

ORDINANCE NO. 079
OF THE COUNCIL OF THE CITY OF FORT COLLINS, COLORADO,
ACTING EX-OFFICIO AS THE BOARD OF DIRECTORS OF GENERAL
IMPROVEMENT DISTRICT NO. 1, APPROVING THE FISCAL YEAR 2026 BUDGET,
DETERMINING AND FIXING THE MILL LEVY FOR FISCAL YEAR 2026,
DIRECTING THE SECRETARY OF THE DISTRICT TO CERTIFY SUCH LEVY
TO THE BOARD OF COMMISSIONERS OF LARIMER COUNTY, AND
MAKING THE FISCAL YEAR 2026 ANNUAL APPROPRIATION FOR GENERAL
IMPROVEMENT DISTRICT NO. 1

A. City of Fort Collins General Improvement District No. 1 (the "GID") in Fort Collins, Colorado, has been duly organized in accordance with the ordinances of the City and the statutes of the State of Colorado.

B. Attached as Exhibit A and incorporated herein by reference is the GID's proposed fiscal year 2026 budget (the "Budget").

C. The GID staff has considered the amount of money to be raised by a levy on the taxable property in the GID and recommends that a levy of 4.924 mills upon each dollar of the assessed valuation of all taxable property within the limits of the GID is required during 2026 to pay the cost of operating the GID.

D. The GID staff estimates a levy of 4.924 mills will result in \$310,000 of revenue.

E. The amount of this proposed mill levy is not an increase over prior years so prior voter approval of the levy is not required under Article X, Section 20 of the Colorado Constitution.

F. The amount of this proposed mill levy is not an increase over prior years and, therefore, prior voter approval of the proposed levy is not required under Article X, Section 20 of the Colorado Constitution.

G. Colorado Revised Statutes ("C.R.S.") Section 39-5-128(1) requires certification of any tax levy to the Board of County Commissioners no later than December 15 of each year.

H. Additional revenue is collected by the GID from such sources as the automobile specific ownership tax and interest earnings and that revenue for 2026 is anticipated to be \$66,933.

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, acting ex-officio as the Board of Directors of the City of Fort Collins General Improvement District No. 1, as follows:

Section 1. The Budget is hereby approved.

Section 2. The mill levy rate for taxation upon each dollar of the assessed valuation of all taxable property within the GID's boundaries shall be 4.924 mills imposed on the assessed valuation of all taxable property as set by state law for the GID's property taxes payable in 2026.

Section 3. The City Clerk is hereby designated as the Secretary of the General Improvement District No. 1 and is hereby authorized and directed to certify such mill levy to the Board of Larimer County Commissioners as provided by law and no later than December 15, 2025.

Section 4. The City Council, acting ex-officio as the Board of Directors of City of Fort Collins General Improvement District No. 1, hereby appropriates the revenues of General Improvement District No. 1 for the fiscal year beginning January 1, 2026, and ending December 31, 2026, to be raised by taxation and additional revenue sources, the sum of THREE HUNDRED EIGHTY-ONE THOUSAND TWO HUNDRED NINETY-SIX DOLLARS (\$381,296) to be expended for the authorized purposes of the General Improvement District No.1, including, without limitation, for:

Transfer payment to Parks for Downtown Holiday Lights	\$90,000
Priority sidewalk and curb replacements in the downtown area	\$75,000
Transfer payment to Parks for downtown flower program	\$60,247
Work related to Parks and Forestry work in the downtown area	\$50,000
Residential Property Tax Rebate Program	\$40,000
Other operating expenses (personnel, utilities, etc.)	\$34,849
Miscellaneous capital improvements within GID boundary	\$25,000
Larimer County Treasurer fee	\$6,200
TOTAL 2026 GID Expenses	\$381,296

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

Mayor, Ex Officio President

ATTEST:

City Clerk, Ex Officio Secretary

Effective Date: November 28, 2025

Approving Attorney: Dianne Criswell

Exhibit: Exhibit A - Proposed Fiscal Year 2026 Budget

EXHIBIT A TO ORDINANCE NO. 079

2026 Budget for General Improvement District #1
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2026 Budgeted Revenue

Property Tax	\$310,000
Shared Revenue (Auto Specific Ownership Tax)	\$46,000
Interest on Balances	\$20,933

Total Revenue	\$376,933
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2026 Budgeted Expense	
Transfer payment to Parks for downtown holiday lights	\$90,000
Priority sidewalk and curb replacements in the downtown area	\$75,000
Transfer payment to Parks for Downtown Flower Program	\$60,247
Work related to Parks and Forestry work in the downtown area	\$50,000
Residential Property Tax Rebate Program	\$40,000
Other operating expenses (personnel, utilities, etc.)	\$34,849
Miscellaneous capital improvements within GID Boundary	\$25,000
Larimer County Treasurer fee for collecting the property tax	\$6,200
Total Expense	\$381,296

2026 Net Impact to Fund Balance**(\$4,363)**