

ORDINANCE NO. 019
OF THE COUNCIL OF THE CITY OF FORT COLLINS, COLORADO,
ACTING EX-OFFICIO AS THE BOARD OF DIRECTORS OF SKYVIEW
SOUTH GENERAL IMPROVEMENT DISTRICT NO. 15, APPROVING 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 SKYVIEW SOUTH GENERAL
IMPROVEMENT DISTRICT NO. 15

A. The Skyview South General Improvement District No. 15 (the “GID”) was created by Larimer County in 1997 and annexed into the City by Phase Three of the Southwest Enclave Annexation in 2009.

B. Pursuant to Colorado Revised Statutes (“C.R.S.”) §§ 31-25-603 and 31-25-609, as a result of the annexation of the entire GID into the City, the GID is now a district of the City and the City Council is to act as the ex-officio board of directors of the GID.

C. Attached as Exhibit A and incorporated herein by reference is the GID’s proposed fiscal year 2026 budget (the “Budget”).

D. GID staff has considered the amount of revenue to be raised by a levy on the taxable real property within the GID boundaries and recommends imposing a levy of 10.0 mills upon each dollar of the assessed valuation of all such taxable real property for 2026.

E. GID staff estimates a levy of 10.0 mills will result in \$40,661 of revenue.

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. C.R.S. § 39-5-128(1) requires certification of any tax levy to the Board of Commissioners of Larimer County no later than December 15 of each year.

H. Additional revenue totaling \$8,552 for 2026 is expected to be collected by the GID from interest earnings.

I. An appropriation of \$1,000 is needed from the GID’s revenue to pay the \$1,000 fee owed to Larimer County for the 2026 collection of the GID’s taxes.

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 Skyview South General Improvement District No. 15, 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 taxable real property within the GID boundaries shall be 10.0 mills imposed on the assessed value of taxable property as set by state law for the GID's property taxes payable in 2026.

Section 3. The City Clerk acting ex-officio as the Secretary for the GID shall certify this levy of 10.0 mills to the County Assessor and 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 the City of Fort Collins General Improvement District No. 15, hereby appropriates out of the revenues of the GID for the fiscal year beginning January 1, 2026, and ending December 31, 2026, the sum of ONE THOUSAND DOLLARS (\$1,000) for payment to Larimer County for its collection of GID property taxes in 2026.

Section 5. The remainder of the GID revenue to be received in 2026 from taxation and other sources, shall be reserved in fund balance until such future time as the Board of Directors authorizes, by appropriation, such revenue to be used for the purposes of the GID.

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. 019

2026 Budget for Skyview South General Improvement District No. #15

2026 Budgeted Revenue	
Property Tax	\$40,661
Interest on Balances	\$8,552
Total Revenue	\$49,213

2026 Budgeted Expense	
Larimer County Treasurer fee for collecting the property tax	\$1,000
Total Expense	\$1,000

2026 Net Impact to Fund Balance	\$48,213
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