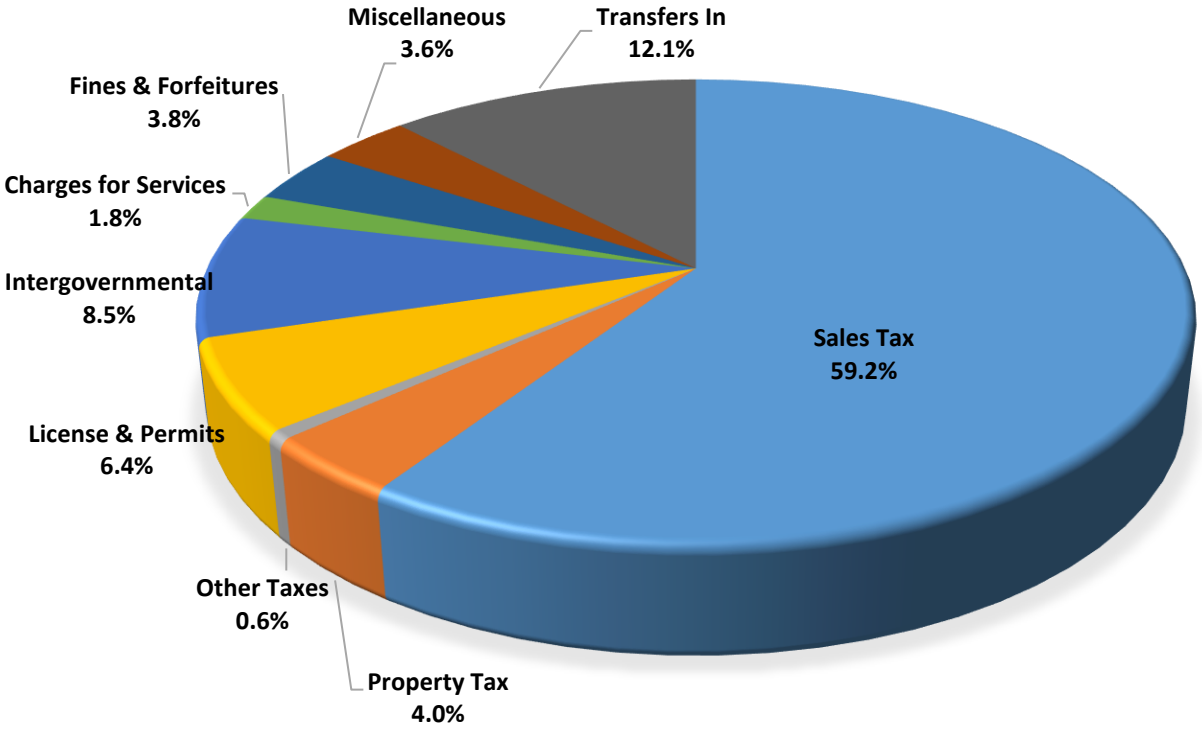
| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 23,071,028 | 23,932,169 | 22,069,779 | 20,411,212 | 20,411,212 | 20,835,249 | 20,684,081 | 20,203,815 | 19,392,688 |
| **Revenues:** | | | | | | | | | |
| Sales Tax | 11,651,023 | 12,167,789 | 11,887,305 | 12,983,300 | 12,983,300 | 13,242,966 | 13,507,825 | 13,777,982 | 14,053,541 |
| Property Tax | 1,023,833 | 936,620 | 953,206 | 963,815 | 963,815 | 983,095 | 1,002,757 | 1,022,812 | 1,043,268 |
| Other Taxes | 2,658,223 | 1,277,254 | 1,545,175 | 1,267,315 | 1,267,315 | 1,509,096 | 1,511,550 | 1,541,781 | 1,572,617 |
| License & Permits | 2,003,105 | 1,562,003 | 1,532,790 | 1,516,470 | 1,516,470 | 1,516,823 | 1,534,328 | 1,565,015 | 1,596,315 |
| Intergovernmental | 2,385,549 | 2,716,713 | 2,041,610 | 2,032,250 | 2,032,250 | 2,054,577 | 2,103,324 | 2,145,390 | 2,188,298 |
| Charges for Services | 374,516 | 331,926 | 376,200 | 417,950 | 417,950 | 442,790 | 461,932 | 471,170 | 480,594 |
| Fines & Forfeitures | 353,294 | 305,620 | 405,500 | 902,965 | 902,965 | 930,934 | 959,786 | 978,982 | 998,561 |
| Miscellaneous | 4,574,997 | 4,217,715 | 780,500 | 846,500 | 846,500 | 810,000 | 810,000 | 826,200 | 842,724 |
| ARPA Revenue | 1,587,250 | - | - | - | - | - | - | - | - |
| **Total Revenues** | 26,611,789 | 23,515,639 | 19,522,286 | 20,930,565 | 20,930,565 | 21,490,280 | 21,891,502 | 22,329,332 | 22,775,918 |
| Transfers In | 1,439,884 | 2,067,009 | 2,850,393 | 2,886,030 | 2,886,030 | 2,437,095 | 2,171,568 | 2,247,572 | 2,326,237 |
| **Total Available Funds** | 28,051,673 | 25,582,648 | 22,372,679 | 23,816,595 | 23,816,595 | 23,927,375 | 24,063,069 | 24,576,904 | 25,102,156 |
| **Expenditures:** | | | | | | | | | |
| General Government Personnel | 2,950,129 | 3,141,575 | 3,364,745 | 3,363,277 | 3,363,277 | 3,497,808 | 3,637,721 | 3,783,229 | 3,934,559 |
| General Government Operations | 2,621,815 | 2,742,239 | 2,811,422 | 2,901,786 | 2,901,786 | 2,959,822 | 3,019,018 | 3,079,399 | 3,140,986 |
| **General Government** | 5,571,944 | 5,883,813 | 6,176,167 | 6,265,063 | 6,265,063 | 6,457,630 | 6,656,739 | 6,862,628 | 7,075,545 |
| Community Development Personnel | 833,044 | 1,076,546 | 1,323,003 | 1,190,262 | 1,190,262 | 1,237,873 | 1,287,388 | 1,338,883 | 1,392,439 |
| Community Development Operations | 876,289 | 298,206 | 199,376 | 234,985 | 234,985 | 239,685 | 244,478 | 249,368 | 254,355 |
| **Community Development** | 1,709,332 | 1,374,753 | 1,522,379 | 1,425,247 | 1,425,247 | 1,477,558 | 1,531,866 | 1,588,251 | 1,646,794 |

# City of Evans | General Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Public Safety Personnel | 6,222,641 | 6,125,841 | 6,622,849 | 7,487,493 | 7,487,493 | 7,786,993 | 8,098,473 | 8,422,412 | 8,759,308 |
| Public Safety Operations | 1,282,797 | 1,731,637 | 1,428,948 | 1,507,785 | 1,507,785 | 1,537,941 | 1,568,700 | 1,600,074 | 1,632,075 |
| **Public Safety** | 7,505,438 | 7,857,479 | 8,051,796 | 8,995,278 | 8,995,278 | 9,324,934 | 9,667,172 | 10,022,485 | 10,391,383 |
| Public Works Personnel | 1,211,142 | 1,696,753 | 2,157,540 | 2,293,680 | 2,293,680 | 2,385,427 | 2,480,844 | 2,580,078 | 2,683,281 |
| Public Works Operations | 1,025,555 | 1,506,638 | 1,292,996 | 1,417,996 | 1,417,996 | 1,446,356 | 1,475,283 | 1,504,789 | 1,534,884 |
| **Public Works** | 2,236,697 | 3,203,391 | 3,450,536 | 3,711,676 | 3,711,676 | 3,831,783 | 3,956,127 | 4,084,866 | 4,218,165 |
| Culture, Parks and Recreation Personnel | 1,780,711 | 1,707,181 | 1,924,668 | 2,022,024 | 2,022,024 | 2,102,905 | 2,187,021 | 2,274,502 | 2,365,482 |
| Culture, Parks and Recreation Operations | 395,171 | 673,259 | 579,770 | 523,270 | 523,270 | 533,735 | 544,410 | 555,298 | 566,404 |
| **Culture, Parks & Rec** | 2,175,882 | 2,380,440 | 2,504,438 | 2,545,294 | 2,545,294 | 2,636,640 | 2,731,431 | 2,829,800 | 2,931,886 |
| IGA - Fire Services | 200,000 | 200,000 | 200,000 | - | - | - | - | - | - |
| Asset Management Program | 461,066 | 568,261 | 2,125,929 | 450,000 | 450,000 | 350,000 | - | - | - |
| Debt | - | - | - | - | - | - | - | - | - |
| Transfer for pavement management | 600,000 | - | - | - | - | - | - | - | - |
| **Total Operating Expenditures** | 20,460,360 | 21,468,137 | 24,031,245 | 23,392,558 | 23,392,558 | 24,078,544 | 24,543,335 | 25,388,031 | 26,263,773 |
| **Net Results of Operations** | **7,591,313** | **4,114,511** | **(1,658,566)** | **424,037** | **424,037** | **(151,169)** | **(480,266)** | **(811,127)** | **(1,161,618)** |
| Capital Improvements | 3,212,489 | 5,976,901 | - | - | - | - | - | - | - |
| Transfers Out (To other City Funds) | 1,587,250 | - | - | - | - | - | - | - | - |
| Planned use of fund balance for police station project | 1,930,433 | - | - | - | - | - | - | - | - |
| Planned use of reserves | - | - | - | - | - | - | - | - | |
| **Net Results, including transfers and use of fund balance** | **861,141** | **(1,862,390)** | **(1,658,566)** | **424,037** | **424,037** | **(151,169)** | **(480,266)** | **(811,127)** | **(1,161,618)** |
| **Ending Fund Balance** | 23,932,169 | 22,069,779 | 20,411,212 | 20,835,249 | 20,835,249 | 20,684,081 | 20,203,815 | 19,392,688 | 18,231,071 |
| **Minimum Target Reserve** | 7,479,847 | 8,250,000 | 7,450,000 | 8,500,000 | 8,500,000 | 9,350,000 | 9,650,000 | 9,800,000 | 10,100,000 |
| **Minimum Target Reserve as a %** | | 40% | 35% | 35% | 35% | 40% | 40% | 40% | 40% |
| **Available Funds** | 16,452,321 | 13,819,779 | 12,961,212 | 12,335,249 | 12,335,249 | 11,334,081 | 10,553,815 | 9,592,688 | 8,131,071 |

## General Fund Revenue Summary – Fiscal Year 2027

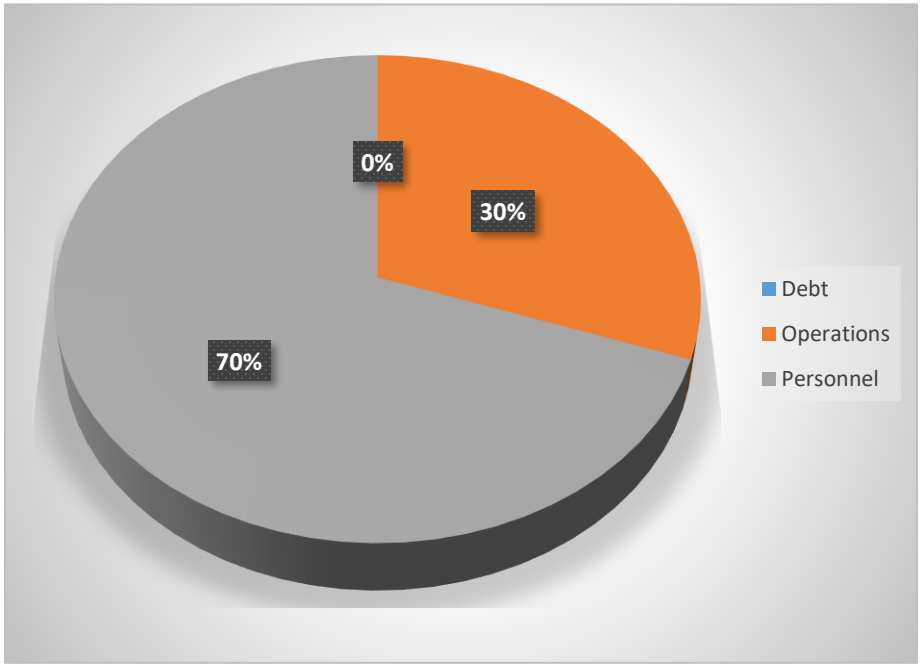
The following graph illustrates the breakdown of revenue used to fund general City operations.



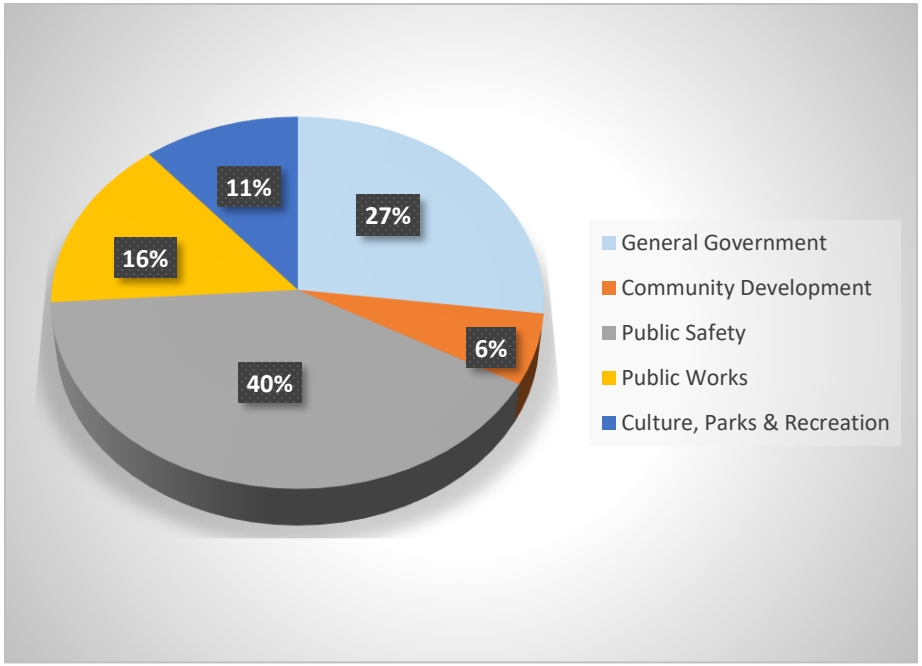

| Source | Revenue | Percentage |
|---|---|---|
| Sales Tax | $ 14,110,115 | 59.2% |
| Property Tax | 963,815 | 4.0% |
| Other Taxes | 140,500 | 0.6% |
| License & Permits | 1,516,470 | 6.4% |
| Intergovernmental | 2,032,250 | 8.5% |
| Charges for Services | 417,950 | 1.8% |
| Fines & Forfeitures | 902,965 | 3.8% |
| Miscellaneous | 846,500 | 3.6% |
| Transfers In | 2,886,030 | 12.1% |
| **Total Revenue** | **$ 23,816,595** | **100.0%** |

## General Fund Expenditure Summary – Fiscal Year 2027

### Expenditures by Category




### Expenditures by Type



**Water Fund –** all operational, building, and maintenance services related to Water Administration, Potable Water Distribution, Non-Potable Irrigation Water Distribution, Evans Ditch, and Water Conservation.

**Water Administration** – Water administration includes water resources management, water treatment costs, legal issues, and engineering/professional services.

**Potable Water Delivery** – Potable water delivery includes operation and maintenance of all water mains, fire hydrants, valves, meters, and other appurtenances necessary to distribute treated water to Evans' residential and commercial customers.

**Non-Potable Irrigation Water Distribution** – Non-potable irrigation water distribution includes operation and maintenance of all pump stations, water mains, valves, meters, and other appurtenances necessary to distribute irrigation water to residential and commercial customers.

**Evans Ditch** – Evans Ditch includes management of historical and legal documents and obligations, tracking agreements regarding ditch usage, and operation and maintenance of the ditch, all head gates, check structures, dump structures, conduits, and other appurtenances.

**Water Conservation** – Water conservation includes programs to reduce residential, commercial, and public use of water, code changes to ensure water conservation in development, public information about water conservation, and data analysis to track water use trends.

The Water Division has 7 FTEs focused on operations and 1 FTE focused on water resources and conservation program implementation.

Accomplishments:

- Completed CDPHE Sanitary Survey of potable water system with no significant deficiencies or violations.
- City residents had the opportunity to participate in the following programs: Slow the Flow, Garden in a Box, Landscape Conversion, Showerhead Exchange, Fixture Replacement, and Rebates.
- Major Evans Ditch system repairs completed at 49$^{th}$ Street and along 42$^{nd}$ Avenue.
- Brought Liberty Draw non-potable pond and pump station under City control.
- Accepted dedication of and secured a utility/access agreement for Neville's Crossing non-potable pond.

Initiatives and focus areas for 2027:

- Start Water Master Plan update, including focus on non-potable and ditch systems.
- Start process of redesigning and rehabilitating the City's non-potable pump station network.
- Continue work associated with Municipal Water Efficiency Plan and Municipal Water Drought Plan.
- Finalize arrangement of alternative water delivery mechanisms for City of Evans properties south of the South Platte River.
- Continue to collect data and add assets to GIS database with historical information on individual assets.
- Continue work related to developing Standard Operating Procedures (SOP), Delegation of Authority Manual, and Flushing Program as mandated by CDPHE.
- Continue rollout of work order process to track inventory, valve exercising, hydrant maintenance, flushing sequence, and dedicated time/manpower.



Operational Goals for 2027:

*Goal #1 – The Water Division will develop and implement a formal valve exercising program with the goal of exercising all valves every two years.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Annual valve exercising | 20% | 30% | 30% | 50% |

**The Water Division purchased a valve exercising trailer in 2026 that will allow for more efficient program implementation.*

*Goal #2– The Water Division will develop and implement a formal hydrant flushing program with the goal of flushing all of the City's hydrants annually.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Annual hydrant flushing | 20% | 30% | 30% | 100% |

*Hydrant flushing responsibilities were previously split between Evans Fire Protection District and the Water Division. The City is now responsible for flushing all of the City's hydrants annually.

*Goal #3– The Water Division must ensure backflow prevention devices are installed on all hazardous cross-connections and document that all assemblies are tested annually.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Backflow prevention device testing and certification | 100% | 100% | 100% | 100% |

*Goal #4– The Water Conservation Program continues to expand residential, commercial, and HOA program offerings to increase water efficiency.*

| Measure | 2025 Actual | 2026 Target | 2026 Actual | 2027 Target |
|---|---|---|---|---|
| Water conservation programs offered. | 6 | 6 | 6 | 6 |

## City of Evans | Water Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| Base Rate (base, np, penalty, misc) | 3,416,110 | 3,729,339 | 3,777,798 | 4,653,480 | 4,653,480 | 4,133,571 | 4,215,347 | 4,298,038 | 4,381,671 |
| Variable Rate | 4,550,258 | 4,604,727 | 5,015,327 | 5,115,635 | 5,115,635 | 5,217,948 | 5,322,307 | 5,428,753 | 5,537,328 |
| Interest Income | 63,087 | 74,368 | 56,755 | 77,542 | 77,542 | 52,415 | 52,939 | 53,469 | 54,003 |
| **Total Operating Revenues** | 8,029,455 | 8,408,434 | 8,849,880 | 9,846,657 | 9,846,657 | 9,403,933 | 9,590,593 | 9,780,260 | 9,973,002 |
| **Operating Expenses** | | | | | | | | | |
| Fixed costs | 1,826,533 | 2,079,723 | 2,819,108 | 3,448,885 | 3,448,885 | 3,563,765 | 3,682,895 | 2,841,299 | 2,954,951 |
| Variable costs (water treatment) | 4,981,943 | 4,970,661 | 5,194,153 | 5,558,395 | 5,558,395 | 5,669,563 | 5,782,954 | 5,898,613 | 6,016,586 |
| Total Operating Expenses | 6,808,476 | 7,050,385 | 8,013,261 | 9,007,280 | 9,007,280 | 9,233,328 | 9,465,850 | 8,739,912 | 8,971,537 |
| Net Operating Revenues over (under) expenses | **1,220,979** | **1,358,049** | **836,619** | **839,377** | **839,377** | **170,605** | **124,744** | **1,040,347** | **1,001,466** |
| Transfer for Major Maint (wAMP) | 87,525 | 93,845 | 484,611 | 235,000 | 235,000 | 75,000 | 50,000 | 50,000 | 50,000 |
| Transfer Out - Overhead to GF | - | - | 909,339 | 922,980 | 922,980 | 936,825 | 950,877 | 965,140 | 979,617 |
| Transfer for Water Conservation | 37,639 | 32,033 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 |
| **Net Operations after Transfers** | 1,095,815 | 1,232,171 | (661,331) | (422,603) | (422,603) | (8,395) | (29,256) | 886,347 | 847,466 |
| **Running Cash Balance** | 2,238,965 | 3,471,135 | 2,809,804 | 2,387,201 | 2,387,201 | 2,378,806 | 2,349,549 | 3,235,897 | 4,083,362 |
| **Target Operating Reserve - 3 months** | **1,680,238** | **1,739,135** | **1,882,163** | **2,193,070** | **2,193,070** | **2,289,582** | **2,353,962** | **2,172,478** | **2,230,384** |
| **Available Funds** | 558,727 | 1,732,000 | 927,641 | 194,131 | 194,131 | 89,224 | (4,413) | 1,063,419 | 1,852,978 |
| **Water Rights Revenues** | | | | | | | | | |
| Payment in Lieu & Water Rights Lease/Sale | 1,648 | - | 20,000 | - | - | - | - | - | - |
| Interest Income | - | - | - | - | - | - | - | - | - |
| **Water Rights Expenses** | | | | | | | | | |
| Water Right Acquisition | 35,400 | - | - | - | - | - | - | - | - |
| **Annual Net** | (33,752) | - | 20,000 | - | - | - | - | - | - |
| **Running Balance** | (2,943,413) | (2,923,413) | (2,903,413) | (2,903,413) | (2,903,413) | (2,903,413) | (2,903,413) | (2,903,413) | (2,903,413) |

## City of Evans | Water Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **System Maintenance & Expansion Revenue** | | | | | | | | | |
| Tap Fee Revenue | 1,763,382 | 1,572,862 | 675,760 | 1,058,670 | 1,058,670 | 675,760 | 675,760 | 675,760 | 675,760 |
| Water Meter Sales | 137,891 | 124,540 | 79,420 | 123,500 | 123,500 | 79,420 | 79,420 | 79,420 | 79,420 |
| Interest Income/Other Revenue | 122,464 | 144,362 | 110,171 | 102,238 | 102,238 | 101,747 | 102,764 | 103,792 | 104,830 |
| Transfer for Major Maint (wAMP) | 87,525 | 93,845 | 484,611 | 235,000 | 235,000 | 75,000 | 50,000 | 50,000 | 50,000 |
| Transfer for Water Conservation | 37,639 | 32,033 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 |
| **Total System Expansion Revenue** | 2,148,901 | 1,967,642 | 1,453,962 | 1,623,408 | 1,623,408 | 1,035,927 | 1,011,944 | 1,012,972 | 1,014,010 |
| **System Maintenance & Expansion Expenses** | | | | | | | | | |
| Capital Outlay | 1,107,451 | 1,622,626 | 2,161,937 | 2,071,700 | 2,071,700 | 2,740,000 | 2,890,000 | 2,395,000 | 2,395,000 |
| Major Maintenance & AMP | 87,525 | 93,845 | 484,611 | 235,000 | 235,000 | 75,000 | 50,000 | 50,000 | 50,000 |
| Water Conservation Projects | 37,639 | 32,033 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 |
| Misc Expenses | 76,672 | 242,010 | 248,010 | 248,010 | 248,010 | 248,010 | 248,010 | 248,010 | 248,010 |
| Transfer Out - Overhead to GF | - | - | 909,339 | 922,980 | 922,980 | 936,825 | 950,877 | 965,140 | 979,617 |
| **Total Expenses** | 1,309,287 | 1,990,514 | 3,907,897 | 2,658,710 | 2,658,710 | 4,103,835 | 4,242,887 | 3,762,150 | 3,776,627 |
| **Annual Net** | 839,614 | (22,872) | (2,453,935) | (1,035,302) | (1,035,302) | (3,067,908) | (3,230,943) | (2,749,178) | (2,762,618) |
| **Running Balance** | 8,197,431 | 8,174,559 | 5,720,624 | 4,685,323 | 4,685,323 | 1,617,415 | (1,613,528) | (4,362,706) | (7,125,324) |
| Total Water Fund Revenue | 10,054,840 | 10,250,197 | 9,735,231 | 11,131,065 | 11,131,065 | 10,260,860 | 10,448,538 | 10,639,232 | 10,833,012 |
| Total Water Fund Expenses | 8,153,163 | 9,040,899 | 11,921,158 | 11,471,990 | 11,471,990 | 13,135,403 | 13,498,906 | 12,283,839 | 12,521,211 |
| CT | - | - | - | - | - | - | - | - | - |
| Changes in Working Capital | 268,168 | 958,948 | - | - | - | - | - | - | - |
| **Total Water Fund Cash Balance** | **9,176,886** | **11,345,133** | **9,159,205** | **8,818,281** | **8,818,281** | **5,943,738** | **2,893,369** | **1,248,762** | **(439,438)** |
| **Fund Balance Reserve Breakout** | | | | | | | | | |
| **Operating Reserve** | 1,680,238 | 1,739,135 | 1,882,163 | 2,144,570 | 2,144,570 | 2,239,142 | 2,301,505 | 2,117,922 | 2,173,646 |
| **Greeley System Expansion** | 4,934,649 | 5,453,693 | 1,131,452 | 245,018 | 245,018 | 2,168,733 | 2,358,106 | 2,564,016 | 2,564,016 |
| **Available Fund Balance** | 2,561,999 | 4,152,305 | 5,922,590 | 6,428,693 | 6,428,693 | 1,535,863 | (1,766,242) | (3,433,176) | (5,177,100) |

## City of Evans | Water Fund | Long Range Financial Plan

### Water Fund

*Expense Summary*

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| Base Rate (base, np, penalty, misc) | $3,416,110 | $3,729,339 | $3,777,798 | $4,653,480 | $4,653,480 | $4,133,571 | $4,215,347 | $4,298,038 | $4,381,671 |
| **Base Major Maintenance Calculator** | | | | | | | | | |
| Administrative GF OH | 498,910 | 624,101 | 909,339 | 922,980 | 922,980 | 936,825 | 950,877 | - | - |
| Water Fund Payroll, Supplies & Services | 1,327,623 | 1,455,622 | 1,909,769 | 2,525,905 | 2,525,905 | 2,626,941 | 2,732,018 | 2,841,299 | 2,954,951 |
| Debt - CWPA 2013 Radio Loan | - | - | - | - | - | - | - | - | - |
| Major Maintenance Projection | 1,551,938 | 1,649,615 | 524,079 | 1,019,595 | 1,019,595 | 569,805 | 532,452 | 1,456,739 | 1,426,720 |
| **Total Base Rate** | **3,378,471** | **3,729,339** | **3,343,187** | **4,468,480** | **4,468,480** | **4,133,571** | **4,215,347** | **4,298,038** | **4,381,671** |
| **Major Maintenance and AMP in Fixed Costs** | | | | | | | | | |
| Asset Management Plan | 40,000 | 69,346 | 434,611 | 185,000 | 185,000 | 25,000 | - | - | - |
| Major Maintenance Projects: | - | - | - | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - | - | - | - |
| Line Work | 47,525 | 24,500 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total In Fixed Costs | 87,525 | 93,845 | 484,611 | 235,000 | 235,000 | 75,000 | 50,000 | 50,000 | 50,000 |

**Capital Expenditures**

**2024-2031 Capital Improvement Plan**

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| NISP Water Storage Project | 819,000 | 1,002,000 | | | | | | | |
| Water Resource Acquisitions | | | | | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Engineering Specifications and EMC Update | | | | 25,000 | 25,000 | | | | |
| Water Line Replacements Design | 978 | | | | | | | | |
| Lead and Copper Inventory | 27,575 | 16,144 | 30,000 | 40,000 | 40,000 | 40,000 | 40,000 | 45,000 | 45,000 |
| Utility Potholing / Vacuum trailer | 238,616 | | | | | | | | |
| SCADA Installation - Various | | | 146,000 | | | | | | |
| Pumphouse renovations, various locations | | | 600,000 | 1,000,000 | 1,000,000 | | | | |
| Ditch Gate System SCADA Installation (42nd Street) | | | | | | | | | |
| Non-Potable Meters Installation | | | | | | 500,000 | 200,000 | 200,000 | 200,000 |
| Water Rate Study | 21,283 | | | | | 50,000 | | | |
| ECC Pump Station Replacement | | | | | | | | | 1,000,000 |
| Grapevine Hollow Pump Station Replacement | | | | | | 1,000,000 | | | |
| North Point Pump Station Replacement and Pond Repair | | | | | | | 1,500,000 | | |
| Chappelow Pump Station Replacement | | | | | | | | 1,000,000 | |
| Neville's Crossing Pumpstation and Pond | | | | 600,000 | 600,000 | | | | |
| Neville's Crossing Backflow Replacement | | | 18,050 | | | | | | |
| Fire Hydrant Replacements | | | 7,834 | | | | | | |
| Headgate Repairs & Automation | | 22,795 | | 60,000 | 60,000 | | | | |
| Wheeled Excavator | | 340,000 | | | | | | | |
| Water Economic Study | | 98,153 | | | | | | | |
| Water Master Plan (Potable & Non-Potable) | | | 150,000 | 121,700 | 121,700 | | | | |
| Boyd Water Treatment Plant Partnership Evaluation | | | 122,000 | | | | | | |
| Install Isolation Valves & Blow-Offs - Ridge non-pot system | | | 173,000 | | | | | | |
| Install Missing Firehydrant Valves - Industrial area (44th, 43rd, Latham) | | | | 100,000 | 100,000 | | | | |
| Water Efficiency Plan & Drought Mgmnt Plan Update | | | 100,000 | 60,000 | 60,000 | | | | |
| Non-potable System Replacement & Cure-in-place Lining | | | | | | 150,000 | 150,000 | 150,000 | 150,000 |
| Evans Ditch Overhead Crossing (Trail Bridge) Inspection | | | | 65,000 | 65,000 | | | | |
| 49th Street Ditch Crossing | | 143,534 | 600,000 | | | | | | |
| Liberty Draw Irrigation line | | | 178,428 | | | | | | |
| 49th Street Culbert repair | | | 36,625 | | | | | | |
| **Total in CIP from Tap Fee revenue** | **1,107,451** | **1,622,626** | **2,161,937** | **2,071,700** | **2,071,700** | **2,740,000** | **2,890,000** | **2,395,000** | **2,395,000** |

## Wastewater Fund

The **Wastewater Fund** provides all operational, building, and maintenance services related to wastewater treatment and the wastewater collection system.

**Wastewater Collections** – Wastewater collections includes the operation, maintenance, and replacement of the City's wastewater collection system.

**Wastewater Treatment** – Wastewater treatment includes providing wastewater treatment services to the community that meet applicable Federal and State regulations related to environmental water quality parameters. This includes all treatment plant operational expenses and laboratory compliance testing services.

The Wastewater Division has 8 FTEs, with a 9th FTE already approved for when the plant expansion is completed.

Accomplishments:

- The Wastewater Division performed 21.3 miles of sewer line cleaning and 5.5 miles of sewer line televising.
- Approximately 569.8 million gallons of treated water was discharged to the South Platte River.
- Removal of 98.7% or 964.3 Tons of BOD to enter the WWTP.
- Removal of 97.5% or 660.1 Tons of TSS to enter the WWTP.
- Removal of 99.4% or 104.1 Tons of Ammonia to enter the WWTP.
- Removal of 90.1% or 129.2 Tons of Total Nitrogen to enter the WWTP.
- Removal of 93.2% or 14.9 Tons of Phosphorus to enter the WWTP.
- Completed annual biosolids removal and disposal project, removing 410 dry tons for beneficial reuse.
- Completed WWTP Technical Research evaluating existing facility optimization, existing facility capacity, solids processing, and process modelling.

Initiatives and focus areas for 2027:

- Maintain necessary levels of treatment operations and infrastructure maintenance.
- Limit treatment compliance and odor violations for the facility.
- Prolong the life of the collection system through a maintenance program that prevents disruptions in service to the public. (This entails hydro-cleaning the entire system over a 3-year period, as well as CCTV inspecting the entire system over a 7-year period.)
- Continue the annual collection system repair and replacement program within budget.
- Complete annual solids handling removal.

Initiatives and focus areas for 2027 (continued):

- Complete second stage of lagoon biosolids removal and disposal project to prepare Lagoon #1 site for biosolids handling improvement infrastructure.
- Begin construction of the Wastewater Treatment Facility expansion and biosolids handling improvements.

Operational Goals for 2027:

*Goal #1 – Sewer line jetting and televising (a recording using camera technology) will be performed, with an overall goal to complete a minimum of 100,000 linear feet of sewer line jetting per year, and a minimum of 45,000 linear feet of sewer line televised per year.*

| **Measure** | **2025 Actual** | **2026 Target** | **2026 Estimate** | **2027 Target** |
|---|---|---|---|---|
| Linear feet of sewer line jetting completed. | 112,500 | 120,000 | 130,000 | 130,000 |
| Linear feet of sewer line televising completed. | 29,000* | 50,000 | 50,000 | 50,000 |

**Equipment issues with televising camera led to missing goals in 2025.*



# City of Evans | Wastewater Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| Sewer Sales | 5,801,143 | 6,341,098 | 1,025,597 | 1,726,880 | 1,726,880 | 1,813,224 | 2,085,207 | 2,397,989 | 2,757,687 |
| Other | 124,989 | 208,635 | 87,380 | 176,525 | 176,525 | 270,530 | 165,399 | 198,446 | 114,817 |
| **Total Operating Revenues** | 5,926,132 | 6,549,733 | 1,112,977 | 1,903,405 | 1,903,405 | 2,083,754 | 2,250,606 | 2,596,435 | 2,872,504 |
| **Operating Expenses** | | | | | | | | | |
| Personnel | 883,853 | 923,782 | 1,091,070 | 1,102,725 | 1,102,725 | 1,146,834 | 1,192,707 | 1,240,416 | 1,290,032 |
| Operations | 867,206 | 564,440 | 732,600 | 882,600 | 882,600 | 909,078 | 936,350 | 964,441 | 993,374 |
| Transfer for Overhead to General Fund | 527,762 | 625,509 | 714,002 | 724,710 | 724,710 | 735,581 | 746,614 | 757,814 | - |
| Total Operating Expenses | 2,278,822 | 2,113,730 | 2,537,672 | 2,710,035 | 2,710,035 | 2,791,493 | 2,875,672 | 2,962,670 | 2,283,406 |
| Net Revenues over (under) expenses | **3,647,310** | **4,436,003** | **(1,424,695)** | **(806,630)** | **(806,630)** | **(707,739)** | **(625,066)** | **(366,236)** | **589,098** |
| **Running Cash Balance** | **9,137,183** | **13,573,186** | **12,148,491** | **11,341,861** | **11,341,861** | **10,634,122** | **10,009,056** | **9,642,821** | **10,231,918** |
| **Target Operating Reserve - 3 months** | **569,705** | **528,433** | **634,418** | **677,509** | **677,509** | **697,873** | **718,918** | **740,668** | **570,852** |
| **Available Funds** | **8,567,478** | **13,044,754** | **11,514,073** | **10,664,352** | **10,664,352** | **9,936,249** | **9,290,138** | **8,902,153** | **9,661,067** |
| **Major Maintenance Revenues** | | | | | | | | | |
| Revenue | - | - | 3,100,000 | 2,450,000 | 2,450,000 | 2,450,000 | 2,572,500 | 2,701,125 | 2,836,181 |
| Loan Proceeds | - | - | - | - | - | - | - | - | - |
| Interest | 123,569 | 104,313 | 43,690 | 88,263 | 88,263 | 22,544 | 15,030 | 16,537 | 9,568 |
| **Total System Maintenance Revenues** | 123,569 | 104,313 | 3,143,690 | 2,538,263 | 2,538,263 | 2,472,544 | 3,270,030 | 2,717,662 | 2,845,749 |
| **Major Maintenance Expenses** | | | | | | | | | |
| Asset Management | 50,966 | 64,982 | 100,000 | - | - | 15,000 | - | - | - |
| Capital Outlay - Major Maintenance | 26,563 | 269,856 | 700,000 | 3,175,000 | 3,175,000 | 750,000 | 475,000 | 500,000 | 525,000 |
| Debt | 1,685,619 | 1,814,172 | 1,816,129 | 2,236,825 | 2,236,825 | 2,237,444 | 2,236,917 | 2,239,847 | 2,240,449 |
| **Total System Maintenance Expenses** | 1,763,148 | 2,149,010 | 2,616,129 | 5,411,825 | 5,411,825 | 3,002,444 | 2,711,917 | 2,739,847 | 2,765,449 |
| **Annual Net** | (1,639,579) | (2,044,697) | 527,561 | (2,873,562) | (2,873,562) | (529,900) | 558,113 | (22,185) | 80,300 |
| **Running Cash Balance** | **1,251,507** | **(793,191)** | **(265,630)** | **(3,139,192)** | **(3,139,192)** | **(3,669,092)** | **(3,110,979)** | **(3,133,164)** | **(3,052,863)** |

# City of Evans | Wastewater Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **System Expansion Revenues** | | | | | | | | | |
| Rate Revenue | - | - | 2,500,000 | 2,624,090 | 2,624,090 | 3,124,094 | 3,805,299 | 3,805,299 | 3,805,299 |
| System Development Fees | 3,884,079 | 1,583,466 | 771,388 | 1,177,150 | 1,177,150 | 771,388 | 771,388 | 771,388 | 771,388 |
| Interest | 123,569 | 104,313 | 174,759 | 88,263 | 88,263 | 360,707 | 220,532 | 264,595 | 153,090 |
| **Total System Expansion Revenues** | 4,007,648 | 1,687,779 | 3,446,147 | 3,889,503 | 3,889,503 | 4,256,189 | 4,797,219 | 4,841,281 | 4,729,776 |
| **System Expansion Expenses** | | | | | | | | | |
| Capital Outlay | 1,544,395 | 517,606 | 650,000 | 1,650,000 | 1,650,000 | 8,150,000 | 650,000 | 8,150,000 | 8,150,000 |
| Debt | 561,873 | 604,724 | 605,376 | 1,877,101 | 1,877,101 | 1,877,307 | 1,877,132 | 1,878,108 | 1,878,309 |
| **Total System Expansion Expenses** | 2,106,268 | 1,122,330 | 1,255,376 | 3,527,101 | 3,527,101 | 10,027,307 | 2,527,132 | 10,028,108 | 10,028,309 |
| **Annual Net** | 1,901,380 | 565,448 | 2,190,771 | 362,402 | 362,402 | (5,771,118) | 2,270,087 | (5,186,827) | (5,298,533) |
| **Running Cash Balance** | **7,448,763** | **8,014,211** | **10,204,981** | **10,567,383** | **10,567,383** | **4,796,265** | **7,066,352** | **1,879,525** | **(3,419,007)** |
| Total Wastewater Fund Revenue | 10,057,348 | 8,341,825 | 7,702,813 | 8,331,170 | 8,331,170 | 8,812,488 | 10,317,855 | 10,155,378 | 10,448,030 |
| Total Wastewater Fund Expenses | 6,148,237 | 5,385,070 | 6,409,177 | 11,648,961 | 11,648,961 | 15,821,244 | 8,114,721 | 15,730,625 | 15,077,164 |
| Changes in Working Capital | 155,613 | (88,322) | - | - | - | - | - | - | - |
| **Ending Cash** | 17,191,081 | 20,059,513 | 21,353,149 | 18,035,358 | 18,035,358 | 11,026,602 | 13,229,736 | 7,654,489 | 3,025,355 |
| **Committed Fund Balance (Plant replacement)** | 3,150,000 | 3,150,000 | 1,800,000 | 2,450,000 | 2,450,000 | 3,100,000 | 3,750,000 | 4,400,000 | 5,050,000 |

## 2024-2031 Capital Improvement Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Annual Sewer Line Maintenance | | 49,416 | 100,000 | 100,000 | 100,000 | 150,000 | 175,000 | 200,000 | 225,000 |
| Engineering Specifications & EMC Update | | | | 25,000 | 25,000 | | | | |
| CCTV van and system replacement | | | | 600,000 | 600,000 | | | | |
| State St (MH 100 north to Stampede Truck Stop) | | | | 2,000,000 | 2,000,000 | | | | |
| 37th St. Phase 3 Sewer Line Relocation/Upsizing | | | | 100,000 | 100,000 | | | | |
| Annual Biosolids removal and dewatering | | 220,440 | 600,000 | 350,000 | 350,000 | 600,000 | 300,000 | 300,000 | 300,000 |
| Rates Study | | | | | | 50,000 | | | |
| Ashcroft Draw Sewer Replacement | 26,563 | | | | | | | | |
| Wastewater Treatment plant expansion | 1,544,395 | 517,606 | - | 1,000,000 | 1,000,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| Plant Structure Maint/replacement planning | | | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| Plant Equipment Maint/replacement planning | | | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| **Waste Water Fund Total** | **1,570,958** | **787,462** | **1,350,000** | **4,825,000** | **4,825,000** | **8,950,000** | **8,625,000** | **8,650,000** | **8,675,000** |

## Storm Drainage Fund

The **Stormwater Division** provides all operational building and maintenance services related to the City's storm drainage system. This includes concrete curb and gutter, stormwater inlets/outlets, stormwater retention/detention ponds, and storm sewers throughout the community. The Division tracks replacement and upgrade needs and anticipates construction of new systems as recommended by the Engineering Department and Storm Drainage Master Plan. It also manages the City's water quality efforts as they relate to storm drainage. The Stormwater Division has 4 FTEs.

Accomplishments:

- Conducted street sweeping of approximately 150 miles of Evans' streets. This important task helps prevent contaminants and sediment from becoming airborne particulate matter and flowing into the City's stormwater detention infrastructure and the South Platte River.

Initiatives and focus areas for 2027:

- Continue to work with GIS to ensure that all mapped portions of stormwater infrastructure are correct and complete, including stormwater asset data collection
- Inventory all stormwater infrastructure to identify short and long-term maintenance needs.
- Systematically address deferred maintenance areas of concern.



Operational Goals for 2027:

*Goal #1 – The Stormwater Division will perform storm line jetting with an overall goal to complete a minimum of 45,000 linear feet of line jetting per year.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Linear feet of storm line jetting completed – with limitations based on affordability of bids received. | 5,000 | 45,000 | 5,000 | 35,000 |

** Storm line jetting was performed as-needed in 2025 and 2026 due to increased contractor pricing and resource availability. A new jetting trailer has been purchased which will allow the Stormwater Division to perform jetting in-house.*

*Goal #2 – The Stormwater Division will conduct inspections and identify short and long-term maintenance needs for the City's stormwater detention ponds and associated infrastructure.*

| Measure | 2025 Actual | 2026 Target | 2026 Estimate | 2027 Target |
|---|---|---|---|---|
| Annual inspection and needs assessment of detention ponds and associated infrastructure | 50% | 50% | 50% | 50% |

# City of Evans | Storm Drainage Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Cash | (2,113,220) | 881,507 | 1,235,326 | 1,455,827 | 1,455,827 | 1,668,040 | 1,884,779 | 2,259,762 | 3,263,005 |
| **Operating Revenues** | | | | | | | | | |
| Storm Drainage Fees | 1,149,715 | 1,774,722 | 1,851,011 | 1,943,560 | 1,943,560 | 2,137,916 | 2,351,707 | 2,586,878 | 2,845,566 |
| Other | (11,421) | 8,481 | 23,466 | 22,453 | 22,453 | 27,020 | 33,361 | 37,696 | 45,195 |
| **Total Operating Revenues** | 1,138,294 | 1,783,203 | 1,874,477 | 1,966,013 | 1,966,013 | 2,164,935 | 2,385,068 | 2,624,573 | 2,890,761 |
| **Operating Expenses** | | | | | | | | | |
| Storm Personnel | 276,702 | 169,349 | 126,337 | 126,356 | 126,356 | 131,411 | 136,667 | 142,134 | 147,819 |
| Storm Operations | 141,991 | 223,256 | 439,764 | 421,764 | 421,764 | 421,764 | 421,764 | 421,764 | 421,764 |
| **Total Operating Expenses** | 418,694 | 392,605 | 566,101 | 548,120 | 548,120 | 553,175 | 558,431 | 563,898 | 569,583 |
| Transfer Out - Overhead to GF | (357,062) | (385,760) | (380,003) | (385,705) | (385,705) | (391,491) | (397,363) | (403,323) | (409,373) |
| **Operating Income (Loss) after transfers** | 362,538 | 1,004,838 | 928,374 | 1,032,188 | 1,032,188 | 1,220,270 | 1,429,274 | 1,657,352 | 1,911,804 |
| **Other Income (Expense)** | | | | | | | | | |
| Plant Inv Fees/Cash in Lieu of Fees | 261,956 | 217,918 | 84,305 | 102,475 | 102,475 | 86,105 | 86,105 | 86,105 | 86,105 |
| Capital Outlay | (1,365,583) | (234,342) | (619,380) | (5,282,500) | (5,282,500) | (600,000) | (650,000) | (250,000) | (250,000) |
| Transfers from other City Funds | 1,587,250 | - | - | - | - | - | - | - | - |
| Loan Proceeds (State Revolving Fund Loan) | - | - | 314,777 | 4,850,000 | 4,850,000 | - | - | - | - |
| Debt - 2020 | (486,750) | (490,590) | (487,575) | (489,950) | (489,950) | (489,636) | (490,397) | (490,214) | (490,494) |
| Changes in Working Capital | 2,635,316 | (144,005) | - | - | - | - | - | - | - |
| **Increase (Decrease) in Cash** | 2,994,726 | 353,819 | 220,501 | 212,213 | 212,213 | 216,739 | 374,982 | 1,003,243 | 1,257,416 |
| **Ending Cash** | 881,507 | 1,235,326 | 1,455,827 | 1,668,040 | 1,668,040 | 1,884,779 | 2,259,762 | 3,263,005 | 4,520,421 |
| **Target Reserve - 3 months** | **104,673** | **98,151** | **141,525** | **137,030** | **137,030** | **138,294** | **139,608** | **140,974** | **142,396** |

# Storm Drainage Fund Long Range Financial Plan

| 2024-2031 Capital Improvement Plan | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| 23rd Avenue Drainage Outfall Project | 66,513 | 190,230 | 314,777 | 4,850,000 | 4,850,000 | | | | |
| Engineering Specifications and EMC Update | | | | 20,000 | 20,000 | | | | |
| 37th Street - Phase 2 Widening | 175,000 | | | | | | | | |
| 37th Street - Phase 3 Widening | | | | 20,000 | 20,000 | 150,000 | | | |
| 37th Street - Phase 4 Widening | | | | | | 150,000 | 150,000 | | |
| Chappelow Detention Pond | 598,183 | | | | | | | | |
| Evans Parks Drainage Improvements | 525,888 | 44,112 | | | | | | | |
| Annual Curb/Gutter, Inlet/Outlet Rehabilitation | | | | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Storm Line Jetting and Pond Cleanout | | | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Stormwater Master Plan Update | | | | 150,000 | 150,000 | | | | |
| Rates Study | | | | | | 50,000 | | | |
| North Point Pond Reconstruction | | | | | | | 250,000 | | |
| Storm Jetting Trailer | | | 130,000 | | | | | | |
| Liberty Draw Storm Drainage | | | 174,603 | | | | | | |
| **Storm Drainage Total** | **1,365,583** | **234,342** | **619,380** | **5,240,000** | **5,240,000** | **600,000** | **650,000** | **250,000** | **250,000** |

## Emergency Contingency Fund

The *Emergency Contingency Fund* was established in the City Home Rule Charter. The fund is required to have a balance equal to 25% of actual General Fund expenditures of the preceding year. At any time, if the fund is less than this amount, the City Council shall budget and appropriate funds, not exceeding 5% of estimated General Fund revenues, until the fund is again equal to 25% of actual General Fund expenditures of the preceding year. In 2012, the voters passed a charter change that capped the balance in the fund at $1,000,000. The City Council must approve any expenditure by an ordinance declaring an emergency. The ordinance must be passed by five affirmative votes of the Council.

### City of Evans | Emergency Contingency Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| **Revenues** | | | | | | | | | |
| Interest Earnings | - | - | - | - | - | - | - | - | - |
| **Total Revenues** | - | - | - | - | - | - | - | - | - |
| CT | | | | | | | | | |
| Transfers In | - | - | - | - | - | - | - | - | - |
| **Total Available Funds** | - | - | - | - | - | - | - | - | - |
| **Expenditures** | | | | | | | | | |
| Misc | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | - | - | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - | - | - |
| **Excess Revenue Over (Under) Expenditures** | - | - | - | - | - | - | - | - | - |
| **Ending Fund Balance** | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |

## Cemetery Perpetual Care Fund

The *Cemetery Perpetual Care Fund* is administered for the care and maintenance of the cemetery grounds; for the capital improvements necessary for upkeep of the cemetery; and for equipment necessary for maintenance of the Evans City Cemetery.

### City of Evans | Cemetery Perpetual Care Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 89,365 | 100,534 | 112,796 | 117,617 | 117,617 | 129,342 | 140,914 | 152,717 | 164,757 |
| **Revenues** | | | | | | | | | |
| Charges for Services | 8,736 | 9,797 | 2,700 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 | 8,985 |
| Interest Earnings | 2,432 | 2,465 | 2,121 | 2,740 | 2,740 | 2,587 | 2,818 | 3,054 | 3,295 |
| **Total Revenues** | 11,168 | 12,262 | 4,821 | 11,725 | 11,725 | 11,572 | 11,803 | 12,039 | 12,280 |
| **Total Available Funds** | 11,168 | 12,262 | 4,821 | 11,725 | 11,725 | 11,572 | 11,803 | 12,039 | 12,280 |
| **Expenditures** | | | | | | | | | |
| Capital | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | - | - | - | - | - | - | - | - | - |
| **Excess Revenue Over (Under) Expenditures** | 11,168 | 12,262 | 4,821 | 11,725 | 11,725 | 11,572 | 11,803 | 12,039 | 12,280 |
| **Ending Fund Balance** | 100,534 | 112,796 | 117,617 | 129,342 | 129,342 | 140,914 | 152,717 | 164,757 | 177,037 |

## Fire Impact Fund

The *Fire Impact Fund* was established to provide or to assist in providing the financing to acquire, develop, and maintain fire stations and apparatus. The fire/rescue impact fees are established annually by the City Council by ordinance and are paid by property owners desiring to develop property with improvements. The current fee is in Section 3.20.040 of the City Municipal Code.

### City of Evans | Fire Impact Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 0 | 0 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| **Revenues** | | | | | | | | | |
| Assessments | 435,567 | 190,993 | 400,000 | 126,620 | 126,620 | 300,000 | 300,000 | 300,000 | 300,000 |
| Interest Earnings | 1,701 | 732 | 0 | 800 | 800 | 0 | 0 | 0 | 0 |
| **Total Revenues** | 437,268 | 191,724 | 400,000 | 127,420 | 127,420 | 300,000 | 300,000 | 300,000 | 300,000 |
| **Total Available Funds** | 437,268 | 191,724 | 400,000 | 127,420 | 127,420 | 300,000 | 300,000 | 300,000 | 300,000 |
| **Expenditures** | | | | | | | | | |
| Transfer to Evans Fire Protection District | 437,268 | 191,713 | 400,000 | 127,420 | 127,420 | 300,000 | 300,000 | 300,000 | 300,000 |
| **Total Expenditures** | 437,268 | 191,713 | 400,000 | 127,420 | 127,420 | 300,000 | 300,000 | 300,000 | 300,000 |
| **Excess Revenue Over (Under) Expenditures** | - | 11 | - | - | - | - | - | - | - |
| **Ending Fund Balance** | 0 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |

## Street Impact Fund

The *Street Impact Fund* manages the design and construction of the City's major roadway improvement projects as identified by the City of Evans Transportation Plan. Financing priorities are established in the City's five-year Capital Improvement Plan which is approved on an annual basis by the City Council. The current fee is in Section 3.20.040 of the City Municipal Code.

### City of Evans | Street Impact Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Unrestricted Fund Balance | 229,357 | 2,309,993 | 4,264,539 | 2,388,924 | 2,388,924 | 1,487,169 | 2,377,120 | 3,284,869 | 4,210,774 |
| **Revenues** | | | | | | | | | |
| Assessments | 2,962,530 | 1,913,009 | 860,207 | 1,364,245 | 1,364,245 | 860,207 | 860,207 | 860,207 | 860,208 |
| Interest Earnings | 44,946 | 88,945 | 55,609 | 84,000 | 84,000 | 29,743 | 47,542 | 65,697 | 84,215 |
| Grant Revenue | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 50,515 | - | - | - | - | - | - | - | - |
| **Total Revenues** | 3,057,992 | 2,001,954 | 915,816 | 1,448,245 | 1,448,245 | 889,950 | 907,749 | 925,904 | 944,423 |
| **Total Available Funds** | 3,057,992 | 2,001,954 | 915,816 | 1,448,245 | 1,448,245 | 889,950 | 907,749 | 925,904 | 944,423 |
| **Expenditures** | | | | | | | | | |
| Supplies & Services | - | - | - | - | - | - | - | - | - |
| Capital | 977,356 | 47,407 | 2,791,430 | 2,350,000 | 2,350,000 | - | - | - | - |
| **Total Expenditures** | 977,356 | 47,407 | 2,791,430 | 2,350,000 | 2,350,000 | - | - | - | - |
| **Excess Revenue Over (Under) Expenditures** | 2,080,636 | 1,954,547 | (1,875,615) | (901,755) | (901,755) | 889,950 | 907,749 | 925,904 | 944,423 |
| **Unreserved Ending Fund Balance** | 2,309,993 | 4,264,540 | 2,388,924 | 1,487,169 | 1,487,169 | 2,377,120 | 3,284,869 | 4,210,774 | 5,155,197 |
| CT | | | | | | | | | |
| **Reserved Cash** | 626,049 | 626,049 | 626,049 | 626,049 | 626,049 | 626,049 | 626,049 | 626,049 | 626,049 |

| **2024-2031 Capital Improvement Plan** | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| 37th St. Widening Phase 1 - Sienna to 47th | - | - | - | - | - | - | - | - | - |
| 37th St. Widening Phase 2 - 35th to Sienna | 1,000,000 | 47,407 | - | - | - | - | - | - | - |
| 37th St. Widening Phase 3 - 65th to Arrowhead | - | - | 1,702,593 | 1,350,000 | 1,350,000 | - | - | - | - |
| 37th St. Widening Phase 4 - Arrowhead to 47th | - | - | | 1,000,000 | 1,000,000 | - | - | - | - |
| Liberty Draw Improvements | - | - | 1,088,837 | - | - | - | - | - | - |
| **Street Impact Fund Total** | **1,105,101** | **47,407** | **2,791,430** | **2,350,000** | **2,350,000** | **-** | **-** | **-** | **-** |

## Park Impact Fund

The *Park Impact Fund* is administered for the acquisition, development, and improvements to the City's park system, trail system, and miscellaneous park amenities utilizing impact fees collected from building permits for new construction of residential dwellings. The current fee is in Section 3.20.040 of the City Municipal Code.

### City of Evans | Park Impact Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 4,382,852 | 5,901,373 | 5,977,179 | 6,398,653 | 6,398,653 | 6,618,244 | 6,690,518 | 6,914,239 | 7,142,434 |
| **Revenues** | | | | | | | | | |
| Assessments | 2,095,218 | 876,945 | 438,724 | 689,910 | 689,910 | 689,910 | 689,910 | 689,910 | 689,910 |
| Interest Earnings | 130,162 | 137,461 | 68,004 | 129,680 | 129,680 | 132,365 | 133,810 | 138,285 | 142,849 |
| Miscellaneous | - | 649,803 | - | - | - | - | - | - | - |
| **Total Revenues** | 2,225,380 | 1,664,209 | 506,728 | 819,590 | 819,590 | 822,275 | 823,720 | 828,195 | 832,759 |
| **Total Available Funds** | 2,225,380 | 1,664,209 | 506,728 | 819,590 | 819,590 | 822,275 | 823,720 | 828,195 | 832,759 |
| **Expenditures** | | | | | | | | | |
| Capital | 706,859 | 1,588,404 | 85,253 | 600,000 | 600,000 | 750,000 | 600,000 | 600,000 | - |
| **Total Expenditures** | 706,859 | 1,588,404 | 85,253 | 600,000 | 600,000 | 750,000 | 600,000 | 600,000 | - |
| **Excess Revenue Over (Under) Expenditures** | 1,518,521 | 75,806 | 421,475 | 219,590 | 219,590 | 72,275 | 223,720 | 228,195 | 832,759 |
| **Unreserved Ending Fund Balance** | 5,901,373 | 5,977,179 | 6,398,653 | 6,618,244 | 6,618,244 | 6,690,518 | 6,914,239 | 7,142,434 | 7,975,192 |
| **Reserved Cash** | 126,789 | 126,789 | 126,789 | 126,789 | 126,789 | 126,789 | 126,789 | 126,789 | 126,789 |

| **2023-2030 Capital Improvement Plan** | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Arrowhead Open Space Park- design & construction | 4,031 | 787,261 | 60,239 | | | | | | |
| DaVinci Park- design & construction | 587,293 | | | | | | | | |
| Hunters Reserve North Park- design & construction | 89,574 | 801,143 | | | | | | | |
| North Point Park- design & construction | 21,931 | | | | | | | | |
| Tuscany Trails Park- design & construction | 4,031 | | 25,014 | | | | | | |
| Evans Skate Park Expansion | | | | | | | | 100,000 | |
| Pioneer Park Playground Expansion | | | | | | | 600,000 | | |
| Riverside Park Socccer Field Expansion (1 field to 2 fields) | | | | | | | | 500,000 | |
| City Park Playground Expansion | | | | 600,000 | 600,000 | 750,000 | | | |
| **Park Impact Fund Total** | **706,859** | **1,588,404** | **85,253** | **600,000** | **600,000** | **750,000** | **600,000** | **600,000** | **-** |

## Police Impact Fund

The *Police Protection Services Impact Fund* was established to provide the financing required to develop, maintain, and provide Capital Facilities for police protection services. The police protection services fees are established annually by the City Council by ordinance and are paid by property owners desiring to develop property with improvements. The current fee is in Section 3.20.040 of the City Municipal Code.

### City of Evans | Police Impact Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 264,959 | 632,057 | 811,333 | 896,067 | 896,067 | 1,018,467 | 1,108,098 | 1,199,521 | 1,292,772 |
| **Revenues** | | | | | | | | | |
| Assessments | 356,194 | 162,669 | 69,261 | 105,590 | 105,590 | 69,261 | 69,261 | 69,261 | 69,262 |
| Interest Earnings | 10,904 | 16,608 | 15,473 | 16,810 | 16,810 | 20,369 | 22,162 | 23,990 | 25,855 |
| **Total Revenues** | 367,098 | 179,277 | 84,734 | 122,400 | 122,400 | 89,630 | 91,423 | 93,251 | 95,117 |
| **Total Available Funds** | 367,098 | 179,277 | 84,734 | 122,400 | 122,400 | 89,630 | 91,423 | 93,251 | 95,117 |
| **Expenditures** | | | | | | | | | |
| Supplies & Services | - | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | - | - | - | - | - | - | - | - | - |
| **Excess Revenue Over (Under) Expenditures** | 367,098 | 179,277 | 84,734 | 122,400 | 122,400 | 89,630 | 91,423 | 93,251 | 95,117 |
| **Ending Fund Balance** | 632,057 | 811,333 | 896,067 | 1,018,467 | 1,018,467 | 1,108,098 | 1,199,521 | 1,292,772 | 1,387,889 |

## School Impact Fund

The *School Impact Fund* is a special revenue fund designed to allow the school district and the City of Evans to work with developers of new housing units to either provide land or pay a fee-in-lieu of land to accommodate the need for new school buildings brought about by growth and new development. The current fee is in Section 3.20.040 of the City Municipal Code.

### City of Evans | School Impact Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 0 | 0 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| **Revenues** | | | | | | | | | |
| Assessments | 485,873 | 315,726 | 400,000 | 224,275 | 224,275 | 400,000 | 400,000 | 400,000 | 400,001 |
| Interest Earnings | 1,909 | 1,139 | 800 | 1,155 | 1,155 | 800 | 800 | 800 | 800 |
| **Total Revenues** | 487,782 | 316,865 | 400,800 | 225,430 | 225,430 | 400,800 | 400,800 | 400,800 | 400,801 |
| **Total Available Funds** | 487,782 | 316,865 | 400,800 | 225,430 | 225,430 | 400,800 | 400,800 | 400,800 | 400,801 |
| **Expenditures** | | | | | | | | | |
| Transfer to Greeley-Evans School District | 487,782 | 316,846 | 400,800 | 225,430 | 225,430 | 400,800 | 400,800 | 400,800 | 400,801 |
| **Total Expenditures** | 487,782 | 316,846 | 400,800 | 225,430 | 225,430 | 400,800 | 400,800 | 400,800 | 400,801 |
| **Excess Revenue Over (Under) Expenditures** | - | 20 | - | - | - | - | - | - | - |
| **Ending Fund Balance** | 0 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |

## Conservation Trust Fund

The *Conservation Trust Fund* is comprised of funds distributed quarterly from the Colorado State Lottery. Funds are utilized for the development and maintenance of new conservation sites, or capital improvement, or maintenance for recreational purposes on public sites in accordance with Colorado Revised Statutes.

### City of Evans | Conservation Trust Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 985,963 | 1,234,691 | 602,472 | 707,116 | 707,116 | 641,831 | 774,383 | 761,586 | 900,534 |
| **Revenues** | | | | | | | | | |
| Intergovernmental | 281,643 | 275,715 | 268,584 | 277,715 | 277,715 | 279,715 | 281,715 | 283,715 | 285,715 |
| Interest Earnings/Misc Revenue | 28,533 | 22,064 | 1,060 | 17,000 | 17,000 | 12,837 | 15,488 | 15,232 | 18,011 |
| **Total Revenues** | 310,176 | 297,779 | 269,644 | 294,715 | 294,715 | 292,552 | 297,203 | 298,947 | 303,726 |
| Transfers In | - | - | - | - | - | - | - | - | - |
| **Total Available Funds** | 310,176 | 297,779 | 269,644 | 294,715 | 294,715 | 292,552 | 297,203 | 298,947 | 303,726 |
| **Expenditures** | | | | | | | | | |
| Supplies & Services | 31,986 | 30,952 | - | - | - | - | - | - | - |
| Capital | 29,462 | 899,046 | 165,000 | 360,000 | 360,000 | 160,000 | 310,000 | 160,000 | 160,000 |
| **Total Expenditures** | 61,448 | 929,998 | 165,000 | 360,000 | 360,000 | 160,000 | 310,000 | 160,000 | 160,000 |
| **Excess Revenue Over (Under) Expenditures** | 248,728 | (632,218) | 104,644 | (65,285) | (65,285) | 132,552 | (12,797) | 138,947 | 143,726 |
| **Ending Fund Balance** | 1,234,691 | 602,472 | 707,116 | 641,831 | 641,831 | 774,383 | 761,586 | 900,534 | 1,044,260 |

### 2024-2031 Capital Improvement Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Phase 1 Evans Ditch Trail - ROW & Construction | 13,121 | 78,584 | 5,000 | | | | | | |
| Ridge Park | 16,341 | 294,762 | | | | | | | |
| Renaissance Park | | 450,000 | | | | | | | |
| Renovate City Park | | | | 150,000 | 150,000 | | | | |
| Renovate Pioneer Park | | | | | | | 150,000 | | |
| Parks Signage Replacement Project | | | | 50,000 | 50,000 | | | | |
| Annual Park Improvements | | 75,115 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Annual Park Structure Repairs | | 584 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Annual Park Furnishings | | | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| **Conservation Trust Fund Total** | **29,462** | **899,046** | **165,000** | **360,000** | **360,000** | **160,000** | **310,000** | **160,000** | **160,000** |

## Refuse Collection Fund

The *Refuse Collection Fund* is a special revenue fund established to account for expenses and revenues related to the provision of trash collection and recycling services to the residents of Evans. The refuse collection program also includes cleanup programs conducted in the spring and fall of each year.

### City of Evans | Refuse Collection Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 395,337 | 342,708 | 353,056 | 467,817 | 467,817 | 496,177 | 446,311 | 388,803 | 323,175 |
| **Revenues** | | | | | | | | | |
| License & Permits | 1,600 | 1,200 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Charges for Services | 1,115,367 | 1,248,880 | 1,369,557 | 1,426,700 | 1,426,700 | 1,494,285 | 1,565,249 | 1,639,762 | 1,718,000 |
| Misc | 43,210 | 40,894 | 30,000 | 40,000 | 40,000 | 41,750 | 43,588 | 45,517 | 47,543 |
| Interest Earnings | 7,745 | 5,520 | 5,692 | 6,410 | 6,410 | 9,924 | 8,926 | 7,776 | 6,464 |
| **Total Revenues** | 1,167,921 | 1,296,495 | 1,406,049 | 1,473,910 | 1,473,910 | 1,546,759 | 1,618,563 | 1,693,855 | 1,772,806 |
| Transfers In | - | - | - | - | - | - | - | - | - |
| **Total Available Funds** | 1,167,921 | 1,296,495 | 1,406,049 | 1,473,910 | 1,473,910 | 1,546,759 | 1,618,563 | 1,693,855 | 1,772,806 |
| **Expenditures** | | | | | | | | | |
| Personnel Services | - | 11,139 | - | - | - | - | - | - | - |
| Supplies & Services | 1,148,959 | 1,215,055 | 1,220,985 | 1,375,250 | 1,375,250 | 1,519,286 | 1,595,143 | 1,674,790 | 1,758,414 |
| Disaster Response | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | 1,148,959 | 1,226,194 | 1,220,985 | 1,375,250 | 1,375,250 | 1,519,286 | 1,595,143 | 1,674,790 | 1,758,414 |
| Transfers Out | 71,592 | 59,953 | 70,302 | 70,301 | 70,301 | 77,338 | 80,928 | 84,693 | 88,640 |
| **Excess Revenue Over (Under) Expenditures** | (52,629) | 10,348 | 114,761 | 28,360 | 28,360 | (49,865) | (57,509) | (65,628) | (74,248) |
| **Ending Fund Balance** | 342,708 | 353,056 | 467,817 | 496,177 | 496,177 | 446,311 | 388,803 | 323,175 | 248,927 |
| **Target Reserve - 3 months** | **287,240** | **306,549** | **267,746** | **306,313** | **306,313** | **342,321** | **361,286** | **381,197** | **402,103** |
| Available Funds | 55,468 | 46,507 | 200,071 | 189,864 | 189,864 | 103,990 | 27,517 | (58,022) | (153,177) |
| Transfer to GF Calc - 5% of Revenue | 58,396 | 64,825 | 70,302 | 70,301 | 70,301 | 77,338 | 80,928 | 84,693 | 88,640 |

## Capital Budget Overview





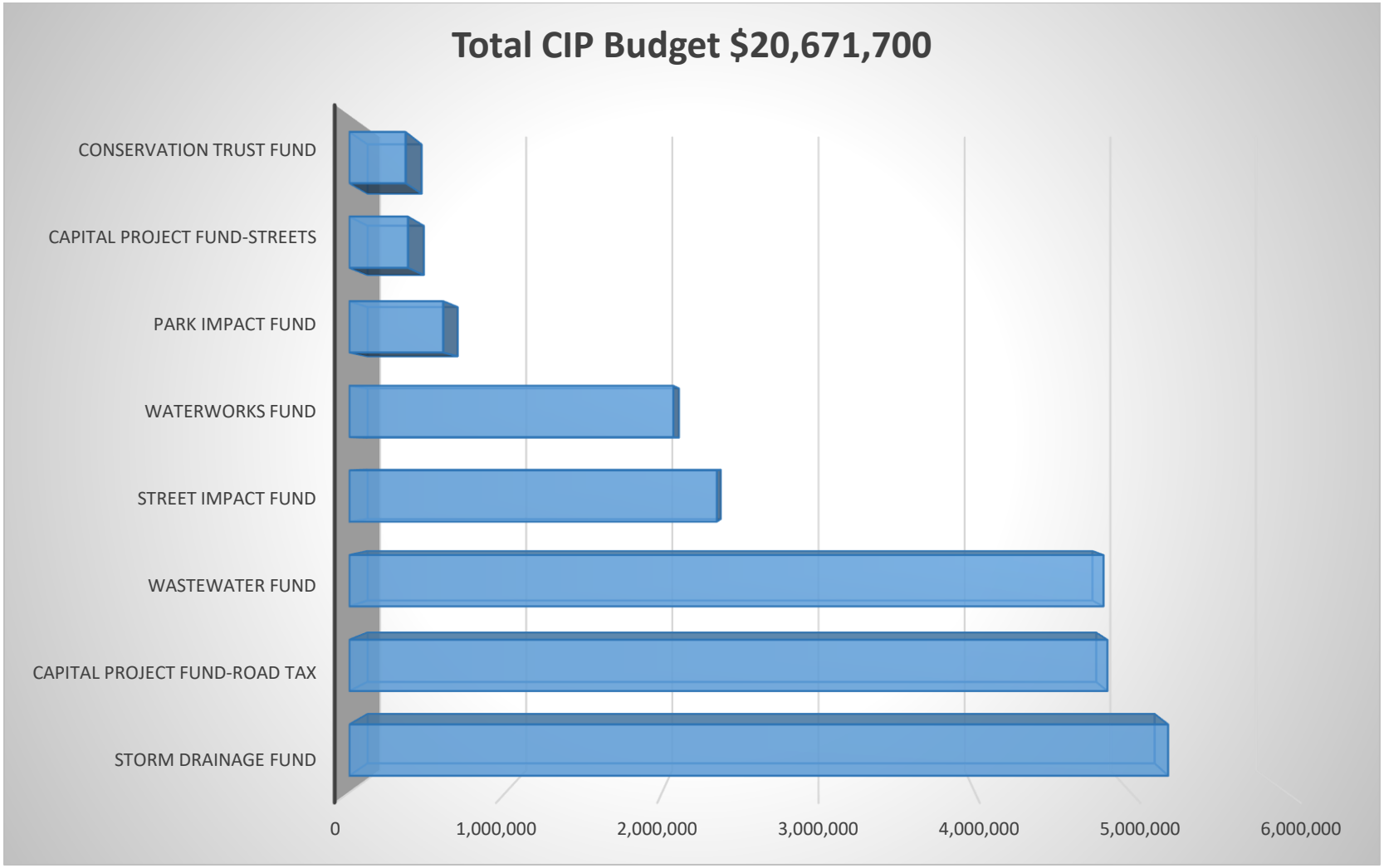
Capital expenditures are defined as expenditures in connection with buildings, land, major equipment, and other items which have a value of over $5,000 and have a life greater than one year.

In general, the following guidelines will be used to identify capital priorities: safety, complete existing projects, maintenance of existing capital facilities, extensions of existing systems and new projects. Maintenance should be given priority over acquisition of new facilities unless a cost/benefit analysis indicates to the contrary. State, Federal and local mandates or new service demands may require acquisition of new facilities or new construction even when maintenance needs are not fully met. Unique opportunities may arise which should be considered as a priority particularly if there is community support for acquisition. Maintenance of facilities should take priority over operating programs if deferring maintenance will result in greater costs to restore or replace neglected facilities.

Please refer to Attachment J Financial Policies, Section VII for full disclosure of City of Evans' Capital Planning and Budgeting Policies.

## Capital Budget Details

Capital expenditures are disbursed from multiple funds, which are discussed in further detail below. The City of Evans total approved Capital Budget is $20,671,700 and is shown here by fund.



## Capital Budget Details

A brief description of each Fund from which capital expenditures are included in the approved budget are below. Priorities are established in the City's five-year Capital Improvement Plan (CIP) which is approved on an annual basis by the City Council.

***Special Revenue Funds***

- Parks Impact Fund
  - The Parks Impact Fund is administered for the acquisition, development, and improvements of the City's park system, trail system, and miscellaneous park amenities, utilizing impact fees collected from building permits for new construction of residential dwellings.

- Street Impact Fund
  - The Street Impact Fund manages the design and construction of the City's major roadway improvement projects as identified by the City's Transportation Plan. Impact fees received in connection with growth developments in the City are the source of revenues for these capital projects.

- Conservation Trust Fund
  - The Conservation Trust Fund is comprised of funds distributed from the Colorado State Lottery. Funds are utilized for the development and maintenance of new conservation sites, capital improvement, and maintenance for recreational purposes on public sites.

***Capital Projects Funds***

- Food Tax Fund
  - The Food Tax Fund manages the construction and capital improvement for the City's major streets, public rights-of-way, recreation facilities and park facilities. Use of this revenue is also approved for expenditures in connection with the new Police Station. The food tax revenue is a component of sales tax and is restricted for use for these specific project types.

- Parks Fund
  - The Parks Fund manages the City's major assets such as parks and major parks infrastructure through the ongoing maintenance and repair of existing assets and the construction of new assets.

- Streets Fund
  - The Streets Fund manages the City's major assets such as roadways, alleys, and public rights-of-way through the on-going maintenance and repair of existing assets and the construction of new assets.



- **Road Tax Fund**
  - The Road Tax Fund maintains, operates, and improves the safety of the streets of the City, including resurfacing, reconstruction, paving dirt roads, arterial capacity expansion, and related concrete work in the public rights of way. Evans citizens approved a ballot measure in 2020 which authorized a one percent (1%) increase in sales and use taxes to be used exclusively for these specific project types.

***Enterprise Funds*** consist of Water Fund, Wastewater Fund, and Storm Drainage Fund. According to the City's Revenue Policies, The City is required to set fees, user charges and other revenues at a level that supports the total direct and indirect cost of the activity including operating costs, system expansion, and major maintenance. Indirect costs include the cost of annual replacement needs due to depreciation of capital assets. Cost related to growth should be paid for by the development.

## Long Term Capital Budget Projection

A Summary of Capital Expenditures by Fund is presented below, for the two prior actual periods, current year projected, next year budgeted and four years projected.

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|
| General Fund | 3,212,489 | 9,967,187 | - | - | - | - | - | - |
| Parks Impact | 706,859 | 4,276,518 | 85,253 | 600,000 | 750,000 | 600,000 | 600,000 | - |
| Conservation Trust | 29,462 | 1,499,244 | 160,000 | 360,000 | 160,000 | 310,000 | 160,000 | 160,000 |
| Cemetery Perpetual Care | - | 50,000 | - | - | - | - | - | - |
| Street Impact | 977,356 | 1,100,000 | 2,000,000 | 2,350,000 | - | - | - | - |
| Capital Projects - Streets | 2,395,357 | 3,342,744 | 2,025,000 | 375,000 | 1,418,000 | - | - | - |
| Capital Projects - Parks | 149,008 | - | - | | - | - | - | - |
| Capital Projects - Food Tax | - | 30,639,883 | - | - | - | - | - | - |
| Capital Projects - Road Tax | 2,388,146 | 11,298,100 | 5,321,000 | 4,850,000 | 21,800,000 | 6,300,000 | 2,300,000 | 4,000,000 |
| Water Works | 1,107,451 | 4,128,335 | 4,820,449 | 2,071,700 | 2,740,000 | 2,890,000 | 2,395,000 | 2,395,000 |
| Wastewater | 1,570,958 | 10,986,533 | 7,800,000 | 4,825,000 | 8,950,000 | 8,625,000 | 8,650,000 | 8,675,000 |
| Storm Drainage | 1,365,583 | 3,898,725 | 430,000 | 5,240,000 | 600,000 | 650,000 | 250,000 | 250,000 |
| **Total** | **13,902,669** | **81,187,269** | **22,641,702** | **20,671,700** | **36,418,000** | **19,375,000** | **14,355,000** | **15,480,000** |

## 2027 Capital Budget by Fund and by Funding Source

The 2027 Capital Budget of $20,671,700 is funded through a variety of sources. The following schedule presents the allocation of the Capital Budget by Fund / Project, according to funding source.

| Fund / Project | Development & Building Fees | State Conservation Trust Fund | State & County Highway Funds | Transfer From GF (Sales Tax Funded) | User Fee Revenue | Total 2027 Budget |
|---|---|---|---|---|---|---|
| **Street Impact Fund** | | | | | | |
| 37th Street Widening - Phase III | 2,350,000 | | | | | 2,350,000 |
| **Total Street Impact Fund** | **2,350,000** | | | | | **2,350,000** |
| **Park Impact Fund** | | | | | | |
| Renovate City Park/Playground Expansion | 600,000 | | | | | 600,000 |
| **Total Park Impact Fund** | **600,000** | | | | | **600,000** |
| **Conservation Trust Fund** | | | | | | |
| City Park Renovation | | 150,000 | | | | 150,000 |
| Parks Signage Replacement | | 50,000 | | | | 50,000 |
| Park Structure Repairs | | 50,000 | | | | 50,000 |
| Park Improvements | | 75,000 | | | | 75,000 |
| Park Furnishings | | 35,000 | | | | 35,000 |
| **Total Conservation Trust Fund** | | **360,000** | | | | **360,000** |
| **Capital Project Fund - Streets** | | | | | | |
| Traffic Signal - 42nd Street & 23rd Avenue | | | 375,000 | | | 375,000 |
| **Total Capital Project Fund - Streets** | | | **375,000** | | | **375,000** |
| **Capital Project Fund - Road Tax** | | | | | | |
| 37th & 47th Street Lights Project | | | | 1,500,000 | | 1,500,000 |
| Pedestrian Mobility Plan | | | | 150,000 | | 150,000 |
| Annual Signage and Pavement Marking | | | | 50,000 | | 50,000 |
| Annual ADA Ramp Replacement | | | | 75,000 | | 75,000 |
| Annual Concrete Replacement | | | | 75,000 | | 75,000 |
| Street Maintenance | | | | 2,000,000 | | 2,000,000 |
| 49th Street - Reconstruction Design | | | | 1,000,000 | | 1,000,000 |
| **Total Capital Project Fund - Road Tax** | | | | **4,850,000** | | **4,850,000** |

## 2027 Capital Budget by Fund and by Funding Source

| Fund / Project | Development & Building Fees | State Conservation Trust Fund | State & County Highway Funds | Transfer From GF (Sales Tax Funded) | User Fee Revenue | Total 2027 Budget |
|---|---|---|---|---|---|---|
| **Waterworks Fund** | | | | | | |
| Engineering Specifications and EMC Update | | | | | 25,000 | 25,000 |
| Lead & Copper Inventory | | | | | 40,000 | 40,000 |
| Ridge Pond Non-potable System upgrade | | | | | 1,000,000 | 1,000,000 |
| Neville's Crossing Pumpstation and Pond | | | | | 600,000 | 600,000 |
| Headgate Repairs & Automation | | | | | 60,000 | 60,000 |
| Water Master Plan (Potable & Non-Potable) | | | | | 121,700 | 121,700 |
| Install missing hydrant valves (44th, 43rd, Latham) | | | | | 100,000 | 100,000 |
| Water Efficiency & Drought Mgmt Plan Update | | | | | 60,000 | 60,000 |
| Evans Ditch Overhead (Trail Bridge) Inspection | | | | | 65,000 | 65,000 |
| **Total Waterworks Fund** | | | | | **2,071,700** | **2,071,700** |
| **Wastewater Fund** | | | | | | |
| Engineering Specifications and EMC Update | | | | | 25,000 | 25,000 |
| 37th St. Phase 3 Sewer Line Relocation/Upsizing | | | | | 100,000 | 100,000 |
| Solids Handling and Dewatering | | | | | 350,000 | 350,000 |
| State Street Collection Line Replacement | | | | | 2,000,000 | 2,000,000 |
| Wastewater Treatment plant expansion | | | | | 1,000,000 | 1,000,000 |
| Annual Sewer Line Maintenance | | | | | 100,000 | 100,000 |
| CCTV Van & System Replacement | | | | | 600,000 | 600,000 |
| Plant Structure Maint/replacement planning | | | | | 325,000 | 325,000 |
| Plant Equipment Maint/replacement planning | | | | | 325,000 | 325,000 |
| **Total Wastewater Fund** | | | | | **4,825,000** | **4,825,000** |
| **Storm Drainage Fund** | | | | | | |
| 23rd Avenue Drainage Outfall Project | | | | | 4,850,000 | 4,850,000 |
| Engineering Specifications and EMC Update | | | | | 20,000 | 20,000 |
| 37th St. - Phase 3 Widening | | | | | 20,000 | 20,000 |
| Annual Curb/Gutter, Inlet/Outlet Rehabilitation | | | | | 100,000 | 100,000 |
| Storm Line Jetting & Pond Cleanout | | | | | 100,000 | 100,000 |
| Storm Water Master Plan Update | | | | | 150,000 | 150,000 |
| **Total Storm Drainage Fund** | | | | | **5,240,000** | **5,240,000** |
| **Grand Total** | **$ 2,950,000** | **$ 360,000** | **$ 375,000** | **$ 4,850,000** | **$ 12,136,700** | **$ 20,671,700** |

## Significant Capital Improvements

Included in the 2027 Capital Budget are several significant capital improvement projects. A project is considered significant if the total project cost is $2,000,000 or greater. For the 2027 Capital Budget, these projects include:

### 23rd Avenue Drainage Outfall Project *(budgeted in 2026 - carried forward into 2027 with additional funds)*

| | | | |
|---|---|---|---|
| Project: | 23rd Avenue Drainage Outfall | | |
| Fund / Department: | Storm Drainage / Engineering | | |
| Scope: | Establishing a stormwater converyance channel (open or piped) to convey stormwater from Ridge Pond down to the South Platte river. Current stormwater infrastructure is undersized for the volume it conveys. In addition, it also causes flooding events at the intersection of 23rd / 49th. | | |
| Work Description: | Upsizing storm water conveyance infrastructure out of the Ridge Storm Water Pond to the South Platte River, by replacing an undersized culvert under 49th Street and constructing an open storm water channel connecting the culvert to the South Platte River. | | |
| Reason for Project: | Infrastructure improvement at Ridge Pond, including resizing of the conveyance pipe from the pond to 23rd / 49th St. intersection to accommodate heavy stormwater flows/volumes. | | |
| Total 2027 Budgeted Cost: | $4,850,000 | Projected Cost to Completion: | No estimate at this time |
| Estimated date of CY completion: | Dec 2027 | Estimated Year of Full Completion: | 2027 |
| Operating Impact: | Reduce or eliminate flooding at 23rd / 49th street intersection, including overall stormwater conveyance health improvement from Sam's Club to 49th st. In addition, there will be less stress on infrastructure along 37th St. | | |

## Street Maintenance (Annual)

| | | | |
|---|---|---|---|
| Project: | Annual Street Maintenance | | |
| Fund / Department | Road Tax Fund / Engineering | | |
| Scope: | Minor repairs, mill and overlay, or full reconstruction of Evans city streets identified and prioritize based on the IMS Pavement Condition Index Report, April 2026. | | |
| Work Description: | Based on the pavement condition, city streets are prioritized for minor repairs, mill and overlay, or for full reconstruction based on the index range that the specific pavement falls under. | | |
| Reason for Project: | To maintain roads by minor repairs, mill and overlay, or full reconstruction.<br>Pavements deteriorates under weather and traffic stress. | | |
| Total 2027 Budgeted Cost: | $2,000,000 | Projected Cost to Completion: | No estimate at this time |
| Estimated date of CY completion: | Dec 2027 | Estimated Year of Full Completion: | 2027 |
| Operating Impact: | Minor impact to residents, such as traffic delays, parking restrictions, and garbage pick-up. | | |
| | Early intervention requires less time and resources addressing potholes. | | |

## State Street Collection Line Replacement

| | |
|---|---|
| Project: | State Street Collection Line Replacement |
| Fund / Department | Waste Water Fund / Engineering |
| Scope: | Replacement of the sanitary sewer main in State Street between 31st street and 37th street. |
| Work Description: | Bury a new 12" sanitary sewer gravity main with new manholes. Tie all the existing sanitary sewer services into the new line. Tie the main line up and down stream into the new 12" line. Cap and abandon the old 8" main line. Remove the tops on the old manholes and fill with dirt. Patch all disturbed pavements. |
| Reason for Project: | The existing 8" sanitary sewer main is currently at capacity. |

| | | | |
|---|---|---|---|
| Total 2027 Budgeted Cost: | $2,000,000 | Projected Cost to Completion: | No additional cost anticipated |
| Estimated date of CY completion: | N/A | Estimated Year of Full Completion: | 2027 |
| Operating Impact: | The new 12" main line will provide the capacity for future development of the Evans Junction and limit the potential for sanitary sewer overflows. | | |

## Capital Projects – Streets Fund

The *Capital Projects – Streets Fund* manages the City's major assets such as roadways, alleys, and public rights-of-way through the on-going maintenance and repair of existing assets and the construction of new assets. Priorities are established in the City's five-year Capital Improvement Plan (CIP) which is approved on an annual basis by the City Council.

### City of Evans | Capital Projects - Streets | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 3,437,432 | 2,847,641 | 2,465,742 | 3,978,024 | 3,978,024 | 4,224,341 | 3,477,659 | 4,173,511 | 4,924,670 |
| **Revenues** | | | | | | | | | |
| Intergovernmental | 1,292,908 | 1,060,194 | 2,388,282 | 971,317 | 971,317 | 1,021,319 | 1,045,852 | 1,101,159 | 1,159,591 |
| **Total Revenues** | 1,292,908 | 1,060,194 | 2,388,282 | 971,317 | 971,317 | 1,021,319 | 1,045,852 | 1,101,159 | 1,159,591 |
| Transfers In | 600,000 | - | - | - | - | - | - | - | - |
| **Total Available Funds** | 1,892,908 | 1,060,194 | 2,388,282 | 971,317 | 971,317 | 1,021,319 | 1,045,852 | 1,101,159 | 1,159,591 |
| **Expenditures** | | | | | | | | | |
| Supplies & Services | 87,343 | 30,409 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Capital Improvement | 2,395,357 | 1,411,685 | 526,000 | 375,000 | 375,000 | 1,418,000 | - | - | - |
| **Total Expenditures** | 2,482,699 | 1,442,094 | 876,000 | 725,000 | 725,000 | 1,768,000 | 350,000 | 350,000 | 350,000 |
| **Excess Revenue Over (Under) Expenditures** | (589,791) | (381,899) | 1,512,282 | 246,317 | 246,317 | (746,681) | 695,852 | 751,159 | 809,591 |
| **Ending Fund Balance** | 2,847,641 | 2,465,742 | 3,978,024 | 4,224,341 | 4,224,341 | 3,477,659 | 4,173,511 | 4,924,670 | 5,734,261 |
| **Restricted fund balance** | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |

| 2024-2031 Capital Improvement Plan | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| 37th St. Widening Phase 2 - Sienna to 35th | 1,118,966 | 85,363 | | | | | | | |
| 37th St. Widening Phase 3 - Arrowhead to 65th | 11,400 | | | | | | | | |
| 37th St. Widening Phase 4 - 47th to Arrowhead | | | | | | | | | |
| Misc. Street Resurfacing (Per PMS) | 899,027 | | | | | | | | |
| 31st St/ Highway 85 Waterline Replacement | | | | | | 418,000 | | | |
| State Farm Waterline Replacement | | | | | | | | | |
| 23rd/42nd Traffic Signal | | 20,161 | 150,000 | 375,000 | 375,000 | 1,000,000 | | | |
| Evans Ditch Trail construction | 111,339 | 707,260 | | | | | | | |
| ADA Ramp Replacement Project | | 199,100 | | | | | | | |
| 23rd/34th Traffic Signal | 254,625 | 399,800 | | | | | | | |
| 394 County Road - Engineering | | | 96,000 | | | | | | |
| 394 County Road - Construction | | | 200,000 | | | | | | |
| 29th Avenue - Bollards Construction | | | 80,000 | | | | | | |
| **Capital Projects - Streets Total** | **2,395,357** | **1,411,685** | **526,000** | **375,000** | **375,000** | **1,418,000** | - | - | - |

## Capital Projects – Food Tax Fund

The *Capital Projects – Food Tax Fund* manages the construction and capital improvement of the City's major streets, public rights-of-way, recreation facilities, public safety facilities, and park facilities. The food tax revenue is restricted for use for these specific project types. Priorities are established in the City's five-year Capital Improvement Plan (CIP) which is approved on an annual basis by the City Council.

### City of Evans | Capital Projects - Food Tax Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 2,260,159 | 4,466,959 | 25,504,428 | 1,799,276 | 1,799,276 | 2,797,016 | 3,799,300 | 4,880,960 | 5,996,071 |
| **Revenues** | | | | | | | | | |
| Sales Tax Revenue | 2,125,121 | 2,336,227 | 2,432,414 | 3,030,925 | 3,030,925 | 3,091,544 | 3,153,374 | 3,216,442 | 3,280,771 |
| Bond Proceeds | - | 25,164,890 | - | - | - | - | - | - | - |
| Interest Earnings | 81,679 | 116,354 | 59,634 | 63,515 | 63,515 | 55,940 | 75,986 | 97,619 | 119,921 |
| Miscellaneous | - | - | - | - | - | - | - | - | - |
| **Total Revenues** | 2,206,800 | 27,617,471 | 2,492,048 | 3,094,440 | 3,094,440 | 3,147,484 | 3,229,360 | 3,314,061 | 3,400,692 |
| CT | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - | - |
| **Total Available Funds** | 2,206,800 | 27,617,471 | 2,492,048 | 3,094,440 | 3,094,440 | 3,147,484 | 3,229,360 | 3,314,061 | 3,400,692 |
| **Expenditures** | | | | | | | | | |
| Capital | - | 5,553,989 | 24,500,000 | - | - | - | - | - | - |
| Debt Service | - | 654,327 | 1,697,200 | 1,696,700 | 1,696,700 | 1,695,200 | 1,697,700 | 1,698,950 | 1,698,950 |
| Police Station O&M | - | - | - | 400,000 | 400,000 | 450,000 | 450,000 | 500,000 | 500,000 |
| Transfer to General Fund | - | 371,686 | - | - | - | - | - | - | - |
| **Total Expenditures** | - | 6,580,002 | 26,197,200 | 2,096,700 | 2,096,700 | 2,145,200 | 2,147,700 | 2,198,950 | 2,198,950 |
| Transfers Out | - | - | - | - | - | - | - | - | - |
| **Excess Revenue Over (Under) Expenditures** | 2,206,800 | 21,037,469 | (23,705,152) | 997,740 | 997,740 | 1,002,284 | 1,081,660 | 1,115,111 | 1,201,742 |
| **Ending Fund Balance** | 4,466,959 | 25,504,428 | 1,799,276 | 2,797,016 | 2,797,016 | 3,799,300 | 4,880,960 | 5,996,071 | 7,197,813 |
| Debt Reserve | - | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,700,000 |
| **Available Fund Balance** | 4,466,959 | 23,804,428 | 99,276 | 1,097,016 | 1,097,016 | 2,099,300 | 3,180,960 | 4,296,071 | 5,497,813 |

| **2024-2031 Capital Improvement Plan** | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| 37th St. Widening Phase 1 - Sienna to 47th | - | - | - | - | - | - | - | - | - |
| Police Station Construction | - | 5,553,989 | 24,500,000 | - | - | - | - | - | - |
| 23rd Avenue Arterial Completion | - | - | - | - | - | - | - | - | - |
| **Capital Projects - Food Tax Fund Total** | **-** | **5,553,989** | **24,500,000** | **-** | **-** | **-** | **-** | **-** | **-** |

## Capital Projects – Road Tax Fund

The *Capital Projects – Road Tax Fund* maintains, operates, and improves the safety of the streets of the City, including resurfacing, reconstruction, paving dirt roads, arterial capacity expansion, and related concrete work in the public rights of way. The road tax revenue is restricted for use for these specific project types. Priorities are established in the City's five-year Capital Improvement Plan (CIP) which is approved on an annual basis by the City Council.

### City of Evans | Capital Projects - Road Tax Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 6,388,161 | 8,484,073 | 4,564,594 | 5,682,434 | 5,682,434 | 7,121,409 | 13,282,911 | 10,039,144 | 10,892,001 |
| **Revenues** | | | | | | | | | |
| Sales Tax Revenue | 4,349,097 | 4,401,832 | 4,091,348 | 4,643,630 | 4,643,630 | 4,736,503 | 4,831,233 | 4,927,857 | 5,026,414 |
| Interest Earnings | 184,960 | 175,879 | 63,465 | 126,930 | 126,930 | 125,000 | 125,000 | 125,000 | 125,000 |
| Miscellaneous | - | - | - | 1,536,462 | 1,536,462 | 25,000,000 | - | - | - |
| **Total Revenues** | 4,534,058 | 4,577,711 | 4,154,813 | 6,307,022 | 6,307,022 | 29,861,503 | 4,956,233 | 5,052,857 | 5,151,414 |
| Transfers In | - | - | - | - | - | - | - | - | - |
| **Total Available Funds** | 4,534,058 | 4,577,711 | 4,154,813 | 6,307,022 | 6,307,022 | 29,861,503 | 4,956,233 | 5,052,857 | 5,151,414 |
| **Expenditures** | | | | | | | | | |
| Project Management | 50,000 | 92,868 | 142,219 | 18,047 | 18,047 | - | - | - | - |
| Capital | 2,388,146 | 8,404,322 | 2,894,755 | 4,850,000 | 4,850,000 | 21,800,000 | 6,300,000 | 2,300,000 | 4,000,000 |
| Debt Service | - | - | - | - | - | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| **Total Expenditures** | 2,438,146 | 8,497,190 | 3,036,974 | 4,868,047 | 4,868,047 | 23,700,000 | 8,200,000 | 4,200,000 | 5,900,000 |
| **Excess Revenue Over (Under) Expenditures** | 2,095,912 | (3,919,479) | 1,117,839 | 1,438,975 | 1,438,975 | 6,161,503 | (3,243,767) | 852,857 | (748,586) |
| **Ending Fund Balance** | 8,484,073 | 4,564,594 | 5,682,434 | 7,121,409 | 7,121,409 | 13,282,911 | 10,039,144 | 10,892,001 | 10,143,416 |

| **2024-2031 Capital Improvement Plan** | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| 37th St. Widening Phase 2 - 35th to Sienna | 1,987,028 | 3,736,091 | 208,471 | | | | | | |
| 37th St. Widening Phase 3 - 65th to Arrowhead | | | 500,000 | | | 9,500,000 | | | |
| 37th St. Widening Phase 4 - Arrowhead to 47th | | | | | | 10,000,000 | 4,000,000 | | |
| Street Maintenance | 401,118 | 4,668,231 | 1,936,284 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 49th Street - Reconstruction Design | | | 250,000 | 1,000,000 | 1,000,000 | | | | |
| 49th Street - Construction | | | | | | | | | 2,000,000 |
| 37th Street Street Lights Project | | | | 750,000 | 750,000 | | | | |
| 47th Avenue Street Lights Project | | | | 750,000 | 750,000 | | | | |
| Pedestrian Mobility Plan | | | | 150,000 | 150,000 | | | | |
| Pedestrian Safety Enhancements | | | | | | 100,000 | 100,000 | 100,000 | |
| Annual Signage and Pavement Marking | | | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Annual ADA Ramp Replacement | | | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| Annual Concrete Replacement | | | | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| **Capital Projects - Road Tax Fund Total** | **2,388,146** | **8,404,322** | **2,894,755** | **4,850,000** | **4,850,000** | **21,800,000** | **6,300,000** | **2,300,000** | **4,000,000** |

## Capital Projects – Parks Fund

The *Capital Projects – Parks Fund* manages the City's major assets such as parks and major parks infrastructure through the ongoing maintenance and repair of existing assets and the construction of new assets. Priorities are established in the City's five-year Capital Improvement Plan (CIP) which is approved on an annual basis by the City Council.

### City of Evans | Capital Projects - Parks | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 176,910 | 22,283 | 22,787 | 23,016 | 23,016 | 23,566 | 23,801 | 24,040 | 24,280 |
| **Revenues** | | | | | | | | | |
| Miscellaneous Revenue | | | | | | | | | |
| Interest Earnings | 2,941 | 504 | 229 | 550 | 550 | 236 | 238 | 240 | 243 |
| **Total Revenues** | 2,941 | 504 | 229 | 550 | 550 | 236 | 238 | 240 | 243 |
| **Total Available Funds** | 2,941 | 504 | 229 | 550 | 550 | 236 | 238 | 240 | 243 |
| **Expenditures** | | | | | | | | | |
| Professional Services | 8,560 | - | - | - | - | - | - | - | - |
| Capital Improvement | 149,008 | - | - | - | - | - | - | - | - |
| **Total Expenditures** | 157,568 | - | - | - | - | - | - | - | - |
| **Excess Revenue Over (Under) Expenditures** | (154,627) | 504 | 229 | 550 | 550 | 236 | 238 | 240 | 243 |
| **Ending Fund Balance** | 22,283 | 22,787 | 23,016 | 23,566 | 23,566 | 23,801 | 24,040 | 24,280 | 24,523 |

### 2024-2031 Capital Improvement Plan

| | 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Riverside Park entryway landscaping | - | - | - | - | - | - | - | - | - |
| 2 Ventrac mowers, attachments, and trailers | 149,008 | - | - | - | - | - | - | - | - |
| **Capital Projects - Parks Total** | **149,008** | - | - | - | - | - | - | - | - |

## Trust Funds - Cemetery Endowment Fund

The *Cemetery Endowment Fund* is a trust fund established to earn interest on a restricted corpus. The interest earned is utilized for the general care and maintenance, capital improvements, and equipment acquisition for the maintenance of the Cemetery.

### City of Evans | Cemetery Endowment Fund | Long Range Financial Plan

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 |
| **Revenues** | | | | | | | | | |
| Investment Income | 3,017 | 2,586 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| **Total Revenues** | 3,017 | 2,586 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| **Total Available Funds** | 3,017 | 2,586 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| **Expenditures** | | | | | | | | | |
| Culture, Parks & Recreation | 3,017 | 2,586 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| **Total Expenditures** | 3,017 | 2,586 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| **Excess Revenue Over (Under) Expenditures** | - | - | - | - | - | - | - | - | - |
| **Ending Fund Balance** | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 | 49,470 |

## Evans Redevelopment Agency

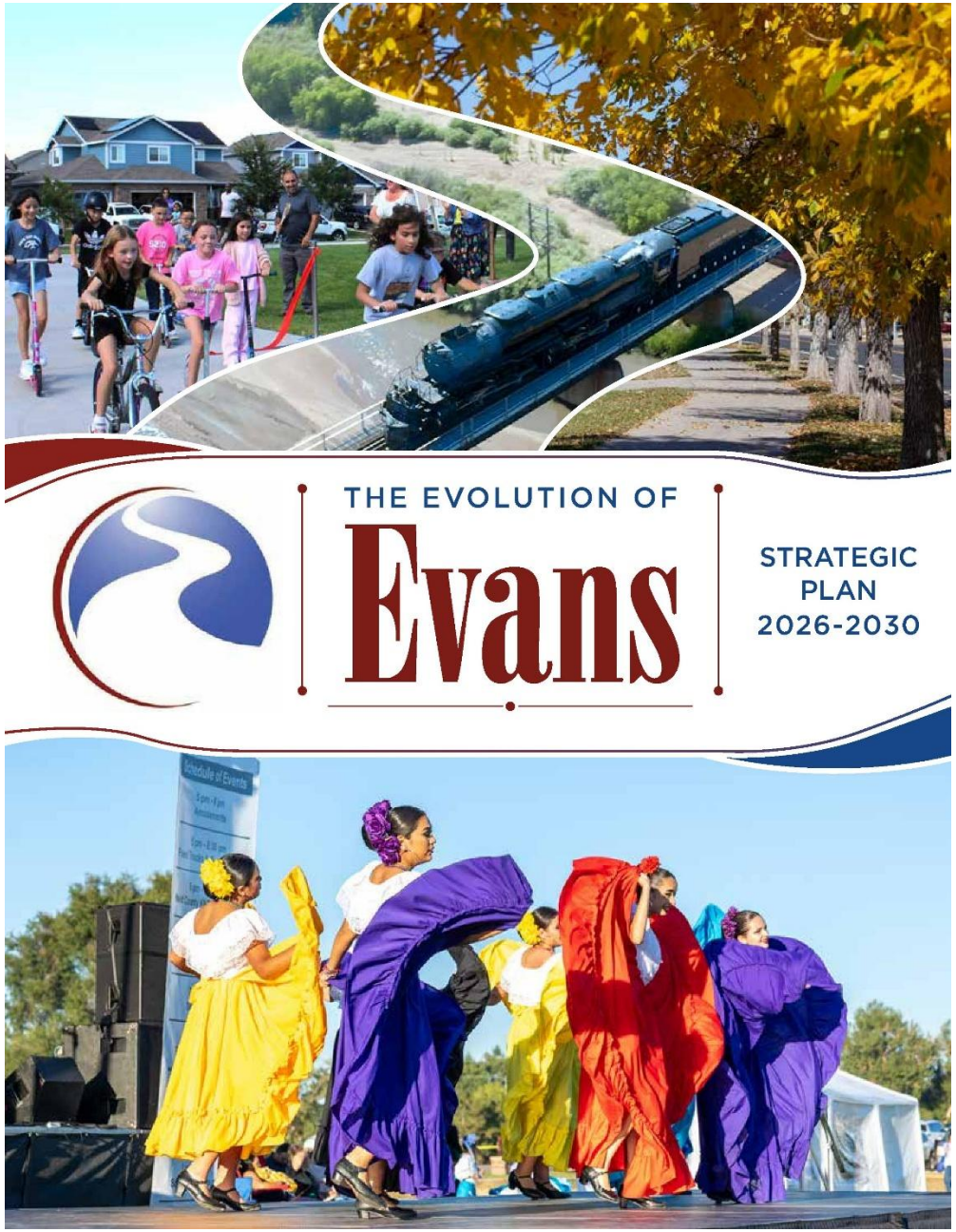
The *Evans Redevelopment Agency* is a separate legal entity from the City formed by the City to encourage redevelopment along the Hwy 85 corridor of the City. The majority of the funding for the activities of the Agency has been provided through a loan from the City. The Agency owns property purchased with the goal of attracting new development which is in alignment with the vision of the City. As a separate entity from the City, the total presented for the Agency is not included in any of the City-wide attachments within this budget document.

**Evans Redevelopment Agency**
**General Fund Long Range Financial Plan**

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 567,271 | 463,358 | 1,641,206 | 977,494 | 977,494 | 358,602 | 174,681 | 372,927 | 631,048 |
| **Revenues:** | | | | | | | | | |
| Loan from City of Evans | - | - | - | - | - | - | - | - | - |
| Property Tax Revenue | 28,008 | 28,865 | 36,787 | 81,608 | 81,608 | 89,769 | 98,746 | 108,621 | 119,483 |
| Miscellaneous Revenue | 51,897 | 40,548 | 50,000 | - | - | - | - | - | - |
| Property Sales | - | 1,300,000 | - | - | - | - | - | - | - |
| Sales Tax Revenue (TIF) | - | 605,931 | 675,000 | 710,000 | 710,000 | 750,000 | 750,000 | 800,000 | 800,000 |
| **Total revenues** | 79,905 | 1,975,344 | 761,787 | 791,608 | 791,608 | 839,769 | 848,746 | 908,621 | 919,483 |
| **Expenditures:** | | | | | | | | | |
| Personnel | 149,066 | 129,969 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Supplies & Services | 34,751 | 61,596 | 100,500 | 100,500 | 100,500 | 100,500 | 100,500 | 100,500 | 100,500 |
| Capital | - | - | - | - | - | - | - | - | - |
| Reimbursement to City | - | 605,931 | 675,000 | 710,000 | 710,000 | 448,190 | - | - | - |
| Transfer Out (AMP) | - | - | 500,000 | 450,000 | 450,000 | 325,000 | 400,000 | 400,000 | 400,000 |
| **Total Expenditures** | 183,817 | 797,496 | 1,425,500 | 1,410,500 | 1,410,500 | 1,023,690 | 650,500 | 650,500 | 650,500 |
| **Excess Revenue Over (under) Expenditures** | (103,912) | 1,177,848 | (663,713) | (618,892) | (618,892) | (183,921) | 198,246 | 258,121 | 268,983 |
| **Ending Fund Balance** | **463,358** | **1,641,206** | **977,494** | **358,602** | **358,602** | **174,681** | **372,927** | **631,048** | **900,031** |
| ***ERA Expenditures paid by City*** | ***-*** | ***3,389,121*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| ***Sales Tax TIF Applied*** | ***(125,007)*** | ***(605,931)*** | ***(675,000)*** | ***(710,000)*** | ***(710,000)*** | ***(448,190)*** | ***-*** | ***-*** | ***-*** |
| ***ERA Reimburse to City (AMP)*** | ***-*** | ***-*** | ***(500,000)*** | ***(450,000)*** | ***(450,000)*** | ***-*** | ***-*** | ***-*** | ***-*** |
| ***Loan from City Balance*** | ***0*** | ***2,783,191*** | ***1,608,191*** | ***448,191*** | ***448,191*** | ***(0)*** | ***(0)*** | ***(0)*** | ***(0)*** |

## Attachment A - 2027 Budget Summary

| Fund/Department | Revenue | Wages | Supplies & Services | Asset Management | Transfers | Debt | Capital | Miscellaneous | Net Impact |
|---|---|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | | | |
| General Government | 20,930,565 | 3,363,277 | 2,901,786 | - | 2,886,030 | - | - | - | |
| Community Development | - | 878,398 | 234,985 | - | - | - | - | - | |
| Public Safety | - | 7,799,358 | 1,507,785 | 285,000 | - | - | - | - | |
| Public Works | - | 2,293,680 | 1,417,996 | 120,000 | - | - | - | - | |
| Culture, Parks & Recreation | - | 2,022,024 | 523,270 | 45,000 | - | - | - | - | |
| **Total General Fund** | **20,930,565** | **16,356,737** | **6,585,822** | **450,000** | **2,886,030** | **-** | **-** | **-** | **424,036** |
| **Emergency Contingency** | - | - | - | - | - | - | - | - | - |
| **Cemetery Perpetual Care** | 11,725 | - | - | - | - | - | - | - | 11,725 |
| **Fire Impact** | 127,420 | - | - | - | - | - | - | 127,420 | - |
| **Street Impact** | 1,448,245 | - | - | - | - | - | 2,350,000 | - | (901,755) |
| **Police Impact** | 122,400 | - | - | - | - | - | - | - | 122,400 |
| **Parks Impact** | 819,590 | - | - | - | - | - | 600,000 | - | 219,590 |
| **Conservation Trust** | 294,715 | - | - | - | - | - | 360,000 | - | (65,285) |
| **School Impact** | 225,430 | - | - | - | - | - | - | 225,430 | - |
| **Refuse Collection** | 1,473,910 | - | 1,375,250 | - | (70,300) | - | - | - | 28,360 |
| **Capital Projects - Streets** | 971,317 | - | 350,000 | - | - | - | 375,000 | - | 246,317 |
| **Capital Projects - Parks** | 550 | - | - | - | - | - | - | - | 550 |
| **Capital Projects - Food Tax** | 3,094,440 | - | 400,000 | - | - | 1,696,700 | - | - | 997,740 |
| **Capital Projects - Road Tax** | 6,307,022 | 18,047 | - | - | - | - | 4,850,000 | - | 1,438,975 |
| **Water** | 11,131,065 | 1,294,409 | 7,141,901 | 235,000 | (922,980) | - | 2,071,700 | - | (534,925) |
| **Wastewater** | 8,331,170 | 1,102,725 | 882,600 | - | (724,710) | 4,113,926 | 4,825,000 | - | (3,317,791) |
| **Storm Drainage** | 6,918,488 | 126,356 | 421,764 | 42,500 | (385,705) | 489,950 | 5,240,000 | - | 212,213 |
| **Cemetery Trust** | 6,000 | - | 6,000 | - | - | - | - | - | - |
| **TOTAL CITY** | **62,214,052** | **18,898,274** | **17,163,337** | **727,500** | **782,335** | **6,300,576** | **20,671,700** | **352,850** | **(1,117,850)** |


THE EVOLUTION OF
Evans
STRATEGIC
PLAN
2026-2030

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# Message from the Mayor

Over the past four years, Evans has made meaningful progress toward becoming the community we know it can be. Through the leadership of City Council, the dedication of City employees, and the support of our residents, businesses, and community partners, we have invested in the places, infrastructure, and opportunities that will shape Evans for generations to come.

Core services, infrastructure, and public safety have been focal points for the City Council. In August 2026, construction was completed on the City's new police station that provides a modern and functional facility that will serve the Evans community for decades to come. Nearly quadrupling the size of the old station, the new facility provides our police professionals with space for future expansion and modern safety features that support the high-quality public safety services our community expects.

One of our most significant public infrastructure investments has been the widening and reconstruction of 37th Street. This critical corridor represents more than a transportation project. It improves safety and mobility while providing infrastructure necessary to support residential and commercial growth and better connect our community.

We have also continued investing in the quality of life that makes Evans a great place to call home. New and improved parks, playground development and rehabilitation, and enhancements to public spaces are creating places where families can gather, children can play, and neighborhoods can connect. These investments strengthen our community today while creating lasting assets for future generations.

At the same time, we are seeing commercial growth along critical corridors throughout Evans — McDonald's, Murphy's, QuikTrip, Dollar General, O'Reilly Auto Parts, and several new restaurants. Attracting new businesses and investment expands shopping, dining, employment, and service opportunities for our residents while strengthening and diversifying our local economy. This progress demonstrates what is possible when we invest strategically in infrastructure and create an environment where our community and businesses can succeed.

The Evolution of Evans Strategic Plan builds upon this progress and establishes our direction for the years ahead. It reflects the priorities of our community and our shared vision for what Evans can become — a community defined by responsible growth, strong neighborhoods, quality public services, economic opportunity, and thoughtful stewardship of the resources entrusted to us.

Our work is not finished. As Evans continues to evolve, we must remain focused on the future while preserving the sense of community that makes Evans unique. By working together and making thoughtful decisions today, we can continue building a safe, vibrant, connected, and economically resilient community.

We have accomplished a great deal over the past four years, and there is even more opportunity ahead. I am proud of the progress we have made together and excited about the community we are continuing to build.

Mark Clark
Mayor
City of Evans

# Letter from the City Manager

Evans is evolving — and over the past four years, we have worked intentionally to ensure our community is prepared for what comes next.

The City has made significant investments in the infrastructure, public spaces, and economic foundations that directly influence quality of life and position Evans for long-term success. We have invested heavily in our streets, improving the transportation network our residents and businesses rely on every day. We have advanced park development and playground rehabilitation, creating and renewing spaces where families gather and neighborhoods connect. At the same time, investments in utility infrastructure are strengthening essential City systems, addressing long-term needs, and preparing Evans to responsibly accommodate continued growth. While much has been accomplished, there is more work ahead of us.

We have also placed a renewed emphasis on commercial growth and economic development. A stronger commercial base brings new services and amenities to our community, creates jobs, attracts private investment, and strengthens the resources available to provide quality public services. Together, these efforts represent more than individual projects — they are deliberate investments in the future of Evans.

The *Evolution of Evans Strategic Plan* builds on this momentum. It provides a clear framework for aligning City Council's priorities with the work of our organization and focusing our resources where they can have the greatest impact.

As Evans continues to grow and change, our responsibility is not simply to respond to that growth, but to shape it. That means maintaining and modernizing our infrastructure, planning thoughtfully for development, creating quality public spaces, strengthening our economic base, and ensuring our organization is prepared to meet the community's needs. It also means building collaborative partnerships with residents, businesses, schools, nonprofits, regional agencies, developers, and other community stakeholders. By aligning around shared goals and leveraging our collective resources, we can accomplish more together.

A strategic plan only matters if it leads to action. The progress of the past four years demonstrates our commitment to turning priorities into results. As we move forward, we will measure our progress, adapt to changing conditions, pursue opportunities and partnerships, and remain accountable to the community we serve.

I am proud of what our City Council, employees, and community partners have accomplished — and I am excited about what we are positioned to achieve next.

The Evolution of Evans is not something we are waiting for. We are actively building it — together.

Cody R. Sims
ICMA-CM, MPA, CPM





# What is a Strategic Plan (and why it's important)

A strategic plan is a comprehensive framework that defines an organization's long-term direction, priorities, and goals, along with the actions required to achieve them. It aligns an organization's mission, vision, and values with measurable objectives and a clear implementation approach, serving as a roadmap for decision-making and resource allocation.

This strategic plan establishes a structured framework to guide the City of Evans' operating and capital investment decisions in support of its long-term priorities. Covering a five-year horizon, the plan defines key focus areas, sets measurable objectives, and directs how resources will be aligned to achieve desired outcomes. It reflects a deliberate effort to connect the City's service delivery and organizational capacity with the evolving needs of residents and businesses.

As Evans continues to grow, the City faces increasing demands on infrastructure, public services, and overall community well-being. This plan positions the City to respond proactively by prioritizing investments, strengthening service delivery, and ensuring that resources are used efficiently and effectively. It is designed to remain flexible, allowing for adjustments as conditions change and new opportunities or challenges emerge.

Equally important, this plan reinforces the City's commitment to transparency, accountability, and collaboration. It provides a foundation for informed decision-making, supports ongoing performance evaluation, and encourages coordination among City leadership, staff, and community partners. Through this approach, Evans can maintain focus on its highest priorities while continuing to deliver responsive, high-quality services that reflect community values and expectations



# Mission • Vision • Values

## Mission Statement

We deliver citizen-driven services for the health, safety, and welfare of our city to advance as the community of choice.

## Vision Statement

The City of Evans is an economically resilient and well-connected community that fosters opportunity for its residents with growth-oriented development and infrastructure.

## Current Values

**EMPOWER**
Providing staff and citizens the tools to succeed and make decisions.

**DELIVER**
Ensuring high-quality services for the community's health, safety, and welfare.

**GROW**
Fostering professional development, community improvement, and sustainable growth.

**ENGAGE**
Actively participating with residents and collaborating within teams to build relationships.

EDGE
empower deliver grow engage



# Plan At A Glance



# Economic Vitality



## Our Goal

Advance the City's prosperity by fostering a vibrant, well-planned economic environment that supports business and reinvestment, strengthens community, and ensures growth through responsible use of public resources.

## Objectives

- Develop and implement a comprehensive economic development incentive plan to support business attraction, retention, and reinvestment.
- Create a sustainable City water bank policy to support strategic growth.
- Create wayfinding branding to support community mobility.
- Identify and implement process improvements to create more efficient service delivery.
- Align city code to ensure the regulatory environment supports development outcomes.
- Establish corridor features and develop concept plans for commercial and community nodes to create a sense of place.
- Consolidate ZIP codes to ensure sales tax receipts stay local.
- Develop the City's annexation policy to help ensure prudent, long-term decision-making.

## Performance Measures:

- Complete the economic development incentives plan by Fall 2026
- Develop the water bank policy by Fall 2026
- Complete 20% of planned traffic and street sign replacements each year
- Review and update the current City code to local, state, and federal requirements and best practices by Summer 2031
- Report annually on the CIP story map with descriptions of project impacts
- Report annually on economic development accomplishments and progress
- Develop concept plans for commercial and community nodes by Summer 2028
- Develop an annexation policy and plan by Fall 2027











# Collaborative Partnerships



## Our Goal

Strengthen intergovernmental and community-based partnerships to improve service delivery and elevate the City's regional voice in addressing community priorities.

## Objectives

- Build operational partnerships with the regional stakeholders to improve services and resident understanding of local government.
- Develop transportation/transit needs for the City to improve mobility.
- Connect City officials with peers in other communities to work collaboratively on issues of significance in the region.
- Enhance relationships with the State of Colorado and Colorado Department of Local Affairs (DOLA) to improve access to state resources.
- Explore relationships with District 6, UNC, and Aims Community College for city staff augmentation and support.
- Formalize partnerships with the nonprofit sector in the city and region to share information about resources.

## Performance Measures

- Develop and prioritize a list of strategic partnerships by December 2026
- Review and update existing Memorandums of Understanding (MOUs) and Intergovernmental Agreements (IGAs) by Spring 2027









# Infrastructure



## Our Goal

Deliver well-designed infrastructure that meets current and future community needs to support long-term sustainability and quality of life.

## Objectives

- Develop and implement a complete Capital Improvement Program (CIP) that is integrated into the City's annual budget process.
- Update engineering and development standards and code to comply with state and federal regulations and best management practices.
- Develop the City's project management process to create standard operating procedures (SOPs) and better meet the community's goals.
- Update the City's utility codes for federal and state compliance and best management practices.







## Performance Measures

- Develop CIP by end of Q3 2030
  - Pavement management by Q3 2026 and update annually
  - Water by Q2 2027 and update annually
  - Stormwater by Q2 2028 and update annually
  - Wastewater by Q2 2030 and update annually
- Annual report on implementation of the City's ADA transition plan
- Establish a standardized project management process by end of Q2 2027
- Update the utility codes by Summer 2031
- Update the Utility Master Plans by 2031
- Develop a pedestrian mobility plan Q4 2027






# Implementation/Next Steps?

The Evolution of Evans Strategic Plan delivers the greatest value when it actively informs daily decision-making and operations. For the City of Evans, effective implementation begins with detailed planning at the departmental level, where strategic priorities are translated into specific, actionable steps. Each department will develop aligned work plans that define measurable objectives, establish timelines, and assign clear responsibilities. This structured approach promotes consistency, strengthens accountability, and ensures that routine activities support broader organizational goals. Engaging staff through this process is essential to building ownership and embedding the City's strategic direction across all levels of the organization.

To maintain focus and adaptability, the City will incorporate an annual review of strategic objectives into the budget development cycle. This review will assess progress, highlight emerging needs, and inform any necessary adjustments to priorities. By linking funding decisions to strategic outcomes, Evans reinforces its commitment to intentional resource allocation and ensures that investments align with the results the City aims to achieve. This process also provides departments with a formal opportunity to share progress and refine their plans for the year ahead.

In support of continued coordination and innovation, the City will establish internal work teams aligned with key priority areas. These cross-functional groups will help advance major initiatives, encourage collaboration, and promote the exchange of best practices across departments. Additionally, items brought forward for City Council consideration will be evaluated for alignment with established strategic priorities, ensuring consistency between governance decisions and the adopted plan.

# Acknowledgements

The City of Evans extends its sincere appreciation to everyone who contributed their time, perspectives, and ideas to the development of the Evolution of Evans Strategic Plan.

This plan reflects the collaborative efforts of our community and organization, and we thank the following groups for their valuable participation:

**Evans residents**

**Evans City Council**

**City of Evans Executive Team**

**City of Evans staff**

The City also extends our sincere gratitude to our external partners and stakeholders whose insights helped shape the vision for Evans in the years ahead:

**Evans Fire Protection District**

**Weld County Board of County Commissioners**

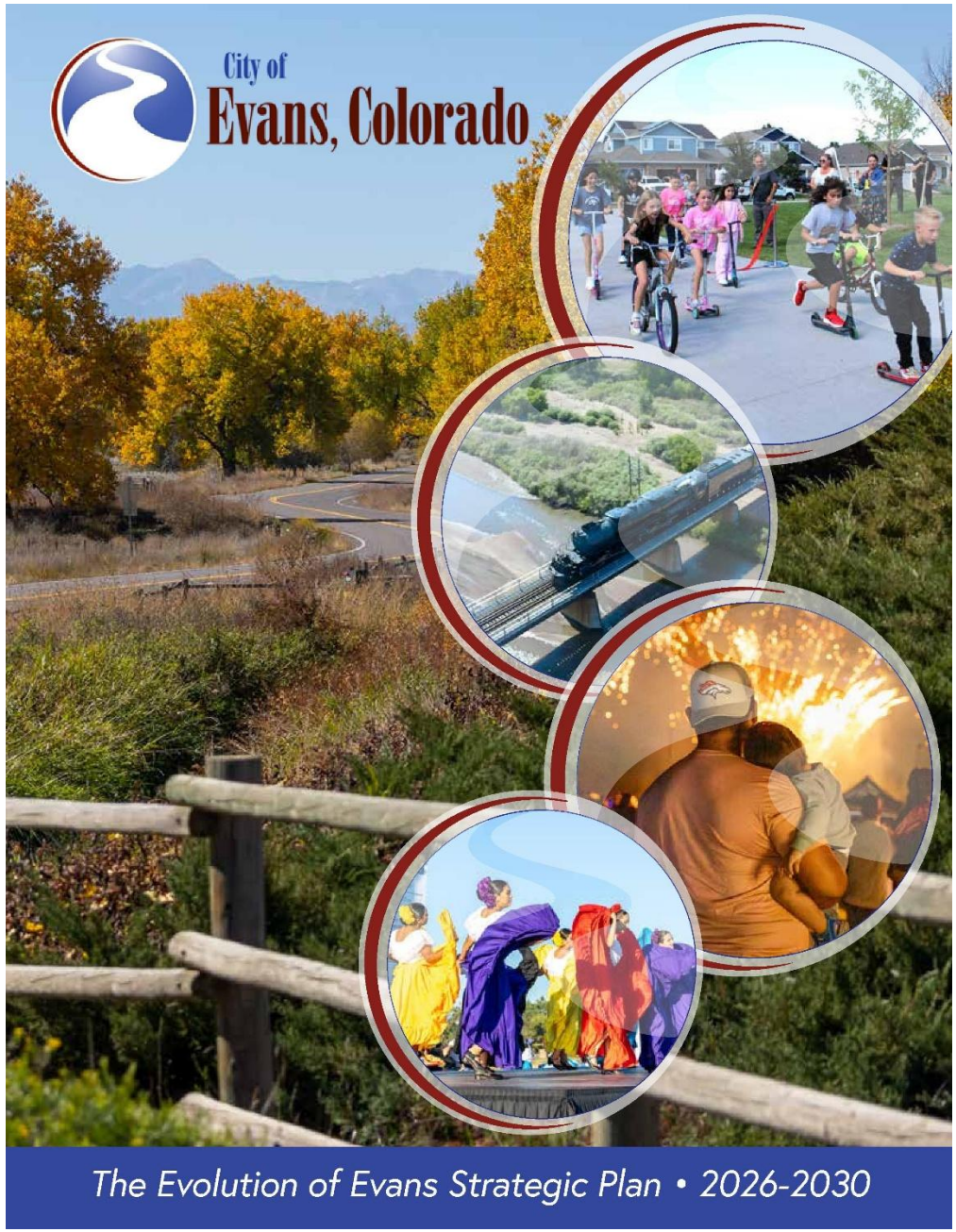
**Greeley-Evans School District 6**

**Evans Area Chamber of Commerce**

**High Plains Library District**

Your engagement, collaboration, and commitment to the future of Evans have been invaluable in creating a strategic plan that reflects our shared vision for the community.




City of
Evans, Colorado
The Evolution of Evans Strategic Plan • 2026-2030

## Attachment C - Summary of Personnel Positions

The following summary is to provide information regarding the number of employees by department. This summary reflects the number of benefited employees in the City. Part-time, non-benefited employees are not included here, but are included in the totals on Attachment D, which accurately reflects the total personnel expense for the City.

### General Government Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| City Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant City Manager | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant to the City Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Communications Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| IT Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Technical Support Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Systems & Network Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| GIS Administrator | 1 | 1 | - | - | - | - | - | - |
| City Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Deputy City Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Customer & Utilities Service Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Customer Service Administrator | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| HR Director | 1 | - | 1 | 1 | 1 | 1 | 1 | 1 |
| HR Manager | 1 | 1 | - | - | - | - | - | - |
| Senior HR Business Partner | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Safety & Risk Manager | 1 | 1 | - | - | - | - | - | - |
| HR & Risk Management Generalist | .5 | .5 | 1 | 1 | 1 | 1 | 1 | 1 |
| Finance Director | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Finance Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Accountant/ Accountant | 2 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Procurement & Contract Specialist | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Accounts Payable Clerk | .8 | .5 | .5 | .5 | .5 | .5 | .5 | .5 |
| City Attorney | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | **23.3** | **22.5** | **22** | **22** | **22** | **22** | **22** | **22** |

Personnel Highlights

- 2025 reflects the reduction of a Customer Service Administrator, addition of the Procurement & Contract Specialist. 2025 also reflects restructuring of the Finance Department.
- 2026 reflects the reduction of a GIS Administrator, reduction of an HR Manager, reduction of a Safety & Risk Manager, and the addition of the Assistant City Manager.

## Community Development and Economic Development Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Community Development Director | 1 | 1 | - | - | - | - | - | - |
| Senior Planner | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Building Coordinator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Neighborhood Services Manager | 1 | 1 | - | - | - | - | - | - |
| Code Enforcement Officer | 2 | 2 | - | - | - | - | - | - |
| Economic Development Director | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Economic Development Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Chief Building Official | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Building Inspector | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | **8** | **10** | **6** | **6** | **6** | **6** | **6** | **6** |

Personnel Highlights

- 2025 reflects the additions of a Chief Building Official, and a Senior Building Inspector.
- 2026 reflects the reduction of 2 Code Enforcement Officers, reduction of a Neighborhood Services Manager, and reduction of a Community Development Director.



## Public Safety Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Police Chief | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sworn Police Officers | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| Community Outreach Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Police Records Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Police Records Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Property & Evidence Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Property & Evidence Tech | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Digital Evidence Tech | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Service Technician | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Municipal Court Clerk | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| Municipal Court Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Neighborhood Services Manager | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Code Enforcement Officer | - | - | 2 | 2 | 2 | 2 | 2 | 2 |
| | **46** | **46** | **51** | **51** | **51** | **51** | **51** | **51** |

Personnel Highlights

- 2026 reflects the addition of a Neighborhood Services Manager, the addition of 2 Code Enforcement Officers, and the addition of 2 Municipal Court Clerks.

## Public Works Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Operations Director | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Engineering Director | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Engineers | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| GIS Administrator | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Construction Inspector | 1 | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Streets & Stormwater Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Field Services Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Technician | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Fleet Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fleet Technician | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | **12** | **14** | **15** | **15** | **15** | **15** | **15** | **15** |

Personnel Highlights

- 2025 reflects the addition of an Engineering Director and an additional Civil Engineer.
- 2026 reflects the addition of a Senior Construction Inspector, addition of a GIS Administrator, and reduction of an Engineer.

## Parks & Recreation Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Parks Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Parks Technician | 6 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Facility Maintenance Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Facility Maintenance Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Facility Maintenance Tech | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Custodian I/II | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Parks Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Parks & Recreation Director | 1 | - | - | - | - | - | - | - |
| Recreation Supervisors | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Recreation Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | **16** | **18** | **18** | **18** | **18** | **18** | **18** | **18** |

Personnel Highlights

- 2025 reflects the addition of a Facilities Maintenance Technician and two Park Technicians, and reduction of the Parks & Recreation Director.

## General Fund Personnel by Department

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| General Government | 23.3 | 22.5 | 22 | 22 | 22 | 22 | 22 | 22 |
| Community Development | 8 | 10 | 6 | 6 | 6 | 6 | 6 | 6 |
| Public Safety | 46 | 46 | 51 | 51 | 51 | 51 | 51 | 51 |
| Public Works | 12 | 14 | 15 | 15 | 15 | 15 | 15 | 15 |
| Culture, Parks, Recreation | 16 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| | **105.3** | **110.5** | **112** | **112** | **112** | **112** | **112** | **112** |

## CIP- Road Tax Fund Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Asset Manager | 1 | 1 | 1 | 1 | 1 | - | - | - |
| | **1** | **1** | **1** | **1** | **1** | **-** | **-** | **-** |

## Water Fund Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Water Distribution Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water Technician | 3 | 5 | 5 | 7 | 7 | 7 | 7 | 7 |
| Water Conservation Coordinator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | **5** | **7** | **7** | **9** | **9** | **9** | **9** | **9** |

Personnel Highlights

- 2025 reflects the addition of two Technicians.
- 2027 reflects the addition of two Technicians.

## Wastewater Fund Personnel

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|
| Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Collections Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Wastewater Technician | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| | **9** | **9** | **9** | **9** | **9** | **9** | **9** | **9** |

## Stormwater Fund Personnel

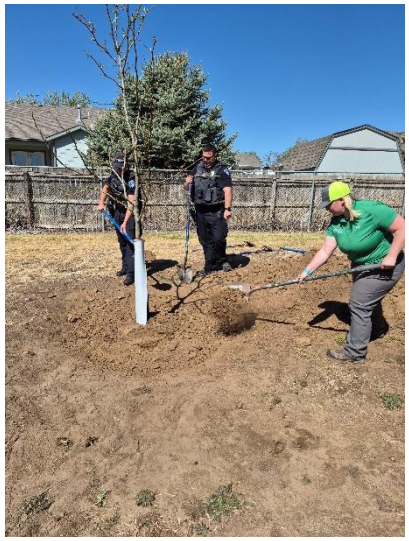
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Stormwater Technician | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Utility Engineer | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| | **3** | **4** | **5** | **5** | **5** | **5** | **5** | **5** |

Personnel Highlights

- 2025 reflects the addition of a Technician.
- 2026 reflects the addition of a Utility Engineer.

## Total City of Evans Personnel

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| General Fund | 105.3 | 111 | 112 | 112 | 112 | 112 | 112 | 112 |
| CIP- Road Tax Fund | 1 | 1 | 1 | 1 | 1 | - | - | - |
| Water Works Fund | 5 | 7 | 7 | 9 | 9 | 9 | 9 | 9 |
| Wastewater Fund | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Stormwater Fund | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| | **124.3** | **132** | **134** | **136** | **136** | **135** | **135** | **135** |





## Attachment D - Summary of Personnel Expenditures

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|
| **General Government** | | | | | | | | |
| **Regular** | 3,080,879 | 3,234,017 | 3,355,674 | 3,353,752 | 3,487,807 | 3,627,219 | 3,772,203 | 3,922,981 |
| **Over Time** | 8,228 | 8,639 | 9,071 | 9,525 | 10,001 | 10,501 | 11,026 | 11,578 |
| **Community Development** | | | | | | | | |
| **Regular** | 1,056,341 | 1,318,631 | 1,319,372 | 1,186,505 | 1,233,984 | 1,283,362 | 1,334,717 | 1,388,126 |
| **Over Time** | 3,389 | 3,508 | 3,631 | 3,758 | 3,889 | 4,025 | 4,166 | 4,312 |
| **Public Safety** | | | | | | | | |
| **Police & Municipal Court** | | | | | | | | |
| **Regular** | 5,893,947 | 5,914,778 | 6,318,170 | 7,172,151 | 7,460,613 | 7,760,670 | 8,072,786 | 8,397,445 |
| **Over Time** | 284,421 | 294,376 | 304,679 | 315,343 | 326,380 | 337,803 | 349,626 | 361,863 |
| **Public Works** | | | | | | | | |
| **Regular** | 1,330,997 | 1,626,221 | 2,135,748 | 2,271,124 | 2,362,082 | 2,456,682 | 2,555,070 | 2,657,398 |
| **Over Time** | 20,344 | 21,056 | 21,793 | 22,555 | 23,345 | 24,162 | 25,008 | 25,883 |
| **Culture, Parks & Recreation** | | | | | | | | |
| **Regular** | 1,653,637 | 2,037,153 | 1,897,770 | 1,994,184 | 2,074,091 | 2,157,199 | 2,243,636 | 2,333,535 |
| **Over Time** | 25,110 | 25,988 | 26,898 | 27,839 | 28,814 | 29,822 | 30,866 | 31,946 |
| **General Fund Total** | **13,357,293** | **14,484,366** | **15,392,805** | **16,356,736** | **17,011,006** | **17,691,446** | **18,399,104** | **19,135,068** |
| **Regular** | 110,000 | 114,670 | 142,219 | 121,959 | 126,228 | 126,228 | 126,228 | 126,228 |
| **CIP - Road Tax Fund** | **110,000** | **114,670** | **142,219** | **121,959** | **126,228** | **126,228** | **126,228** | **126,228** |
| **Regular** | 596,817 | 806,369 | 927,498 | 1,294,410 | 1,365,358 | 1,439,607 | 1,517,298 | 1,598,582 |
| **Water Fund Total** | **596,817** | **806,369** | **927,498** | **1,294,410** | **1,365,358** | **1,439,607** | **1,517,298** | **1,598,582** |
| **Regular** | 959,219 | 969,965 | 1,082,540 | 1,093,897 | 1,137,697 | 1,183,251 | 1,230,628 | 1,279,902 |
| **Over Time** | 7,962 | 8,241 | 8,530 | 8,828 | 9,137 | 9,457 | 9,788 | 10,130 |
| **Wastewater Fund Total** | **967,181** | **978,206** | **1,091,070** | **1,102,725** | **1,146,834** | **1,192,707** | **1,240,416** | **1,290,032** |
| **Regular** | 260,841 | 117,203 | 120,778 | 120,631 | 125,513 | 130,593 | 135,877 | 141,375 |
| **Over Time** | 5,240 | 5,397 | 5,559 | 5,726 | 5,897 | 6,074 | 6,257 | 6,444 |
| **Storm Drainage Fund Total** | **266,081** | **122,600** | **126,337** | **126,356** | **131,411** | **136,667** | **142,134** | **147,819** |
| **TOTAL WAGES** | **15,297,372** | **16,506,211** | **17,679,928** | **19,002,186** | **19,780,837** | **20,586,655** | **21,425,180** | **22,297,730** |

## Attachment E - Summary of Supplies and Services by Program

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | | |
| City Council | 89,000 | 56,600 | 81,600 | 81,600 | 83,232 | 84,897 | 86,595 | 88,326 |
| City Council Projects | 21,000 | 22,000 | - | - | - | - | - | - |
| City Manager | 88,400 | 114,264 | 59,700 | 59,000 | 60,180 | 61,384 | 62,611 | 63,863 |
| City Clerk | 25,750 | 29,550 | 41,417 | 39,120 | 39,902 | 40,700 | 41,514 | 42,345 |
| Human Rescources / Risk | 822,100 | 917,850 | 949,358 | 978,538 | 998,109 | 1,018,071 | 1,038,432 | 1,059,201 |
| Information Technology | 557,965 | 565,804 | 647,505 | 647,500 | 660,450 | 673,659 | 687,132 | 700,875 |
| Customer Service Unit | 32,000 | 33,040 | 31,388 | 31,388 | 32,016 | 32,656 | 33,309 | 33,975 |
| Elections | 40,340 | 40,340 | 40,340 | 40,340 | 41,147 | 41,970 | 42,809 | 43,665 |
| Finance | 758,183 | 733,431 | 779,260 | 784,450 | 800,139 | 816,142 | 832,465 | 849,114 |
| Public Facilities | 172,850 | 177,850 | 98,100 | 157,100 | 160,242 | 163,447 | 166,716 | 170,050 |
| Legal | 126,050 | 124,954 | 82,754 | 82,750 | 84,405 | 86,093 | 87,815 | 89,571 |
| GENERAL GOVERNMENT TOTAL S&S | 2,733,638 | 2,815,683 | 2,811,422 | 2,901,786 | 2,959,822 | 3,019,018 | 3,079,399 | 3,140,986 |
| | | - | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| Community Development | 40,300 | 32,800 | 24,400 | 28,709 | 29,283 | 29,869 | 30,466 | 31,076 |
| Economic Development | 87,950 | 87,950 | 83,553 | 93,553 | 95,424 | 97,333 | 99,279 | 101,265 |
| Building Inspection | 652,400 | 54,400 | 25,223 | 25,223 | 25,727 | 26,242 | 26,767 | 27,302 |
| Neighborhood Services | 50,400 | 59,200 | 66,200 | 87,500 | 89,250 | 91,035 | 92,856 | 94,713 |
| COMMUNITY DEVELOPMENT TOTAL S&S | 831,050 | 234,350 | 199,376 | 234,985 | 239,685 | 244,478 | 249,368 | 254,355 |
| | | | | | | | | |
| PUBLIC SAFETY | | | | | | | | |
| Municipal Court | 78,700 | 114,620 | 76,250 | 131,200 | 133,824 | 136,500 | 139,230 | 142,015 |
| Police | 1,260,028 | 1,458,708 | 1,352,698 | 1,376,585 | 1,404,117 | 1,432,199 | 1,460,843 | 1,490,060 |
| PUBLIC SAFETY TOTAL S&S | 1,338,728 | 1,573,328 | 1,428,948 | 1,507,785 | 1,537,941 | 1,568,700 | 1,600,074 | 1,632,075 |

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|
| PUBLIC WORKS | | | | | | | | |
| Maintenance of Condition | 660,070 | 1,067,620 | 737,742 | 787,742 | 803,497 | 819,567 | 835,958 | 852,677 |
| Engineering | 95,250 | 126,750 | 123,894 | 123,894 | 126,372 | 128,899 | 131,477 | 134,107 |
| Fleet | 333,300 | 318,800 | 402,860 | 477,860 | 487,417 | 497,166 | 507,109 | 517,251 |
| Public Works Administration | 25,750 | 29,500 | 28,500 | 28,500 | 29,070 | 29,651 | 30,244 | 30,849 |
| PUBLIC WORKS TOTAL S&S | 1,114,370 | 1,542,670 | 1,292,996 | 1,417,996 | 1,446,356 | 1,475,283 | 1,504,789 | 1,534,884 |
| CULTURE, PARKS & REC | | | | | | | | |
| Recreation Administration | - | - | - | - | - | - | - | - |
| Recreation | 134,000 | 137,000 | 136,500 | 171,800 | 175,236 | 178,741 | 182,316 | 185,962 |
| Senior Citizens | 51,500 | 51,500 | 29,000 | 31,500 | 32,130 | 32,773 | 33,428 | 34,097 |
| Riverside | 7,000 | 8,000 | 9,500 | 9,500 | 9,690 | 9,884 | 10,081 | 10,283 |
| Parks | 146,600 | 199,600 | 263,470 | 169,170 | 172,553 | 176,004 | 179,525 | 183,115 |
| Cemetery | 9,857 | 25,000 | 25,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 |
| Forestry | 43,000 | 55,000 | 57,300 | 57,300 | 58,446 | 59,615 | 60,807 | 62,023 |
| Library | 120,000 | 97,000 | 59,000 | 59,000 | 60,180 | 61,384 | 62,611 | 63,863 |
| CULTURE, PARKS & REC TOTAL S&S | 511,957 | 573,100 | 579,770 | 523,270 | 533,735 | 544,410 | 555,298 | 566,404 |
| **TOTAL GENERAL FUND** | **6,529,743** | **6,739,131** | **6,312,512** | **6,585,822** | **6,717,538** | **6,851,889** | **6,988,927** | **7,128,706** |

| | 2024 Projected | 2025 Actual | 2026 Budget V2 | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | | |
| OPERATING COSTS (BASE RATE FUNDED) | | | | | | | | |
| Base / Service Available | 525,316 | 476,630 | 470,671 | 514,920 | 527,793 | 540,988 | 554,513 | 568,375 |
| Non Potable | 63,621 | 132,030 | 208,600 | 334,800 | 343,170 | 351,749 | 360,543 | 369,557 |
| Irrigation/ Ditch | 50,871 | 214,315 | 263,625 | 311,775 | 319,569 | 327,559 | 335,748 | 344,141 |
| Assessments | 68,529 | - | 70,000 | 70,000 | 71,050 | 72,116 | 73,197 | 74,295 |
| OPERATING COSTS (BASE RATE FUNDED) | 708,337 | 822,975 | 1,012,896 | 1,231,495 | 1,261,582 | 1,292,411 | 1,324,001 | 1,356,369 |
| TREATMENT & CONSUMPTION COSTS (VARIABLE RATE FUNDED) | | | | | | | | |
| Consumption | 4,981,943 | 4,970,661 | 5,194,153 | 5,558,395 | 5,669,563 | 5,782,954 | 5,898,613 | 6,016,586 |
| Water Conservation | 37,639 | 32,033 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 |
| TREATMENT & CONSUMPTION COSTS (VARIABLE RATE FUNDED) | 5,019,582 | 5,002,694 | 5,298,153 | 5,662,395 | 5,773,563 | 5,886,954 | 6,002,613 | 6,120,586 |
| EXPANSION COSTS (TAP FEE FUNDED) | | | | | | | | |
| Water Meters / Misc | 76,672 | 242,010 | 242,010 | 248,010 | 248,010 | 248,010 | 248,010 | 248,010 |
| EXPANSION COSTS (TAP FEE FUNDED) | 76,672 | 242,010 | 242,010 | 248,010 | 248,010 | 248,010 | 248,010 | 248,010 |
| **TOTAL Water Fund** | **5,804,591** | **6,067,679** | **6,553,059** | **7,141,900** | **7,283,155** | **7,427,376** | **7,574,624** | **7,724,964** |
| **WASTEWATER FUND** | | | | | | | | |
| OPERATIONS | **867,206** | **564,440** | **732,600** | **882,600** | **904,665** | **927,282** | **950,464** | **974,225** |
| **STORM DRAINAGE FUND** | | | | | | | | |
| OPERATIONS | **141,991** | **223,256** | **401,200** | **421,764** | **421,764** | **421,764** | **421,764** | **421,764** |

## Attachment F - Summary of Supplies and Services by Fund

| | 2024 Actual | 2025 Actual | 2026 Budget V2 | 2027 Projected | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected |
|---|---|---|---|---|---|---|---|---|
| **General Fund** | 6,529,743 | 6,739,131 | 6,312,512 | 6,585,822 | 6,717,538 | 6,851,889 | 6,988,927 | 7,128,706 |
| **Refuse Collection Fund** | 1,119,364 | 1,212,663 | 1,220,985 | 1,375,250 | 1,518,165 | 1,593,977 | 1,673,577 | 1,673,577 |
| **Capital - Streets Fund** | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| **Water Fund** | 5,804,591 | 6,067,679 | 6,553,059 | 7,141,900 | 7,283,155 | 7,427,376 | 7,574,624 | 7,724,964 |
| **Wastewater Fund** | 867,206 | 564,440 | 732,600 | 882,600 | 904,665 | 927,282 | 950,464 | 974,225 |
| **Storm Drainage Fund** | 141,991 | 223,256 | 401,200 | 421,764 | 421,764 | 421,764 | 421,764 | 421,764 |
| **Cemetery Trust Fund** | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| TOTAL CITY SUPPLIES & SERVICES | 14,818,896 | 15,163,168 | 15,576,356 | 16,763,336 | 17,201,288 | 17,578,287 | 17,965,355 | 18,279,236 |



# Attachment G - Summary of Debt

## Summary of Annual Obligations

| | 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget | 2028 Projected | 2029 Projected | 2030 Projected | 2031 Projected | Through Maturity |
|---|---|---|---|---|---|---|---|---|---|
| Wastewater Fund | $ 2,349,171 | $ 2,418,897 | $ 2,421,506 | $ 2,416,687 | $ 2,417,513 | $ 2,416,810 | $ 2,420,716 | $ 2,421,519 | $ 16,894,200 |
| Storm Drainage Fund | 489,084 | 490,590 | 487,575 | 489,951 | 489,636 | 490,397 | 490,214 | 490,494 | 4,892,109 |
| Food Tax Fund | - | 654,327 | 1,697,200 | 1,697,700 | 1,695,200 | 1,697,700 | 1,698,950 | $ 1,698,950 | 40,729,800 |
| **Total Annual Obligation** | **$ 2,838,255** | **$ 3,563,813** | **$ 4,606,280** | **$ 4,604,338** | **$ 4,602,349** | **$ 4,604,906** | **$ 4,609,880** | **$ 4,610,963** | **$ 62,516,109** |

### Summary of Total Obligations

| | Balance 12/31/26 | Additions | Retirements | Balance 12/31/27 |
|---|---|---|---|---|
| Wastewater 2016 CWRPDA | $ 25,283,289 | $ - | $ 1,955,373 | $ 23,327,916 |
| Storm Drainage 2020 CWRPDA | 6,492,031 | - | 395,643 | 6,096,388 |
| Food Tax Series 2025 COP | 26,410,000 | - | 430,000 | 25,980,000 |
| **Total Obligation** | **$ 58,185,320** | **$ -** | **$ 2,781,016** | **$ 55,404,304** |

**Description of Debt**

**Wastewater 2016 CWRPDA Note:** The 2016 Colorado Water Resources & Power Development Authority "CWRPDA" loan is for $39,864,188. The note is due in semiannual installments beginning August 1, 2016 through August 1, 2038, with a stated interest rate of 1.701%. Revenue coverage for this debt instrument is 110% of the annual debt service.

**Storm Drainage 2020 CWRPA Note:** The 2020 Colorado Water Resources & Power Development Authority "CWRPDA" loan is for $8,392,372. The note is due in semiannual installments beginning February 1, 2021 through August 1, 2041, with a stated interest rate of 1.33%.

**Food Tax Debt:** Series 2025 Certificates of Participation, issued May 28, 2025 in the amount of $26,820,000. These COPs were used to fund construction of a new police facility and renovate Evans Community Complex for use by other City departments once the police department is operating from the new building. Annual lease payments are due beginning 12/1/2025 and end on 10/1/2055, with varying stated interest rates between 4.250%-5.000%.

**Debt Limitations:** Per Evans Home Rule Charter, the aggregate amount of bonds of other evidences of indebtedness shall not exceed fifteen percent of the actual valuation of the taxable property within the City as shown by the last preceding assessment for City purposes; provided however, that in determining the amount of indebtedness, there shall not be included within the computation, bonds or other evidences of indebtedness outstanding or authorized water works system of the municipal storm sewer, sanitary sewer, combined storm and sanitary sewers or sewage disposal systems, short-term notes, local improvement securities, or securities payable solely from the revenues of an income-producing system, utility, or other project.

August 2026 Weld County Property Tax Abstract lists total actual value for the City of Evans, minus tax exempt property, at $2,887,264,517. Fifteen percent of this actual property valuation would limit indebtedness at $433,089,678. The City currently only has the COP issuance which would fall into this category and as such, is below debt limits.

| | Amount | Description |
|---|---|---|
| General Fund | $450,000 | Equipment and vehicle replacement for General Fund operational needs, to be prioritized in 2027. |
| Water Fund | $235,000 | Two Water Technician FTEs, Irrigation Repair Truck, and 3/4 Ton Single-Cab Utility Ditch Truck. |
| Storm Drainage Fund | $42,500 | Superintendent Truck |
| **Asset Management Plan Total** | **$ 727,500** | |

The City of Evans asset management philosophy can be described as managing assets to minimize the total life cycle cost of owning and operating our assets worth $5,000 or more, have a life greater than one year, and have maintenance needs for the next five years, while delivering good quality service citizens expect and desire. The goal of our asset management plan is to ensure that the best decisions are being made throughout an asset's useful life to optimize performance, reduce risk of failure, and minimize the cost of operation and maintenance.



## Attachment I - Intra Fund Transfers and Methods

The City of Evans maintains several funds based on the use of revenues in each fund. Intra fund transfers are made to reimburse funds for expenditures (or expenses in enterprise funds) recognized in separate funds. Transfers are identified by the fund paying the other fund.

| Transfer from Refuse Fund to General Fund | | | |
|---|---|---|---|
| 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget |
| $56,150 | $59,953 | $66,336 | $70,050 |

The transfer reimburses the General Fund for the administrative expenditures related to managing the refuse services for residents. The transfer is calculated at 5% of revenue, or the amount necessary to sustain fund reserve requirements, whichever is less.

| Transfer from Water Fund to General Fund | | | |
|---|---|---|---|
| 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget |
| $498,910 | $631,011 | $909,339 | $922,980 |

The transfer reimburses the General Fund for wages, supplies, and services expended to benefit the Water Fund. This transfer includes a reimbursement based on the actual cost of employees' time working on Water Fund activity. The following Wastewater and Storm Drainage fund transfers are based on the same methods.

| Transfer from Wastewater Fund to General Fund | | | |
|---|---|---|---|
| 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget |
| $527,762 | $588,600 | $714,002 | $724,710 |

| Transfer from Storm Drainage Fund to General Fund | | | |
|---|---|---|---|
| 2024 Actual | 2025 Actual | 2026 Projected | 2027 Budget |
| $357,062 | $325,832 | $380,832 | $385,705 |

**CITY OF EVANS, COLORADO**

**RESOLUTION NO. 29-2026**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE CITY OF EVANS, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE 1ST DAY OF JANUARY, 2027 AND ENDING ON THE LAST DAY OF DECEMBER, 2027**

**WHEREAS,** the City Council of the City of Evans, Colorado, pursuant to Colorado statute and the Evans City Charter, is vested with the authority of administering the affairs of the City of Evans, Colorado; and

**WHEREAS,** the City Council of the City of Evans, Colorado, has appointed the City Manager to prepare and submit a proposed 2027 budget to said governing body at the proper time; and

**WHEREAS,** the City Manager has submitted a proposed 2027 budget to the governing body on September 15, 2026 for its consideration; and

**WHEREAS,** upon due notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 6, 2026 and interested taxpayers were given the opportunity to file or register objections to said proposed budget; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANS, COLORADO:

Section 1. That estimated revenues and transfers in for 2027 for each fund are as follows:

| | |
|---|---|
| General Fund | $23,816,595 |
| Cemetery Perpetual Care | 11,725 |
| Fire Impact | 127,420 |
| Street Impact | 1,448,245 |
| Park Impact | 819,590 |
| Police Impact | 122,400 |
| School Impact | 225,430 |
| Conservation Trust | 294,715 |
| Refuse Collection | 1,473,910 |
| Capital Projects – Streets | 971,317 |
| Capital Projects – Parks | 550 |
| Capital Projects – Food Tax | 3,094,440 |

| | |
|---|---|
| Capital Projects – Road Tax | 6,307,022 |
| Waterworks | 11,131,065 |
| Wastewater | 8,331,170 |
| Storm Drainage | 6,918,488 |
| Cemetery Endowment | 6,000 |

Section 2. That estimated expenditures and transfers out for 2027 for each fund are as follows:

| | |
|---|---|
| General Fund | $23,392,558 |
| Fire Impact | 127,420 |
| Street Impact | 2,351,000 |
| School Impact | 225,430 |
| Park Impact | 600,000 |
| Conservation Trust | 360,000 |
| Refuse Collection | 1,445,551 |
| Capital Projects – Streets | 725,000 |
| Capital Projects – Food Tax | 2,096,700 |
| Capital Projects – Road Tax | 4,868,047 |
| Waterworks | 11,665,990 |
| Wastewater | 11,648,961 |
| Storm Drainage | 6,706,275 |
| Cemetery Endowment | 6,000 |

Section 3. That the 2027 Budget as submitted, amended, hereinabove summarized by fund, and summarized in Exhibit "A" be and the same is approved and adopted as the budget of the City of Evans, Colorado, for the year stated above.

Section 4. That the 2027 Budget hereby approved and adopted shall be signed by the Mayor of the City of Evans, Colorado, and made a part of the public records of the City of Evans, Colorado.

Section 5. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Resolution is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Resolution. The City Council hereby declares that it would have passed this resolution and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 6. Repeal. Existing resolutions or parts of resolutions covering the same matters embraced in this Resolution are hereby repealed and all resolutions or parts of resolutions inconsistent with the provisions of this Resolution are hereby repealed.

**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF EVANS ON THIS 6TH DAY OF OCTOBER, 2026.**

ATTEST: CITY OF EVANS, COLORADO

_____ BY: _____

Julie Barnett, City Clerk Mark C. Clark, Mayor

## I. Financial Planning Policies

### INTRODUCTION

A long-range plan that estimates revenue and expenditure activity in the City as impacted by regional and national economies is necessary to support the Council and community in decisions they make regarding City services. This planning must recognize the effects of economic cycles on the demand for services and the City's revenues. Financial planning should be designed to ensure the delivery of needed services as defined by policy and the Comprehensive Plan.

### POLICIES

The financial planning and subsequent budgeting for all funds shall be based on the following policies:

1. Five-year plans - The City will prepare annually a five (5) year financial long-range plan (LRP) for each fund. Each plan will include revenues, expenditures and other sources and uses with sufficient detail to identify trends and items with major impact.

2. Conservative revenue estimates - Revenue estimates should be prepared on a realistic, but conservative basis to minimize the possibility that economic fluctuations could imperil ongoing service programs during the budget year.

3. Include contingencies - Expenditure estimates should anticipate contingencies that are foreseeable.

4. Include asset management plan (AMP) on LRPs - The five-year AMP plans will include equipment, major maintenance projects and associated expenses less than $100,000. Major renovation or maintenance projects will be identified on long-range plans.

5. Use proven methods - The City will constantly test both its planning methodology and use of planning tools in order to provide information that is timely, accurate and widely disseminated to residents and staff.

6. Economy - The City recognizes it is in a complex regional economic system. The City should have the capacity to evaluate and anticipate changes in both regional and national economic systems in order to engage in strategic financial and management planning. The purpose of these plans will be to allow the Council and residents to evaluate the impact of the financial needs of these programs on the regional economy and to coordinate funding needs with all funds.

7. Department responsibilities - Department Directors and the Finance Department will share responsibility for the preparation of financial plans for operations and asset management needs based on the city's Strategic Plan, and other adopted plans such as comprehensive plan , parks plan transportation plan, utilities plans, and facilities master plan. The Finance Department will assist in developing appropriate systems to monitor and update the long-range plans.

8. Regular status reports - The Finance Staff will continually update the long-range plans when any significant change is anticipated. The Finance Staff may distribute the long-range plans to the Council at any time to inform the Council. The long-range plans will be submitted to the Council for approval at least twice a year. The first update will follow the closing of the year and will include a final comparison of actual to budget for the completed year. The second report will be presented before the presentation of the annual budget and will include an update on the current budget and estimates.

9. Rate structure - The plans must disclose revenue assumptions including rate structures and consumption. The long-range plans will include annual rate increases based on inflation unless the Council overrides this direction.

10. Staffing - The plans will identify staffing levels including justification for any changes.

11. Expenditures - The plans will include expenditures based on the service levels / policies and work load indicators (population, strategy, etc.) approved by the Council.

12. Reserves - The plans will include reserves for operations, capital and debt service coverage as established in the Financial Policies and / or as required to issue bonds.

## II. Budget Policies

### INTRODUCTION

The Finance Staff is responsible for preparing, managing and reporting on the City's annual budget. This function is in compliance with the Home Rule Charter and direction of the Council.

### A. GENERAL BUDGET POLICIES

The annual budget will be administered based on the following policies:

1. The Fiscal Year - The fiscal year of the City is the calendar year, January 1st through December 31st. The City may adopt budgets for a term of one or more fiscal years. The City Manager shall prepare and submit to the City Council on or before the 15th of October of each year a recommended budget covering, at a minimum, the next fiscal year. The purpose of the long-range plans is to provide the City Council with a continuous budget update.

2. Present a balanced budget to the Council - The City will pay for all current expenditures with current revenues. The City Council may authorize the use of fund balance in specific contingency purposes, to address unforeseen circumstances or one-time opportunities. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing maintenance and other expenditures, or accruing future years' revenues. The exceptions to this policy would be planned equipment purchases, operating maintenance and capital projects based on accumulated funding over the years.

3. Increase efficiency in all City operations - City staff will identify programs to increase efficiency in order to provide for long-term cost savings to the City. This may include the use of technology, revised organizational structures or other tools which may be identified. Eliminating outdated practices is encouraged.

4. Promote investment in our future - City staff, wherever possible, will take a long-term view of investments (people and resources) and emphasize quality, efficient operations which encourage productivity for today and the future.

5. Share resources / services throughout the City - City staff will explore ways to share staff, training resources and equipment / supplies in order to more effectively utilize resources.

6. Identify funding for new services or service levels - Proposals to add new services or increase existing services will be presented with revenue alternatives to fund or subsidize the new service levels. This includes initial costs and ongoing operations.

7. Asset Management Plan - The budget will provide adequate maintenance of capital plan and equipment and for their orderly replacement.

8. Employee programs - The City recognizes that employees are the most valuable asset of the organization and commits to fund this resource appropriately including adequate funding for all retirement systems, benefit packages and employee incentive programs including professional development and training.

9. Overhead allocations - The budget will include transfers or overhead allocations for expenditures/services in the General Fund that benefit other City funds. The formula for calculating this transfer or overhead allocation may include revenues, staff and or supplies and services. The formula shall be reviewed annually.

10. Fund Reserves - Cash reserve policies directly relate to fund accounting. Fund accounting is used as a control device to segregate financial resources and ensure that the segregated resources are used for their intended purposes. Cash reserves provide stability for operations and can cushion the impact to City programs during times of economic downturns. Target reserves are established based on the type of Fund.

a. General fund – General Fund reserves shall be based upon potential operating risks of the General Fund. Operating reserves allow for the efficient management of cash flow and the opportunity to address unforeseen service needs or fund one-time opportunities during the year. Importantly, reserves allow the City to mitigate potentially serious local and regional risk factors, which otherwise could cause sudden service disruptions for the community or staff. General Fund reserves must be adequate to mitigate these risks and should be evaluated annually. Examples of potential risks to the City include:
   i) Sudden economic downturn, loss of major sales tax generator, or economic impact to a major industry
   ii) Development of investment opportunity for the City
   iii) Natural disaster

The amount of General Fund reserve to be held will be approved in adoption of the annual budget and could change annually as economic factors are reevaluated. The General Fund reserve will be at least 25% of prior year operating expenditures and higher as necessary to mitigate risks identified above.
This amount will be in addition to the $1,000,000 retained in the Emergency Contingency Fund. The Emergency Contingency Fund is required by the City Charter and includes the Colorado Taxpayer's Bill of Rights (TABOR).

If the General Fund reserves are utilized, the City will take measures necessary to replenish its balance to the minimum level described within five years following the year(s) in which it was used. The plan to restore the reserves shall be included in the five-year long-range plan.

In the spring following a year in which revenues exceed expenditures by an amount that exceeds the amount projected in the final budget for the year, staff will provide recommendations for one-time uses of the unanticipated fund balance. Examples of potential uses include, but are not limited to: capital project construction, deferred facility or other infrastructure maintenance, one-time or temporary operational programs, or retention of the amount in the General Fund balance.

b. Reserves for capital funds, including impact fee funds, are established based on the budgeting methodology. Capital fund budgets are based on the estimated current year ending cash balance for the next year. Subsequently the reserves are funded by the revenues restricted to capital funds. Capital projects may include a contingency for unexpected expenditures.

c. Debt service fund reserves are based on required debt reserves established when debt is issued.

The first financial priority of the City will be to maintain target reserves by individual funds based on the policies adopted herein. The City Council may identify specific reserve amounts on an individual basis. When a cash reserve deficit exists the City Council will identify the specific fund to offset the deficit and a plan to increase the reserve in the fund. The nature of reserves for specific funds will be spelled out in the Statement of Purpose for each fund. The City will establish reserves for emergencies, unforeseen needs of a non-recurring nature, operating maintenance, equipment replacement and capital projects.

11. Internal loans - Loans made between funds shall be charged interest at a rate comparable to the average rate of return for an investment with similar duration.

12. Comprehensive Plan - The Financial Plan (Budget) and the Comprehensive Plan are considered the two key tools to provide a vision of the future and a method of accomplishing those goals. The City will develop a methodology to cross reference both tools in order to accomplish the goals of the community as expressed through the City Council.

13. Strategic Plan - The Municipal code should concur with Long Range Financial Plans Strategic Plan, and the Comprehensive Plan.

14. Grants to non-profit or community organizations - The City of Evans may provide grants to qualified non-profit or community organizations that provide services within the City. A grant may not exceed $10,000 per organization per year. Any funding provided to non-profit or community organizations beyond $10,000 will not be considered a grant and must follow all other City purchasing policies. Recipients of grants must report usage of funds and impact to the Community if applying in subsequent years.

**B. BUDGET PREPARATION**

Each year the Finance Staff will prepare the annual budget following these policies:

1. Council direction as goals - It is the responsibility of the Finance Staff to prepare an annual budget to implement policy and accomplish the goals identified. Staff will identify the impact to the budget, including alternatives, when new service levels are approved by the Council. The budget serves an important role in the control and evaluation of sources and uses of resources.

2. Budget schedule - The Finance Staff will present the Revenue projections in July, Operations in August and Capital in September. The goal is approval of the Budget Ordinance and Revenue Rate Resolution at the first regular Council meeting in October which meets the requirements of the City Charter.

3. Revenue policies - The annual budget process is based on the initial revenue projections. Revenue projections will include rate review, annual inflation increases and business activity estimates. Revenue projections are conservatively estimated based on 5-year historical trends and available information of current economic factors for each revenue source.

   a. Discretionary Revenues - The City will not normally earmark discretionary revenues for specific purposes. This will preserve the ability of the City Council to determine the best use of available revenues to meet changing service requirements. For purposes of this policy, discretionary revenues are revenue sources not restricted by law or policy, like general fund sales tax or property tax.

4. Recover cost of providing services - City operations will be run on a basis devoted to increase efficiency of service delivery or recover the cost of providing the service by a user fee or charge.

5. Expenditure policies - Expenditure budget preparation begins with existing staff including any appropriate adjustments for merit based pay increases and increased cost of benefits. Salary ranges and benefit packages should be periodically reviewed with comparable communities based on population, general fund tax revenues and comparable market.

Supplies and services should be constantly reviewed for efficiency and effectiveness, eliminating outdated programs and identifying appropriate resident service levels. The operating budget should include the Asset Management Plan (AMP) to provide for the most effective delivery of services.

Debt is funded per required schedules including reserves.

Capital is budgeted based on priorities, available funding and estimated fund balances.

6. City Manager budget review - The City Manager will review the details of each proposed budget for efficiency and compliance with Council direction. Department Directors may include supplemental budget requests in the annual budget request to the City Manager and ultimately the Council.

7. Budget presentation - The annual budget document will be prepared based on guidelines identified by the Government Finance Officers Association (GFOA). Traditionally, this begins with an introduction to the budget followed by more detailed information presented by fund and department. The budget introduction includes a budget message and a highlights section identifying the major issues addressed by the City and how the budget is adopted to address those issues. Expenditures shall be presented by major categories and functional areas. The following shall also be prepared in support of the annual budget:

a. The number of full-time positions and dollar amount for total regular staff, temporary staff and overtime by fund and category as defined by the LRPs.

b. The dollar amount for supplies and services for each fund and category as defined by the LRPs.

c. Each specific capital request including start-up cost and ongoing maintenance.

8. Resident participation - The budget process will provide for the participation of the public and ensure opportunities for public hearings and resident participation.

9. Public hearings - Open public hearings at regularly scheduled City Council meetings and work sessions as required by the Home Rule Charter to provide residents additional opportunities for input regarding the proposed budget will be held.

10. State, Charter and other requirements - The City will adopt the budget in accordance with State law, Home Rule Charter and other requirements and certify the mill levy to the County by the required date.

11. Grants - When grant funding is available per City Council direction, groups requesting grants from the City of Evans shall provide the following.: ~~A~~ a description of services provided within the City~~;~~, current year organizational budget summary identifying revenues and expenditures~~;~~, financial statement for most recently completed fiscal year~~;~~, a list of Board of Directors and key officers, or active volunteers~~;~~, and demonstration of non-profit status. Recipients of grants must report usage of funds and impact to the Community if applying in subsequent years.

12. Funding subsidy - Funds that receive a subsidy from another fund, in addition to fees and charges or dedicated revenues, will include a rationale for the subsidy~~;~~, and a means for determining the annual level of that subsidy or conditions under which the subsidy should be eliminated.

## C. BUDGET APPROVAL AND MANAGEMENT

Council approval establishes annual budget expenditure appropriations by Fund. Authority for Departments to work within the limits approved by the Council is essential for efficient management of the City. Departments will not exceed the approved budget without the prior approval of the City Manager or City Council, pursuant to the policies below. The budget will be managed based on the following policies:

1. Purchasing and accounting system - The City will maintain a system for monitoring the budget during the fiscal year. Adequate tools must be available to assist staff in managing the budget. The budget system will provide for budget approval before any expenditure is committed by City staff. This system shall also provide reports and query systems which will be used by the staff to prepare Council reports.

2. Council reports - Staff will prepare monthly reports for Council review. Additional reports will be presented in coordination with the annual budget process and financial audit. The Council report will include information on revenues and expenditures, comparing actual to budget, and summarized treasury information. The report shall follow the same format as the budget approval.

3. City Council approval - The Council will approve specific grants for qualified non-profit or community organizations. These may be approved separately from adoption of the annual budget.

The Council will approve the total of expenditures from each fund including transfers in and out.

4. Amending the approved budget - The staff may submit requests to amend the approved budget during the year. Additional requests will be made only after the staff has determined that no savings exists that can be transferred. (Departments may not expend funds until after the City Council has approved the additional expenditure, per budget management policies). The Finance Department will prepare appropriation ordinances officially amending the budget. Departments may expend funds after City Council approval and before adoption of the appropriation ordinance.

   a. Transfers of existing budget - The City Manager or his/her designee may approve transfer of budget between categories and departments within a fund. The City Council must approve budget transfers between funds in the form of an ordinance.

   b. Transfers between categories and programs - Department Directors may request City Manager approval to transfer budget between categories (payroll, supplies & services, and capital) within a Department. The City Manager or his/her designee will review requests to ensure compliance with the goals and objectives of the annual budget as approved by the City Council.

   c. Supplemental appropriation requests - Staff will prepare a prioritized list of supplemental budget requests which will be presented to the City Council for approval.

5. Budget savings - During the budget year, some expenditure savings can be realized by Departments. The City Manager or his/her designee may allow transfers of savings to fund other identified needs within the department.

6. Encumbrance of Fixed Expenses - Predictable fixed expenditures will be encumbered on purchase orders in the first month of each year.

**D. INTERGOVERNMENTAL BUDGETS**

Some costs of the City could be influenced by other governments, either because of duplication of services or mandates imposed by State and Federal governments.

1. Payment for services - The City will budget expenditures for grant-funded programs only after grant award or letter of commitment and only for the amount of grant award. City overhead or "indirect" costs for grant-funded programs will be included in all grant proposals, where permitted. All grants will be reviewed for long term impacts to the City.

2. Outside involvement - The City will aggressively oppose State or Federal actions that mandate expenditures that the City Council considers unnecessary. The City will pursue intergovernmental funding to support the incremental cost of those mandates.

3. Intergovernmental agreements - The City will work with other governments to identify the jurisdiction most capable and appropriate to provide specific public services. When the City cannot transfer responsibility for service delivery, it will consider intergovernmental agreements and contracts for service delivery.

**E. STATE OF COLORADO AMENDMENT 1**

On November 3, 1992, the Citizens of the State of Colorado approved Amendment 1, aka the Taxpayer's Bill of Rights (TABOR). Amendment 1 specifically and significantly addresses the following issues: 1) spending limitations (revenues), 2) operating reserves, 3) emergency reserves and 4) debt service.

On April 5, 1994, the Citizens of Evans approved the following revenue change in compliance with Amendment 1:

**City of Evans, Colorado**
**Amendment One Election Question**

**QUESTION #1 - SHALL THE CITY OF EVANS, COLORADO, WITHOUT INCREASING OR ADDING ANY TAXES OF ANY KIND, BE PERMITTED TO COLLECT, RETAIN, AND EXPEND THE FULL PROCEEDS OF THE CITY'S SALES AND USE TAX, ACCOMMODATIONS TAX, NON-FEDERAL GRANTS, FEES ON FISCAL YEAR SPENDING, INCLUDING WITHOUT LIMITATION THE RESTRICTIONS ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, FROM THE DATE OF JANUARY 1, 1993 AND THEREAFTER?**

The City will be in compliance with the remaining requirements of Amendment 1 specifically including election, debt and reserve requirements. The City shall take an active role in resident participation, communication and relationship building with our residents in order to maintain and increase our level of trust and accountability. The City shall participate in regional and state-wide organizations because the actions of other municipalities or levels of government shall influence state-wide legislation which may impact Evans.

**III. Accounting, Auditing, & Financial Reporting Policies**

**INTRODUCTION**
The City will maintain a system of financial management, control and reporting for all operations, departments and funds. This will ensure that overall City goals and objectives will be met and will instill confidence in residents that the City is well managed and fiscally sound.

**POLICIES**
The Accounting, Auditing and Financial Reporting systems for the City will be based on the following polices:

1. Generally Accepted Accounting Principles (GAAP) - The City will maintain its accounting records and report on its financial condition and results of operations in accordance with State and Federal law and regulations, and GAAP.

2. The City will classify governmental fund balances as follows:

   Non-spendable - amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

   Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

   Committed - amounts that can be used only for specific purposes determined by a formal action of the City Council. The City Council is the highest level of decision-making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by City Council.

   Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the City's adopted policy, the City Manager, or the City Manager's designee may assign amounts for specific purposes.

   Unassigned - all other spendable amounts.

3. Independent audit - An independent firm of certified public accountants will annually perform a financial and compliance audit of the City's financial statements as required by state statute. Their opinions may be contained in the City's Annual Comprehensive Financial Report and/or annual financial statements, and the Report on Compliance of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), (if required based on federal funding levels).

4. Internal auditing - The City's Finance Department will conduct or supervise performance audits which review cash management, revenues, expenditures, purchasing and other areas that impact the City budget.

5. Accounting internal controls - The City will maintain an internal control structure consisting of three elements:

a. Control environment - Consisting of an "overall attitude and awareness of actions" as they influence the City. The management and staff shall consider all the financial implications of decisions, both current and long term.

b. Accounting system - An effective accounting system will result in the 1) identification and recording of all valid transactions, 2) description on a timely basis of the type of transaction in sufficient detail to permit proper classification of the transaction for reporting purposes, 3) recording of the transaction in the correct time period, and 4) proper presentation of all transactions and related disclosures in the financial statements.

c. Control procedures - Consists of 1) proper authorization of transactions and activities, 2) adequate segregation of duties, 3) adequate documents and records, 4) adequate safeguards regarding access and use of assets and records, and 5) independent checks on performance.

6. Cash management systems - City Staff will develop, maintain and constantly seek to improve cash management systems which ensure the accurate and timely accounting, investment, and security of all cash assets. All cash received by the City Departments will be secured daily and deposited as soon as possible.

**A. ACCOUNTING STRUCTURE**

All City funds and operations must work to achieve the City's mission and goals.

1. Number of funds - The City will minimize the number of funds, departments, programs and account codes. The funds will be categorized by standard GAAP functional classifications and the creation of new funds will be approved by the City Council. The development of new funds will be approved by City Council, and creation of new departments, programs, and accounts will be approved by the Finance Director.

2. Statement of purpose - Each fund in the City will have a Statement of Purpose which consists of:

a. Intent - Purpose(s) of the fund.

b. Revenue restrictions - Source(s) of revenues to the fund and descriptions of restriction.

c. Contingency - Size and use of contingency, if any. Contingency levels shall be based on the uncertainties associated with the purposes of the fund or project.

d. Reserves - Size and purpose of required reserves. Required reserves will be based on operating needs or debt needs and prudent management requirements.

**B. FINANCIAL REPORTING**

1. Financial Reports - Financial reports will provide direction and guidance in several areas;

a. Budgetary comparisons - Comparing actual financial results with the legally adopted budget.

b. Financial condition and results of operations - Assessing the changes in fund balances as a result of operations.

c. Compliance - Assisting in determining compliance with finance-related laws, rules and regulations.

d. Efficiency and effectiveness - Assisting in evaluating management and staff in efficiency and effectiveness.

e. Manager reports - The Finance Department will prepare reports at the end of April and each month thereafter identifying the difference between actual and budget for revenues and expenditures by fund. This requirement is also included in the Budget Policies. Reports will identify the current and projected variance in budget as well as progress on performance measures. These reports will be presented to the City Manager and may be included in Council updates.

2. Financial controls - The Staff will maintain a system of financial monitoring and control. The major components of this system include:

a. Fiscal Impact Analysis: The Staff will perform a fiscal impact analysis of each significant administrative or legislative action of the City or affiliated agencies. Where appropriate, the analysis will include the impact on the current budget and the LRP.

b. Financial Accounting System and Periodic Status Reports: The Staff will prepare financial status reports on the revenues and expenditures to date and estimated year-end balance as described in the Budget Policies.

3. Review for efficiency and effectiveness - The City will continually review the efficiency and effectiveness of its services to reduce costs and improve service quality. This will include a review of all existing administrative procedures and software to eliminate exception-based procedures, policies implemented to avoid compliance, special interest projects or programs that benefit less than the majority.

4. Year-end accruals - Other than as required by Generally Accepted Accounting Principles, the City will not increase accruals and non-cash enhancements to revenues in order to influence fund balances at year end.

**C. CHECK CONTROLS**

The City will follow these policies related to check controls and the signing of checks:

1. Payment discounts - The City will take advantage of payment discounts to reduce expenditures when the rate offered is deemed favorable compared to the rate of investment income the City is earning on cash. This includes paying with City issued purchasing cards to receive discounts, when additional processing fees are not assessed.
2. Invoice control - All invoices shall be mailed or emailed directly to the Finance Department and the vendor will reference an approved purchase order number, whenever possible

3. Check preparation - No check will be prepared for approval without an authorized purchase order or payment request form, compliance with the procurement procedure and adequate budget unless specifically identified in these policies.

4. Check requirements - In most cases the staff will be required to complete the following steps to obtain a check:

   a. Budget - Adequate budget must exist before staff considers a purchase.

   b. Requisition - Staff will complete a "requisition" which identifies the vendor, amount, description of purchase, use of items as it relates to the budget (account coding), and budget available. In accordance with established limits, authorized staff, Department Directors, Assistant City Manager, and/or City Manager approve requisitions based on efficiency, appropriateness and general financial and management practices.

   c. Purchase order - Approved requisitions become purchase orders and only at this time can an order be placed with an "approved vendor". Vendors must be established as legitimate businesses meeting administrative and IRS requirements.

   d. Invoices - Invoices are directed first to the Finance Department for entry into the accounting system for cash flow and cash discount reviews.

   e. Department approval - After Finance Department entry, invoices are approved by Departments that the items or services received were acceptable. Before creation of checks, invoices will be reviewed by Finance Director.

   f. Contracts - Major purchases may require following the procurement procedure at section V which may include Council approval of the contract before a requisition can be completed.

5. Check register - The City Manager reviews the check register.

6. Distribute checks - Checks will be mailed following approval. Finance staff will make available to the Council the check register on a monthly basis.

7. Other payment methods – The City recognizes there are instances where payment via wire transfer, ACH payment or purchasing card may be preferred. Staff is required to ensure sufficient budget exists prior to committing to any purchase, and must still comply with the purchasing limits as stated in V(1)d. Exceptions to this include previously approved expenditures such as debt payments, payroll checks or payroll deductions.

**D. DOCUMENT RETENTION**

The City will follow the minimum standards listed in the Colorado Municipal Records Retention Schedule No. 30 for financial records as it relates to document retention.

**IV. Revenue Policies**

**INTRODUCTION**

The City must consider its discretionary revenues as a group rather than in isolation. Both individual revenues and the total package must be viewed in the context of broader City goals. The City must be sensitive to the balance between the need for services and the City's ability to raise fees, charges and taxes to support City services. As much as is possible and feasible, City services that benefit specific users should be paid for by fees and charges to provide maximum flexibility in use of general taxes to meet the cost of broader public services.

**POLICIES**

Revenues and rates in the LRP and annual budget will be based on the following policies:

1. Specific use of services - Charges for services that benefit specific users should recover full costs, including all direct costs, indirect costs, depreciation on capital plant and equipment, and General Fund overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for each such service. Competing City policies may dictate a subsidy of a portion of the costs of such services.

2. Diversify revenue - The City should strive to diversify its revenues in order to maintain needed services during periods of declining economic activity.

3. Additional resources - The City will observe the following priorities in obtaining additional resources:

    a. Use existing resources efficiently - The City will use as efficiently as possible all existing resources.

    b. Collect existing revenues - The City will collect as efficiently as possible the resources to which it is already entitled. The City will minimize receivables and follow an aggressive policy of collecting receivables.

    c. Revenues are consistent with City goals - The City will seek new resources, consistent with the policies in this document and other City goals.

4. Consider total revenue mix - The City will review revenue raising proposals in light of its total revenue mix in order to encourage economic sustainability and keep the City competitive.

    a. City revenues impact - As part of the annual financial forecast or budget process, major revenue generating proposals will contain an evaluation of the impact on the community.

    b. Total community in review - The evaluation should be based on prior year circumstances and includes all local taxation and fees.

    c. Review each five years - At a minimum, such an evaluation shall be made at least once each five years.

5. Financial responsibility - The finance department will perform quarterly analysis on revenue activity compared to budgetary projections and will report any significant variances to the City Manager.

6. Use proven methods - The City will estimate its annual revenues by an objective, analytical process.

7. Use five-year plans - The City will annually project revenues for the next five years.

8. Enterprise funds recover costs - The City will set fees, user charges and other revenues for each enterprise fund (Water, Sewer and Storm Drainage) at a level that supports the total direct and indirect cost of the activity including operating costs, system expansion, and major maintenance. Indirect costs include the cost of annual replacement needs due to depreciation of capital assets. Cost related to growth should be paid for by the development.

   a. Water Fund rates consist of base, variable, payment in lieu (PIL), and tap fee revenues. The base rate is established each year based on the annual fixed costs to maintain the system. The variable rate is established each year based on the costs to operate the system, i.e. the expenses vary with the level of water treated. PIL revenue is reserved for water right acquisition. Tap fee revenue is reserved for system expansion. Interest income is allocated to the category based on cash balance. Please note that special attention must be given to funding required reserves as they increase.

9. Legal requirements - The City will maintain compliance with legal revenue restrictions as identified by voters, for special revenue funds and other restricted revenues.

## V. Procurement Policies

### INTRODUCTION

The City will develop and maintain a system of procedures and controls over the procurement cycle. This will ensure that overall City goals and objectives will be met and will instill confidence in residents that public funds are spent prudently.

### POLICIES

The City shall follow these procurement policies:

1. Procurement Procedure - No order or expected expenditure shall be placed by any City employee, contractor or representative that in any way encumbers or obligates the City until after that person has received an approved purchase order. The City will not be held responsible for any order placed by any employee, contractor or representative if the vendor has not received an approved purchase order before delivery of services or goods.The City is tax exempt for all purchases made in the State of Colorado. The following policies will provide guidelines for all procurement:

   a. Local preference - The City encourages local vendors to bid for City projects. When acquiring quotes, City employees should solicit local Evans businesses whenever possible.

   b. Purchase order approvals - Requests for purchase orders will be approved in accordance with the predetermined spending limits as outlined by the City Manager.

i. Exceptions - Purchases within preapproved spending authority may be made through the City purchasing card for items approved in the budget. The cost of processing purchase orders, invoices and checks for payments make it practical that small purchases be exceptions to the procurement procedure.

c. Purchasing Limits - The following purchasing limits are established:

| **All purchases, including professional services, supplies or capital projects** | | |
|---|---|---|
| **Amount** | **Approval** | **Quotes/Solicitation Requirements** |
| $0 - $10,000 | Department Manager or Superintendent, as identified by Department Director | Micro purchase: no quotes/bids required |
| $10,000.01 - $50,000 | Department Director | Informal: 3 written quotes required |
| $50,000.01- $150,000 | Department Director<br>City Manager | |
| $150,000.01- $250,000 | Department Director<br>City Manager | Formal: competitive solicitation (RFP/RFQ/ITB) required |
| $250,00.01+ | Department Director<br>City Manager<br>City Council | |

d. Quotes and Formal Solicitations - The City recognizes the need to use outside sources for providing Professional Services, constructing Capital Projects (vendors & contractors) and for providing services for day-to-day operations and maintenance.

*a.* The City requires staff to solicit 3 written quotes for any single or cumulative citywide purchase(s) made with a single vendor over $10,000 in a calendar year. This requirement is based on cumulative spending city-wide, and quotes may be required even if an individual transaction would not necessarily mandate quotes.

Should staff encounter difficulties in receiving 3 written quotes, documentation should be retained, outlining processes taken and specific companies contacted to request a quote. All purchases requiring quotes should be accompanied by the Quote Summary

Sheet and sent to the Procurement Specialist along with the 3 written quotes for record keeping. The Procurement Specialist will assign these purchases a quote number that will be logged internally for record keeping purposes.

b. Formal Solicitations - Formal solicitations including request for proposals (RFP), request for qualifications (RFQ), and invitations to bid (ITB) are required for any purchase of goods or services over $150,000 per engagement or annually. For ongoing multi-year awards, the total term of the agreement is not to exceed 5 years and must be for an initial term of 1 year with the possibility to extend, 1 year at a time, up to the maximum term. Any award that may be extended should have agreed upon cost escalation language included in the contract (i.e. an agreed upon annual percentage increase or the CPI percentage change for similar goods or some other agreed upon rate). These extensions are subject to annual budget limits and spending approval authorities.
c. Public records - Submissions for formal solicitations are not considered public information until a selection has been made and the contract has been executed. Then the selected proposal will become a part of any contract or purchase order issued for the RFP/RFQ/ITB. Some information provided to the City in proposal documents may be designated in writing as confidential (e.g. financial statements, payroll or labor documents, litigation reports, etc.) A statement of confidentiality must be received from the contractor/vendor before or at the proposal deadline. The City will honor confidentiality to the extent that is permissible by law.
d. Solicitation posting and communication - All formal solicitation postings to BidNet, communication with prospective vendors, and the posting of any amendments will be routed through the Procurement Specialist or their designee. The relevant internal project manager or department representative will be responsible for all staff reports and presenting contracts to City Council unless otherwise noted. Once a formal contract has begun and the Notice to Proceed is issued, the relevant project manager or department contact will take over as the primary point of contact with the vendor.
e. Retention and Record Keeping - All quotes and formal solicitations along with supporting documentation will be assigned a tracking number and retained in the Procurement folder in the City shared drive. If received, physical copies of all bids/proposals and their related materials will be retained in accordance with the Adopted Colorado Records Retention Schedule which can be found on the City's website.
f. City Manager waiver authority – The City Manager will have the authority to waive formal quote/solicitation requirements contracts where prior knowledge of City systems and processes or emergency situation remediation is more beneficial than seeking the lowest price. These agreements shall be limited to 5 consecutive years before quotes will be required, regardless of a vendor's prior City knowledge.
g. Alternative Project Delivery – The City may at its discretion use an Alternative Project Delivery System, such as Construction Manager at Risk (CMaR), Construction Manager/General Contractor (CMGC), or similar process which allows the City to select a contractor during the design stage of project to add their input on the project design to make it more constructable. The City may then have the design phase contractor provide a bid on the project or put the project out to bid. This is designed to be utilized in instances of specialty projects with City Manager approval, where design and construction contractors will need to be involved from the starting phases of a project.

e. Contracts – For contracts greater than $250,000, once a vendor has been chosen, the City Council shall consider approval of the contract.

f. Advertising - When formal solicitation is required, all available means for advertising shall be used to the extent possible, to encourage full and open competition. When required by grant awards, notice will also be published in a local newspaper within 45 days and not less than 14 days (21 days for Colorado Department of Transportation (CDOT) funded projects) from the bid deadline. The City will use electronic means (i.e. the City website and nationwide purchasing system, BidNet) to inform potential vendors of opportunities and may use technology to improve transparency and purchasing efficiencies for the City.
    a. When advertising for proposals with federal funding, guidance will be followed in 2 CFR (Code of Federal Regulations) 200 to ensure proper competition of project awards is encouraged. This also entails, for example, taking necessary affirmative steps to assure that the minority businesses, women's business enterprises, and labor surplus area firms are used when possible. These proposals shall be published for a minimum of 14 calendar days.

g. Formal Bid/Proposal Review - Bids/proposals shall be delivered electronically through BidNet. Invitations to Bid will be opened publicly at the time and place designated in the solicitation documents. Bid opening shall be done in the presence of the City Clerk, the City Procurement Specialist, and the relevant Project Manager or their respective designees to ensure compliance and transparency of process. All qualified formal bids/proposals shall be reviewed by a selection committee and are subject to City Manager and City Council approvals in accordance with City purchasing authority thresholds. The selection committee shall consist of at least 3 members including the Procurement Specialist, the Project Manager, and any other relevant stakeholders.

h. Public inspection of bids - After the time of the award, all bids and requests for proposal documents shall be open to public inspection, upon request from City Clerk.

i. Vendor selection - Selection of vendors, contractors or consultants may be based on total cost of the purchase (initial purchase + maintenance costs + disposal cost), past experience with the City, the contractor's knowledge of the City, region or project, availability of time, quality of product, quality of service and material, maintenance, warranties and other such criteria as deemed appropriate for a particular public project.

   The City shall not be obligated to select the lowest bidder but shall select the lowest responsive and responsible bid based on the established criteria in the formal solicitation. Responsibility refers to a prospective bidder's ability to satisfactorily perform the work and is determined based on past performance, reputation, financial capability, proven technical capability, past compliance, current licenses and related considerations. The firm chosen for award shall be chosen on the basis of the apparent greatest operational and financial benefit to the City, and not necessarily on the basis of lowest price. All formal solicitations will be presented to City Council for final approval.

j. Pre-qualified contractors – Staff may post solicitations for the purpose of establishing a prequalified list of on-call contractors that may be needed at a future point in the year. An award made under this structure should only be used with existing, available budget unless otherwise exempted in this policy.

k. Bid Security & Retainage for Construction Projects – For construction projects, the intent of project bonding requirements and retainage is to protect the City from loss and liability risks.
    a. Bid Bond - A bid bond in an amount predetermined by Public Works or the Department Director is required; if the lowest responsible bidder is awarded the project but doesn't enter into a construction agreement, this bond (normally 5% of the total bid) will be relinquished to the City. When the contract award is complete, bid bonds for all unsuccessful bidders are returned. Upon receipt of the performance and payment bonds and contract documents from the successful bidder, its bid bond is also returned.
    b. Retainage - Unless otherwise provided in supplementary general conditions, an amount equivalent to five percent (5%) of the amount shown to be due the contractor on each application for payment shall be withheld as retainage until one hundred percent (100%) of the work required by the contract has been performed. Retainage will not be withheld on projects totaling less than $150,000.

       A contractor remains fully responsible for a subcontractor's work and assumes any risk that might arise by virtue of the partial release to the subcontractor of the withheld percentage, including the risk that the subcontractor may not have fully paid for all materials, labor and equipment furnished to the project.

       When required by external funding sources, the City will advertise in the local paper a retainage release of the construction project in the legal section for two weeks after the project is completed. Any subcontractor with claim to retained funds should contact the City's Procurement and Contract Specialist to file a dispute.
    c. Performance and Payment Bonds - Performance and payment bonds in the amount of one hundred percent (100%) of the contract amount are required (within 10 days after the contract award), on Construction contracts over $150,000 or as required by Colorado Revised Statutes 38-26-105.

l. Insurance Requirements - Insurance certificates showing coverage as requested by the City are required before the Notice to Proceed can be issued. Coverage requirements may vary and will be established in the bid/proposal documents.

m. Contract change orders - Change order requests will require the filing of an Official Change Order Request Form and are subject to departmental approvals in accordance with the purchasing approval thresholds detailed in the Financial Policies of the City. Change orders that would push a total contract over purchasing thresholds requiring formal bid processes (> $150k), regardless of the change order amount, will require approval by the City Manager. Proper justification will need to be provided as to why these additional costs were not anticipated initially. Additionally, change orders that will result in a change of scope that may have an impact on other City projects or functions will require the approval of the City Manager regardless of the dollar cost of the change.
    a. Change orders related to projects with federal funding, which are in excess of the Simplified Acquisition Threshold ($250,000 as defined in 2 CFR 200 at the time of policy update) must be accompanied by a cost or price analysis. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the City must make independent estimates before receiving bids or proposals.

n. Use of Contingency Funds - The use of approved project contingency funds will be subject to the overarching procurement thresholds of the City on both an individual incident and cumulative project spend basis. Any use of contingency funds, regardless of the amount, that will result in a change of scope that may have an impact on other City projects or functions, will require the approval of the City Manager.

o. Exempt purchases – The following types of purchases are exempt from the purchasing procedures set forth in this policy but shall still be subject to the authorization levels and purchasing classifications contained in this policy.

   a. Cooperative purchases – Purchases made through cooperative purchasing organizations and arrangements which combine the requirements of two or more political entities to obtain the advantages of volume purchase, reduction in administrative expenses, or public benefit. This exemption also includes piggybacked purchases utilizing prices, bids, or offers made to other units of government such as the State of Colorado or other counties or municipalities. The City may authorize purchases of goods and services pursuant to any intergovernmental agreement which is deemed in the best interest of the City. The purchase of items using other governmental contracts will be done only when it is in the best interest of the City and County. In all instances for purchases made against other governmental contracts, the Buyer must establish that the prices being paid and the terms and conditions are fair and reasonable and that use of the existing contract is in the City's best interest. Purchases can only be made using a City Purchase Order or contract. The same dollar thresholds and supervisory approval must still be adhered to like any other purchase.
   b. Real property and water rights – Purchases of water or water storage rights of interests in real property, including leases, are exempt from the procurement processes set forth in this policy but shall require approval by City Council.
   c. Emergencies - In the event of natural disasters, accidents, infrastructure failures, or other emergencies where the health, safety or welfare of the community, its infrastructure, and/or its employees are at risk, the City shall comply with the procurement requirements to the extent practicable but may be waived by the City Manager. The City Manager will notify the Council of any emergency immediately, identifying the nature of the emergency and any purchase which may be required.

      Forms required herein for the purpose of authorizing and acquiring goods or services necessary for the immediate preservation of life, health, safety, welfare or property during a local disaster or emergency conditions shall not require compliance with the bidding requirements set forth in this Policy and may be awarded on a sole-source basis. Documentation of procurement decisions in an emergency period is required to be retained, to support the urgency of the purchase and as justification for deviation of any City policy.

      Once the City is no longer operating in an emergency period, adherence to the approved procurement requirements is required. Careful consideration shall be given to procurement decisions made in an emergency period and when grant funds may be received. Federal procurement guidance currently available (at 2 CFR 200) indicates that purchases above the dollar threshold of a micro purchase, currently $10,000, must also have three written quotes to support the cost reasonableness of the purchase. If, at any time, a purchase may have a grant implication, purchaser shall follow the guidance of the grant award.

d. Sole source - Sole source purchases may be made if it has been determined that there is only one good or service that can reasonably meet the City's need within a reasonable timeframe and/or there is only one vendor who can provide the good or service. Written justification for the sole source purchase must be retained with support for the purchase and approved by the City Manager.

p. Travel - Consideration of the lowest cost to the City will be made when traveling for City business. Employees will be reimbursed for business travel mileage at the approved IRS rate with Director approval when traveling outside the County, however; employees are encouraged to utilize City fleet vehicles, if available and economical. Out-of-City per diem will be paid at the approved IRS reimbursement level. Per Diem is reimbursement for all meals and incidentals, no additional reimbursements will be approved, except for ground transportation. Lodging should be prepaid by City check or purchasing card when possible in order to avoid taxes. The City recognizes that traditional hotel accommodations are not always the most cost effective or convenient options and alternative methods (Airbnb, VRBO, etc.) are allowed when employees can document price comparison or reason accommodation method was chosen.

q. Meals - The City shall restrict the purchase of meals to the following items, unless specifically approved by the City Manager or Assistant City Manager:

i. Work related meetings with outside officials with Department Director, Assistant City Manager or City Manager approval.
ii. Preparation for City-wide events on weekends (such as July 4th or Evans Heritage Day).
iii. Meals provided for employees working extended timeframes due to emergency response, extended deployment, or other extenuating circumstances.
iv. Meals provided for employees in recognition of major personal and/or team successes.
v. Meals provided for employees in recognition of holidays or special occasions.
vi. Meals provided for Boards and Commissions. City Manager and/or City Council members' meetings with media, residents, employees, Council and outside officials.

r. Education and training - To ensure that the City may hire and continue to retain quality staff over time, the City will fund adequate participation in professional organizations and training. Recognizing the need for additional training, each Department Director will propose a budget which may include participation at the national level for Department Directors and professionals. In addition to participation in national organizations, it may from time to time benefit the City to send employees to training out of the state. Department Directors may also establish education and training requirements of employees and any associated reimbursement policies, when necessary. The staff will attempt to identify regional training programs or local programs when possible. The level of training and participation in organizations must be approved by Department Directors. Department Director and Assistant City Manager training will be approved by the City Manager. The City Manager will notify the City Council prior to travel and report on total cost of travel upon return. All training must be included and funded in the annual budget.

s. Education and training for Council and commissioners - The City is committed to professional and progressive leadership. In order to maintain the City's position as leaders in the community and region, it may be beneficial to provide training for the City Council and/or City sponsored

Boards & Commissions regarding key management and or technical issues. Travel for these members is subject to the funding approved in the annual budget.

t. Computers, software, & peripheral purchases - All City-wide computer, software, & peripheral related purchases must be approved by the IT Director. This approval ensures that ongoing support and compatibility of major components meets City operating standards.

**VI. Purchasing Card Policies**

**INTRODUCTION**

This policy applies to all purchases made with the purchasing card.

**POLICIES**

1. Card issuance **-** To become a cardholder, department Directors will complete a request, which will then be forwarded to the Purchasing Card Administrator. At the time the card is issued, cardholder, supervisor and Purchasing Card Administrator will be asked to sign a Cardholder User Agreement. By signing that agreement, cardholder agrees to adhere to the terms of that agreement and the policies and procedures established in this manual. Most importantly, the named cardholder is the only person entitled to use the card and the card is not to be used for personal use.

Upon receipt of the Visa Purchasing Card, cardholder will need to activate the account by calling the toll-free number printed on the card. For verification purposes, cardholder will be asked to provide a piece of information, such as the last four digits of an employee number. Although the card will be issued in the cardholder's name, personal credit history will not affect the ability to obtain a card. The City is responsible for payment of all purchases.

2. Card usage - The Visa Purchasing Card can be used at any merchant that accepts Visa, except as the City otherwise directs. It may be used for in-store purchases as well as phone, fax, mail orders or internet purchases. There is no special terminal or equipment needed by the Visa merchant to process a purchasing card transaction.

When using the Visa Purchasing Card with merchants, please emphasize that an invoice must not be sent as this may result in a duplicate payment. For phone, fax and mail orders, please instruct the merchant to send a receipt only.

a. Limitations and Restrictions - Individual credit limits are set for each cardholder. There may also be a single transaction limit placed on the card, which means a transaction will be declined if an attempt to purchase more than this set amount at one time is attempted. **Purchases MAY NOT be split to avoid the single transaction limit.** If the single transaction limit will inhibit optimum usage of the Program, cardholders should discuss this with their Department Director.

   In addition to the single transaction limit, every cardholder has a total monthly dollar limit assigned to his/her account. As limitations vary by cardholder, cardholders should discuss the limit with their Department Director. If the monthly limit is determined to be insufficient for

operating requirements, and the Department Director agrees, the Department Director must contact the Purchasing Card Administrator to have cardholder limit(s) increased.

The Wells Fargo Visa Purchasing Card Program also allows for Merchant Category blocking. If a particular Merchant Category is blocked (e.g., jewelry stores), and an attempt to use the card at such a merchant is made, the purchase will be declined. Management has made an effort to ensure that the vendors/suppliers used during the normal course of business are not restricted. If a purchasing card is refused at a merchant where it should have been accepted, cardholders should call Wells Fargo Customer Service at 800-819-4249 to determine the reason for refusal.

***IMPORTANT:*** All requests for changes in limitations and restrictions must be made through Department Directors. Wells Fargo will change existing cardholder restrictions only after a written request is received from the Purchasing Card Administrator.

3. Lost or Stolen Cards **-** Cardholders are responsible for the security of the purchasing card and any purchases made on the account. If a card is lost or stolen, cardholders must immediately report this information to Wells Fargo Customer Service at 800-819-4249. Immediately after reporting to Customer Service, you must also inform the Purchasing Card Administrator. It is extremely important to act promptly in the event of a lost or stolen card to avoid City liability for fraudulent transactions.

As with a personal charge card, cardholders will no longer be able to use the account number after notifying the bank. A new card should be issued within 48 hours of notice to Wells Fargo.

4. Authorized Purchases - The Wells Fargo Visa Purchasing Card Program is intended for maintenance, repair, operating and other purchases needed during the course of business. These purchases may include:

i. Office supplies and forms
ii. Books and subscriptions
iii. Computer supplies
iv. Professional membership dues
v. Hardware and tools
vi. Hotel registrations
vii. Conference/seminar registrations

5. Unauthorized Purchases - Personal use of the purchasing card is not authorized under any circumstances. This restriction is true regardless of intent to reimburse the City with personal funds. As with any City purchase, the card is not to be used for any product, service or with any merchant considered to be inappropriate for City funds.

Failure to comply with the above guidelines for authorized purchases under the Wells Fargo Visa Purchasing Card Program may result in disciplinary action, cancellation of your card privileges, and possible termination of employment. In the event that personal purchases are made on the City Purchasing card, reimbursement will be made back to the City, even if termination occurs.

6. Reconciliation, Coding, and Payment
   a. General - Unlike personal credit cards, the Wells Fargo Visa Purchasing Card Program is handled as a corporate liability. Personal credit history has not been taken into account when a card has been issued in the cardholder's name.

      The Accounts Payable Department is responsible for paying the Program invoice(s). Cardholders are not responsible for payment.

      Cardholders are responsible for retaining all receipts for items purchased under the Program and ensuring all transactions posted are legitimate purchases made by cardholder on behalf of the City.

   b. Receipts - It is a requirement of the program that cardholders obtain all receipts for goods and services purchased in accordance with the State Records Retention schedule, of 7 years. For all orders, including orders placed via phone, fax or mail, cardholders must request that a receipt, detailing the merchandise, its price, freight, etc., be included with the goods mailed/shipped. It is extremely important to request and retain purchase receipts, as this is the only original documentation. Receipts showing only the total of the purchase are not adequate. The receipt must detail the purchase by item, quantity, and price. Cardholders will not be required to turn receipts into the Finance Department on a monthly basis, but the Finance Department will conduct audits to determine the level of compliance with the receipt retention policy at any time upon any card holder.

   c. Reconciliation and Coding of Purchases - It is the cardholder's responsibility, immediately upon the end of the billing period, to check monthly statements via Visa information source to ensure all the transactions posted are legitimate transactions made by the cardholder. After everything is in order, cardholders must submit the expense report for approval via Visa information source and retain your receipts.

   d. Disputed or Fraudulent Charges - If cardholder discovers any discrepancy between receipts and monthly statement, it is imperative that the issue be addressed immediately! Depending on the type of discrepancy, cardholder will need to contact either the merchant, Wells Fargo, or the Program Administrator to resolve the disputed transaction.

      If the cardholder believes the merchant has charged incorrectly or there is an outstanding quality or service issue, cardholder must first contact the merchant and try to resolve the error or problem. If the cardholder is able to resolve the matter directly with the merchant, and the error involved an overcharge, a credit adjustment should be requested and will appear on the next statement. Cardholders should note on the statement any credits expected as a reminder to verify that correct credit has been received.

If the merchant disagrees that an adjustment is necessary, immediately contact the Program Administrator who will work with Wells Fargo to resolve the dispute. Wells Fargo will request complete details of the dispute in writing in order to research the item in question.

Any charge dispute must be received by Wells Fargo within 60 days of the transaction date. While pending resolution, Wells Fargo will credit the City's account for the amount of the disputed transaction. Although Wells Fargo acts as the arbitrator in any dispute, cardholders should never assume that a dispute will be resolved in the City's favor.

If the dispute is not resolved to the cardholder's satisfaction, please notify the Purchasing Card Administrator with the relevant details.

Any fraudulent charge, i.e., a charge appearing which was not authorized by the cardholder, must be reported immediately to Wells Fargo Customer Service at 800-819-4249 Prompt reporting of any such charge will help to prevent the City from being held responsible

## VII. Capital Planning & Budgeting Policies

### INTRODUCTION

The Capital Improvement Plan (CIP) has a significant impact on the infrastructure sustainability of the City. The following policies are designed to guarantee that current and future projects are maintained at a high-quality level and that capital projects do not restrict the City's ability to provide basic services. The City must preserve its current physical assets and plan in an orderly manner for future capital investments, including the operating costs associated with these projects

### POLICIES

The planning, funding and maintenance of all capital projects shall be based on the following policies:

1. Capital project defined - Capital expenditures for purposes of financial reporting include buildings, land, major equipment and other items which have a value of over $5,000 and have a life greater than one year. Capital expenditures for purposes of budgeting include buildings, land, major equipment and other items which have a value of over $100,000 and have a life greater than one year.

2. Bond rating - The City will maintain a strong bond rating that is consistent with other City goals. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

3. Resident involvement - The CIP development process will provide for the participation of any resident and or Committee appointed by City Council.

4. Capital Improvement Plan - The City will prepare and update annually a City five-year CIP that identifies needs for capital replacement and additions. The CIP lists all anticipated capital expenditures, total estimated cost, the year in which it will be started, the amount expected to be expended in each

year, and the proposed method of financing these expenditures. Methods of financing can include bonding, assessment districts, pay-as-you-go (e.g. taxes, current revenues, cash balances), or other. The CIP will also include a preliminary list of capital project needs that are not funded.

5. Inventories - The City will maintain accurate inventories of capital assets, their condition, life span and cost.

6. Current capital budget - The City will prepare an annual Capital Budget which will include current year capital expenditures and sources of funds based on the current year of the Capital Improvement Plan.

7. Include future maintenance - As part of the annual Capital Budget, the City will identify and include full costs of future maintenance needs and operating costs of new capital facilities and equipment prior to funding as part of the annual Capital Budget. It is essential to recognize that many smaller projects can have a significant impact on the existing staff and maintenance levels when considering the total impact. All capital projects will identify the maintenance requirements in terms of staffing (hours per week) and Supplies & Services.

8. Asset Management Plan (AMP) - The City will maintain an AMP that protects capital investment and minimizes future maintenance and replacement costs for a five-year period. The City will maintain accurate information on the condition, life span use and replacement cost of their capital assets to assist in long term planning. The AMP will also indicate future major repairs and their costs, utility costs and other operating costs.

   a. Equipment replacement - The City will estimate its equipment replacement needs (items over $5,000 with a life greater than one year).

   b. Cash for equipment - Equipment replacement should be planned on a cash basis. Equipment should be replaced on a useful life basis considering optimum trade-in value and maintenance costs.

9. Planned funding - The budget should strive to provide sufficient funding for adequate maintenance and scheduled replacement and enhancement of capital plant and equipment. Whenever the AMP identifies there is a significant discrepancy between the need to maintain/modernize City infrastructure or facilities and the funds available for such improvements, the City staff will prepare and present to Council a strategy for meeting such needs. The long-range plans of all funds will include all costs identified in the AMP.

10. Major Maintenance - Although the annual operating budget should provide for adequate maintenance of capital, plant, and equipment, eventually a major expenditure will be required. It is appropriate to consider these types of major expenditures when developing the capital improvement program.

11. Capital priority - In general, the following guidelines will be used to identify capital priorities: safety, complete existing projects, maintenance of existing capital facilities, extensions of existing systems and new projects. Maintenance should be given priority over acquisition of new facilities, unless a cost/benefit analysis indicates to the contrary. State, Federal and local mandates or new service demands may require acquisition of new facilities or new construction even when maintenance needs are not fully met. Unique opportunities may arise which should be considered as a priority particularly

if there is community support for acquisition. Maintenance of facilities should take priority over operating programs if deferring maintenance will result in greater costs to restore or replace neglected facilities.

12. Long-term debt - is a liability that places a future contractual or other obligation against future revenues of the City. For example, long-term debt includes liabilities arising from bonds, lease purchase agreements and installment purchase contracts.

a. Use for capital - The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

b. Life of debt not to exceed 75% of life of the project or acquisition - When the City finances capital projects by issuing bonds; it will pay back the bonds within a period not to exceed 75% of the expected useful life of the project.

c. Debt restrictions - The City will not use long-term debt for current or annual operations. Debt that obligates future City Councils shall be approved consistent with City Charter and applicable State statutes.

d. Legal debt limits - The City will review its legal debt limitation established by the Charter at least annually. Debt limits will be included in the statistics sections of the Financial Plan and Financial Report.

e. Annual review - The City of Evans will conduct an annual review of its debt. The review shall take into consideration current market rates and future cash flows to optimize opportunities for refinancing.

**VIII. Surplus/Abandoned Property Disposal Policies**

1. General - Surplus property consists of City-owned items that are damaged, out modeled or no longer useful, including but not limited to equipment, vehicles, fixtures, furniture, and supplies. The original cost of the item determines how it must be disposed of.

2. Original Cost: $5,000 or More
   a. City property must be declared "surplus" by City Council resolution if it had an original cost of $5,000 or more.

   b. A list of items (including description and/or serial numbers) shall be provided to the City Clerk for inclusion in a Resolution for Disposition of Surplus Property. The resolution will be scheduled for Council approval on the next meeting agenda.

   c. Following Council approval, the Department Director shall dispose of the surplus item(s) by the following means:
      i. Public sale for fair market value

ii. Non-public sale for fair market value
iii. Public auction for fair market value

d. If an employee wishes to purchase surplus property, they shall pay fair market value, and at no time shall the purchaser establish the price him/herself.

e. When other means of disposal are exhausted, the surplus property may be donated, discarded, or recycled at the discretion of the Department Director.

3. Original Cost: Less than $5,000
   a. The Department Director shall dispose of surplus property by the following means:
      i. Public sale for fair market value
      ii. Non-public sale for fair market value
      ii. Public auction for fair market value

   b. If an employee wishes to purchase surplus property, they shall pay fair market value, and at no time shall the purchaser establish the price him/herself.

   c. When other means of disposal are exhausted, the surplus property may be donated, discarded, or recycled at the discretion of the Department Director.

4. Unclaimed Property and Real Estate
   a. See the Evans Municipal Code Chapter 2, Sec. 40 for the procedure for disposition of lost or confiscated property, including police evidence in closed cases.

   b. See the Evans Municipal Code Chapter 2, Sec. 42 for the procedure for disposition of Real Property.

5. Disposition of equipment purchased under a Federal award
   a. When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:
      i. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.

ii. Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

iii. The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.

## IX. Investment Policies

### INTRODUCTION

The purpose of this investment policy is to establish guidelines for the purchase and sale of investments for all funds of the City of Evans.

### LEGALITY

The investment program for the City of Evans shall operate in conformance with federal, state, and other legal requirements, including the Colorado Revised Statutes sections 11-10.5-101 et seq. and 24-75-601 et seq., as amended, and City of Evans, Colorado Home Rule Charter VIII.

### POLICIES

This Investment Policy (the Policy) applies to the investment of all City of Evans (the City) funds, excluding the investment of employees' retirement funds. Proceeds from certain bond issues are covered by separate agreements.

### POOLING OF FUNDS

Except for cash in certain restricted and special funds (for example, the Evans Redevelopment Agency), the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with City of Evans Home Rule Charter VIII and generally accepted accounting principles (GAAP).

### OBJECTIVE

The primary objectives of investment activities, in priority order, shall be safety, liquidity, yield, and local considerations.

1. Safety - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section 9 of this Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business in accordance with Section 6.
- Diversifying the investment portfolio to minimize the impact of potential losses from any one type of security or from any one individual issuer.

b. The City will minimize interest rate risk, the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
   i. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
   ii. Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.

2. Liquidity - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. Yield - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

4. Local Considerations - Where possible, funds may be invested for the betterment of the local economy or that of local entities within the State of Colorado. Included is the Local Considerations Investment Program that allows the City to accept proposals from eligible institutions in order to reward local financial institutions that can document their commitments to private economic growth and local housing investment. These respective institutions must be on the Public Deposit Protection Act list of qualified eligible financial institutions. The Evans City Council recognizes that our Local Considerations Investment Program might diminish investment yields.

5. Standards of Care
   a. Prudence -The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived". Authorized City officials and employees acting in accordance with written procedures and this Policy and exercising due diligence shall be

relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this Policy.

b. Ethics and Conflicts of Interest - Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

c. Delegation of Authority - Authority to manage the program is derived from the City of Evans Home Rule Charter, Chapter VIII and granted to the City Treasurer who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Policy. Procedures should include references to safekeeping, delivery vs. payment, investment accounting, wire transfer agreements and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the City Treasurer. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

6. Authorized Broker/Dealers - To be eligible, a firm must meet at least one of the following criteria:
   a. Be recognized as a Primary Dealer by the Federal Reserve Bank of New York, or have a Primary Dealer within its holding company structure;

   b. Report voluntarily to the Federal Reserve Bank of New York, or

   c. Qualify under Securities and Exchange Commission (SEC) Rule 15c-3 (Uniform Net Capital Rule).

Broker/dealers will be selected by the City Treasurer on the basis of their expertise in public cash management and their ability to provide services for the City's account. Approved broker/dealers and the firms they represent shall be licensed to do business in the State of Colorado and as such are subject to the provisions of the Colorado Revised Statutes, including but not limited to CRS 24-75-601.

Each authorized broker/dealer shall be required to submit and annually update a City approved Broker/Dealer Information Request form which includes the firm's most recent financial statements. The City's Treasurer shall maintain each approved firm's most recent Broker/Dealer Information Request form. In the event that an external investment advisor is not used in the process of recommending a particular transaction for the City's portfolio, authorized broker/dealers shall attest in writing that they have received a copy of this policy.

7. Financial Institutions and Depositories - As required by City of Evans Home Rule Charter Chapter VIII, Section 8.8, a list will be approved by the Evans City Council of financial institutions and depositories authorized to provide investment services. To be eligible, a bank shall qualify as an eligible public depository as defined in C.R.S 11-10.5-103.

8. Minority and Community Financial Institutions - From time to time, the City Treasurer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law. These types of investment purchases should be approved by the Evans City Council in advance.

9. Safekeeping & Custody - The City Council shall select one or more banks to provide safekeeping and custodial services for the City. A City approved Safekeeping Agreement shall be executed with each custodian bank prior to utilizing that bank's safekeeping services. To be eligible for designation as the City's safekeeping and custodian bank, a financial institution shall qualify as a depository of public funds in the State of Colorado as defined in CRS 24-75-603 et seq.
Custodian banks will be selected on the basis of their ability to provide services for the City's account and the competitive pricing of their safekeeping related services.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. It is the intent of the City that all securities be perfected in the name of the City. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities purchased by the City will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by a City approved custodian bank, its correspondent bank or its Depository Trust Company (DTC) participant account.

All Fed wire able book entry securities owned by the City shall be evidenced by a safekeeping receipt or a customer confirmation issued to the City by the custodian bank stating that the securities are held in the Federal Reserve system in a CUSTOMER ACCOUNT for the custodian bank which will name the City as "customer."
All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the city as "customer."

10. Internal Controls - The City Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated by the City Treasurer annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities;
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian.

Accordingly, the City Treasurer shall establish a process for an annual independent review of compliance with the Policy and its internal control procedures by an external auditor.

11. Suitable & Authorized Investments - Investment Types - The following investments will be permitted by this Policy and are defined by state and local law, where applicable:

a. U.S. Treasury bills, Treasury notes, Treasury bonds, and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement
b. U.S. government agencies with a final maturity not exceeding five years from the date of trade settlement issued by the Government National Mortgage Association (GNMA)
c. U.S. instrumentality obligations (debentures, discount notes, callable securities, step-up securities, and stripped principal or coupons) with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), and Federal Home Loan Mortgage Corporation (FHLMC)
d. Subordinated debt shall not be purchased
e. Certificates of deposit and other evidences of deposit at financial institutions, with maturities not exceeding five years, in FDIC insured state or nationally chartered banks or savings banks. Certificates of Deposit exceeding the FDIC insured amount shall be collateralized in accordance with the Colorado Public Deposit Protection Act
f. Repurchase agreements with maturities of 180 days or less collateralized by U.S. Treasury Obligations and Federal Instrumentality Securities listed above with the maturity of the collateral not exceeding ten years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the City approved Master Repurchase Agreement. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held in the City's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily. Repurchase Agreements shall be entered into only with dealers who have executed a City approved Master Repurchase Agreement with the City and who are recognized as Primary Dealers by the Federal Reserve Bank of New York, or have a Primary Dealer within their holding company structure. The Chief Financial Officer shall maintain a copy of the City's approved Master Repurchase Agreement along with a list of the broker/dealers who have an executed Master Repurchase Agreement with the City. The City may utilize Tri-party Repurchase Agreements provided that the City is satisfied that it has a perfected interest in the securities used as collateral and that the City has a properly executed Tri-party Agreement with both the counterparty and custodian bank.

g. Corporate bonds with a maturity not exceeding three years from the date of trade settlement issued by any corporation or bank organized and operating within the United States. The debt must be rated at least AA- or the equivalent by at least two Nationally Recognized Statistical Rating Organizations (NRSROs).
h. Money market mutual funds registered under the Investment Company Act of 1940 that 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares, 2) have a constant net asset value per share of $1.00, 3) limit assets of the fund to securities authorized by state statute, 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940, and 5) have a rating of AAAm or the equivalent.
i. Commercial Paper with maturities not exceeding 270 days from the date of trade settlement and rated at least A-1 or the equivalent at the time of purchase by at least two NRSROs. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A or the equivalent. Furthermore, the issuer's commercial paper program's size shall exceed $200 million. Commercial paper may not exceed 20% of the Portfolio and no more than 5% may be invested with a single issuer.
j. Local government investment pools, authorized under CRS 24-75- 702, that 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares), 2) have a constant net asset value per share of $1.00, 3) limit assets of the fund to securities authorized by state statute, 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940, and 5) have a rating of AAAm or the equivalent.

12. Collateralization - Where allowed by the Colorado Public Deposit Protection Act (PDPA) Section 11-10.5-101 et seq., full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.

13. Investment Parameters
    a. Diversification - The investments may be diversified by:
        i. limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities)
        ii. limiting investment in securities that have higher credit risks
        iii. investing in securities with varying maturities
        iv. continually investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs) or money market fund to ensure that appropriate liquidity is maintained to meet ongoing obligations.
    b. Maximum Maturities - To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five years from the date of trade settlement in accordance with state statutes.

    Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools or money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.
        i) Competitive Bids - Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded.

If the City is offered a security for which there is no other readily available competitive offering, then the Treasurer will document quotations for comparable or alternative securities.

14. Performance Benchmarks - The investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the investment portfolio shall be compared to the average yield on the U.S. Treasury security that most closely corresponds to the investment portfolio's weighted average effective maturity. When comparing the performance of the investment portfolio, all fees involved with managing it shall be included in the computation of its rate of return net of fees.

15. Reporting - Quarterly, the City Treasurer will submit to the finance committee, a report listing the investments held by the City, the current market value of the investments and performance results. The report shall include a summary of investment earnings during the period.

16. Policy Considerations - Any investment currently held that does not meet the guidelines of this Policy shall be exempted from the requirements of this Policy. At maturity or liquidation, such monies shall be reinvested only as provided by this Policy.

17. Approval of Investment Policy - The investment policy shall be formally approved and adopted by resolution of the governing body of the City of Evans. Any future changes must be approved by the Evans City Council.

18. Documentation to be maintained by the City Treasurer -

i. Internal Controls Procedures Manual
ii. Listing of authorized personnel
iii. Relevant investment state statutes
iv. Listing of authorized broker/dealers and financial institutions/depositories
v. Broker/Dealer Information form
vi. Credit studies for securities purchased and financial institutions used
vii. Safekeeping agreements
viii. Wire transfer agreements
ix. Sample investment reports
x. GFOA Recommended Policies

## X. Grant Policies

**PURPOSE**
To provide a strategic framework for staff to follow when considering applying for a grant opportunity and managing a grant award. Grants are funds disbursed by one party, often a governmental agency, department, corporation, foundation, or trust, to a recipient. Special attention should be directed to grants that include State/Federal funds.

**SCOPE**
This policy and procedure applies to all offices and departments of the City of Evans.

**RESPONSIBILITY**
Each department receiving grant funding under contract or agreement to provide services shall provide the information outlined below to the Finance Department and follow procedures outlined in this policy.

**POLICY AND PROCEDURE**
1. Before Applying for a Grant - Identify probable stakeholders in the potential grant award. Ensure these stakeholders support the grant opportunity, have read and received information on the opportunity, and support the City's undertaking of the grant outcome. Examples include (at a minimum):
    a. Legal
    b. Finance
    c. City Manager's Office
    d. Engineering
    e. Other departments who must allocate time and/or resources to assist in the project.

Identify a Responsible Official and a backup official for the grant application and management. This individual will serve as the primary point of contact to both the City and grantor for grant reporting, project status, and closeout of the grant award.

2. Responsibilities of Department Applying for Grant –
    a. Submit requested grant documents to the Finance Department.
    b. Follow outlined procedures in this policy and the Purchasing Policy, at a minimum, to ensure compliance.
    c. Review grant agreement and other related documentation to comply with all specific grant requirements.
    d. Determine if grant is a Federal award.
    e. If grant is a Federal award, ensuring compliance with 2CFR200 Uniform Grant Guidance.
    f. City Council must approve the grant application before submission if the grant requires a City financial match or reflects a substantial effort for City staff. Include in the staff report language for Council to consider approving a preliminary budget revision in the amount of the project (grant award plus City match, if any). Exceptions to prior approval by City Council include mini-grant awards not requiring a financial match

which help fund operational items already budgeted, like a police department grant to pay for a small amount of overtime in enforcement operations.

g. Considering internal and external communication needs.

3. Upon Award & Acceptance of the Grant -
   a. Submit the following to the Finance Department:
      i. Grant Award
      ii. Contract and contract amendments
      iii. Any related correspondence
      iv. Notification of fiscal training or consultation by the grantor/contractor

**ADDITIONAL REQUIREMENTS**

xi. Subrecipient Monitoring - Responsible Official shall review contracts utilized under the grant agreement to determine if the vendor is a "contractor" or a "subrecipient" per Federal grant guidelines. If a vendor qualifies as a subrecipient, the department needs to complete subrecipient monitoring. The department should request guidance from the Finance Department if needed.

xii. Grant Equipment Acquisition/Disposition - Follow any special grant requirements when purchasing and disposing of equipment (capital and non-capital). Some grants require notification and/or authorization before purchasing or disposing of equipment. Occasionally, any proceeds received from disposal of equipment must be returned to the grantee.

All equipment purchased with Federal dollars and meeting the Federal dollar thresholds must be accounted for properly following current Federal guidelines. An inventory of items must be conducted every year and systems must be in place to prevent loss, damage, or theft and for maintaining the equipment. Property records must include:

a. a description of the property,
b. a serial number or other identification number,
c. the source of funding for the property (including the Federal Award Identification Number),
d. who holds title,
e. the acquisition date,
f. cost of the property,
g. percentage of Federal participation in the project costs for the award under which the property was acquired,
h. the location, use and condition of the property, and
i. any ultimate disposition data including the date of disposal and sale price of the property.

xiii. Real Property Acquisition/Disposition - So long as property received from a grant to build or construct or to otherwise create real property and the property is used for its original purposes, ownership rests with the City. Reporting is required on an annual basis. The Federal government retains a residual financial interest in grant-funded real property if the City no longer needs the property for its original purpose. As such, the

possibility exists that the Federal agency could seek to recover the property in order to use it for Federal purposes or market that property to the general public. Grant documents must be reviewed to determine if improvements to land or buildings, rental costs, or depreciation are allowed.

xiv. Advances - All advances received must be accounted for using current State/Federal guidelines.

xv. Performance and Financial Monitoring and Reporting - Departments shall comply with specific grant requirements relating to performance reporting. Criteria must be established for each grant for reporting consistency (reference G). Departments will review project work completion percentages to dollars spent periodically to provide reasonableness.

xvi. Record Retention: Departments shall review contracts for compliance with record retention requirements for specific grants. Focus will be on retaining all financial and programmatic records that are pertinent to the award. Special attention will be directed toward the beginning of the retention period (i.e. the retention period begins for many grants after closeout, monitoring reviews, and audits have been completed). Grant files may be given to the Finance Department for long-term retention.

xvii. Grant Review: Departments will ensure that appropriate review, to include segregation of duties, is completed for reimbursement requests and performance reporting. The review is to ensure accurate, current, and complete disclosure of the financial activities for each project or program in accordance with the specific grant reporting requirements.

xviii. Accounting for funds: Departments must be able to differentiate State/Federal funds from non-State/Federal funds. Departments must be able to differentiate the streams of funding from different State/Federal agencies and from different State/Federal programs. The City's financial system revenue accounts can be used to assist in satisfying this requirement.

xix. Conflicts of Interest: Organizational and personal conflicts of interest will be considered during the grant process. Any potential conflicts of interest must be disclosed in writing.

## Attachment L - Statistical Information

### About Evans



### Where Rivers and Opportunities Meet

The City of Evans, Colorado, with a population north of 23,000 is a thriving city located in the Front Range of Northern Colorado. Located strategically at the crossroads of the South Platte River and Union Pacific Railroad, Evans is ripe for future economic growth in the energy, agriculture, health care, and construction sectors. It is also well positioned at the intersection of US Highways 85 and 34, providing a corridor between Denver and Evans to the south, and easy access to Interstate 25 to the west. Evans is the oldest and second-largest city in Weld County, bordering Greeley.

### Culture and Creativity

Evans is proud of its multicultural heritage. Its annual festival Heritage Day is named after the city's rich heritage that was built on a mix of Latin and European influences. Take a stroll through the city's streets and you will appreciate the contrasting influences that have shaped this dynamic community. Murals painted by local artists adorn many of the historic buildings in Old Town East Evans. Evans' unity lies in its diversity and that can be seen in the food, art, music, and entertainment that abounds in the city.

## Industry and employment

Evans is located in Weld County and is in the heart of the largest oil production facilities in the State of Colorado. Currently, Weld County is responsible for 83% of all crude oil and 56% of all natural gas production in the state. In 2023 alone, 105,778,480 barrels of oil and 796,986,517 MCF (thousand cubic feet) of natural gas were produced in Weld County, far exceeding any other county in Colorado. Beginning in 2020, the oil and gas industry in Colorado accounted for more than 270,000 jobs across the state (source, *Denver Post*). Evans is home to oil giants PDC Energy, Cimarron Energy, Atmos Energy, and many more. Weld County is also the third largest county in the State of Colorado, spanning more than 4,000 square miles. Construction, food production, manufacturing and health care are also dominant employers in the area.

## Community Profile

Major employers include Greeley-Evans Weld County School District 6, Atmos Energy, Cimarron Energy, and AFNI. Top job groups include office and administrative support, management, and sales and related occupations.

Because Evans is integrated with the greater Northern Colorado economy, many residents commute to surrounding cities for employment in healthcare, education, and agriculture.



## Demographics

| | | |
|---|---|---|
| **Population** | Population estimate, April 1, 2026 | 23,000 |
| | Poplulation, April 1, 2020 | 22,165 |
| | Poplulation, April 1, 2010 | 18,537 |
| | | |
| **Age and Sex** | Persons under 5 years, percent | 7.5% |
| | Persons under 18 years, percent | 26.8% |
| | Persons 18 to 64 years, percent | 57.1% |
| | Persons 65 years and over, percent | 8.6% |
| | Female persons, percent | 52.0% |
| | Male persons, percent | 48.0% |
| | | |
| **Race and Hispanic Origin** | White | 46.7% |
| | Black | 1.2% |
| | American Indian and Alaska Native | 0.9% |
| | Asian | 1.3% |
| | Native Hawaiian and Other Pacific Islander | 0.2% |
| | Hispanic or Latino | 46.4% |
| | Two or More Races | 18.3% |
| | | |
| **Population Characteristics** | Veterans | 788 |
| | Foreign-born persons, percent | 14.2% |
| | | |
| **Housing** | Owner-occupied housing unit rate | 68.1% |
| | Median value of owner-occupied housing units | 351,000 |
| | Median selected monthly owner costs - with a mortgage | $ 1,757 |
| | Median selected monthly owner costs - without a mortgage | $ 580 |
| | Median gross rent | $ 1,582 |

| | | |
|---|---|---|
| **Families & Living Arrangements** | Households | 7,500 |
| | Persons per household | 313 |
| | Living in the same house 1 year ago | 82.6% |
| | Language other than English spoken at home | 30.7% |
| | | |
| **Computer and Internet Use** | Households with a computer | 98.0% |
| | Households with a broadband internet subscription | 92.5% |
| | | |
| **Education** | High school graduate or higher | 81.6% |
| | Bachelor's degree or higher | 21.2% |
| | | |
| **Health** | Persons with a disability, under age 65 years | 10.6% |
| | Persons without health insurance, under age 65 years | 12.5% |
| | | |
| **Economy** | In civilian labor force, age 16 years + | 71.7% |
| | Total accomodation and food service sales | $ 24,269,000 |
| | Total health care and social assistance revenue | $ 37,109,000 |
| | Total retail sales | $ 304,856,000 |
| | Total retail sales per capita | $ 13,475 |
| | | |
| **Transportation** | Mean travel time to work (minutes), workers age 16 years + | 25.8 |
| | | |
| **Income & Poverty** | Median households income | $ 75,563 |
| | Per capita income (12 months) | $ 30,790 |
| | Persons in poverty, percent | 13.5% |
| **Geography** | Population per square mile, 2020 | 2,177 |
| | Population per square mile, 2010 | 1,818 |
| | Land area in squre miles, 2020 | 10.18 |
| | Land area in squre miles, 2010 | 10.20 |



## Glossary

**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.

**Appropriation:** The authority to spend and obligate a specified amount from a designated fund account for a specific project, purpose, or program activity.

**Assets:** Property owned by the city which has monetary value

**Audit:** Examination of documents, records, reports, system of internal control, accounting and financial procedures, and other evidence for the purpose of ascertaining fair presentation of financial statements determining propriety, legality and accuracy of transactions.

**Balanced Budget:** A budget adopted by the legislative body and authorized by ordinance where proposed expenditures are equal to or less than proposed revenues.

**Basis:** Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

**Bond:** Written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying usury or interest at a fixed rate, usually payable periodically.

**Budget:** Plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Capital Expenditure:** Expense for a capital asset which includes land, land improvements, building, building improvements, vehicles, machinery, equipment, infrastructure, and other tangible or intangible assets that have a useful life of more than one year and costs more or is worth more than $5,000.

**Capital Improvements Program**: Plan for capital expenditures to be incurred each year over a fixed period of years to meet the capital needs of the government.

**Capital Project:** Expenditures which result in the construction of or major improvements to the government's buildings, parks and infrastructure. Generally, consists of projects costing more than $5,000 each and lasting more the one year.

**Debt:** Obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Limit:** The maximum amount of gross or net debt which is legally permitted.

**Debt Service:** Cash outlays in the form of debt principal payments, periodic interest payments and related services charges for debt incurred in prior periods.

**Deficit:** Primarily the excess of expenditures over revenues during a fiscal year, of, in the case of proprietary and fiduciary type funds, the excess of expenses over income.

**Department:** Highest organizational unit in the City in which a specific activity is carried out. A department may consist of several programs.

**Depreciation:** The expiration in the service life of an asset generally attributable to wear and tear through use, lapse of time or obsolescence. Depreciation is generally not budgeted; however, it is accounted for on the financial statements.

**Enterprise Fund:** A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self – supporting by user charges.

**Expenditures:** Where the accounts are kept on the accrual basis or modified accrual basis, this term designates the cost of goods delivered of services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability in the fund form which is retired, and capital outlays. The expression is generally used for governmental type funds such as the general fund, special revenue funds, capital project funds, and debt service funds.

**Expenses:** Charges incurred, weather paid or unpaid for operation, maintenance, and interest, and other chares which are presumed to benefit the current fiscal period. This expression is generally used for proprietary type funds such as enterprises, trust and agencies.

**Fiduciary Funds:** Funds that 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.

**Fiscal Period:** Any period at the end of which a governmental unit determines its financial position and the results of its operations.

**Fund:** A self-balancing accounting entity segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** Resources remaining from prior years which are available to be budgeted in the current year.

**General Fixed Assets:** Those fixed assets of a governmental unit which are not accounted for in a specific Enterprise, Trust, or Agency Fund.

**General Fund:** A fund used to account for all transactions of a governmental unit which are not accounted for in another fund.

**General Long- Term Debt**: Long-term debt legally payable from general revenues and backed by the full faith and credit of the government.

**General Obligation Bonds:** Bonds for whose payments the full faith and credit of the issuing body are pledged.

**Governmental Accounting:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

**Governmental Funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds – general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Grant:** A contribution by one governmental unit to another.

**Interfund Transfers:** Amounts transferred, within the government, from one fund to another.

**Internal Controls:** A plan of organization under which employee's duties are so arranged and records and procedures so designed as to make it possible to protect and exercise effective accounting control over assets, liabilities, revenues and expenditures.

**Major Funds:** Major funds are those meeting the following criteria: the total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, etc.).

**Modified Accrual Basis:** A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. Generally used for certain governmental type funds.

**Non-major Fund:** An individual governmental fund which does not meet the requirements of a major fund.

**Operating Budget:** A budget which applies to all other outlays other than capital projects.

**Ordinance:** A formal legislative enactment by the governing body of a municipality and carrying the force of law.

**Performance Indicators:** Statistical measures of the service level provided to the community and/or other governmental units. For example, the response time to an emergency would be a significant performance indicator for a public safety organization.

**Personnel Summary:** A list containing the titles and numbers of positions authorized to be filled by a particular organizational unit.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Proprietary Funds Types:** A classification used to denote those types of funds that account for organizations and activities that are similar to those often found in the private sector (e.g. enterprises, internal services, trusts and agencies).

**Refunding Bonds:** Bonds issued solely to retire bonds already outstanding.

**Reserve:** An account which records a portion of the fund balance which must be segregated for some specific use and which is, therefore, not available for further appropriation or expenditure.

**Resolution:** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings:** The cumulative earnings of an operation that generally have been invested in property, plant and equipment or current assets.

**Revenue:** Designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities, and do not represent contributions of a fund in proprietary type funds.

**Surplus:** The excess of the assets of a fund over its liabilities or its resources over its disbursements.

**Taxes:** Compulsory charges levied by a government for financing services performed for the common good.

**Taxpayer's Bill of Rights:** An amendment to the constitution of Colorado enacted in 1992 that limits the powers of governments in Colorado to levy taxes and incur debt. It also sets forth revenue limits for no enterprise systems.

**Unappropriated Reserves:** The portion of the Fund Balance that is not designated, reserved or otherwise set aside for any specific purpose and is, therefore, available for appropriation for any general purpose.

**Working Capital:** Current assets minus current liabilities.


EDGE
empower
deliver
grow
engage