City of Fort Collins

2026 Annual Adjustment Ordinances

Council Finance Committee

Caleb Weitz, Chief Financial Officer and Victoria Shaw, Budget Director

• August 31, 2026

2026 Annual Adjustment Ordinances

The recommended 2026 Annual Adjustment Ordinances are intended to address:

- 2026 unanticipated revenues (e.g., grants & reimbursements)
- Appropriation of unassigned reserves to fund unanticipated expenditures associated with approved 2026 appropriations
- Should be routine and non-controversial
- Items approved by the ordinance need to be spent within fiscal / calendar year 2026, unless non-lapsing in nature

2026 Annual Adjustment Ordinances

- **City-wide Ordinances No. , 2026 increase total City 2026 appropriations by $12,376k**

- These Ordinances increase General Fund 2026 appropriations by $2,622K, including the use of $385K in prior year reserves. Those reserves and their uses are:
  - $50K for Police Opioid Use Disorder
  - $47K for Manufacturing Equipment Use Tax Rebate
  - $288K for 2026 ERP Project Expenses

- Funding for the total City appropriation of $12,426K is:
  - $6,221K from Unanticipated Revenue
  - $6,156K from Prior Year Reserves
  - $50K Transfer of Previously Appropriated Funds

Summary of 2026 Adjustments by Fund

Funding	Additional Revenue	Prior Year Reserves	Transfers*	TOTAL
General Fund	$ 2,236,827	$ 385,280	$ -	$ 2,622,107
Transportation CEF Fund	$ -	$ 150,982	$ -	$ 150,982
Transportation Fund	$ 4,500	$ 109,000	$ -	$ 113,500
Self-Insurance Fund	$ -	$ 1,329,157	$ -	$ 1,329,157
Utility CS&A Fund	$ -	$ 655,780	$ -	$ 655,780
Light & Power Fund	$ 3,111,499	$ -	$ -	$ 3,111,499
Water Fund	$ 335,000	$ 752,148	$ -	$ 1,087,148
Wastewater Fund	$ 30,000	$ -	$ -	$ 30,000
Golf Fund	$ 450,000	$ 294,575	$ -	$ 744,575
2050 Tax Parks Transit Rec OCF	$ -	$ 280,121	$ -	$ 280,121
Parking Fund	$ 45,000	$ 195,000	$ -	$ 240,000
Benefits Fund	$ -	$ 2,000,000	$ -	$ 2,000,000
Transit Servics Fund	$ 7,677	$ 3,750	$ -	$ 11,427
Conservation Trust Fund	$ -	$ -	$ 50,000	$ 50,000
GRAND TOTAL	**$ 6,220,503**	**$ 6,155,793**	**$ 50,000**	**$ 12,426,296**

*Conservation Trust Fund transfer request is from a non-lapsing project budget to a lapsing project budget within the same fund. No additional appropriation.

Larger Adjustments

Item (in $k)	General Fund	Self Insurance Fund	Utility CS&A Fund	Light & Power Fund	Water Fund	Golf Fund	2050 Tax	Parking Fund	Benefits Fund	Other	TOTAL
Police - Miscellaneous Revenue	$184.3										$184.3
Police - Reimbursable Overtime	$646.6										$646.6
Cap Adjustment for PFA Services	$1,085.8										$1,085.8
2026 ERP Project Expenses	$288.1										$288.1
Self-Insurance Fund Operations		$1,329.2									$1,329.2
Banking & Credit Card Fees			$655.8								$655.8
Light & Power System Additions for Development Revenue				$2,446.5							$2,446.5
Utilities Payment in Lieu of Taxes (PILOT)				$665.0	$335.0						$1,000.0
Utilities Water Distribution					$752.1						$752.1
Golf- Repairs, lease payment, water carriage, and Southridge improvements						$199.6					$199.6
Golf- Banking fees and contract labor						$450.0					$450.0
Clean Fleet Grant Match							$280.1				$280.1
Parking Services HVAC Replacement								$195.0			$195.0
Medical Claims Adjustment									$2,000.0		$2,000.0
Sub-Total	**$2,204.8**	**$1,329.2**	**$655.8**	**$3,111.5**	**$1,087.1**	**$649.6**	**$280.1**	**$195.0**	**$2,000.0**	**$0.0**	**$11,513.1**
All Other Recommended Items (individual items less than $150k)	$417.3	$0.0	$0.0	$0.0	$0.0	$95.0	$0.0	$45.0	$0.0	$355.9	$913.2
TOTAL	**$2,622**	**$1,329**	**$656**	**$3,111**	**$1,087**	**$745**	**$280**	**$240**	**$2,000**	**$356**	**$12,426**

Guidance Requested

- What questions or feedback does the Council Finance Committee have on the 2026 Annual Adjustment Ordinances?
- Does the Council Finance Committee support moving forward with bringing the 2026 Annual Adjustment Ordinances to the full City Council on the Consent Agenda?