

ORDINANCE NO. 225, 2025
OF THE COUNCIL OF THE CITY OF FORT COLLINS
MAKING A SUPPLEMENTAL APPROPRIATION FOR THE
POUDRE FIRE AUTHORITY INTERGOVERNMENTAL
AGREEMENT

A. On November 3, 1987, the City of Fort Collins (the “City”) and the Poudre Valley Fire Protection District (the “District”) entered into an intergovernmental agreement providing for the continuation of an independent governmental entity known as the Poudre Fire Authority (the “PFA”) which was originally formed in 1981, for the purpose of providing fire protection services within the City and the District.

B. After 1987, the City and the District entered into two addenda to the Agreement. In 2014, the City and the District entered into an Amended and Restated Intergovernmental Agreement Establishing the Poudre Fire Authority. In 2024, Council approved, by adoption of Resolution 2024-119, that the City enter into a Second Amended and Restated Intergovernmental Agreement Establishing the Poudre Fire Authority (the “IGA”), including a revised revenue allocation formula to calculate the required contributions from City and the District to the PFA to help ensure a predicable revenue stream for the PFA for its operations and capital needs.

C. Per Section 5.1 (Annual Budget) of the IGA, the City includes the required PFA contributions in the City budget, based on forecasted sales and use and property taxes. The IGA further requires that budgeted contributions be adjusted based on actual sales tax, use tax, and property tax receipts.

D. During the course of the 2025 fiscal year, the City has collected fewer properly filed and remitted sales taxes, increased use taxes, and increased sales tax payments from audit and enforcement activities than were anticipated and budgeted. Therefore, the City contribution to the PFA must be, pursuant to the IGA, adjusted accordingly.

E. This appropriation affects the required adjustment of the City PFA contributions, and further, benefits the public health, safety, and welfare of the residents of Fort Collins and serves the public purpose of funding necessary emergency response and other important public services provided by the PFA.

F. Article V, Section 9 of the City Charter permits the City Council, upon recommendation of the City Manager, to make a supplemental appropriation by ordinance at any time during the fiscal year, provided that the total amount of such supplemental appropriation, in combination with all previous appropriations for that fiscal year, do not exceed the current estimate of actual and anticipated revenues and all other funds to be received during the fiscal year.

G. The City Manager has recommended the appropriation described herein and determined that the funds to be appropriated are available and previously unappropriated from the General Fund and that this appropriation will not cause the total amount appropriated in the General Fund to exceed the current estimate of actual and anticipated revenues and all other funds to be received in this Fund during this fiscal year.

In light of the foregoing recitals, which the Council hereby makes and adopts as determinations and findings, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS that there is hereby appropriated from new revenue or other funds in the General Fund the sum of FOUR HUNDRED THOUSAND DOLLARS (\$400,000) to be expended in the General Fund for Support to Poudre Fire Authority IGA compliance

Introduced, considered favorably on first reading on December 2, 2025, and approved on second reading for final passage on December 16, 2025.

Mayor

ATTEST:

City Clerk

Effective Date: December 26, 2025
Approving Attorney: Dianne Criswell

Exhibit: None