

ORDINANCE NO. 186, 2025
OF THE COUNCIL OF THE CITY OF FORT COLLINS
BEING THE ANNUAL APPROPRIATIONS ORDINANCE
RELATING TO THE ANNUAL APPROPRIATIONS, AND
AMENDING THE BUDGET, FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026; AND
FIXING THE MILL LEVY FOR PROPERTY TAXES PAYABLE IN
2026

A. On November 19, 2024, the City Council adopted on second reading Ordinance No. 163, 2024, approving the biennial budget for the years beginning on January 1, 2025, and January 1, 2026.

B. The City Manager has filed with the City Clerk proposed amendments ("Proposed 2026 Budget Amendments") to the 2026 budget adopted by the City Council as part of the 2025-2026 Budget ("Biennial Budget" in Ordinance No. 163, 2024).

C. The 2026 fiscal year budgets, fixing mill levies for property tax year 2025 to be collected in 2026, and annual appropriations for the City's General Improvement District No. 1 and Skyview South General Improvement District No. 15 are not addressed in this Ordinance, but will be considered by City Council in separate ordinances.

D. Article V, Section 4 of the City Charter requires that, before the last day of November of each fiscal year, the City Council shall appropriate, on a fund basis and by individual project for capital projects and federal or state grant projects, such sums of money as it deems necessary to defray all expenditures of the City during the ensuing fiscal year, based upon the budget as approved by the City Council.

E. Article V, Section 5 of the City Charter provides that the annual appropriation ordinance shall also fix the tax levy in mills upon each dollar of the assessed valuation of all taxable real property within the City, such levy representing the amount of taxes for City purposes necessary to provide for payment during the ensuing fiscal year for all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds.

F. Article V, Section 10 of the City Charter authorizes the City Council, upon recommendation by the City Manager, to transfer by ordinance any unexpended and unencumbered appropriated amount or portion thereof from one fund or capital project to another fund or capital project, provided that the purpose for which the transferred funds are to be expended remains unchanged, the purpose for which the funds were initially appropriated no longer exists, or the proposed transfer is from a fund or capital project in which the amount appropriated exceeds the amount needed to accomplish the purpose specified in the appropriation ordinance, and the transfers in this Ordinance are being made upon the City Manager's recommendation for one or more of these purposes.

G. Article V, Section 11 of the City Charter provides that all appropriations unexpended or unencumbered at the end of the fiscal year shall lapse to the applicable general or special fund, except that City Council may designate in an ordinance appropriating funds for capital projects and for federal, state, and private grants and donations that such funds shall not lapse until the completion of the capital project or until the earlier of the expiration of the federal, state, or private grant or donation or the City's expenditure of all funds received from such grant or donation.

H. The appropriations in the Ordinance also include appropriations as needed to transfer monies from the dedicated funds receiving the revenues to the funds from which those monies will be expended.

I. The City Council finds and determines that the adoption of this Ordinance is necessary for the public's health, safety, and welfare, and therefore, wishes to approve the City Manager's Proposed 2026 Budget Amendments, and authorize the expenditures described in this Ordinance for the 2026 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 as follows:

Section 1. The City Council, having reviewed the City Manager's Proposed 2026 Budget Amendments, amending the 2026 Proposed Appropriations section of the Fort Collins 2025 and 2026 Biennial Budget (the "Biennial Budget"), as shown on pages 50 through 63 thereof, a copy of which is on file with the office of the City Clerk, and as shown on Exhibit A ("2026 Budget Revisions"), attached hereto and incorporated herein by this reference, hereby amends the Biennial Budget to reflect the following changes and adopts said Biennial Budget as amended:

	Original Proposed 2026 Appropriations	Additions	Reductions	As Amended
GENERAL FUND	\$251,496,994	\$9,414,943	(\$16,865,800)	\$244,046,137
SPECIAL REVENUE FUNDS				
2050 Tax Parks Rec				
Transit OCF	\$12,464,992	\$3,062,698	(\$302,049)	\$15,225,641
Capital Expansion Fund	\$628,819	\$0	\$0	\$628,819
Cemeteries Fund	\$1,002,635	\$13,828	(\$22,116)	\$994,347
Cultural Services Fund				\$0
Operating Total	\$9,052,094	\$163,545	(\$307,109)	\$8,908,530
Capital				
Art in Public Places	\$57,690	\$0	\$0	\$57,690
Total Cultural Services Fund	\$9,109,784	\$163,545	(\$307,109)	\$8,966,220
General Employees'				
Retirement Fund	\$6,839,500	\$0	\$0	\$6,839,500

Keep Fort Collins Great Fund	\$0	\$0	\$0	\$0
Museum Fund	\$1,298,144	\$66,013	(\$170,542)	\$1,193,615
Natural Areas Fund	\$17,230,962	\$200,253	(\$229,747)	\$17,201,468
Parking Fund	\$3,151,135	\$32,787	(\$21,603)	\$3,162,319
Perpetual Care Fund	\$64,386	\$0	\$0	\$64,386
Recreation Fund	\$11,471,671	\$168,216	(\$227,523)	\$11,412,364
Sales & Use Tax Fund	\$11,315,735	\$0	(\$11,315,735)	\$0
Transit Service Fund	\$24,949,160	\$3,708,716	(\$4,258,372)	\$24,399,504
Transportation CEF Fund	\$2,076,481	\$10,770	(\$5,554)	\$2,081,697
Transportation Fund	\$32,438,601	\$13,691,595	(\$4,076,299)	\$42,053,897
Capital Leasing Corp Fund	\$6,259,597	\$0	\$0	\$6,259,597
TOTAL SPECIAL REVENUE & DEBT SERVICE FUNDS	\$140,301,602	\$21,118,421	(\$20,936,649)	\$140,483,374
CAPITAL IMPROVEMENT FUNDS				
General City Capital				
Capital				
CCIP Nature in the City	\$100,000	\$0	\$0	\$100,000
CCIP Pedestrian Sidewalk - ADA	\$0	\$0	\$0	\$0
City Bridge Program	\$1,700,000	\$0	\$0	\$1,700,000
East Community Park	\$62,357	\$0	\$0	\$62,357
Northeast Community Park	\$189,462	\$0	\$0	\$189,462
Railroad Crossing Replacement	\$131,328	\$0	\$0	\$131,328
Turnberry & Suniga Extension	\$200,000	\$0	\$0	\$200,000
Total General City Capital	\$2,383,147	\$0	\$0	\$2,383,147
Community Capital Improvement				
Carnegie Bldg Renovation	\$25,000			\$25,000
Nature in the City Pedestrian	\$100,000			\$100,000
Sidewalk - ADA	20,000			\$20,000
SE Comm Ctr w/ Pool	\$230,000			\$230,000
Total Community Capital Improvement	\$375,000	\$0	\$0	\$375,000
Conservation Trust Fund				
Operating Total	\$677,824	\$100,000	\$0	\$777,824
Capital				
Trail Acquisition/ Development	\$2,200,000	\$0	\$0	\$2,200,000

Total Conservation Trust Fund	\$2,877,824	\$100,000	\$0	\$2,977,824
Neighborhood Parkland Fund				
Operating Total	\$712,216	\$0	\$0	\$712,216
Capital				
New Park Site Development	\$3,682,974	\$0	\$0	\$3,682,974
Total Neighborhood Parkland Fund	\$4,395,190	\$0	\$0	\$4,395,190
TOTAL CAPITAL IMPROVEMENT FUNDS	\$10,031,161	\$100,000	\$0	\$10,131,161
ENTERPRISE FUNDS				
Broadband Fund				
Operating Total	\$26,273,741	\$158,196	(\$187,976)	\$26,243,961
Capital	-\$53,000			-\$53,000
Total Broadband Fund	\$26,220,741	\$158,196	(\$187,976)	\$26,190,961
Golf Fund				
Operating Total	\$5,422,875	\$32,833	(\$21,108)	\$5,434,600
Total Golf Fund	\$5,422,875	\$32,833	(\$21,108)	\$5,434,600
Light & Power Fund				
Operating Total	\$181,217,255	\$510,385	(\$281,783)	\$181,445,857
Capital				
2023 - GIWH Installations	\$1,315,000	\$0	\$0	\$1,315,000
Art in Public Places	\$14,000	\$0	\$0	\$14,000
Back Lot to Front Lot - Parent	\$400,000	\$0	\$0	\$400,000
CMMS—Maintenance Management	\$375,000			\$375,000
Dist. System Impr. & Replace.	\$500,000	\$0	\$0	\$500,000
Distribution Automation-Parent	\$200,000	\$0	\$0	\$200,000
Service Center - L&P Parent	\$100,000	\$0	\$0	\$100,000
Streetlights - Parent	\$1,106,866	\$0	\$0	\$1,106,866
Substation Cap Prj - Parent	\$1,300,000	\$0	\$0	\$1,300,000
System Relocations - Parent	\$400,000	\$0	\$0	\$400,000
Transformers - Parent	\$2,000,000			\$2,000,000
Capital Total	\$7,710,866	\$0	\$0	\$7,710,866
Total Light & Power Fund	\$188,928,121	\$510,385	(\$281,783)	\$189,156,723

Stormwater Fund				
Operating Total	\$16,253,312	\$208,827	(\$3,345)	\$16,458,794
Capital				
Art in Public Places	\$52,000	\$0	\$0	\$52,000
Cured in Place Pipe	\$200,000	\$0	\$0	\$200,000
Developer Repays	\$620,000	\$0	\$0	\$620,000
Master Planning	\$300,000	\$0	\$0	\$300,000
Stormwater Basin Improvements	\$2,750,000	\$0	(\$50,000)	\$2,700,000
Stream Rehabilitation Program	\$5,000,000	\$0	\$0	\$5,000,000
SW Land Acquisition	\$300,000	\$0	\$0	\$300,000
Utility Service Center Phase 2	\$350,020	\$0	\$0	\$350,020
Capital Total	\$9,572,020	\$0	-\$50,000	\$9,522,020
Total Stormwater Fund	\$25,825,332	\$208,827	(\$53,345)	\$25,980,814
Wastewater Fund				
Operating Total	\$29,759,406	\$324,503	(\$133,725)	\$29,950,184
Capital				
Art in Public Places	\$28,400	\$0	\$0	\$28,400
Collection Sys Replace Pgm	\$1,750,000	\$0	\$0	\$1,750,000
Developer Repayments	\$150,000	\$0	\$0	\$150,000
Operational Technology	\$325,000	\$0	\$0	\$325,000
PARENT-Collect Small Projects	\$1,750,000	\$0	(\$100,000)	\$1,650,000
PARENT-Polu Control Cap Repla	\$90,000	\$0	\$0	\$90,000
PARENT-Serv Center Improvements	\$286,860	\$0	\$0	\$286,860
PARENT-Water Recl Replcmt Prgm	\$1,000,000	\$0	\$0	\$1,000,000
Capital Total	\$5,380,260	\$0	-\$100,000	\$5,280,260
Total Wastewater Fund	\$35,139,666	\$324,503	(\$233,725)	\$35,230,444
Water Fund				
Operating Total	\$32,675,461	\$509,991	(\$376,532)	\$32,808,920
Capital				
Water - College Avenue Water Main replacement	\$2,527,000	\$0	\$0	\$2,527,000
Art in Public Places	\$52,270	\$0	\$0	\$52,270
Distribution Sys Replac	\$1,000,000	\$0	\$0	\$1,000,000
Halligan Res Enlargement Proj	\$0	\$10,357,500		\$10,357,500

Operational Technology	\$200,000	\$0	\$0	\$200,000
PARENT-Cathodic Protection	\$700,000	\$0	\$0	\$700,000
PARENT-Distro Small Projects	\$2,150,000	\$0	\$0	\$2,150,000
PARENT-Service Cntr Improvm't	\$339,500	\$0	\$0	\$339,500
PARENT-Water Prod Replcmt Prgm	\$900,000	\$0	\$0	\$900,000
PARENT-Water Qual Cap Replace	\$100,000	\$0	\$0	\$100,000
PARENT-Water Supply Developm't	\$1,500,000	\$0	\$0	\$1,500,000
PARENT-Watershed Protection	\$200,000	\$0	\$0	\$200,000
PARENT-Wtr Meter Replacement	\$350,000	\$0	\$0	\$350,000
Capital Total	<u>\$10,018,770</u>	<u>\$10,357,500</u>	<u>\$0</u>	<u>\$20,376,270</u>
Total Water Fund	\$42,694,231	\$10,867,491	(\$376,532)	\$53,185,190
TOTAL ENTERPRISE FUNDS	\$324,230,966	\$12,102,235	(\$1,154,469)	\$335,178,732
INTERNAL SERVICE FUNDS				
Benefits Fund	\$46,125,619	\$92,184	(\$18,701)	\$46,199,102
Data & Communications Fund	\$14,173,010	\$1,096,790	(\$1,995,534)	\$13,274,266
Equipment Fund	\$18,561,854	\$1,440,968	(\$1,315,533)	\$18,687,289
Self Insurance Fund	\$9,942,777	\$36,645	(\$21,981)	\$9,957,441
Utility CS&A Fund	<u>\$24,655,893</u>	<u>\$1,188,494</u>	<u>(\$495,812)</u>	<u>\$25,348,575</u>
TOTAL INTERNAL SERVICE FUNDS	\$113,459,153	\$3,855,081	(\$3,847,561)	\$113,466,673
TOTAL CITY FUNDS	\$839,519,876	\$46,590,680	(\$42,804,479)	\$843,306,077
GID #1	\$320,689	\$61,062	(\$455)	\$381,296
GID #15	\$1,000	\$0	\$0	\$1,000
URA	\$4,782,973	\$2,387,694	(\$4,351)	\$7,166,316
DDA				
Debt Service	\$9,431,611	\$2,000,000	\$0	\$11,431,611
Operating	<u>\$22,191,146</u>	<u>\$5,178,380</u>	<u>\$0</u>	<u>\$26,829,526</u>
Total other Funds	\$36,727,419	\$9,627,136	(\$4,806)	\$45,809,749
Total 2026	\$876,247,295	\$56,217,816	(\$42,809,285)	\$889,115,826

Section 2. There is hereby appropriated out of the revenues of the City, for the fiscal year beginning January 1, 2026, and ending December 31, 2026, the sum of EIGHT HUNDRED EIGHTY-NINE MILLION ONE HUNDRED FIFTEEN THOUSAND EIGHT HUNDRED TWENTY-SIX DOLLARS (\$889,115,826) to be raised by taxation and

otherwise, which sum is deemed by the City Council to be necessary to defray all expenditures of the City during said budget year, to be divided and appropriated for the purposes shown in Section 1 above.

Section 3. As provided by Article V, Section 11 of the City Charter, all appropriations for federal, state, and private grants and donations shall not lapse until the earlier of the expiration of the federal, state, or private grant or donation or the City's expenditure of all funds received from such grant or donation, and that all of the following funds appropriated herein for capital projects shall not lapse until the completion of the capital project:

- a. \$57,960 in the Cultural Services Fund for Art in Public Places;
- b. \$2,383,147 in Capital Improvements Funds for Total General City Capital;
- c. \$375,000 in the Community Capital Improvements Fund for Total Community Capital Improvement;
- d. \$2,200,000 in the Conservation Trust Fund for Capital Trail Acquisition/Development;
- e. \$3,682,974 in the Neighborhood Parkland Fund for Capital New Park Site Development;
- f. \$7,710,866 for Capital in the Light & Power Fund;
- g. \$9,522,020 for Capital in the Stormwater Fund;
- h. \$5,280,260 for Capital in the Wastewater Fund; and
- i. \$20,376,270 for Capital in the Water Fund.

Section 4. Mill Levy.

a. The mill levy rate for the taxation upon each dollar of the assessed valuation of all the taxable real property within the City of Fort Collins shall be 9.797 mills to be imposed on the assessed value of such property as set by state law for property taxes payable in 2026, which levy represents the amount of taxes for City purposes is necessary to provide for payment during the 2026 budget year of all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds.

b. The City Clerk shall certify this levy of 9.797 mills to the County Assessor and the Board of Commissioners of Larimer County, Colorado, in accordance with the applicable provisions of law, as required by Article V, Section 5 of the City Charter and no later than December 15, 2025.

Introduced, considered favorably on first reading on November 3, 2025, and approved on second reading for final passage on November 18, 2025.

Mayor

ATTEST:

City Clerk

Effective Date: November 28, 2025
Approving Attorney: Dianne Criswell

Exhibit: Exhibit A – 2026 Budget Revisions