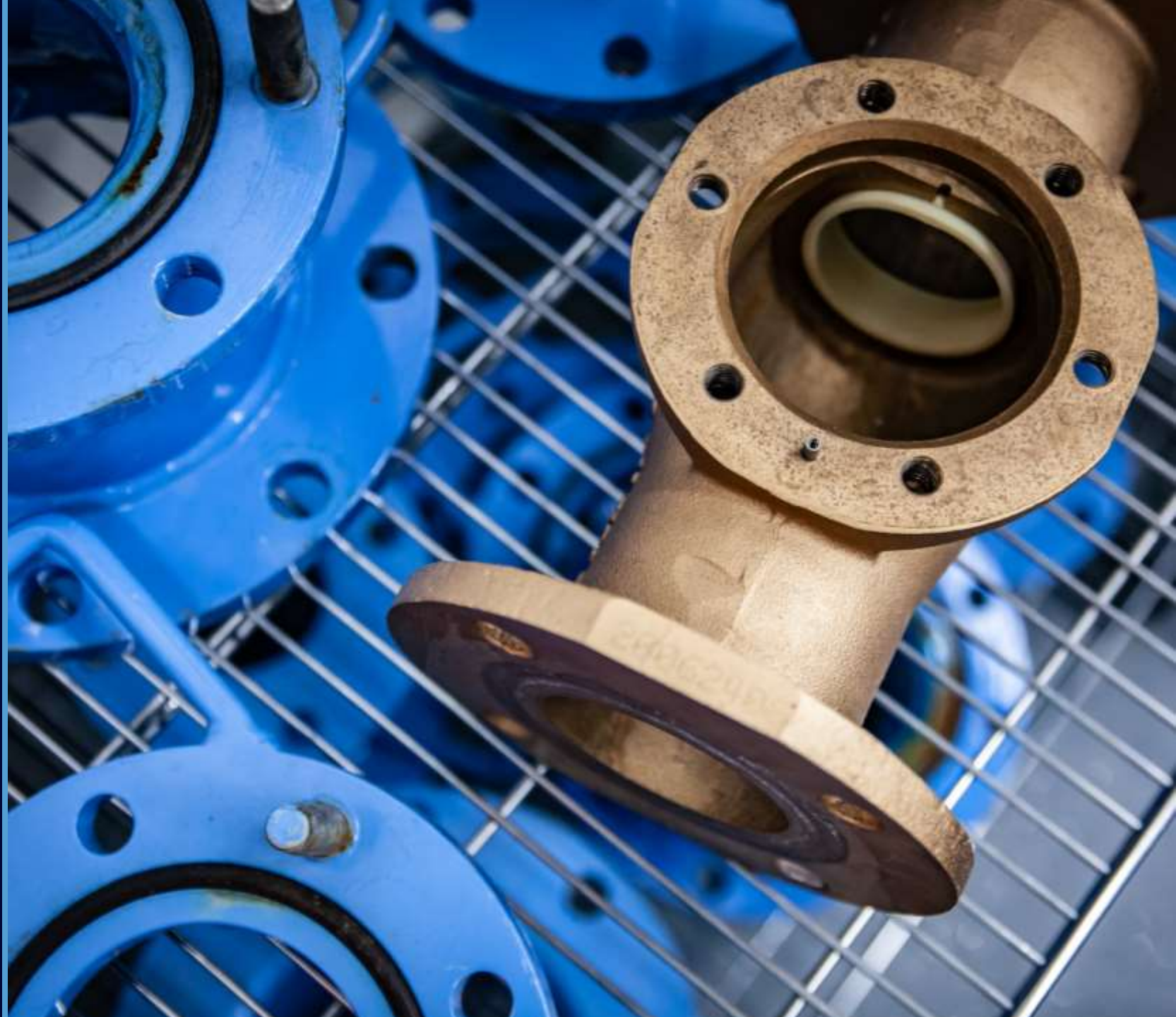
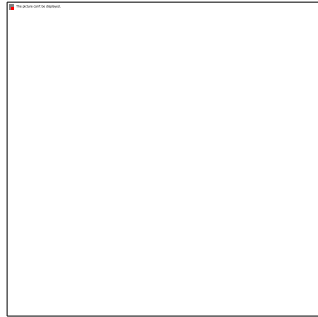


Council Work Session

2027-28 Budget: Utility Rates and Revenue Assumptions

Caleb Weitz
Jen Poznanovic
Joe Wimmer
Victoria Shaw

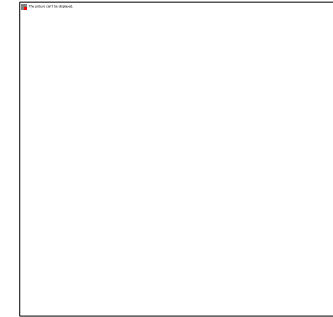




Would Council like to see any other Utility scenarios?



Does Council support the governmental revenue forecast scenarios?



Does Council have any feedback about the budget engagement approach?

Governmental

Authority-approved spending

- General (City Operations)
- Special Revenue:
 - Transportation Services
 - 2050 Tax Parks Rec Transit Climate
 - Recreation
 - URA (Urban Renewal Authority)
 - GID (General Improvement District)
 - *Many more*
- Debt Service
- Capital Project

Enterprise

Fee-based, 100% cost-recovery operations

- Water
- Wastewater
- Stormwater
- Electric and Telecommunications
- Golf

Inflation & Consumer Environment

- Q1 GDP 2.0%, Rebound from .05% in Q4 of 2025 (BEA)
- Core inflation-CPI Steady for Q1 2.6%, Headline-CPI (incl. Energy/Food) Surged in April to 3.8% with energy leading the way 17.9% increase over the last 12 months (Geopolitical implications), (BLS).
- U. Michigan Consumer Sentiment preliminary May numbers indicate consumer sentiment has decreased from April concerns from consumers about high energy prices and tariff impacts (less willingness to spend).

Interest Rates & Financial Conditions

- Held rates steady due to inflation concerns attributed to the Iran conflict.
- New Fed Chair inbound 5/15/26 has indicated a desire to reduce rates in attempt to spur economic growth.

Labor Market Trends

- National labor market shows resilience, increase by 115,00 jobs in April.(BLS)
- Employment in IT continued to trend down in April (-13,000). Telecommunications lost 3,000 jobs. (BLS)

Overall Economic Outlook- Uncertainty

- The U.S. economy remains stable, though inflation and higher energy costs continue to pressure consumer spending.
- Interest rates remain elevated amid inflation concerns, with possible future rate reductions providing potential economic support.

State of Colorado Budget/ Outlook

- State of Colorado closed a \$1.2 Billion dollar short fall with program and staffing cuts
- The U.S. and Colorado are forecasted to continue to grow at a slow to moderate pace, with larger than usual upside and downside risks. Possibly Lower Tariffs and Ai wealth to the upside, and Iran conflict downside (State of Colorado March 2026)

Colorado Labor Market – Mixed Messaging

- National Jobs Market Grew by 178,000 & 115,000 Jobs in March and April, yet Colorado's year over job rate in March was $-.04\%$ which equates to about 11,000 fewer job (FC Chamber of Commerce 4/14/26)
- CO unemployment rate 3.8% ; Fort Collins/Greeley rate of 4.3% ; National Average 4.3%

Local Area – Uncertainty and Reductions

- CSU Facing \$54M in budget reductions (4/13/26)
 - \$35.8 million in strategic budget reductions; \$3 million position reductions expected to be vacant; Utilization of \$15 million in one-time funds
- PSD Facing \$8-\$17M short fall (2/12/26)
 - PSD to use a combination of staff cuts from attrition and staff reductions to close the gap

Overall Perspective

- Warranted conservative to moderate approach to revenue growth projections.
- National trends remain somewhat positive, while local conditions show concern with slightly higher unemployment and workforce reductions among large local employers.
- Ongoing uncertainty remains related to geopolitical conflicts and national tariff policies.



**Utilities Rates
2027/28 Recommendation**

Utilities Funds Overview

WATER

TOTAL REVENUE

\$43.6M

OPERATING EXPENSES

\$32.3M

CAPITAL EXPENSES

\$11.2M

~36,144 Customers

WASTEWATER

TOTAL REVENUE

\$31.3M

OPERATING EXPENSES

\$21.5M

CAPITAL EXPENSES

\$13.2M

~35,724 Customers

STORMWATER

TOTAL REVENUE

\$23.6M

OPERATING EXPENSES

\$13.1M

CAPITAL EXPENSES

\$13.0M

~49,195 Customers

LIGHT & POWER

TOTAL REVENUE

\$186.5M

OPERATING EXPENSES

\$168.9M

CAPITAL EXPENSES

\$18.6M

~79,924 Customers

FUND-LEVEL FINANCIAL OBJECTIVES

Capital Planning

Structured, long-term financing strategy to fund infrastructure investment while maintaining fund solvency

Debt Service Coverage Ratio

Maintain covenant compliance margins and creditworthiness across all four utility funds

Reserves — Days Cash on Hand

Preserve operational liquidity and emergency contingency buffers within City policy minimums

CAPITAL BUDGET

2027	2028
\$165.1M	\$108.4M

KEY PROJECTS

- Water Supply Project
- Water Quality Lab
- Water Distribution Replacement

	2027	2028
Distribution and Transmission	\$6,254,430	\$5,692,500
Halligan Reservoir	\$150,000,000	\$77,705,743
Production	\$735,000	\$2,640,000
Water Quality	\$2,300,953	\$19,054,703
Water Resources	\$3,519,863	\$2,917,475
Facilities and Land	\$98,438	\$98,438
Technology	\$2,216,296	\$330,000

CAPITAL BUDGET

2027	2028
\$26.3M	\$71.6M

KEY PROJECTS

- Drake Water Reclamation Facility
 - Preliminary Treatment
 - Phosphorus Removal
 - Septage Receiving
- Water Quality Lab

	2027	2028
Collection	\$2,690,625	\$3,918,750
Water Reclamation & Biosolids	\$20,343,750	\$48,758,875
Water Quality	\$2,090,953	\$18,790,703
Facilities & Land	\$59,063	\$61,875
Technology	\$1,326,023	\$302,500

CAPITAL BUDGET

2027	2028
\$11.3M	\$10.1M

KEY PROJECTS

- Collection System Replacement Program
- North Mason Stormwater Project
- Vine Drive Crossing

	2027	2028
SW Collection and Detention	\$3,110,625	\$3,258,750
Flood Protection	\$6,051,332	\$5,924,340
Stream Rehab and Water Quality	\$787,500	\$550,000
Facilities and Land	\$59,063	\$61,875
Technology	\$1,326,023	\$302,500

CAPITAL BUDGET

2027	2028
\$25.7M	\$24.3M

KEY PROJECTS

- Cable Replacement
- Transformer Replacement
- Meters/AMI Replacement

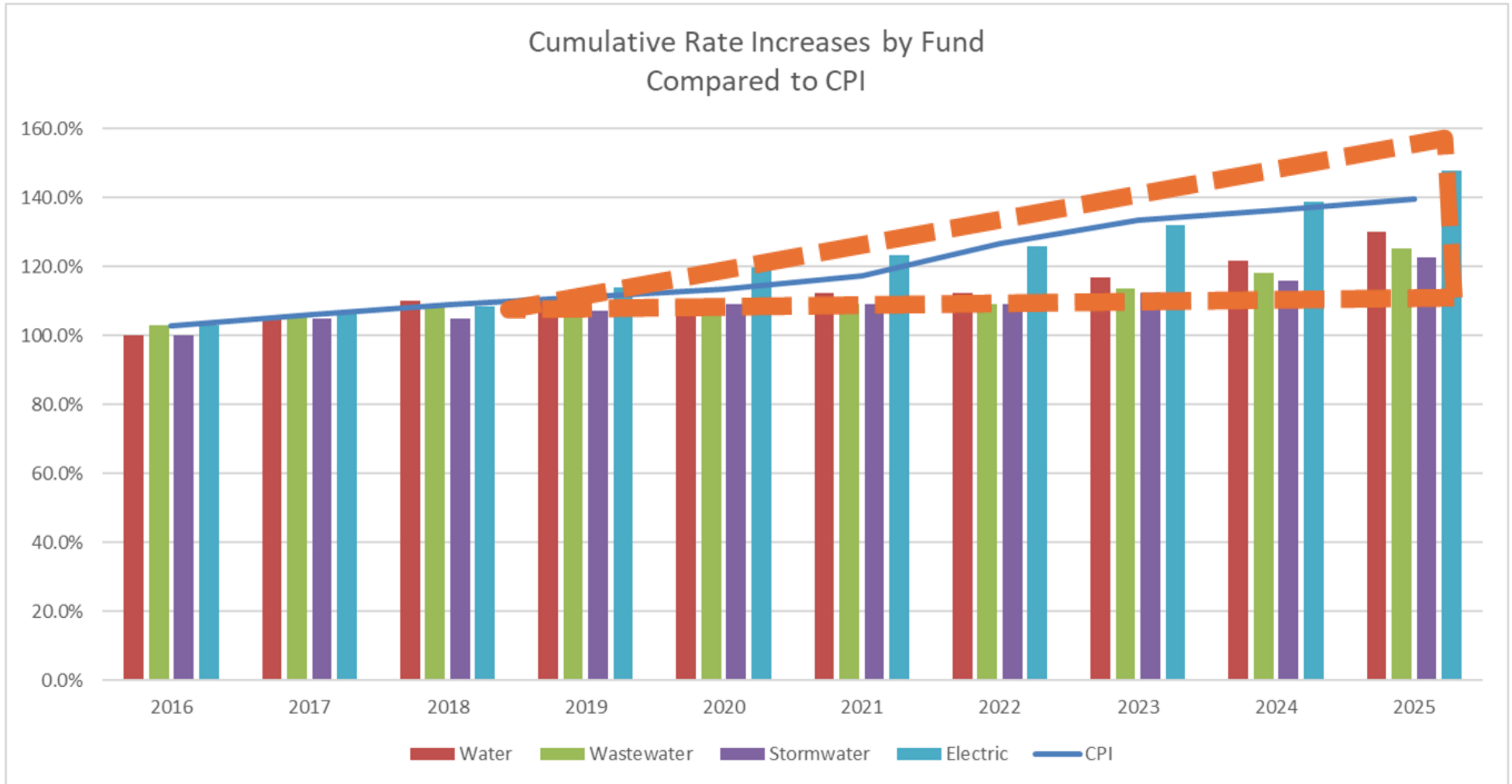
	2027	2028
Cable Replacement	\$4,200,000	\$4,400,000
Circuits/Duct Banks	\$3,381,083	\$2,669,539
Transformers	\$3,150,000	\$3,300,000
Streetlights	\$464,567	\$486,690
Meters/AMI	\$2,141,475	\$2,243,450
Back Lot – Front Lot	\$1,785,000	\$1,870,000
Subdivision Const.	\$3,675,000	\$3,850,000
Technology	\$5,419,100	\$3,763,766
Facilities	\$325,500	\$561,000
Substations	\$1,706,250	\$1,774,300
System Relocations	\$420,000	\$440,000

Rates History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Light & Power	2%	3%	3%	2%	5%	5%	3%	2%	5%	5%	6.5%	6%
Water	0%	0%	5%	5%	0%	0%	2%	0%	4%	4%	7%	9%
Wastewater	3%	3%	3%	3%	0%	0%	0%	0%	4%	4%	6%	8%
Stormwater	0%	0%	5%	0%	2%	2%	0%	0%	3%	3%	6%	6%

<u>10-year average 2015-24</u>	
Light & Power	3.5%
Water	2.0%
Wastewater	2.0%
Stormwater	1.5%

Rates History vs CPI



Water Fund | Rate Scenario Comparison —2027 & 2028

HIGH (accelerated)

ANNUAL RATE INCREASE

17%

In Each 2027 & 2028

WATER MAIN REPLACEMENT

~285 Years

▲ *140-year Improvement*

- ✓ Halligan, Water Lab project funding
- ✓ Increase capital replacement investment
- ✓ Maximum bond covenant headroom

MEDIUM (proposed)

ANNUAL RATE INCREASE

15%

In Each 2027 & 2028

WATER MAIN REPLACEMENT

~425 Years

--- *maintains baseline*

- ✓ Halligan, Water Lab project funding
- ✓ Maintain capital replacement
- ✓ Meets bond covenant minimums

LOW (deferred)

ANNUAL RATE INCREASE

14%

In Each 2027 & 2028

WATER MAIN REPLACEMENT

~575 Years

▼ *150-year decrease*

**WATER QUALITY LAB
POSTPONED**

- ✓ Halligan project funding
- ✗ Delay Water Quality Lab project
- ✗ Decreased capital program (water meters, main replacement)
- ✗ Highest risk covenant margins

Wastewater Fund | Rate Scenario Comparison —2027 & 2028

HIGH (accelerated)

ANNUAL RATE INCREASE

12%

In Each 2027 & 2028

WASTEWATER MAIN REPLACEMENT

~325 Years

▲ *125-year Improvement*

- ✓ DWRP Preliminary Treatment, Water Lab, project financing
- ✓ Increase collection system capital replacement
- ✓ Maximum bond covenant headroom

MEDIUM (proposed)

ANNUAL RATE INCREASE

10%

In Each 2027 & 2028

WASTEWATER MAIN REPLACEMENT

~450 Years

--- *maintains baseline*

- ✓ DWRP Preliminary Treatment, Water Lab, project financing
- ✓ Maintain collection system capital replacement
- ✓ Meets bond covenant minimums

LOW (deferred)

ANNUAL RATE INCREASE

8%

In Each 2027 & 2028

WASTEWATER MAIN REPLACEMENT

~650 Years

▼ *200-year decrease*

WATER QUALITY LAB POSTPONED

- ✓ DWRP Preliminary Treatment financing
- ✗ Delay Water Quality Lab project
- ✗ Decreased collection system capital replacement
- ✗ Highest risk covenant margins

Stormwater Fund | Rate Scenario Comparison —2027 & 2028

HIGH (accelerated)

ANNUAL RATE INCREASE

7%

In Each 2027 & 2028

STORMWATER MAIN
REPLACEMENT

~385 Years

▲ *65-year Improvement*

REGIONAL FLOOD
MITIGATION PROJECTS
(2029, 2033+)

- ✓ Increase capital replacement investment
- ✓ Large flood mitigation project (\$25M+) on expedited cadence

MEDIUM (proposed)

ANNUAL RATE INCREASE

5%

In Each 2027 & 2028

STORMWATER MAIN
REPLACEMENT

~450 Years

--- *maintains baseline*

REGIONAL FLOOD
MITIGATION PROJECTS
(2030, 2034+)

- ✓ Maintain capital replacement
- ✓ Large flood mitigation project (\$25M+) on 4-5-year cadence

LOW (deferred)

ANNUAL RATE INCREASE

3%

In Each 2027 & 2028

STORMWATER MAIN
REPLACEMENT

~535 Years

▼ *85-year decrease*

REGIONAL FLOOD
MITIGATION PROJECTS
(2030, 2035+)

- ✗ Decreased capital program (collection system replacement)
- ✗ Delayed timeline for flood mitigation projects (\$25M+)

Light & Power Fund | Rate Scenario Comparison —2027 & 2028

HIGH (accelerated)

ANNUAL RATE INCREASE

7.5%

In Each 2027 & 2028

CABLE REPLACEMENT

**6-year backlog
recovery**

TRANSFORMERS

**3-year backlog
recovery**

- ✓ PRPA wholesale increase
- ✓ Increased capital replacement
- ✓ Lowest reliability risk

MEDIUM (proposed)

ANNUAL RATE INCREASE

7.0%

In Each 2027 & 2028

CABLE REPLACEMENT

**8-year backlog
recovery**

TRANSFORMERS

**6-year backlog
recovery**

- ✓ PRPA wholesale increase
- ✓ Proposed capital replacement
- ✓ Moderate reliability risk

LOW (deferred)

ANNUAL RATE INCREASE

6.5%

In Each 2027 & 2028

CABLE REPLACEMENT

**10-year backlog
recovery**

TRANSFORMERS





**15+ year backlog
recovery**

- ✓ PRPA wholesale increase
- ✗ Transformer replacement not fully funded without capital plan revision
- ✗ Highest reliability risk



RESIDENTIAL MONTHLY BILL COMPARISON





2026 to 2027

	2026 RATES	2027 RATES	% CHANGE	\$ CHANGE
 ELECTRIC 620 kilowatt-hours/month	\$90.22	\$96.54	7.0%	\$6.32
 WATER 7,000 gallons/month	\$49.46	\$56.88	15.0%	\$7.42
 WASTEWATER 3,300 gallons/month WQA	\$38.24	\$42.06	10.0%	\$3.82
 STORMWATER 8,000 sq.ft. lot, light runoff	\$25.97	\$27.27	5.0%	\$1.30
AVG. Utility Bill Total	\$203.89	\$222.75	9.3%	\$18.86




COMMERCIAL MONTHLY BILL COMPARISON

2026 to 2027

	2026 RATES	2027 RATES	% CHANGE	\$ CHANGE
 ELECTRIC 5,000 kilowatt-hours/month	\$673.34	\$720.47	7.0%	\$47.13
 WATER 70,000 gallons/month	\$283.40	\$325.91	15.0%	\$42.51
 WASTEWATER 30,000 gallons/month WQA	\$161.12	\$177.23	10.0%	\$16.11
 STORMWATER 1.5 acre lot, medium runoff	\$212.09	\$222.69	5.0%	\$10.60
AVG. Utility Bill Total	\$1,329.95	\$1,446.31	8.7%	\$116.36

RESIDENTIAL MONTHLY BILL COMPARISON

2026 UTILITY RATES

	 ELECTRIC 700 kWh	 WATER 3 kgal/mo winter, 11 kgal/mo summer	 WASTEWATER 3,300 gallons/mo WQA	 STORMWATER 8,000 sq ft lot, light runoff	UTILITY TOTAL
LONGMONT	\$93.99	\$57.91	\$37.31	\$18.85	\$208.06
FORT COLLINS	\$100.23	\$49.46	\$38.24	\$25.97	\$213.90
LOVELAND	\$106.92	\$51.40	\$39.02	\$26.13	\$223.47
COLORADO SPRINGS	\$110.85	\$83.00	\$32.41	\$8.00	\$234.26
BOULDER	\$118.19	\$61.06	\$46.44	\$29.88	\$255.57
GREELEY	\$118.19	\$64.26	\$36.81	\$42.44	\$261.70

Forecasted Annual Rate Increases										
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Light & Power	7.0%	7.0%	5.5%	5.5%	5.5%	5.5%	5.0%	3.0%	3.0%	3.0%
Water	15.0%	15.0%	15.0%	7.5%	7.5%	5.0%	5.0%	3.0%	3.0%	3.0%
Wastewater	10.0%	10.0%	8.5%	8.5%	7.5%	7.0%	3.0%	3.0%	3.0%	3.0%
Stormwater	5.0%	5.0%	4.5%	4.5%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%

LEAP and IQAP

Reduced Rates

- Income-Qualified Assistance Program



Outreach

- Water Conservation programs
- Energy Services programs
- Utilities Insights Newsletter
- Direct customer engagement



One-Time Payment Assistance

- Payment Assistance Fund
- Utilities Emergency Fund



Retrofit Programs

- Larimer County Conservation Corps Water and Energy Program (LCCC)
- Colorado Affordable Residential Energy (CARE)

- Utilities 2027/28 Budget Development
 - Operating budget optimization to align with organization
 - Zero-growth FTE budget goal
 - Maximize asset value with revenue opportunities and cost reductions

- Finalize Capital Improvement Plans based on preferred rate assumptions

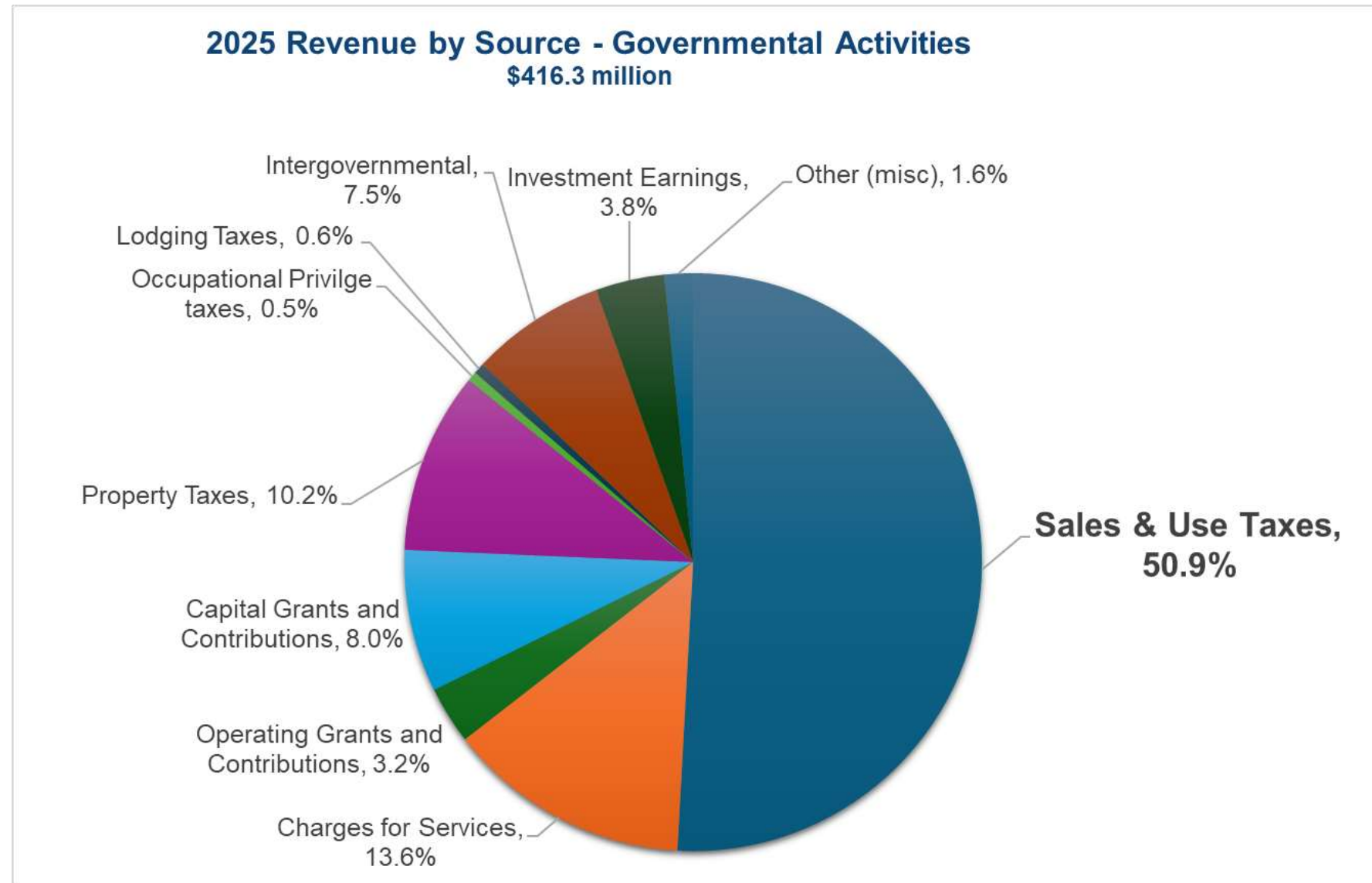


Questions – Utility Rates



**Governmental Revenue
2027/28 Forecast**

Sales & Use Tax:
Approx. 50% of City
governmental revenue



Fundamental Tax Framework

Sales Tax

Collected and remitted by the **retailer** at the point of sale. These funds are held in trust for the city and remitted based on the assigned filing frequency.

Use Tax

Remitted directly by the **consumer** (typically a business) when legally imposed tax was not collected at purchase. It is the complement to sales tax.

Common Sales Tax Scenarios



Retail Purchases

Applies to taxable items based on the final purchase price at checkout.



Delivery Charges

Applies to all transportation and delivery charges on taxable sales.



Service Fees

Additional “fees” (e.g., kitchen fees) become part of the taxable purchase price



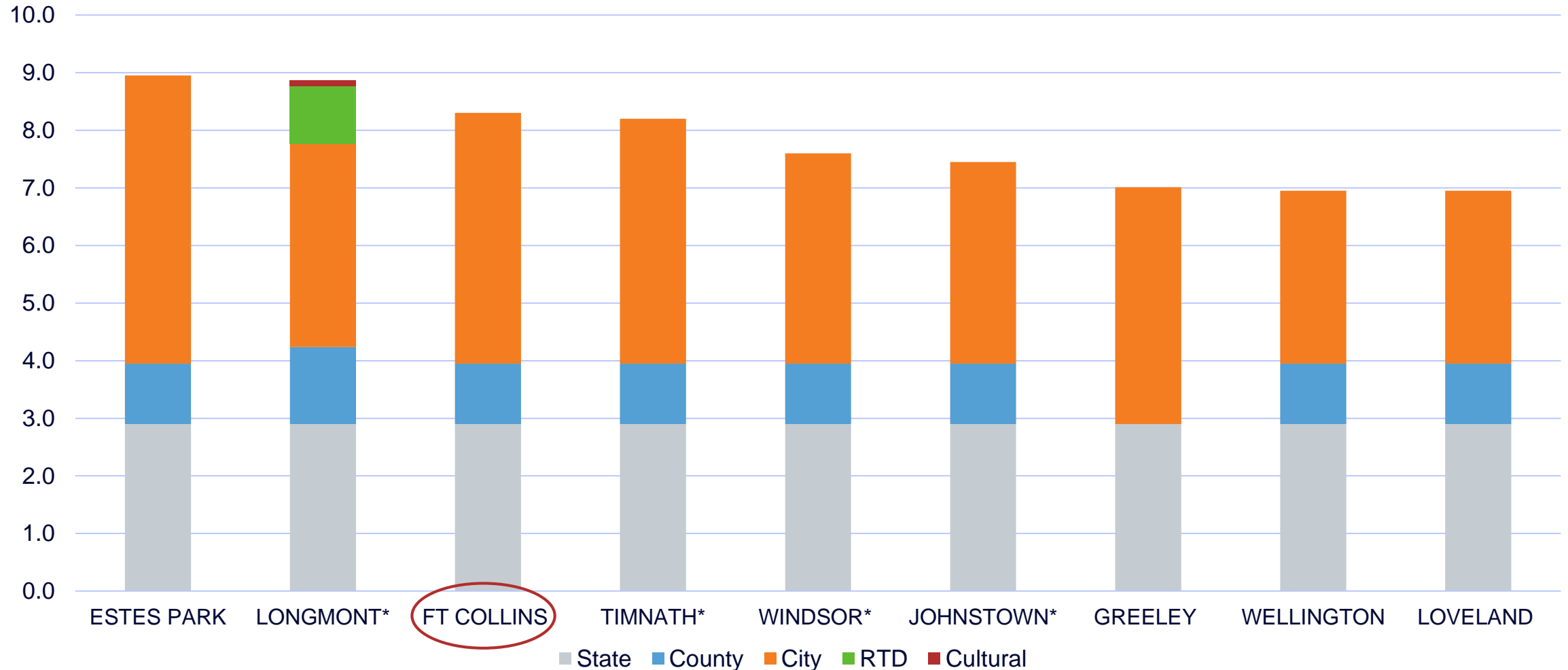
Common Use Tax Scenarios

- Motor Vehicle Sales:** Tax is often not paid at the point of sale but is due upon registration.
- Building Permits:** City sales tax is collected as part of the building permit process for construction materials.
- Other Purchases:** Due when local sales tax was not collected by an out-of-city vendor for items delivered or used in the city.

The use tax rate is the same as the sales tax rate of 4.35%

Northern Colorado City Full Stack Sales Tax Rates

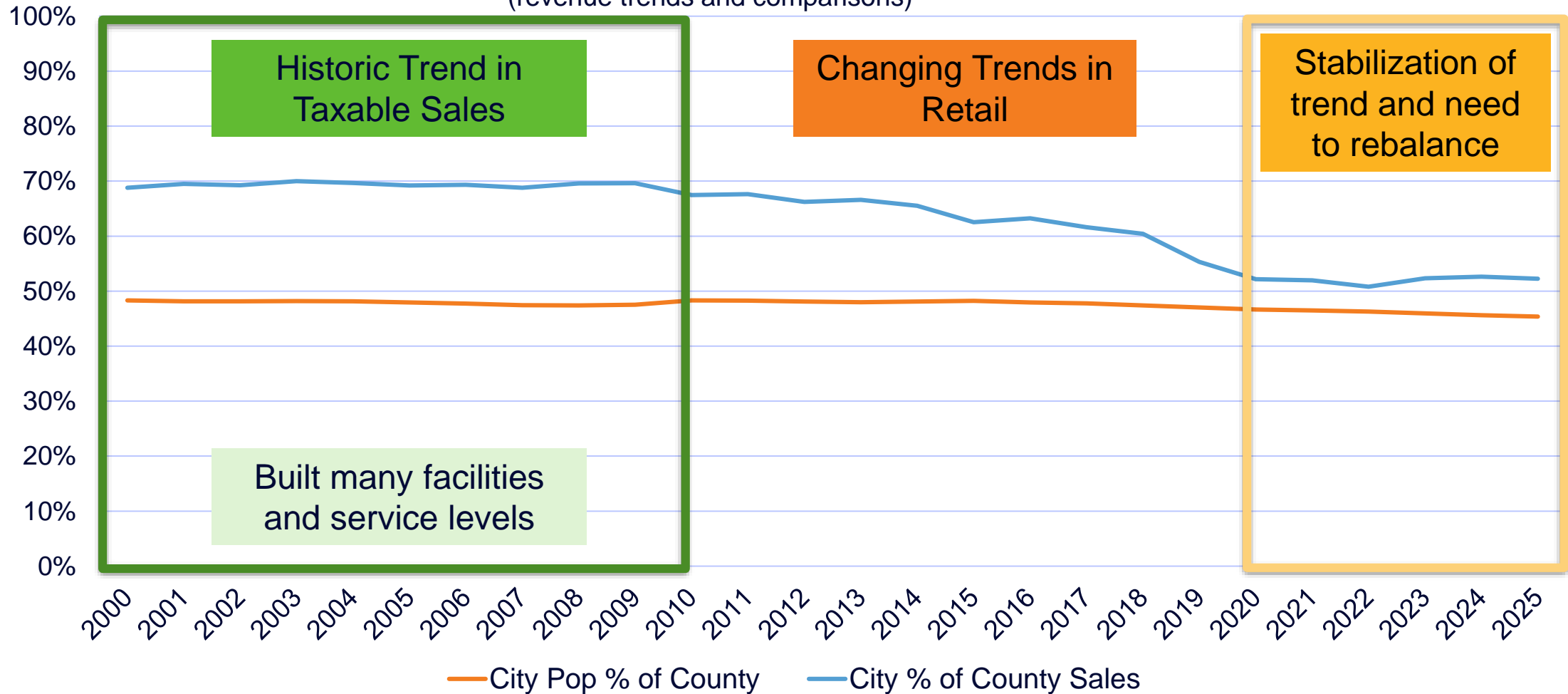
Total Tax Rates



*Jurisdictions located in more than one county; tax rate depends on county location

Fort Collins Net Taxable Sales

Fort Collins Net Taxable Sales
(revenue trends and comparisons)



Budget to Actual

Sales Tax	\$3.0M over budget
Use Tax	\$2.6M over budget
Combined	\$5.6M over budget (\$2.3M over without January)

- Strong start of the year for audits, voluntary disclosure agreements (VDAs) and building permit use tax.
- January revenue predominantly reflects December economic activity and will be accrued back to the 2025 fiscal year.
- YTD April Sales and use tax collections are up 3.4% compared to 2025.
- Softening across majority of sales tax categories except for online retailers.



Trends and Projections: Front Range Cities Sales Tax Growth

Most Front Range cities are seeing positive sales tax growth YTD in 2026

City	2025 Sales Tax Growth	2026 YTD Sales Tax Growth
Johnstown	1.2%	7.7%
Westminster	5.9%	7.4%
Windsor	9.8%	7.2%
Arvada	2.4%	6.0%
Lakewood	1.9%	5.2%
Greeley	1.1%	5.2%
Thornton	1.1%	5.0%
Fort Collins	3.7%	4.9%
Timnath	4.5%	4.2%
Colorado Springs	1.0%	4.1%
Loveland	1.7%	4.0%
Commerce City	10.4%	2.5%
Boulder	0.8%	1.6%
Longmont	2.0%	1.5%
Aurora	4.7%	-0.7%

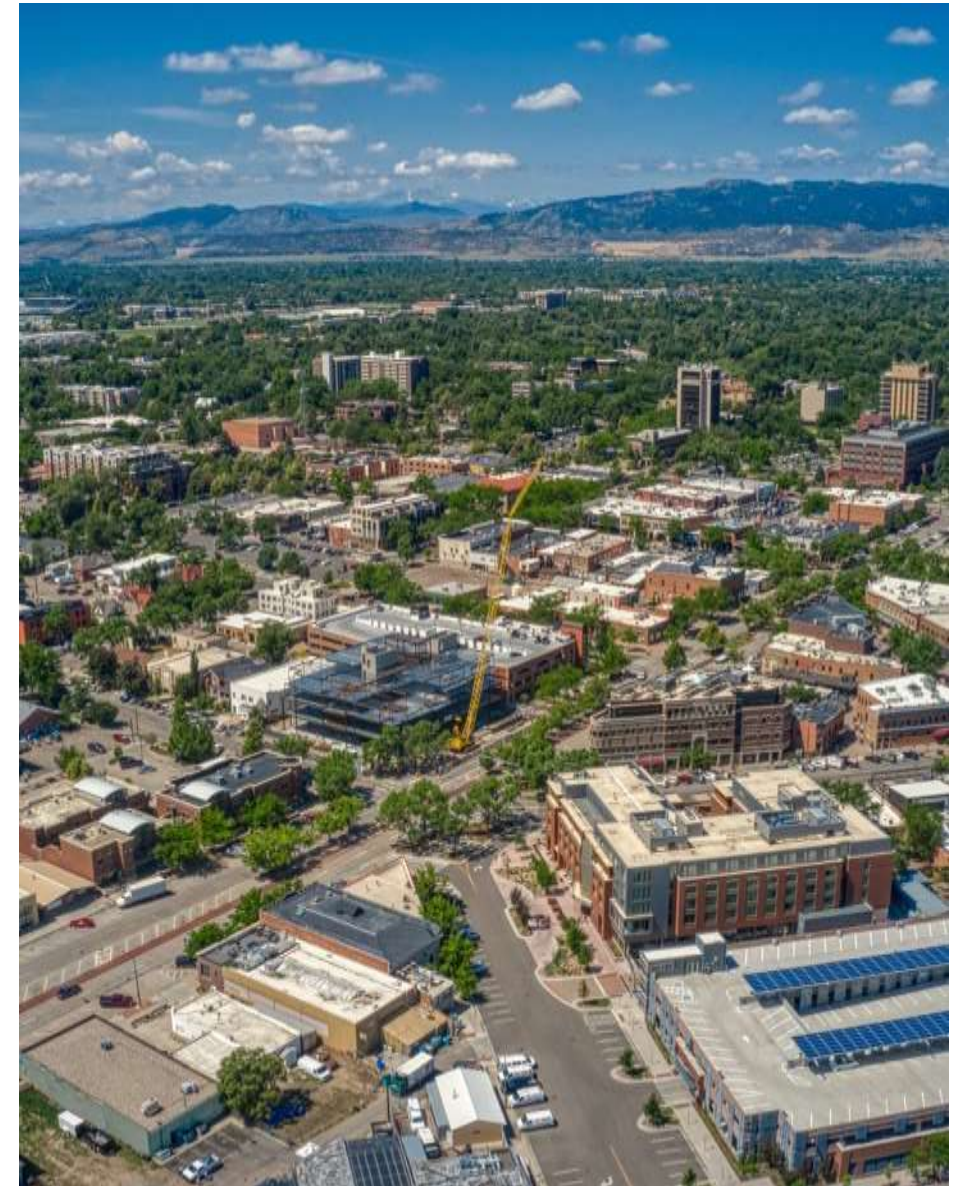
*April YTD or most recent data available

Sales Tax Forecast

2027	2028
\$185.4M	\$189.1M
2%	2%

- Softening across majority of sales tax categories except for online retailers
- Overall uncertain economic outlook as the U.S. economy remains stable, though inflation and higher energy costs continue to pressure consumer spending
- Decreasing consumer sentiment indicates concerns from consumers about high energy prices and tariff impacts
- Historically Fort Collins Sales Tax follows the same trend as US GDP, Colorado Personal Income, US CPI and Denver-Aurora-Lakewood CPI

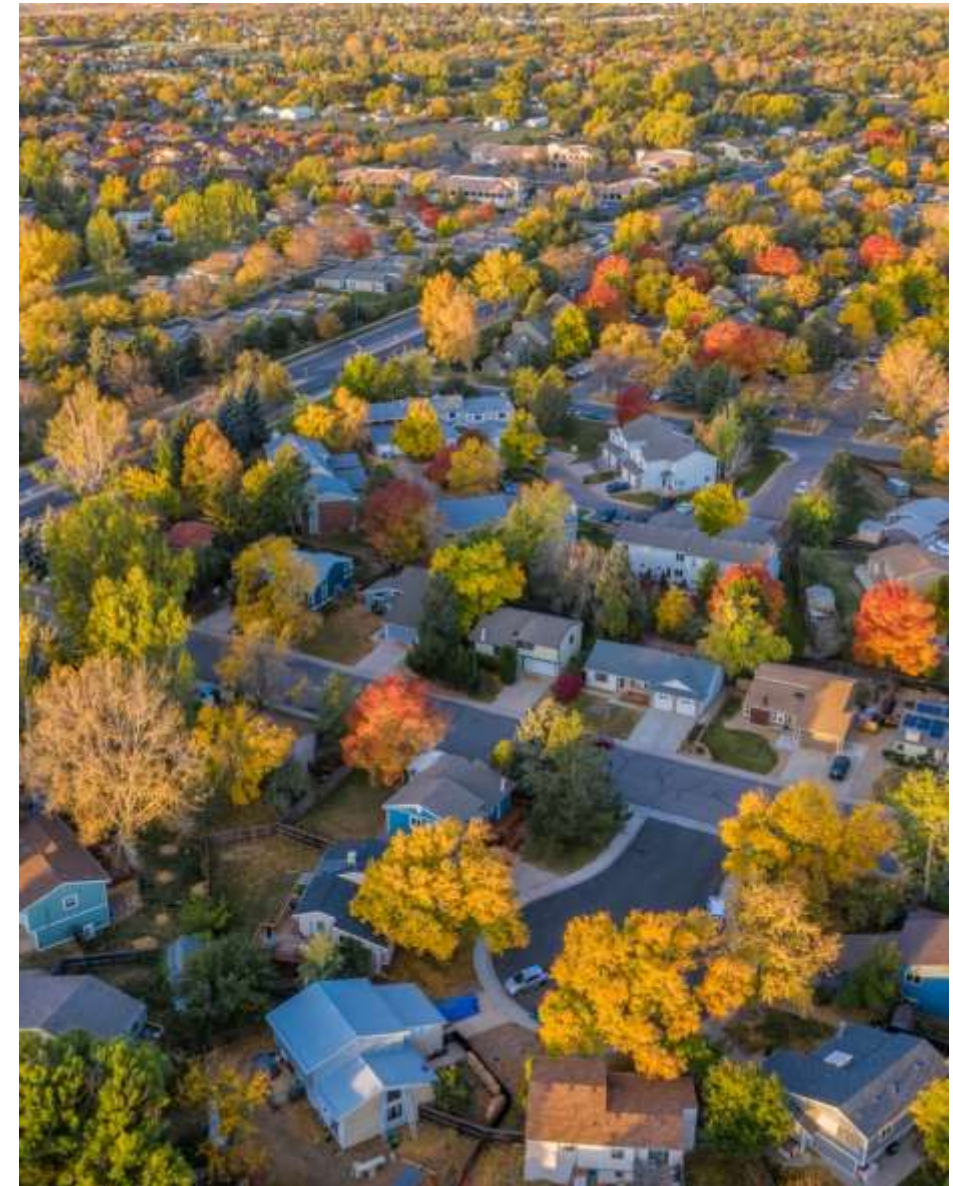
**“The economic outlook remains highly uncertain, and the conflict in the Middle East has added to this uncertainty,”
Federal Reserve Chair Jerome Powell, May 2026.**



Use Tax Forecast

2027	2028
\$27.0M	\$27.5M
8%	2%

- In 2025, use tax collections were up 17% compared to 2024 driven by audit revenue and strong building permit tax revenue.
- Car tax collections were down 2.5% in 2025 (flat 2026 YTD April).
- Forecast is projected inflation growth from 2024 actuals
- Use Tax is volatile and difficult to forecast, driven largely by development and business investment.



Baseline Forecast

	2026 Budget	2027 Forecast	% Δ	\$ Amount	2028 Forecast	% Δ Budget	\$ Amount
Sales Tax	\$181.8M	\$185.4M	2.0%	\$3.6M	\$189.1M	2.0%	\$3.7M
Use Tax	\$25.0M	\$27.0M	8.0%	\$2.0M	\$27.5M	2.0%	\$500K
Total	\$206.8M	\$212.4M	2.7%	\$5.6M	\$216.6M	2.0%	\$4.2M

- Reasonably conservative forecast
- \$4.0M General Fund portion in 2027 and \$3.0M 2028

Optimistic Forecast

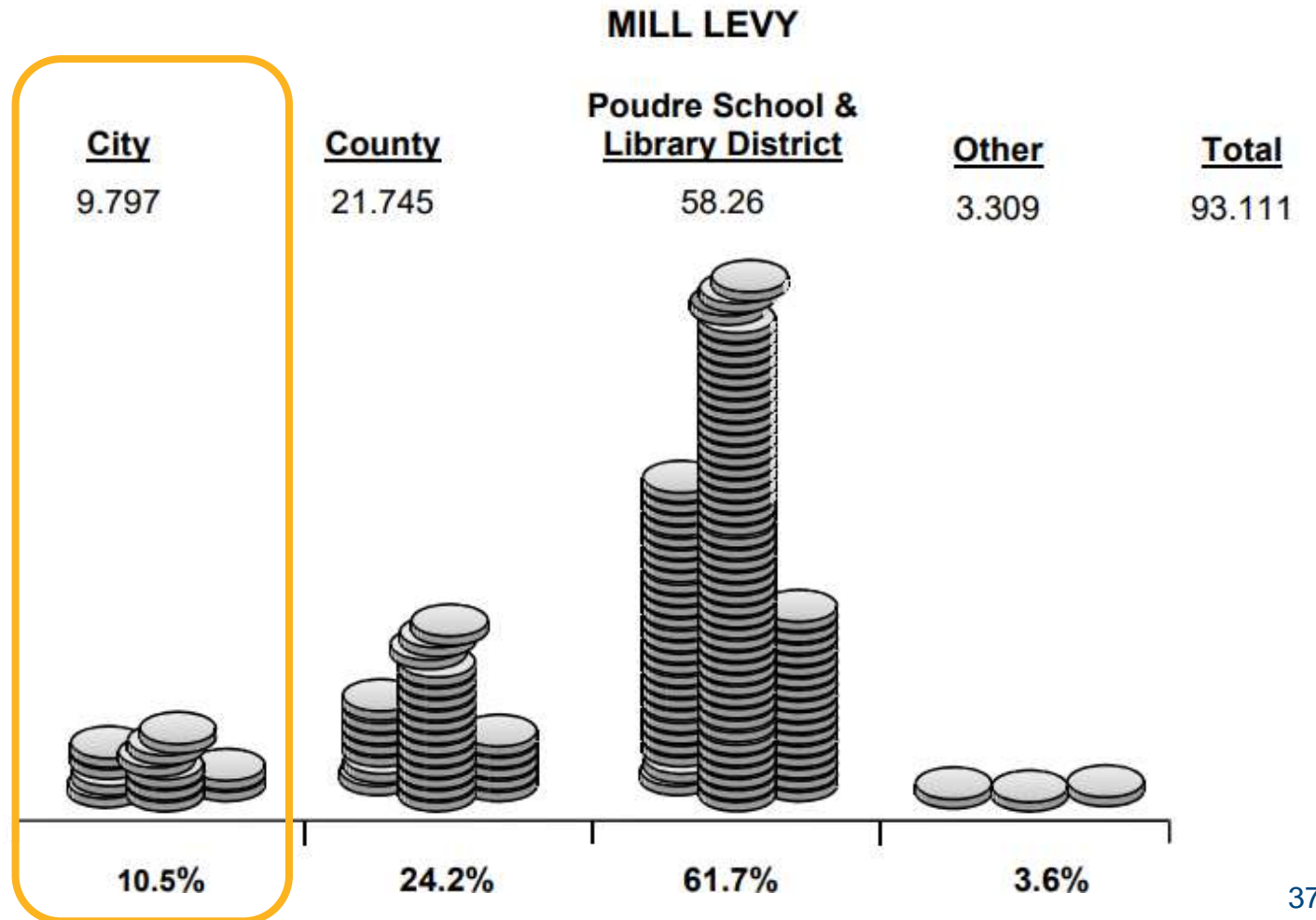
	2026 Budget	2027 Forecast	% Δ	\$ Amount	2028 Forecast	% Δ Budget	\$ Amount
Sales Tax	\$181.8M	\$187.2M	3.0%	\$5.4M	\$192.9M	3.0%	\$5.7M
Use Tax	\$25.0M	\$27.0M	8.0%	\$2.0M	\$27.5M	2.0%	\$500K
Total	\$206.8M	\$214.2M	3.6%	\$7.4M	\$220.4M	2.9%	\$6.2M

- Possible upside forecast if sustained favorability continues in 2026
- \$5.3M General Fund portion in 2027 and \$4.4M in 2028

Property Tax

- The property tax assessment remains unchanged since 1992 at 9.797 mills.
- 10.5% of a city property owner's property tax goes to the City of Fort Collins.
- Poudre Fire Authority receives 67% of the city's portion of property tax via an intergovernmental agreement (IGA).

What Does a City Property Owner Pay? 2026 property tax based on 2025 assessment



Property Tax Forecast

2027	2028
\$35.5M	\$35.5M
4%	0%

- Recommendation is based on preliminary 2026 valuations and discussions with the Larimer County Assessor's Office
- 2026 budget is \$34.1M, however the 2026 forecast is \$35.5M (\$1.4M higher than budgeted)
- Poudre Fire Authority (PFA) receives 67% of the city's portion of property tax via an IGA:
 - **PFA's portion \$23.7M** in 2027 and 2028
 - **City's portion \$11.8M** in 2027 and 2028



All General Fund Revenues

	2026 Budget	2027 Forecast	2028 Forecast
Taxes	\$191.7 M	\$195.0 M	\$198.1 M
Intergovernmental	\$18.6 M	\$21.6 M	\$23.0 M
Charges For Service	\$12.5 M	\$13.2 M	\$13.4 M
Licenses, Permits and Fines	\$7.8 M	\$7.5 M	\$7.6 M
Earnings On Investments	\$2.1 M	\$1.9 M	\$1.9 M
Miscellaneous & Other	\$1.9 M	\$1.1 M	\$1.1 M
Transfers	\$2.2 M	\$2.0 M	\$2.0 M
Total	\$236.7 M	\$242.2 M	\$247.2 M

- Intergovernmental increases driven by Utilities PILOT payments, offsetting \$0.3M decline in State Marijuana Revenue sharing
- Fines for camera radar less than originally projected
- Earnings on investments decline with fund balance

Revenue Scenario	Estimated Gov't Fund Shortfall
Baseline	\$15M - \$17M
Optimistic	\$12.5M - \$14.5M

- Expense scenarios include 3.5% - 4.5% personnel expense increases; staff merit increases to be determined based on market conditions and budget capacity
- Focus on long-term sustainability while maintaining core services
- Early emerging themes:
 - Aligning funding sources with costs so each area is paying its appropriate share
 - Identifying efficiency opportunities, particularly in vacant positions
 - Considering service level tradeoffs to align resources with priorities



Recommended Budget is built to reflect existing engagement from:

- Operational work
- Strategic Plans
- Community Survey

Change in process to not publish all proposals due to sensitivities of possible budget reductions

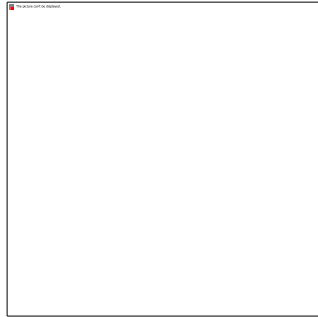
Upon Recommended Budget publication, specific budget engagement includes

- Our City page
- Super Issues Board
- Public Hearings
 - Oct 6
 - Oct 20

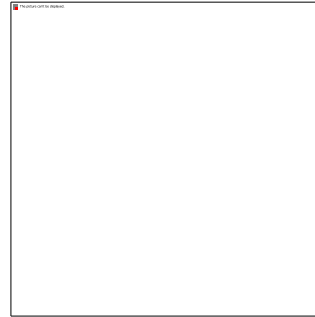
Budget Timeline

	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Council Finance Committee	Service Area Financial Overviews								Budget Review		
Council				Work Session		Work Session		Work Sessions		Budget Adoption	
Engagement			Chamber LLAC Economic Advisory Board	Super Issues Board				Super Issues Board	Public Hearings Oct 6 & 20		

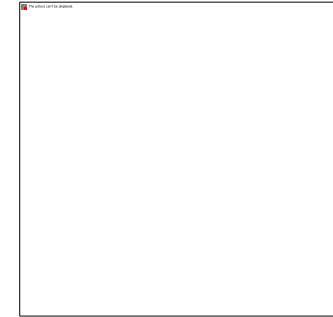
- Late June – Publish 2026 Baseline consolidated program inventory
- July 14 Work Session – Preview of budget and check-in on priorities & areas of interest
- Sept 3 – Recommended Budget Published



Would Council like to see any other Utility scenarios?



Does Council support the governmental revenue forecast scenarios?

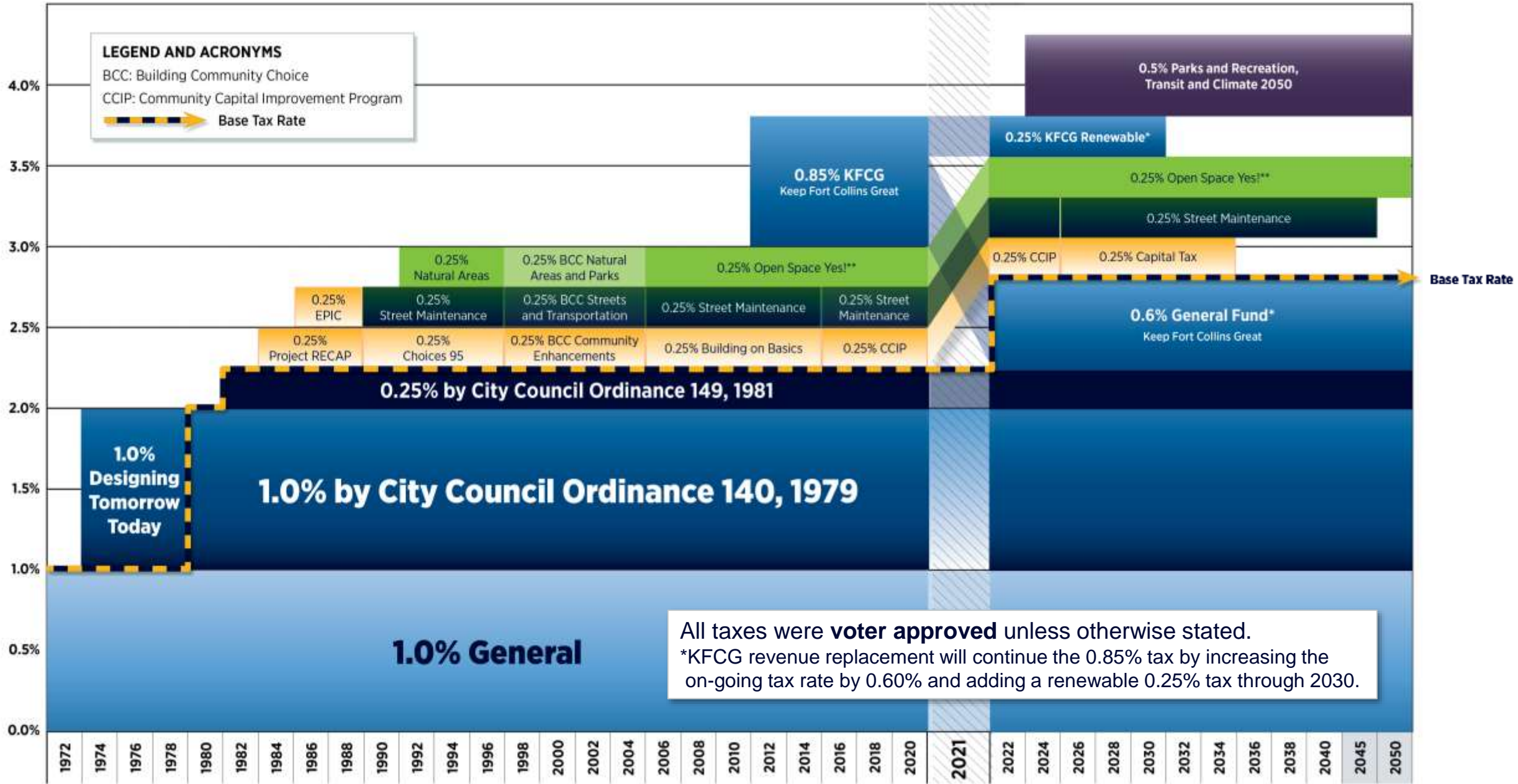


Does Council have any feedback about budget engagement?



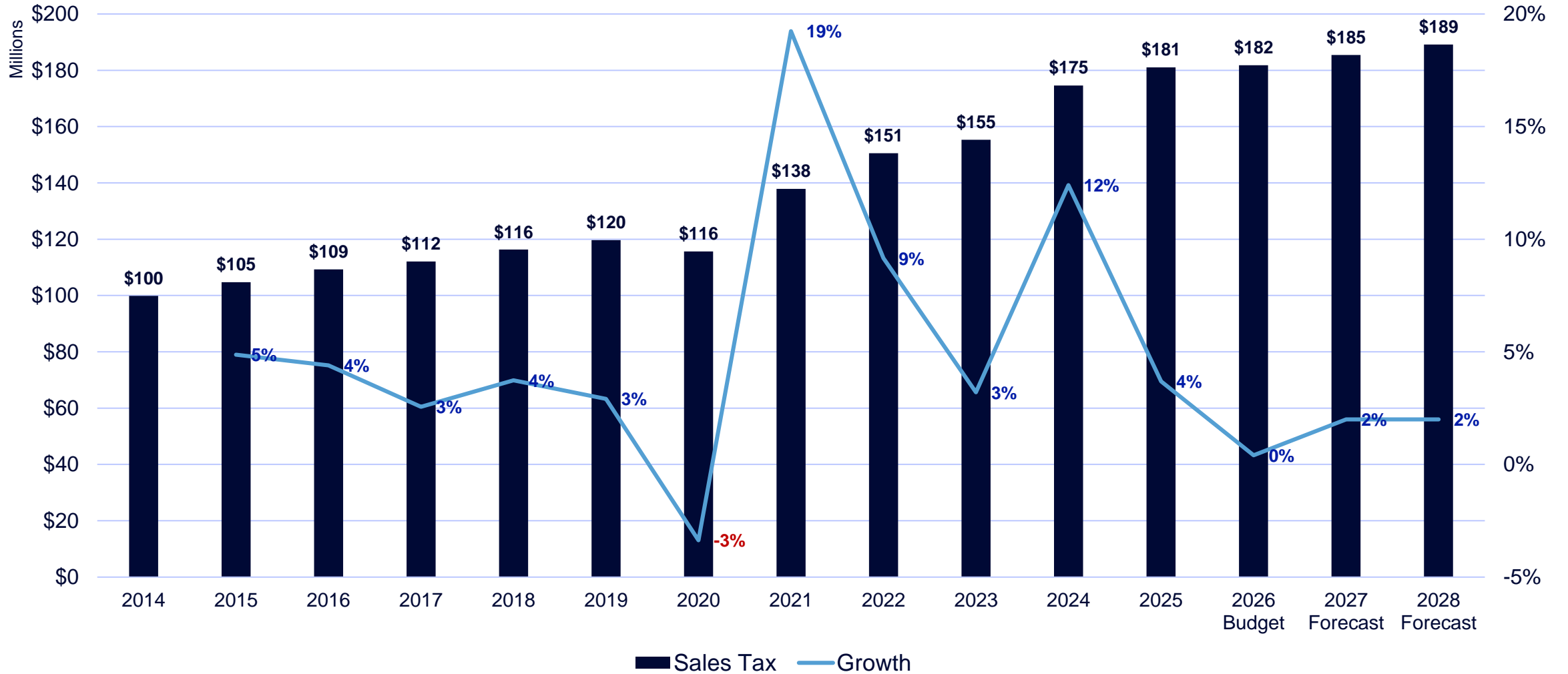
City of
Fort Collins

Backup

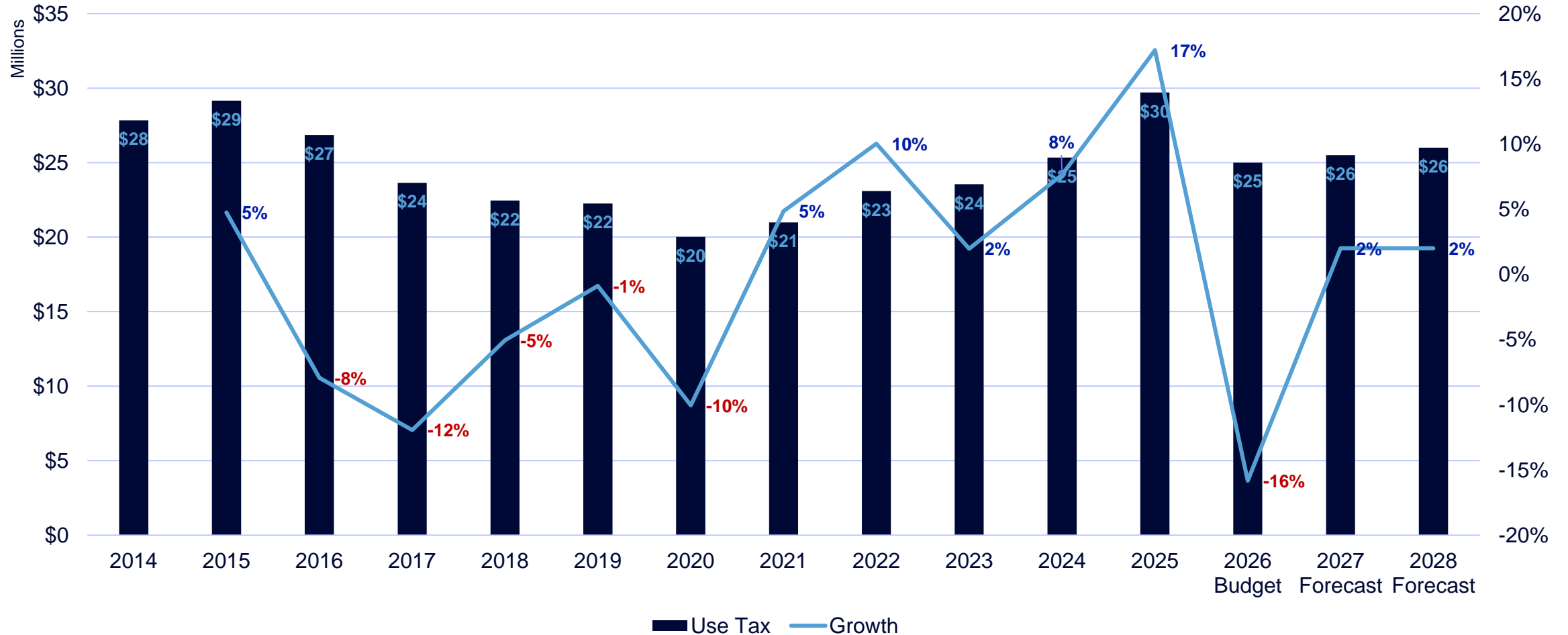


Sales Tax History

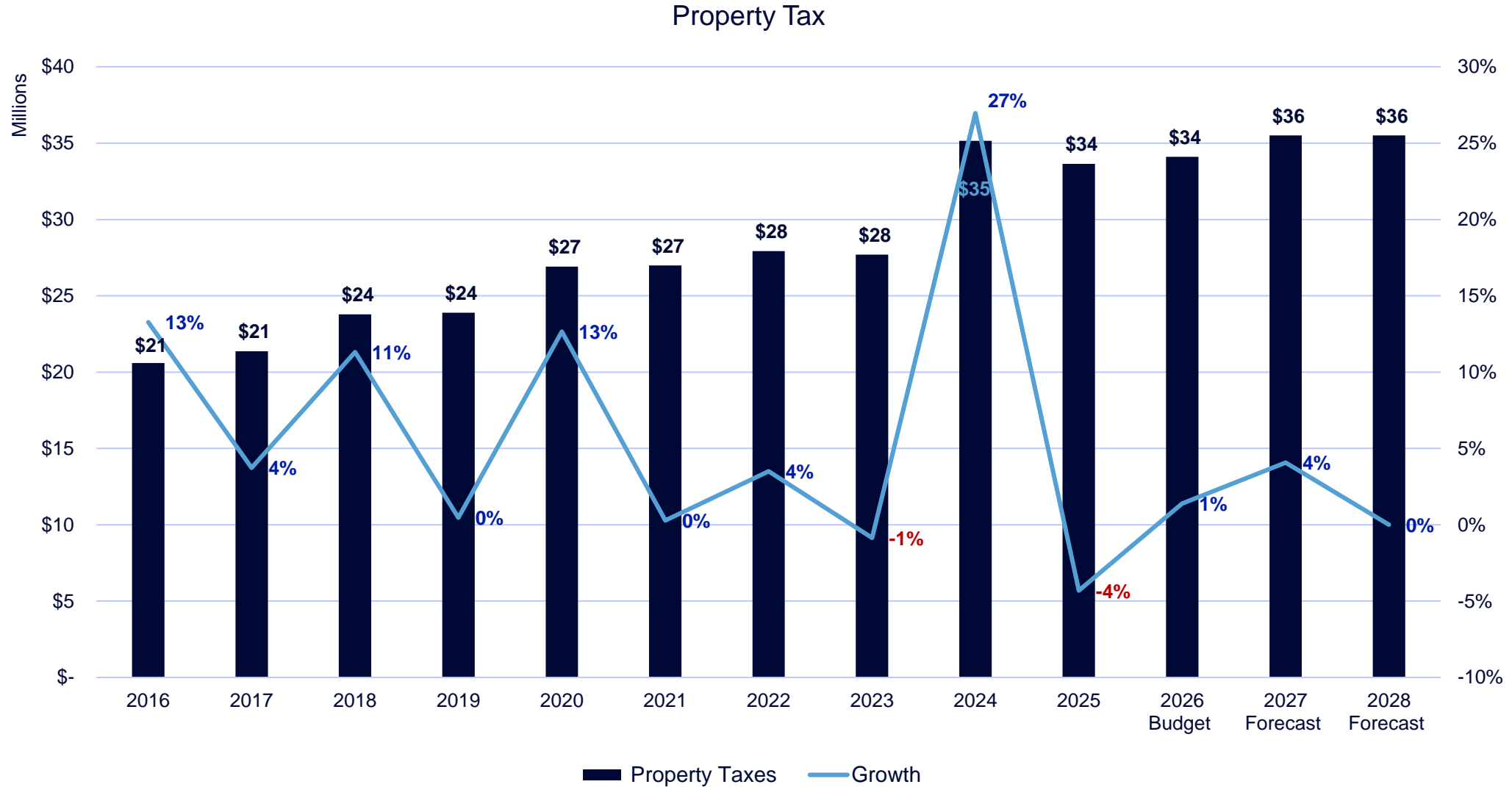
Sales Tax Collections



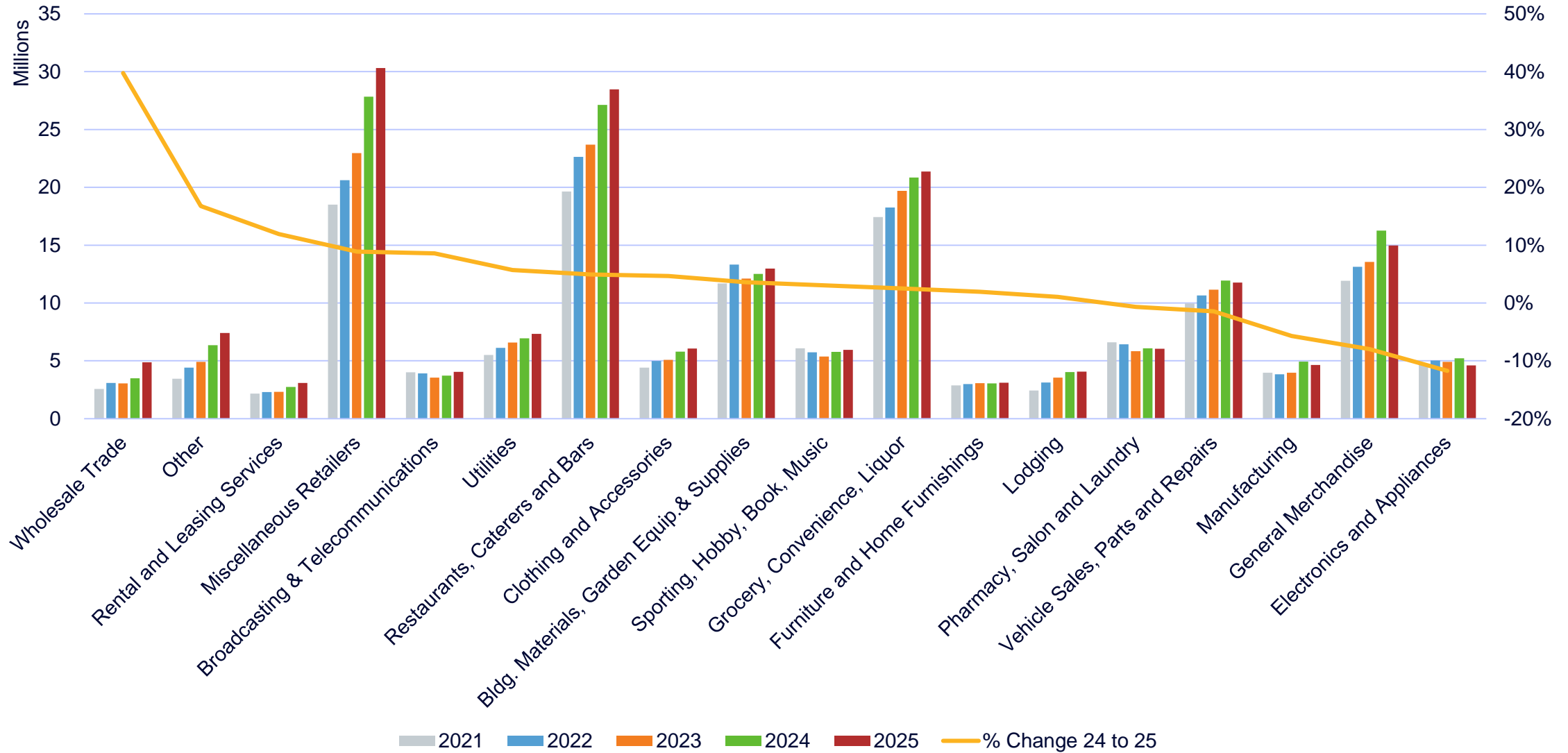
Use Tax Collections



Property Tax History

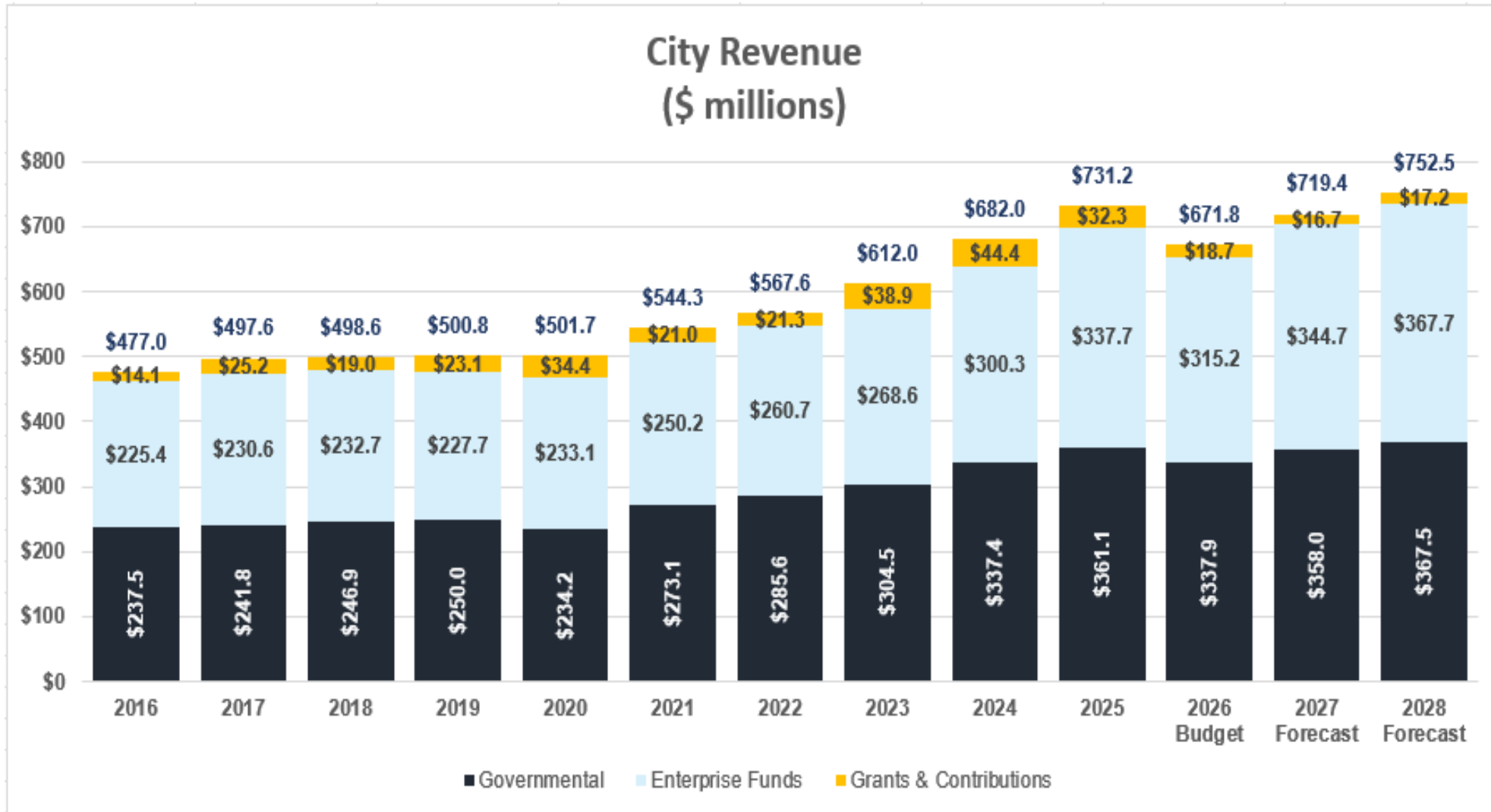


Sales Tax Collections By Category



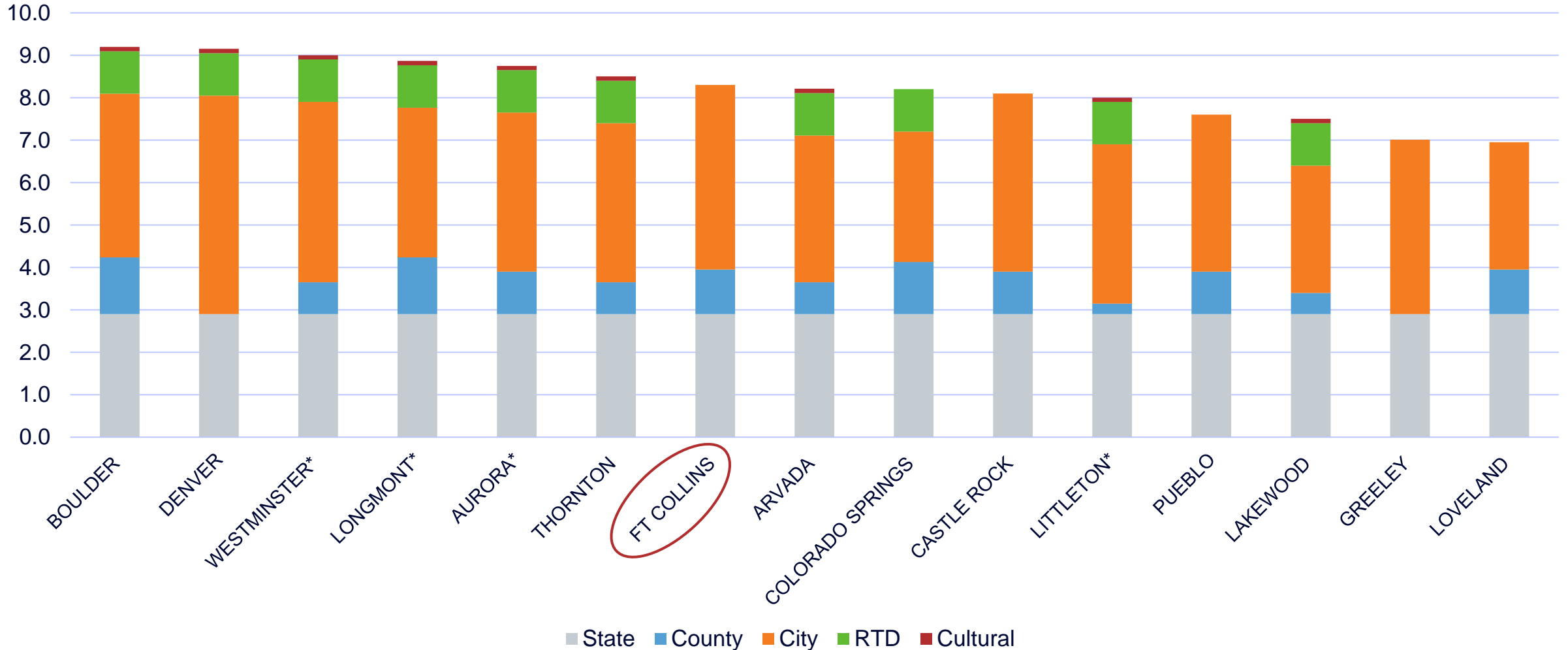
Tax Rate effective January 1, 2026 to Current

State of Colorado	2.90%
Larimer County	1.05%
City of Fort Collins	4.35%
Total Sales Tax	8.30%
Fort Collins Lodging Tax (in addition to above)	3.00%
Total Accommodations Tax	11.30%
Fort Collins Tax on Food for Home Consumption	2.25%



Colorado City Full Stack (15 largest cities by population) Sales Tax Rates

Total Tax Rates



*Jurisdictions located in more than one county; tax rate depends on county location





Manufacturing Use Tax:

- The city's sales and use tax rate is 4.35%. However, the use tax rate specifically for manufacturing equipment is 3%.

Remote Sellers & Economic Nexus:

- Under the city's sales tax ordinance adopted in November 2020, remote sellers and marketplace facilitators must collect and remit city tax if they meet the state's economic nexus threshold.
- This threshold is triggered when a business reaches \$100k in gross retail sales across the State of Colorado within a calendar year.

RESIDENTIAL MONTHLY BILL COMPARISON

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES
 ELECTRIC 620 kilowatt-hours/month	\$90.22	\$96.54	\$103.30	\$108.98	\$114.97	\$121.29	\$127.96	\$134.36	\$138.39	\$142.54	\$146.82
 WATER 7,000 gallons/month	\$49.46	\$56.88	\$65.41	\$75.22	\$80.86	\$86.92	\$91.27	\$95.83	\$98.70	\$101.66	\$104.71
 WASTEWATER 3,300 gallons/month WQA	\$38.24	\$42.06	\$46.27	\$50.20	\$54.47	\$58.56	\$62.66	\$64.54	\$66.48	\$68.47	\$70.52
 STORMWATER 8,000 sq.ft. lot, light runoff	\$25.97	\$27.27	\$28.63	\$29.92	\$31.27	\$32.52	\$33.82	\$34.83	\$35.87	\$36.95	\$38.06
AVG. Utility Bill Total	\$203.89	\$222.75	\$243.61	\$264.32	\$281.57	\$299.29	\$315.71	\$329.56	\$339.44	\$349.62	\$360.11
AVG. Bill Increase		\$18.86	\$20.86	\$20.71	\$17.25	\$17.72	\$16.42	\$13.85	\$9.88	\$10.18	\$10.49