

ORDINANCE NO. 145, 2023
OF THE COUNCIL OF THE CITY OF FORT COLLINS
BEING THE ANNUAL APPROPRIATION ORDINANCE
RELATING TO THE ANNUAL APPROPRIATIONS
FOR THE FISCAL YEAR 2024; AMENDING THE BUDGET FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING
DECEMBER 31, 2024; AND FIXING THE MILL LEVY FOR
PROPERTY TAXES PAYABLE FISCAL YEAR 2024

WHEREAS, on November 15, 2022, the City Council adopted on second reading Ordinance No. 126, 2022, approving the biennial budget for the years beginning on January 1, 2023, and January 1, 2024; and

WHEREAS, the City Manager has submitted to the City Council proposed amendments to the 2024 budget adopted by the City Council in Ordinance No. 126, 2022; and

WHEREAS, the 2024 fiscal year budgets, fixing of mill levies, 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; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, with the exception of grants for Transfort, federal, state, and private grants and donation are not included in the budget and, therefore, are not identified as being non-lapsing in this Ordinance because they are separately appropriated after the City enters into grant agreements or receives donations; and

WHEREAS, 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; and

WHEREAS, 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 Proposed 2024 Budget, as hereafter amended, and authorize the expenditures described in this Ordinance for the 2024 fiscal year.

NOW, THEREFORE, BE IT ORDAINED 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 contained in the recitals set forth above.

Section 2. That the City Council, having reviewed the City Manager's recommended changes to the 2024 Proposed Appropriations section of the Fort Collins 2023 and 2024 Biennial Budget (the "Biennial Budget"), a copy of which is on file with the office of the City Clerk, and as shown in the 2024 budget revisions submitted to the City Clerk as part of the materials for the City Council's September 26, 2023, Work Session, hereby amends the Biennial Budget to reflect the following changes and adopts said Biennial Budget as amended:

	Existing	Additions	Reductions	As Amended
GENERAL FUND	\$240,354,974	\$2,481,391	(\$83,457)	\$242,752,908
SPECIAL REVENUE FUNDS				
Capital Expansion Fund	\$488,773	\$0	\$0	\$488,773
Cemeteries Fund	\$898,323	\$0	\$0	\$898,323
Cultural Services Fund				
Operating Total	\$7,541,711	\$136,722	\$0	\$7,678,433
Capital				
Art in Public Places	\$74,494	\$0	\$0	\$74,494
Total Cultural Services Fund	\$7,616,205	\$136,722	\$0	\$7,752,927

General Employees' Retirement Fund	\$6,839,500	\$0	\$0	\$6,839,500
Keep Fort Collins Great Fund	\$0	\$0	\$0	\$0
Museum Fund	\$1,190,246	\$0	\$0	\$1,190,246
Natural Areas Fund	\$15,061,361	\$0	\$0	\$15,061,361
Parking Fund	\$2,939,175	\$0	\$0	\$2,939,175
Perpetual Care Fund	\$40,000	\$0	\$0	\$40,000
Recreation Fund	\$10,199,381	\$0	\$0	\$10,199,381
Sales & Use Tax Fund	\$10,670,330	\$0	\$0	\$10,670,330
Transit Service Fund	\$23,154,839	\$0	\$0	\$23,154,839
Transportation CEF Fund	\$1,552,339	\$0	\$0	\$1,552,339
Transportation Fund	\$41,878,918	\$0	\$0	\$41,878,918
Capital Leasing Corp Fund	\$6,536,882	\$0	\$0	\$6,536,882
TOTAL SPECIAL REVENUE & DEBT SERVICE FUNDS	\$129,066,272	\$136,722	\$0	\$129,202,994

CAPITAL IMPROVEMENT FUNDS

General City Capital				
Capital				
CCIP Arterial Intersection Imp	\$1,200,000	\$0	\$0	\$1,200,000
CCIP Bicycle Infrastructure Im	\$800,000	\$0	\$0	\$800,000
CCIP Bike/Ped Grade Sep Cross	\$1,200,000	\$0	\$0	\$1,200,000
CCIP Bus Stop Improvements	\$100,000	\$0	\$0	\$100,000
CCIP Nature in the City	\$400,000	\$0	\$0	\$400,000
CCIP Pedestrian Sidewalk - ADA	\$2,400,000	\$0	\$0	\$2,400,000
City Bridge Program	\$2,800,000	\$0	\$0	\$2,800,000
East Community Park	\$113,773	\$0	\$0	\$113,773
Landfill Grndwater Remed IGA	\$100,000	\$0	\$0	\$100,000
Parks Assets Management	\$65,000	\$0	\$0	\$65,000
Railroad Crossing Replacment	\$125,000	\$0	\$0	\$125,000
Total General City Capital	\$9,303,773	\$0	\$0	\$9,303,773

Community Capital Improvement				
Afford Housing Capital Program	\$500,000	\$0	\$0	\$500,000
Arterial Intersection Imprvmnt	\$1,200,000	\$0	\$0	\$1,200,000
Bicycle Infrastructure Imprvmt	\$800,000	\$0	\$0	\$800,000
Bike/Ped Grade Separated Cross	\$1,200,000	\$0	\$0	\$1,200,000

Bus Stop Improvements	\$100,000	\$0	\$0	\$100,000
Carnegie Bldg				
Renovation	\$25,000	\$0	\$0	\$25,000
Linden St Renovation	\$12,000	\$0	\$0	\$12,000
Nature in the City	\$400,000	\$0	\$0	\$400,000
Pedestrian Sidewalk -				
ADA	\$2,400,000	\$0	\$0	\$2,400,000
Willow Street				
Improvements	\$11,000	\$0	\$0	\$11,000
Total Community Capital Improvement	\$6,648,000	\$0	\$0	\$6,648,000
Conservation Trust Fund				
Operating Total	\$648,743	\$0	\$0	\$648,743
Capital				
Trail Acquisition/				
Development	\$552,020	\$0	\$0	\$552,020
Total Conservation Trust Fund	\$1,200,763	\$0	\$0	\$1,200,763
Neighborhood Parkland Fund				
Operating Total	\$740,639	\$0	\$0	\$740,639
Capital				
New Park Site				
Development	\$3,021,212	\$0	\$0	\$3,021,212
Total Neighborhood Parkland Fund	\$3,761,851	\$0	\$0	\$3,761,851
TOTAL CAPITAL IMPROVEMENT FUNDS	\$20,914,387	\$0	\$0	\$20,914,387
ENTERPRISE FUNDS				
Broadband Fund				
Operating Total	\$29,564,608	\$1,159,674	(\$834,702)	\$29,889,580
Total Broadband Fund	\$29,564,608	\$1,159,674	(\$834,702)	\$29,889,580
Golf Fund				
Operating Total	\$4,902,600	\$0	\$0	\$4,902,600
Total Golf Fund	\$4,902,600	\$0	\$0	\$4,902,600
Light & Power Fund				
Operating Total	\$160,492,863	\$2,954,708	\$0	\$163,447,571
Capital				
Grid Integrated Water				
Heater Installations	\$355,000	\$0	\$0	\$355,000
Direct Install Demand				
Response T-stat				
Replacement	\$100,000	\$0	\$0	\$100,000
Art in Public Places	\$30,260	\$0	\$0	\$30,260

CMMS—Maintenance Management	\$380,000	\$0	\$0	\$380,000
Dist. System Impr. & Replace.	\$381,000	\$0	\$0	\$381,000
Distribution Automation-Parent	\$200,000	\$0	\$0	\$200,000
New Capacity-Circuits Operational	\$1,730,000	\$0	\$0	\$1,730,000
Technology Service Center - L&P Parent	\$250,000	\$0	\$0	\$250,000
Streetlights - Parent	\$400,000	\$0	\$0	\$400,000
Substation Cap Prj - Parent	\$1,106,866	\$0	\$0	\$1,106,866
System Relocations - Parent	\$696,000	\$0	\$0	\$696,000
Transformers - Parent	\$400,000	\$0	\$0	\$400,000
Capital Total	\$2,000,000	\$0	\$0	\$2,000,000
	\$8,029,126	\$0	\$0	\$8,029,126
Total Light & Power Fund	\$168,521,989	\$2,954,708	\$0	\$171,476,697
Stormwater Fund				
Operating Total	\$15,363,452	\$268,000	\$0	\$15,631,452
Capital				
2021-Boxelder Watershed Dams	\$90,000	\$0	\$0	\$90,000
Art in Public Places	\$47,000	\$0	\$0	\$47,000
Poudre River Flow Consolidation Upstream of College Avenue - Conceptual Design	\$250,000	\$0	\$0	\$250,000
Cured in Place Pipe	\$500,000	\$0	\$0	\$500,000
Developer Repays	\$200,000	\$0	\$0	\$200,000
Master Planning	\$200,000	\$0	\$0	\$200,000
Stormwater Basin Improvements	\$2,000,000	\$0	\$0	\$2,000,000
Stream Rehabilitation Program	\$4,000,000	\$0	\$0	\$4,000,000
SW Land Acquisition	\$250,000	\$0	\$0	\$250,000
Utility Service Center Phase 2	\$200,000	\$0	\$0	\$200,000
Capital Total	\$7,737,000	\$0	\$0	\$7,737,000
Total Stormwater Fund	\$23,100,452	\$268,000	\$0	\$23,368,452
Wastewater Fund				
Operating Total	\$21,247,009	\$0	\$0	\$21,247,009
Capital				
Water Reclamation and Biosolids Master Plan	\$150,000	\$0	\$0	\$150,000
Art in Public Places	\$35,500	\$0	\$0	\$35,500
Collection Sys Replace Pgm	\$1,750,000	\$0	\$0	\$1,750,000

DWRF HVAC				
Improvements	\$600,000	\$0	\$0	\$600,000
Operational Technology	\$500,000	\$0	\$0	\$500,000
PARENT-Collect Small				
Projects	\$1,500,000	\$0	\$0	\$1,500,000
PARENT-Cured In				
Place Pipe	\$1,000,000	\$0	\$0	\$1,000,000
PARENT-Serv Center				
Improvemnts	\$200,000	\$0	\$0	\$200,000
PARENT-Water Recl				
Replcmt Prgm	\$530,000	\$0	\$0	\$530,000
Capital Total	\$6,265,500	\$0	\$0	\$6,265,500
Total Wastewater Fund	\$27,512,509	\$0	\$0	\$27,512,509
Water Fund				
Operating Total	\$30,604,500	\$60,000	(\$150,000)	\$30,514,500
Capital				
Joe Wright Reservoir -				
Water Control Gate				
Replacement	\$2,400,000	\$0	\$0	\$2,400,000
Art in Public Places	\$150,850	\$0	\$0	\$150,850
Water Treatment Plant				
Master Plan	\$700,000	\$0	\$0	\$700,000
Distribution Sys Replac	\$1,000,000	\$0	\$0	\$1,000,000
Galvanized Service				
Repl	\$1,200,000	\$0	\$0	\$1,200,000
Halligan Res				
Enlargement Proj	\$8,000,000	\$0	\$0	\$8,000,000
PARENT-Cathodic				
Protection	\$625,000	\$0	\$0	\$625,000
PARENT-Distro Small				
Projects	\$2,000,000	\$0	\$0	\$2,000,000
PARENT-Service Cntr				
Improv'm't	\$300,000	\$0	\$0	\$300,000
PARENT-Water Prod				
Replcmt Prgm	\$1,030,000	\$0	\$0	\$1,030,000
PARENT-Watershed				
Protection	\$140,000	\$0	\$0	\$140,000
PARENT-Wtr Meter				
Replacement	\$850,000	\$0	\$0	\$850,000
Capital Total	\$18,395,850	\$0	\$0	\$18,395,850
Total Water Fund	\$49,000,350	\$60,000	(\$150,000)	\$48,910,350
TOTAL ENTERPRISE FUNDS	\$302,602,508	\$4,442,382	(\$984,702)	\$306,060,188
INTERNAL SERVICE FUNDS				
Benefits Fund	\$40,443,127	\$0	\$0	\$40,443,127
Data & Communications Fund	\$14,142,969	\$156,000	\$0	\$14,298,969
Equipment Fund	\$15,817,038	\$63,524	\$0	\$15,880,562

Self Insurance Fund	\$8,632,596	\$0	\$0	\$8,632,596
Utility CS&A Fund	\$24,322,219	\$0	\$0	\$24,322,219
TOTAL INTERNAL SERVICE FUNDS	\$103,357,949	\$219,524	\$0	\$103,577,473
TOTAL CITY FUNDS	\$796,296,090	\$7,280,019	(\$1,068,159)	\$802,507,950

Section 3. That there is hereby appropriated out of the revenues of the City, for the fiscal year beginning January 1, 2024, and ending December 31, 2024, the sum of EIGHT HUNDRED TWO MILLION FIVE HUNDRED SEVEN THOUSAND NINE HUNDRED FIFTY DOLLARS (\$802,507,950) 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 2 above.

Section 4. That, 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. \$74,494 in the Cultural Services Fund for Art in Public Places;
- b. \$9,303,773 in Capital Improvements Funds for Total General City Capital;
- c. \$6,648,000 in the Community Capital Improvements Fund for Total Community Capital Improvement;
- d. \$552,020 in the Conservation Trust Fund for Capital Trail Acquisition/Development;
- e. \$3,021,212 in the Neighborhood Parkland Fund for Capital New Park Site Development;
- f. \$8,029,126 for Capital in the Light & Power Fund;
- g. \$7,737,000 for Capital in the Stormwater Fund;
- h. \$6,265,500 for Capital in the Wastewater Fund; and
- i. \$18,395,850 for Capital in the Water Fund; and
- j. \$4,438,723 in grants for Transfort in the Transit Services Fund.

Section 5. Mill Levy.

a. That 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 2024, which levy represents the amount of taxes for City purposes is necessary to provide for payment during the 2024 budget year of all properly authorized expenditures to be incurred by the City, including interest and principal of general obligation bonds.

b. That 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, 2023; provided however, that if a majority of voters approve Proposition HH, the deadline to certify this tax levy shall be no later than January 5, 2024.

Introduced, considered favorably on first reading and ordered published this 17th day of October, 2023, and to be presented for final passage on the 21st day of November, 2023.

Mayor

ATTEST:

City Clerk

Passed and adopted on final reading this 21st day of November, 2023.

Mayor

ATTEST:

City Clerk