



General Improvement District No. 1 Meeting Agenda

November 3, 2025 at 6:00 PM

Jeni Arndt, President
Emily Francis, District 6, Vice-President
Susan Gutowsky, District 1
Julie Pignataro, District 2
Tricia Canonico, District 3
Melanie Potyondy, District 4
Kelly Ohlson, District 5

City Council Chambers 300 Laporte
Avenue, Fort Collins

Cablecast on FCTV
Channel 14 on Connexion
Channel 14 and 881 on Comcast

Carrie Daggett
City Attorney

Kelly DiMartino
Executive Director

Delynn Coldiron
Secretary

GENERAL IMPROVEMENT DISTRICT NO. 1

This meeting will be held at the conclusion of the regular Council meeting.

A) CALL MEETING TO ORDER

B) ROLL CALL

C) ITEMS FOR DISCUSSION

1. **First Reading of Ordinance No. 079, 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.**

The purpose of this item is to approve the 2026 fiscal year budget for General Improvement District No. 1 (the "GID"), including the setting of the mill levy of 4.924 to be collected and making necessary appropriations. During the 2026 fiscal year, the mill levy of 4.924 mills is estimated to generate \$310,000 to be collected from property taxes within the GID boundaries. Additional revenue for the GID from automobile specific ownership taxes and interest earnings in 2026 are estimated to total \$66,933, resulting in an expected GID total revenue of \$376,933 for 2026. The Ordinance appropriates funds in the amount of \$381,296 from ongoing revenue for the operation of the GID in 2026.

D) OTHER BUSINESS

E) ADJOURNMENT

Upon request, the City of Fort Collins will provide language access services for individuals who have limited English proficiency, or auxiliary aids and services for individuals with disabilities, to access City services, programs and activities. Contact 970.221.6515 (V/TDD: Dial 711 for Relay Colorado) for assistance.

Please provide advance notice. Requests for interpretation at a meeting should be made by noon the day before.

A petición, la Ciudad de Fort Collins proporcionará servicios de acceso a idiomas para personas que no dominan el idioma inglés, o ayudas y servicios auxiliares para personas con discapacidad, para que puedan acceder a los servicios, programas y actividades de la Ciudad. Para asistencia, llame al 970.221.6515 (V/TDD: Marque 711 para Relay Colorado). Por favor proporcione aviso previo cuando sea posible. Las solicitudes de interpretación en una reunión deben realizarse antes del mediodía del día anterior.

November 3, 2025



AGENDA ITEM SUMMARY

General Improvement District

STAFF

Michael Bussmann, Lead Business Specialist
SeonAh Kendall, Economic Health Director

SUBJECT

First Reading of Ordinance No. 079, 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.

EXECUTIVE SUMMARY

The purpose of this item is to approve the 2026 fiscal year budget for General Improvement District No. 1 (the "GID"), including the setting of the mill levy of 4.924 to be collected and making necessary appropriations. During the 2026 fiscal year, the mill levy of 4.924 mills is estimated to generate \$310,000 to be collected from property taxes within the GID boundaries. Additional revenue for the GID from automobile specific ownership taxes and interest earnings in 2026 are estimated to total \$66,933, resulting in an expected GID total revenue of \$376,933 for 2026. The Ordinance appropriates funds in the amount of \$381,296 from ongoing revenue for the operation of the GID in 2026.

STAFF RECOMMENDATION

Staff recommends adoption of the Ordinance on First Reading.

BACKGROUND / DISCUSSION

In the 1970's, Downtown leaders recognized the need to improve the identity and appearance of the main street to enhance the area as a business and commercial area. Adequacy of parking was also recognized as a growing need.

In 1976, property owners in the district petitioned for the formation of a general improvement district. Council then formed the GID as enabled by the City's home rule authority and State law (CRS §31-25-601, et seq.) to fund parking, pedestrian, and street beautification improvements in the Downtown commercial area. Council members serve as the governing board of the GID, as per statute.

The GID is a major factor in the look and feel of Downtown's public spaces today. The concentration of streetscape improvements funded largely from the GID has had a dramatic impact on the appearance and attraction of the Downtown area. College Avenue in the Downtown area has developed a very special image and visual richness that is highly appreciated by both businesses within the district and visitors.

Staff in several departments collaborate in administering the GID, providing planning, management, finance, engineering, operations, and maintenance services. Key departments are Economic Health Office, Engineering, Parking Services, Parks, and Finance.

The GID's proposed fiscal year 2026 budget is attached as Exhibit A to the Ordinance.

2026 Annual Fiscal Appropriation

Budget	Description
\$ 90,000	Transfer Payment to Parks for Downtown Holiday Lights Program
\$ 60,247	Transfer Payment to Parks for Downtown Flower Program
\$ 75,000	Priority Sidewalk and curb replacements
\$ 50,000	Parks and Forestry Work in the GID Boundary
\$ 25,000	Miscellaneous capital improvements within GID Boundary
\$ 40,000	Residential Property Tax Rebate Program
\$ 34,849	Operating Expenses
\$ 6,200	Larimer County Treasurer's fees
\$ 381,296	Total

Holiday Lighting

The Downtown Holiday Lights Program is a cherished community feature that enriches the aesthetic and atmosphere of the historic district during the winter season.

Downtown Flower Program

Parks budget limitations have prompted a request for the GID to contribute \$60,247 to the Downtown Flower Program. While this one-time contribution won't impact projects within the boundary, assuming this cost long term would limit funding available for other GID initiatives.

Priority Sidewalk and Curb Replacements

Engineering, Economic Health, and Downtown Development Authority staff will do walk-throughs of the Downtown GID throughout the year to identify priority sidewalks and paver work with the highest safety risk and greatest need for repair.

Forestry and Parks Improvements

GID will continue to work with Forestry and Parks on priorities to continue the beautification and enhancement of the Downtown area. These priorities include replacement of tree grates, removal and

replacement of trees when needed, and the Downtown Parks improvements associated with Oak Street Plaza, Tenney Court, and other GID related assets.

CITY FINANCIAL IMPACTS

This Ordinance includes the GID's annual appropriation for 2026 at \$381,296. This item also sets the GID mill levy for property tax year 2025, collected in 2026, at 4.924 mills, which will generate revenue of approximately \$310,000 for fiscal year 2026. The mill levy set in this item would remain the same as the mill levy rate set in previous years. Additional 2026 revenue being appropriated by this item includes anticipated revenues from automobile specific ownership taxes and interest earnings, which together are projected to be \$66,933 in fiscal year 2026.

As of September 1, 2025, the GID's reserve balance is \$755,220. The anticipated reserve balance at the end of 2026 is forecasted at \$730,013. Some of these reserves are budgeted for expenditure in fiscal year 2026 for projects outlined in the current Capital Improvement Plan.

This assistance from the GID ensures that the Fort Collins Downtown area continues to be the best it can be, the jewel of the City.

BOARD / COMMISSION / COMMITTEE RECOMMENDATION

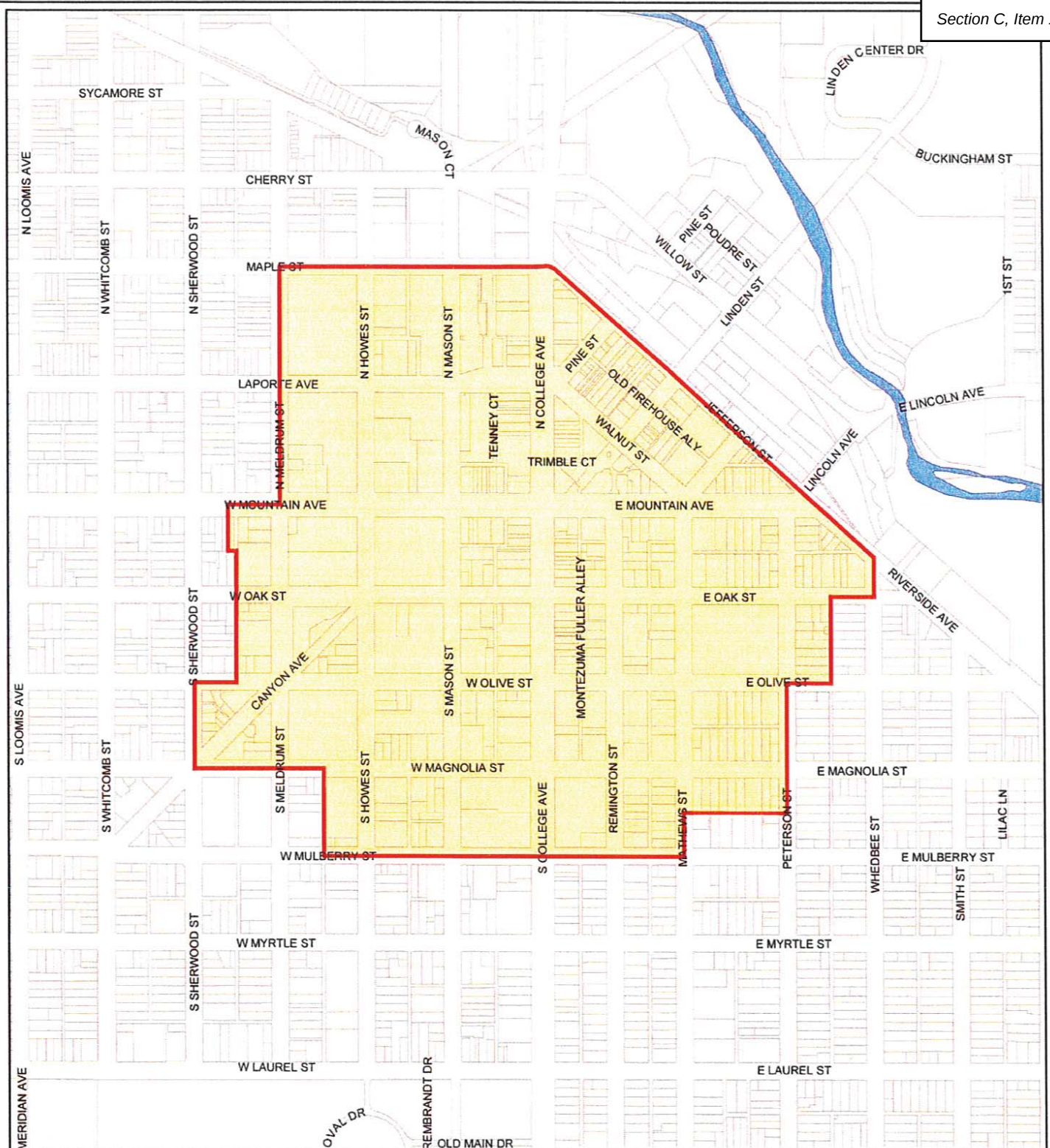
None.

PUBLIC OUTREACH

None.

ATTACHMENTS

1. Boundary Map
2. Presentation
3. Ordinance No. 079



General Improvement District #1 Boundary Map

Legend



General Improvement District #1



Parcels



1 inch = 800 feet

Downtown General Improvement District #1

Fixing the Mill Levy and
Annual Budget Appropriation

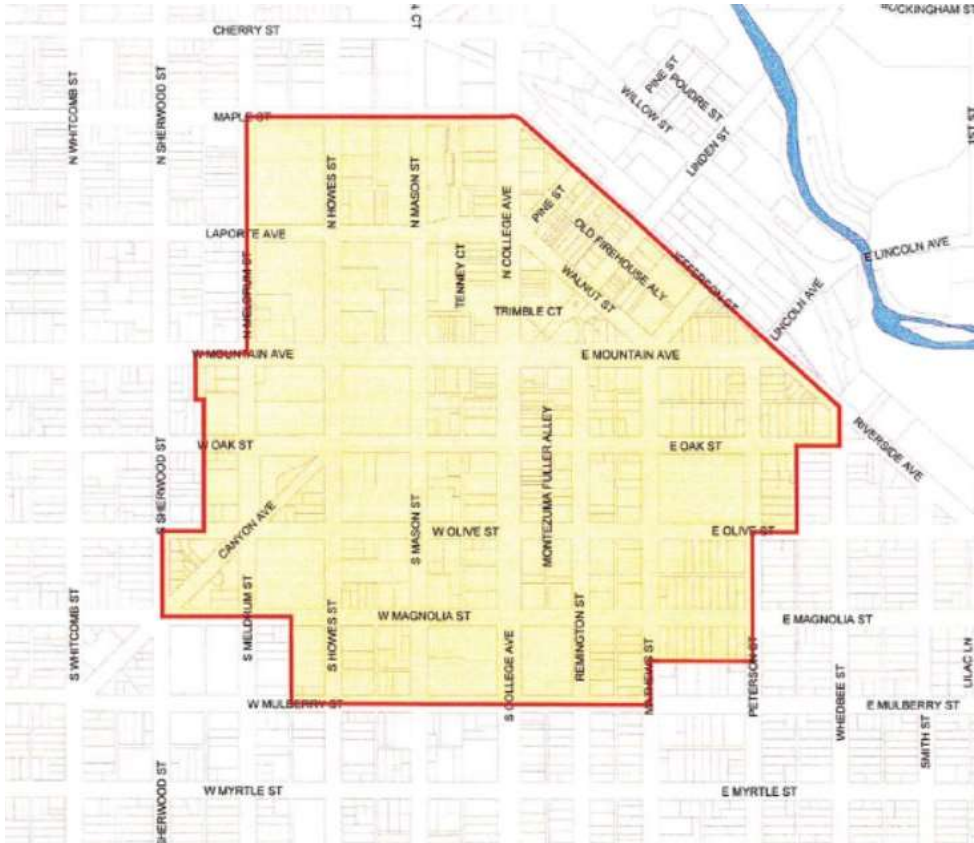
SeonAh Kendall

Economic Health Director

Section C, Item 1.



GID Boundary



District encompasses an area generally bounded by:

- Maple Street and Jefferson Street to the North; Peterson Street to the East; Mulberry Street to the South; and Sherwood Street and Meldrum Street to the West

General Improvement District #1 – History

- Established in 1976 by Council
- Initiated by a petition of Downtown leaders who recognized the need to improve the area's identity and appearance
- Receives revenue from an additional 4.924 mils of property tax on commercial property

Function in Downtown

- Fund construction and maintenance of – *parking, pedestrian, and street beautification* improvements in the Downtown area

Governance

- By statute (CRS 31-25-609): ***“The governing body of the municipality in which the district is located shall constitute ex officio the board of directors of the district.”***

GID #1 2026 Budget – Key Details

- 2025 Revenue
 - \$310,000 in tax revenue
 - \$46,000 in additional revenue
- 2026 to included strategic use of cash:
 - Contributions to Holiday Lights and Downtown Flower Budget.
 - Based on added Downtown Flower Contribution, other categories will not be spent to full budget.
 - Continue addressing pedestrian improvements; and
 - To support the enhancement of Downtown public amenities.
- Reserve Potentials for 2026
 - College Ave. median design

Budget (000's)	Description
\$90	Downtown Holiday Lighting
\$60	Downtown Flower Program contribution
\$75	Sidewalk and curb repair in the Downtown area
\$50	Forestry and Parks work
\$25	Miscellaneous Capital Improvement
\$40	Residential property tax rebate program
\$35	Estimated Operation Costs
\$6	Larimer County Treasure's fee for collecting property tax
\$381	Total 2024 GID Budget

- Staff recommends adoption of Ordinance No. 079, appropriating the 2026 General Improvement District No. 1 Budget.



Thank you!

[Michael Bussmann, Lead Business Specialist, mbussmann@fcgov.com](mailto:mbussmann@fcgov.com)

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

2026 Budget for General Improvement District #1

2026 Budgeted Revenue

Property Tax	\$310,000
Shared Revenue (Auto Specific Ownership Tax)	\$46,000
Interest on Balances	\$20,933
Total Revenue	\$376,933

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)**