

**[WITH PERCENTAGES INSERTED]**

RESOLUTION 2023-074  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
SUBMITTING A BALLOT ISSUE QUESTION TO THE CITY'S REGISTERED  
ELECTORS AT THE CITY'S REGULAR ELECTION ON NOVEMBER 7, 2023,  
ASKING THEM TO INCREASE BY .50% THE CITY'S SALES AND USE TAX RATE TO  
BE USED EXCLUSIVELY FOR CERTAIN SPECIFIED PURPOSES

WHEREAS, over the past 20 months, City staff has worked with the Council Finance Committee and the full City Council to address certain areas of shortfalls in City funding and to consider new sources of revenue to remedy these shortfalls; and

WHEREAS, one area of these shortfalls is for the life-cycle replacement and minor and major refresh of existing park and recreation facilities and for constructing indoor and outdoor recreation facilities, including aquatic facilities, as addressed in the City's Park and Recreation Master Plan adopted by City Council on January 19, 2021, in Ordinance No. 010, 2021, as an element of the City's Comprehensive Plan; and

WHEREAS, a second area of shortfalls is for the advancement of certain goals established for the City in the Our Climate Future Plan adopted by City Council on March 16, 2021, in Resolution 2021-031 related to reducing greenhouse gases and pollution, achieving 100% renewable energy, and community-wide carbon neutrality; and

WHEREAS, a third area relates to the future funding of the City's transit system as the need for that funding is described in the City's Transit Master Plan adopted by City Council on April 16, 2019, in Resolution 2019-049; and

WHEREAS, to ensure sufficient funding for each of these shortfall areas, it is City Council's intent that this sales and use tax be at a rate of .50 % and the revenues from it be split 34% for Parks and Recreation, 33% for Climate, and 33% for Transit, with the spending at these percentages be reconciled at the end of 2030, 2040, and when the City spends the last of the tax revenues spent; and

WHEREAS, this sales and use tax shall, however, be for a limited duration, beginning on January 1, 2024, and ending at midnight on December 31, 2050, and shall not apply to any items exempt under the City's Sales and Use Tax Code in Article III of Code Chapter 25, to food for home consumption, or for manufacturing equipment, but for the use tax only; and

WHEREAS, to the extent revenues collected from this tax for expenditure on constructing indoor and outdoor pool facilities are used in constructing swimming lanes for the public pool constructed as part of the Southeast Community Center, it is the City Council's intent that access for Poudre School District (the "District") students is conditional on the District's and City's agreement on the District's share in the cost of those swimming lanes; and

WHEREAS, if the City's registered electors approve this tax, the City Council intends that the revenue from it will supplement the amounts currently being expended for these three areas, and not to replace them with revenues from this new tax, so that the overall funding in these areas will increase according to the revenues generated by this tax and the percentages stated below in the ballot question; and

WHEREAS, Article X, Section 20 of the Colorado Constitution requires the imposition of this property tax to be approved by the City's registered electors; and

WHEREAS, Article X, Section 3 of the City's Charter authorizes the City Council to submit any question to a vote of the people at a regular City election.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That the City Council hereby makes and adopts the determinations and findings in the recitals set forth above.

Section 2. That there is hereby submitted to the City's registered electors at the City's regular municipal election to be held on November 7, 2023, this ballot issue question with the following ballot title and submission clause:

**City-Initiated Ballot Issue Question No. 1**

SHALL CITY OF FORT COLLINS TAXES BE INCREASED BY \$23,800,000 IN THE FIRST FULL FISCAL YEAR (2024), AND BY SUCH AMOUNTS COLLECTED ANNUALLY THEREAFTER, FROM A .50% SALES AND USE TAX BEGINNING JANUARY 1, 2024, AND ENDING AT MIDNIGHT ON DECEMBER 31, 2050, WITH THE TAX REVENUES SPENT ONLY FOR THE FOLLOWING:

- 34% FOR THE REPLACEMENT, UPGRADE, MAINTENANCE, AND ACCESSIBLITLY OF PARKS FACILITIES AND FOR THE REPLACEMENT AND CONSTRUCTION OF INDOOR AND OUTDOOR RECREATION AND POOL FACILITIES,
- 33% FOR PROGRAMS AND PROJECTS ADVANCING GREENHOUSE GAS AND AIR POLLUTION REDUCTION, THE CITY'S 2030 GOAL OF 100% RENEWABLE ENERGY, AND THE CITY'S 2050 GOAL OF COMMUNITY-WIDE CARBON NEUTRALITY, AND
- 33% FOR THE CITY'S TRANSIT SYSTEM, INCLUDING, WITHOUT LIMITATION, INFRASTRUCTURE IMPROVEMENTS, PURCHASE OF EQUIPMENT, AND UPGRADED AND EXPANDED SERVICES;

AND WHILE CITY COUNCIL MAY EXERCISE ITS DISCRETION IN DECIDING THE TIMING OF SPENDING FOR EACH CATEGORY, THAT SPENDING SHALL BE RECONCILED TO THE STATED PERCENTAGES BY THE END OF 2030, 2040, AND WHEN THE LAST OF THE REVENUES COLLECTED FROM THE TAX ARE SPENT, BUT THIS TAX SHALL NOT APPLY TO:

- ITEMS EXEMPT UNDER THE CITY CODE FROM CITY SALES AND USE TAX;
- FOOD FOR HOME CONSUMPTION; AND
- MANUFACTURING EQUIPMENT, BUT FOR THE USE TAX ONLY;

AND WITH ALL THE TAX REVENUES, AND INVESTMENT EARNINGS THEREON, TO BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE NOTWITHSTANDING THE SPENDING AND REVENUE LIMITATIONS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

\_\_\_\_\_ Yes/For  
\_\_\_\_\_ No/Against

Passed and adopted at an adjourned meeting of the Council of the City of Fort Collins this 15th day of August, 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Chief Deputy City Clerk