

(1909; 1977)

### **7-30.Budget.**

(a)The Council shall, upon receipt of the budget,<sup>9</sup> adopt the budget with or without amendment. In amending the budget, the Council may add or increase programs or amounts and may delete or decrease any programs or amounts, except amounts required by law or for debt service on general obligation bonds or for estimated cash deficit; provided, however, that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income. (1909; 1977)

(b)In adopting the budget the Council shall also estimate and declare the amount of money necessary to be raised by tax levy. The estimate shall take into account the amounts available from other sources to meet the expenses of the City for the ensuing fiscal year. The budget and estimate as finally adopted shall be signed by the Mayor and City Clerk and filed with the Controller. (1909; 1977) (Ed. note: Formerly section 41.)

(c)The budget shall include all stipends and other expenses of City Council and the salary of the Mayor and the budget shall declare the amount of money necessary to fund the budget. Subject to any pre-existing bond covenants, the City Council's budget shall be apportioned among the City's general fund, its Utilities funds and its health system fund as a reflection of City Council's direct responsibilities for all municipal and Utilities matters as well as City Council's general supervision and control of health system matters based upon such reasonable allocation methodology as City Council may determine. (2005; 2010)

### **7-40.Levy.**

(a)Upon said estimate, the Council shall forthwith proceed to make by ordinance the proper levy in mills upon each dollar of the assessed valuation of all taxable property within the City, such levy representing the amount of taxes for City purposes necessary to provide for payment during the ensuing fiscal year of all properly authorized demands upon the Treasurer.<sup>10</sup> The Council shall thereupon cause the total levy to be certified by the Clerk to the County Assessor who shall extend the same upon the tax list of the current year in a separate column entitled "The City of Colorado Springs Taxes," and shall include said City taxes in the general warrant to the County Treasurer for collection. The levy shall never exceed twenty (20) mills on the dollar for all general City purposes upon the total assessed valuation of said taxable property within the City. The foregoing limitation of twenty (20) mills shall not apply to taxes levied by the Council for the payment of any interest, sinking fund, or principal of any bonded indebtedness of the City now existing or hereafter created, nor for payment of interest, sinking fund, or principal of the indebtedness of any town or city which may hereafter be incorporated with or annexed to the City, nor to special assessments for local improvements. (1909; 1977)

(b)If the Council fails in any year to make the tax levy as above provided, then the rate last fixed shall be the rate fixed for the ensuing fiscal year. (1909; 1977)

(c)The amount required to make payment of any interest, sinking fund, or principal of bonded indebtedness shall always be included in and met by tax levy, except as otherwise provided for in this Charter. (1909; 1977) (Ed. note: Formerly section 42.)

**7-50.Appropriations.** Upon the basis of the budget as adopted and filed, the several sums shall forthwith be appropriated by ordinance to the several purposes therein named for the ensuing fiscal year. Said ordinance shall be adopted not later than the thirty-first day of December in each year, and shall be entitled "The Annual Appropriation Ordinance." (1909; 1977) (Ed. note: Formerly section 43.)

**7-60.No Liability Without Appropriation.** Neither the Council, nor the Mayor, nor any administrative officer or employee of the City shall have authority to make any contract involving the expenditure of public money, or impose upon the City any liability to pay money, unless and until a definite amount of money shall have been appropriated for the liquidation of all pecuniary liability of the City under such contract or in consequence thereof to mature during the period covered by the appropriation. Such contract shall be *ab initio* null and void as to the City for any other or further liability, provided, first, that nothing herein contained shall prevent the Council from providing for payment of any expense, the necessity of which is caused by any casualty, accident, or unforeseen contingency arising after the passage of the annual appropriation ordinance; and, second, that the provisions of this section shall not apply to or limit the authority conferred in relation to bonded indebtedness, nor for monies to be collected by special assessments for local improvements. (1909; 1977; 2010) (Ed. note: Formerly section 44.)

#### **7-70.Collection of Taxes.**

(a)Unless otherwise provided by ordinance, the County Treasurer shall collect City ad valorem taxes in the same manner and at the same time as general ad valorem taxes are collected, and all laws of this State for the assessment of property and the levy and collection of general ad valorem taxes, including laws for the sale of property for taxes and the redemption of the same, shall apply and have as full effect in respect of taxes for the City as of such general ad valorem taxes, except as modified by this Charter. (1909; 1977)

(b)All laws of this State for the assessment of property and the levy and collection of ad valorem taxes, sale of property for taxes, and the redemption of the same shall apply and have full force and effect in respect to taxes for the City as to such general ad valorem taxes, except as modified pursuant to this Charter. (1909; 1977) (Ed. note: Formerly section 46.)

#### **7-80.Limitation on City Indebtedness.**

(a)No bonds or other evidences of indebtedness, payable in whole or in part from the