

ORDINANCE NO. 126, 2024  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
APPROPRIATING PRIOR YEAR RESERVES IN THE GENERAL  
FUND FOR THE GROCERY TAX REBATE PROGRAM

A. The City's Grocery Tax Rebate, codified in Sections 25-46 through 25-52 of the City Code, is intended to provide financially insecure residents relief from City sales tax charged on purchased food (the "Rebate"). The Rebate amount is currently \$80 per person per year.

B. Residents of the City and GMA who qualify for the Rebate may apply online. One City employee assists residents with the application process, manually uploads payment data, and supports a variety of other program functions to ensure a positive customer experience.

C. The City's 2024 budget included \$165,000 for Rebate payments. Additional funds are required to fund Rebates for all qualified residents due to increased demand for Rebates. Additionally, the position of the City employee who administers the Rebate program was converted from hourly to classified status with benefits in January 2024, increasing Rebate program costs. Consequently, an appropriation of \$442,460 is needed to fund and administer the Rebate program.

D. This appropriation benefits the public health, safety, and welfare of the residents of Fort Collins and serves the public purpose of assisting low-income residents purchase food.

E. Article V, Section 9 of the City Charter permits the City Council, upon the recommendation of the City Manager, to make supplemental appropriations by ordinance at any time during the fiscal year from such revenues and funds for expenditure as may be available from reserves accumulated in prior years, notwithstanding that such reserves were not previously appropriated.

F. The City Manager has recommended the appropriation described herein and determined that this appropriation is available and previously unappropriated from the General Fund and will not cause the total amount appropriated in the General Fund to exceed the current estimate of actual and anticipated revenues and all other funds to be received in this Fund during this fiscal year.

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 that there is hereby appropriated from prior year reserves in the General Fund the sum of FOUR HUNDRED FORTY-TWO THOUSAND FOUR HUNDRED SIXTY DOLLARS (\$442,460) to be expended in the General Fund for the Grocery Tax Rebate Program.

Introduced, considered favorably on first reading on September 3, 2024, and approved on second reading for final passage on September 17, 2024.

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Mayor

ATTEST:

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City Clerk

Effective Date: September 27, 2024  
Approving Attorney: Ted Hewitt