

RESOLUTION 2025-077
OF THE COUNCIL OF THE CITY OF FORT COLLINS
SUBMITTING TO A VOTE OF THE REGISTERED ELECTORS OF
THE CITY A PROPOSED ORDINANCE EXTENDING THE
EXPIRING TWENTY-FIVE HUNDREDTHS PERCENT (0.25%)
“COMMUNITY CAPITAL IMPROVEMENT PROGRAM” CAPITAL
PROJECTS SALES AND USE TAX FOR A PERIOD OF TEN
YEARS FOR THE PURPOSE OF OBTAINING REVENUE FOR
CAPITAL PROJECTS AND RELATED OPERATION AND
MAINTENANCE

A. The City of Fort Collins has enacted a comprehensive sales and use tax, which enactment is codified in Chapter 25, Article III of the Code of the City of Fort Collins (the “Code”).

B. The amount of such tax presently imposed by the Code, as contained in Code Section 25-75(a)(3), includes a twenty-five hundredths percent (0.25%) tax, which does not apply to food for home consumption (“groceries”), to generate revenue for the construction of certain capital projects as identified in Ordinance No. 013, 2015, which Ordinance was approved by City voters on April 7, 2015, and which projects were approved by the City Council in accordance with the provisions of said Ordinance (the “Existing Tax”).

C. For four decades, the revenue generated by such 0.25% tax has been an essential tool to support expanded City facilities and infrastructure to serve the needs of the community.

D. The Existing Tax will expire at midnight at the end of December 31, 2025.

E. City Council believes it would be in the best interests of the City’s citizens to extend the Existing Tax for an additional ten-year period to generate additional revenues for purposes similar to those for which the Existing Tax was originally imposed.

F. Under Article X, Section 20 of the Colorado Constitution, any such extension requires a vote of the people.

G. City Council has reviewed a variety of proposed capital projects and the operation and maintenance needs for some of those projects and has identified certain of the projects which it believes are necessary for the ongoing provision of City services.

H. The purpose of this Resolution is to exercise the Council's authority under Article X, Section 3 of the City Charter to submit to a vote of the people the question of extending the Existing Tax for a period of ten years for the purpose of funding the planning, design, real property acquisition, construction, and operation and maintenance for these necessary capital projects.

In light of the foregoing recitals, which the Council hereby makes and adopts as determinations and findings, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. There is hereby referred to the registered voters of the City at the next regular City election to be held on November 4, 2025, the question of whether the following ordinance should be adopted:

(PROPOSED) VOTER-APPROVED ORDINANCE NO. 003, 2025
OF THE COUNCIL OF THE CITY OF FORT COLLINS
EXTENDING THE EXPIRING TWENTY-FIVE HUNDREDTHS PERCENT (0.25%) "COMMUNITY
CAPITAL IMPROVEMENT PROGRAM" CAPITAL PROJECTS SALES AND USE TAX FOR A PERIOD
OF TEN YEARS FOR THE PURPOSE OF OBTAINING REVENUE FOR CAPITAL PROJECTS AND
RELATED OPERATION AND MAINTENANCE

A. The City of Fort Collins has enacted a comprehensive retail sales and use tax, which enactment is codified in Chapter 25, Article III of the Code of the City of Fort Collins (the "Code").

B. The amount of such tax presently imposed by the Code, as contained in Code Section 25-75(a)(3), includes a twenty-five hundredths percent (0.25%) tax, which does not apply to food for home consumption ("groceries"), to generate revenue for the construction of certain capital projects as identified in Ordinance No. 013, 2015, which Ordinance was approved by City voters on April 7, 2015, and which projects were approved by the City Council in accordance with the provisions of said Ordinance (the "Existing Tax").

C. For four decades, the revenue generated by such 0.25% tax has been an essential tool to support expanded City facilities and infrastructure to serve the needs of the community.

D. The Existing Tax will expire at midnight at the end of December 31, 2025.

E. On August 19, 2025, the City Council adopted Resolution 2025-077 identifying various projects that it believes should be funded by the extension of the Existing Tax, and submitting to the registered electors of the City the question of whether an ordinance extending the Existing Tax for a period of ten years should be enacted to obtain additional revenues for the planning, design, real property acquisition, construction, and operation and maintenance for certain capital projects.

F. At a regular City election on November 4, 2025, the voters of the City of Fort Collins approved the extension of the Existing Tax for the foregoing purposes and determined that, upon the expiration of the Existing Tax, it is necessary and desirable that a twenty-five hundredths percent (0.25%) sales and use tax be imposed on all items taxable under the Code, subject to the exceptions contained in City Code Section 25-73(c) and (d) and Section 25-74(b), commencing January 1, 2026, for the purpose of obtaining revenues for the planning, design, real property acquisition, and construction of the aforementioned capital projects and for the operation and maintenance of some of them.

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

Section 1. That Section 25-75(a)(3) of the Code of the City of Fort Collins is hereby amended to read as follows:

Sec. 25-75. Rate of tax.

(a) The amount of tax hereby levied is four and thirty-five hundredths (4.35) percent of the purchase price of tangible personal property and taxable services except that the amount of use tax levied

on manufacturing equipment is three (3) percent of the purchase price. This tax is composed of a rate of two and twenty-five hundredths (2.25) percent that does not expire and is not restricted in the use of its proceeds and the remaining rate of two and ten hundredths (2.10) percent is comprised of the following voter-approved taxes:

...

- (3) A twenty-five one-hundredths (0.25) percent tax that expires at midnight on December 31, 2025~~2035~~, the proceeds of which are to be used for the purpose of paying the costs of planning, design, real property acquisition, and construction, the capital projects ~~specified in the "Community Capital Improvement Program"~~ and five (5) years of operation and maintenance for those capital projects specified in ~~Ordinance No. 013, 2015~~~~Voter-Approved Ordinance No. 003, 2025~~, all of which shall be subject to the terms and conditions of ~~Ordinance No. 013, 2015~~~~Voter-Approved Ordinance No. 003, 2025~~; and

...

Section 2. That the revenue generated by the twenty-five hundredths percent (0.25%) sales and use tax imposed pursuant to this Ordinance (the "Tax") shall be used, to the extent that such revenues are sufficient, for the planning, design, real property acquisition, construction, and operation and maintenance for the capital projects described on Exhibit "A", attached hereto and incorporated herein by this reference (the "Projects"), subject to the following terms and conditions:

(a) The design, scheduling and amount of tax revenue to be set aside for the planning, design, real property acquisition, and construction for the Projects, and the operation and maintenance for those Projects for which operation and maintenance funding is provided on Exhibit "A", shall be determined by the City Council; provided, however, that no decision regarding the design or cost of any of these Projects shall substantially change its essential character or eliminate any of its components from that described on Exhibit "A", except as expressly permitted under subsection 2(b) below, nor shall any decision fund less than five (5) years of operation and maintenance for any of the Projects for which such funding is provided for on Exhibit "A", unless the Council has determined that such Project shall not be undertaken pursuant to subsection 2(b), below. This provision shall not be construed as prohibiting the City Council from:

- i. enhancing the scope or design of any of the Projects, or increasing the cost thereof, unless such enhancement or increase in cost would substantially impair the City's ability to fully fund the planning, design, real property acquisition, and construction for any of the Projects described on Exhibit "A" or the operation and maintenance for five (5) years from the date of completion of their construction for those of the Projects for which operation and maintenance funding is provided on Exhibit "A", excepting only the Projects, if any, which have been eliminated by the City Council pursuant to the provisions of subsection (b) below; or
- ii. using any other revenues lawfully available to the City to enhance the scope or design of any of the Projects, or to fund, in whole or in part, the planning, design, real property acquisition, construction, operation and/or maintenance for any such Projects.

(b) The planning, design, real property acquisition and construction for all of the Projects shall be undertaken and completed by the City unless the City Council determines by resolution, after receiving a recommendation from the City Manager, that it is no longer legally or financially feasible to undertake and complete any of the Projects without substantially altering the essential character of the same from that described on Exhibit "A."

(c) The Projects shall be subject to all applicable provisions in Article XII of Chapter 23, as amended, of the City Code relating to art in public places.

Section 3. That any revenues generated by the Tax and remaining unexpended and unencumbered after the completion of the construction of all of the Projects described on Exhibit "A",

excluding any of these Projects eliminated by the City Council under the provisions of Section 2(b) above, may, in the discretion of the City Council, be used to fund additional operation and maintenance of the Projects or for the planning, design, real property acquisition, construction, operation and/or maintenance for any other capital project approved by the City Council.

Section 4. That the full amount of revenues derived from the Tax may be retained and expended by the City, notwithstanding any state revenue or expenditure limitations including, but not limited to, those contained in Article X, Section 20 of the Colorado Constitution.

Section 5. That the amendment of Section 25-75(a)(3) of the City Code as set forth herein shall take effect at 12:01 a.m. on January 1, 2026.

Section 6. That except as provided herein, all other provisions of Chapter 25 of the City Code shall remain unchanged and in full force and effect unless otherwise rescinded or modified by action of the Council.

Exhibit "A"

Project Descriptions Capital Improvement 0.25% Sales Tax Program 2026-2035	Estimated Project Cost (2024 dollars)	Estimated Annual Operations and Maintenance (2024 dollars)
Pedestrian Sidewalk Program	\$14,000,000	No O&M Funds
This project will provide annual funding to continue supporting the decades-long compliance program to eliminate gaps in the City's pedestrian network and improve ADA compliance.		
Arterial Intersection Improvements and Streetscapes Program	\$12,000,000	No O&M Funds
This project will provide an annual fund for improvements to arterial intersections and streetscape improvements as prioritized by safety improvements, multi-modal infrastructure needs, alignment with existing plans, and partnership opportunities.		
Bicycle Infrastructure & Overpass/Underpass Program	\$11,000,000	No O&M Funds
This project will provide annual funding for construction of grade-separated bicycle and pedestrian crossings across roadways and for the implementation of projects identified in the Active Modes Plan, Vision Zero Plan, and that help achieve 15-minute city goals		
Affordable Housing Capital Fund	\$10,000,000	No O&M Funds
This project will provide funding to assist with the development of affordable housing through community partners and public or private housing projects. Funding can be used to establish an ongoing revolving fund to provide loans at a low-interest rate		
Mulberry Pool Recreational Replacement Leveraging Fund	\$10,000,000	No O&M Funds
This project will provide a portion of funding anticipated to be needed to replace the existing recreational facility/opportunities currently provided at Mulberry Pool.		

Exhibit “A”

Project Descriptions Capital Improvement 0.25% Sales Tax Program 2026-2035	Estimated Project Cost (2024 dollars)	Estimated Annual Operations and Maintenance (2024 dollars)
Poudre River North – River Health, Access, Parks, and Trails	\$8,000,000	\$20,000
This project will leverage Parks, Stormwater, and Natural Areas goals and projects to enhance the Poudre River and access for residents north of Lee Martinez Park and west of College Avenue.		
Composting Infrastructure Advancement	\$7,000,000	\$20,000
This project funding will be utilized to advance and scale community-wide composting efforts and infrastructure.		
Downtown Parks Shop	\$5,500,000	No O&M Funds
This project will provide a portion of funding for a new parks shop for maintenance crews which will result in an efficient, safe, and consolidated workspace for people, vehicles, machinery, and horticulture activities.		
Community Bike Park	\$5,000,000	\$15,000
This project and funding can be utilized towards land acquisition, design, and construction of a bike park facility.		
Outdoor Pickleball Complex & Courts	\$4,000,000	\$10,000
This project creates additional outdoor stand-alone pickleball courts to help meet the growing need in the community.		
Nature in the City	\$3,000,000	No O&M Funds
This project provides annual funding to protect access to nature which can include enhancing existing sites to provide native habitat and increasing species connectivity.		
Transfort Bus Replacement & Stop Enhancements	\$3,000,000	No O&M Funds
This project will provide annual funding to make ADA improvements and upgrades at bus stops throughout the City and will support the local match needed to replace Transfort buses over the next 10 years.		
Recreational Paved Trails	\$2,500,000	\$10,000
This project will provide funding to design and construct portions of trails identified in the City's Strategic Trails Plan.		
Construction Waste Diversion Equipment	\$2,200,000	No O&M Funds
This project will replace large equipment over the next 10 years to advance construction and demolition waste and recycling/reuse goals of the City.		

Historic Trolley Building Renovation	\$2,200,000	\$10,000
The project will stabilize the existing historic 1906 downtown trolley barn to a state that allows for consideration of potential programming, public-private partnership, and public utilization.		
Gardens on Spring Creek – Children’s Garden & Infrastructure	\$1,300,000	No O&M Funds
This project will renovate the 20-year-old Children’s Garden to enhance learning opportunities and contribute to event infrastructure upgrades.		
Lee Martinez Farm Renovation & Expansion	\$1,000,000	No O&M Funds
This project will provide a shelter facility and greater ADA access throughout The Farm at Lee Martinez Park.		
Timberline Recycling Center Improvements	\$1,000,000	No O&M Funds
This project will provide a fire hydrant, restroom, and enhanced safety features at the recycling center.		

Section 2. Proposed Voter-Approved Ordinance No. 003, 2025, is hereby submitted to the registered electors of the City of Fort Collins at the next regular election to be held on November 4, 2025, in substantially the following form:

CITY OF FORT COLLINS BALLOT ISSUE NO. ____
A CITY-INITIATED QUESTION

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE CITY’S EXISTING 0.25% SALES AND USE TAX (25 CENTS ON A \$100 PURCHASE) APPROVED BY THE VOTERS IN 2015 FOR THE “COMMUNITY CAPITAL IMPROVEMENT PROGRAM” CAPITAL PROJECTS PROGRAM BE EXTENDED FROM ITS CURRENT EXPIRATION AT THE END OF DECEMBER 31, 2025, THROUGH THE END OF DECEMBER 31, 2035;

PROVIDED THAT THE REVENUE DERIVED FROM THE EXTENSION OF SUCH TAX SHALL BE USED TO PAY THE COSTS OF PLANNING, DESIGN, REAL PROPERTY ACQUISITION, AND CONSTRUCTION OF THE FOLLOWING CAPITAL PROJECTS, AND TO PAY FIVE (5) YEARS OF OPERATION AND MAINTENANCE (“O&M”) FOR CERTAIN OF THESE CAPITAL PROJECTS AS SPECIFIED BELOW, ALL SUBJECT TO THE TERMS AND CONDITIONS OF PROPOSED VOTER-APPROVED ORDINANCE NO. 003, 2025:

- PEDESTRIAN SIDEWALK PROGRAM
- ARTERIAL INTERSECTION IMPROVEMENTS AND STREETSCAPES PROGRAM
- BICYCLE INFRASTRUCTURE & OVERPASS/UNDERPASS PROGRAM
- AFFORDABLE HOUSING CAPITAL FUND
- MULBERRY POOL RECREATIONAL REPLACEMENT LEVERAGING FUND

- POUDRE RIVER NORTH – HEALTH, ACCESS, PARKS, AND TRAILS (WITH O&M)
- COMPOSTING INFRASTRUCTURE ADVANCEMENT (WITH O&M)
- DOWNTOWN PARKS SHOP
- COMMUNITY BIKE PARK (WITH O&M)
- OUTDOOR PICKLEBALL COMPLEX & COURTS (WITH O&M)
- NATURE IN THE CITY
- TRANSFORD BUS REPLACEMENT & STOP ENHANCEMENTS
- RECREATIONAL PAVED TRAILS (WITH O&M)
- CONSTRUCTION WASTE DIVERSION EQUIPMENT
- HISTORIC TROLLEY BUILDING RENOVATION (WITH O&M)
- GARDENS ON SPRING CREEK – CHILDREN'S GARDEN & INFRASTRUCTURE
- LEE MARTINEZ FARM RENOVATION & EXPANSION
- TIMBERLINE RECYCLING CENTER IMPROVEMENTS

AND FURTHER PROVIDED THAT THE FULL REVENUES DERIVED FROM THE TAX MAY BE RETAINED AND EXPENDED BY THE CITY FOR SUCH PURPOSES, NOTWITHSTANDING ANY STATE REVENUE OR EXPENDITURE LIMITATION INCLUDING, BUT NOT LIMITED TO, THE LIMITATION IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

YES/FOR _____

NO/AGAINST _____

Passed and adopted on August 19, 2025.

Mayor

ATTEST:

Sr. Deputy City Clerk

Effective Date: August 19, 2025

Approving Attorney: Dianne Criswell

Exhibit: None