



MINUTES OF THE BOARD OF COUNTY COMMISSIONERS

MONDAY, DECEMBER 8, 2025

LAND USE HEARING

The Board of County Commissioners met at 3:00 p.m. with Jenny Axmacher, Planning Manager. Chair Stephens presided. Commissioner Shadduck-McNally and Commissioner Kefalas were present. Also present were Amy White, Code Compliance Supervisor; Kassidee Fior, Scott Benton, Matt Lafferty, and Ryane Oswandel, Community Development; Ashton Brodahl, Health and Environment; David Ayraud, Deputy County Attorney; and Lindsey Trachy, Deputy Clerk.

Chair Stephens opened the meeting with the Pledge of Allegiance.

TABLED ITEMS:

- 1. 904 NORTH US 287 LLC APPEAL, FILE NO. 25-GNRL0576 (TABLED TO JANUARY 26, 2026)**
- 2. U-TURN DEVELOPMENT LLC EXEMPTION, FILE NO. 25-GNRL0573 (TABLED UNTIL FURTHER NOTICE)**

MOTION

Commissioner Shadduck-McNally moved that the Board of County Commissioners continue 904 North US 287 LLC Appeal, File No. 25-GNRL0576 to January 26, 2026, and U-Turn Development LLC Exemption, File No. 25-GNRL0573 until a future hearing.

Motion carried 3-0.

The Board did not wish to remove any items from the consent agenda. No members of the public wished to remove any items from the consent agenda.

PUBLIC HEARING CONSENT ITEMS:

- 1. LEGISLATIVE CODE AMENDMENTS, FILE NO. 25-CODE0288:** On November 19, 2025, Community Development staff presented to the Planning Commission, as a consent agenda item, proposed Land Use Code amendments responding to the state mandated initiatives affecting land use regulations as follows:

- Electric vehicle charging facilities as a principal use

- Utilization of non-functional and artificial turf in new development
- Expedited review of qualified affordable housing projects
- Elimination of minimum parking standards for certain housing developments in proximity to applicable transit service areas

PLANNING COMMISSION AND DEVELOPMENT SERVICES TEAM RECOMMENDATION:

The Larimer County Planning Commission and Development Services Team recommend that the Board of County Commissioners approve the Land Use Code amendments contained within File No. 25-CODE0288, subject to the following condition:

1. The effective date of the proposed code amendments will be December 8, 2025.
2. **AIRPORT (AP) ZONING LAND USE CODE AMENDMENT, FILE NO. 25-CODE0290:** On November 19, 2025, Community Development staff presented to the Planning Commission, as a consent agenda item, a proposed Land Use Code amendment to the AP (Airport) zone district to address uses inadvertently omitted from the Table of Allowed Uses for said zone district.

PLANNING COMMISSION AND DEVELOPMENT SERVICES TEAM RECOMMENDATION:

The Larimer County Planning Commission and Development Services Team recommend that the Board of County Commissioners approve the Land Use Code amendments contained within File No. 25-CODE0290, subject to the following condition:

1. The effective date of the proposed code amendments will be December 8, 2025.

The Board commented that these items will keep Larimer County in line with State regulations.

MOTION

Commissioner Kefalas moved that the Board of County Commissioners approve the Consent Agenda subject to the conditions in the staff reports and further moved to authorize the Chair to sign the Findings and Resolutions.

Motion carried 3-0.

PUBLIC HEARING DISCUSSION ITEMS:

1. **2025 RUBBISH ORDINANCE AMENDMENT, FILE NO. 25-CODE0289:** Amy White, Code Compliance Supervisor, explained the purpose of this ordinance amendment. This amendment updates the definition of rubbish, removes lawn and garden waste, and adds unlicensed

or inoperable recreational vehicles. The ordinance also now aligns with current Colorado Revised Statutes. It specifies the information required in the written notice to ensure consistency and transparency, further clarifies procedural requirements for filing a petition with the courts, and streamlines and clarifies the process for recovery of cleanup costs and payment deadlines.

Ms. White previously read the full ordinance at the November 10, 2025, Land Use Hearing. Ms. White read the full title of the ordinance and explained that if the Board adopts the ordinance at this hearing, it will be published for 30 days, after which it will go into effect.

PUBLIC COMMENT: There was no public comment in person or online.

Chair Stephens closed public comment.

M O T I O N

Commissioner Shadduck-McNally moved that the Board of County Commissioners adopt the 2025 Rubbish Ordinance Amendment, File No. 25-CODE0289.

Motion carried 3-0.

With there being no further business, the Board adjourned at 3:10 p.m.

TUESDAY, DECEMBER 9, 2025

ADMINISTRATIVE MATTERS MEETING

The Board of County Commissioners met at 9:00 a.m. with County Manager Lorenda Volker. Chair Stephens presided. Commissioner Shadduck-McNally and Commissioner Kefalas were present. Also present were Sarah Martin and Tom Clayton, Commissioners' Office, and Lindsey Trachy, Deputy Clerk.

Chair Stephens opened the meeting with the Pledge of Allegiance.

1. **PUBLIC COMMENT:** Patrick Redmond addressed the Board to state that he is a volunteer for the Greg Lopez for Governor 2026 campaign and is present to listen to the meeting.

Chair Stephens closed public comment.

2. **APPROVAL OF THE MINUTES FOR THE WEEK OF NOVEMBER 24, 2025:**

M O T I O N:

Commissioner Shadduck-McNally moved that the Board of County Commissioners approve the minutes for the week of November 24, 2025.

Motion carried 3-0.

3. **REVIEW OF THE SCHEDULE FOR THE WEEK OF DECEMBER 15, 2025:** Ms. Martin reviewed the upcoming schedule with the Board. The Board made several additions to the upcoming schedule.

4. **CONSENT AGENDA:**

The Board wished to remove the Petition for Abatement or Refund of Taxes: R1630395 – 1700 Hwy 66 LLC – Tax Year 2023 from the Consent Agenda.

ABATEMENTS

1. **PETITION FOR ABATEMENT OR REFUND OF TAXES: R1622900 – Wellington Hotels LLC – Tax Year 2023**
2. **PETITION FOR ABATEMENT OR REFUND OF TAXES: R1630395 – 1700 HWY 66 LLC – Tax Year 2023**

AGREEMENTS

1. **INTERGOVERNMENTAL AGREEMENT CONCERNING THE CHIMNEY HOLLOW OPEN SPACE PUBLIC ACCESS ASSETS PROJECT**
2. **BUREAU OF RECLAMATION GRANT AGREEMENT AMENDMENT #3: ACTIVITIES AT HORSETOOTH & PINWOOD RESERVOIRS, BROADBAND CABLE AND ASPHALT REPAVING**
3. **BUREAU OF RECLAMATION GRANT AGREEMENT AMENDMENT #4: AQUATIC INVASIVE SPECIES PREVENTION ACTIVITIES AT HORSETOOTH AND CARTER LAKE**
4. **SECOND AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT FOR FUNDING OF BRIDGE AND ROADWAY CONSTRUCTION AS PART OF THE REPLACEMENT OF BRIDGE NO. LR13E-0.3-24E OVER DRY CREEK PROJECT**
5. **INTERGOVERNMENTAL AGREEMENT BETWEEN LARIMER COUNTY, COLORADO AND THE TOWN OF WELLINGTON**

APPOINTMENTS

1. **RECOMMENDED REAPPOINTMENT TO THE SMITHFIELD PUBLIC IMPROVEMENT DISTRICT – Steven Anderson**

2. RECOMMENDED APPOINTMENT TO THE BEHAVIORAL HEALTH POLICY COUNCIL – Patricia Canonico
3. RECOMMENDED MIDTERM APPOINTMENT TO THE BEHAVIORAL HEALTH TECHNICAL ADVISORY COMMITTEE – Rachel Olsen-Towlen
4. RECOMMENDED APPOINTMENTS TO THE BEHAVIORAL HEALTH TECHNICAL ADVISORY COMMITTEE – Nicole Armstrong and Kiersten Chuven

DEEDS

1. DEED OF DEDICATION FOR RIGHT OF WAY PURPOSES FROM JAMES T. KNOTTS AND ANNA L. KNOTTS (OWNER) TO LARIMER COUNTY

LIQUOR LICENSES

1. LIQUOR LICENSE RENEWAL – AMERICAN LEGION POST HOME ASSN DBA GEORGE BEACH POST NO 4 – CLUB LICENSE – FORT COLLINS, COLORADO
2. LIQUOR LICENSE RENEWAL – THE ROCK INN LTD DBA THE ROCK INN – BREW PUB LICENSE – ESTES PARK, COLORADO
3. LIQUOR LICENSE RENEWAL – RED FEATHER LAKES HOSPITALITY LLC DBA BEAVER MEADOWS RESORT RANCH – HOTEL & RESTAURANT W/OPTIONAL PREMISE – RED FEATHER LAKES, COLORADO

MISCELLANEOUS

1. 2026 SOLID WASTE FEE SCHEDULE
2. WARRANTY MEMORANDUM FOR RIVER SUBDIVISION FILING I, FILE NO. 22-LAND4255
3. JERROLD D PAULT TRUST/CYNTHIS L PAULT TRUST STIPULATION AS TO TAX YEAR 2025 VALUE
4. 8407 COPELAND LLC STIPULATION AS TO TAX YEAR 2025 VALUE
5. RAMSEY D MYATT STIPULATION AS TO TAX YEAR 2025 VALUE

RESOLUTIONS

1. **FINDINGS AND RESOLUTION APPROVING THE CITY OF FORT COLLINS APPEAL**
2. **FINDINGS AND RESOLUTION APPROVING THE BEAR TRIBE LLC AMENDED SPECIAL REVIEW**

M O T I O N

Commissioner Kefalas moved that the Board of County Commissioners approve the Consent Agenda for December 9, 2025, minus item number two under Abatements.

Motion carried 3-0.

5. COMMISSIONERS' GUESTS: The Board did not have any guests.

6. DISCUSSION ITEMS:

1. **2025 APWA COLORADO CHAPTER AWARD WINNER:** Ken Cooper, Facilities Director, presented this discussion item. Jennifer Johnson, Facilities Real Estate and Planning Manager was present. Mr. Cooper also introduced Renee Railsback, Colorado Alternate Chapter Delegate from the American Public Works Association (APWA) National Council of Chapters.

Mr. Cooper explained that the Larimer County Fleet Campus project was submitted to the APWA and won the 2025 award for top project in the large structures category. This \$33.4 million capital project in Loveland had been in the works for many years, and replaced the previous campus for the Fleet and Road & Bridge Departments on Vine Drive in Fort Collins. Mr. Cooper noted that D2C Architects, Inc. (D2C) was selected as the architect for the project, and FCI Constructors (FCI) was the general contractor.

The Board asked how the Road & Bridge and Fleet departments were brought together in this new building. Mr. Cooper responded with some of the challenges and how the project came together to allow Road & Bridge Office staff to move into the new building. The coordination between these departments, and among leadership and staff for each department, is greatly enhanced by having them all together in the same building.

Ms. Railsback explained that the APWA Colorado Chapter holds an annual awards program to honor outstanding contributions to the public works profession. Project nominations are broken out by agency population and are submitted in one nine categories. Committee members review and judge the projects on the following criteria: innovation, achievement, transferability, cooperation, and partnerships. Ms. Railsback played a video clip in which Ms. Johnson and Mr. Cooper described the project and showed some images of the campus.

Ms. Railsback explained that Larimer County's Fleet Campus project stood out to judges for its recognition of the need for investment in public service infrastructure, improving safety and operational efficiency, staff collaboration and involvement in the design process, sustainability

solutions, aesthetic appeal, and more. Ms. Railsback presented the award for the Best Large Community Structure Project for 2025.

Ms. Johnson noted that there was a great deal of collaboration that went into this project between multiple Larimer County departments, the City of Loveland, D2C, and FCI. Ms. Johnson also highlighted some sustainability features at the new campus.

Ms. Railsback added that this project also came in \$350,000 under budget.

The Board commented that this project exemplifies Larimer County's values and principles, and serves as a model for other jurisdictions who may need to do similar projects. The Board also noted that while this building is beautiful, it is also very functional and is a huge improvement for the departments who use it.

County Manager Volker noted that the entire process behind the new campus project led to Larimer County winning this award. Management of the budget was a huge win as well. This building provides tremendous improvements in safety, and allows staff to better perform their daily work.

The Board took a brief recess.

The Board returned to session.

2. APPROVAL OF THE PURCHASE AGREEMENT FOR THE PARRISH RANCH CONSERVATION PARTNERSHIP PROPERTY, AS RECOMMENDED BY THE OPEN LANDS ADVISORY BOARD AT ITS NOVEMBER 19, 2025, MEETING: Meegan Flenniken, Land Conservation Program Manager, and Alex Swartz, Engineering, presented this discussion item. Ms. Flenniken shared that this project is on the south end of Larimer County on the Larimer-Boulder County line. This land acquisition project includes Larimer County's fee purchase of the 83-acre Parrish Ranch Conservation Partnership property. The property is adjacent to the Red-Tail Ridge Open Space and the Arrowhead Red-Tail property acquired by Larimer County in January 2025. It is also bordered to the south by the Rabbit Mountain Open Space owned and managed by Boulder County.

Mr. Swartz added that the acquisition price is \$650,000, of which Larimer County will contribute \$400,000, and Boulder County will contribute \$250,000. This property currently has a conservation easement held by Colorado Open Lands. As part of the purchase agreement, the counties will work together to get the conservation easement transferred to Boulder County, and then both counties will work together to eliminate the possibility of any development on the property and keep it as open space. This partnership benefits citizens of both counties, and opens the door for future collaboration between the counties in this area. Mr. Swartz shared some photos of the property.

Ms. Flenniken added that this project received final review at the November 19, 2025, meeting of the Open Lands Advisory Board and was recommended to the Board of County Commissioners for

final review and approval. Although this is a relatively small parcel, it will connect two other parcels already owned by Larimer County, which will help to simplify future public access to this area.

The Board asked about a trail easement on the property. Ms. Flenniken explained that the easement provides future access to Rabbit Mountain Open Space, but has not been developed yet. The Board also asked about biodiversity and indigenous cultural significance in the area. Ms. Flenniken responded with some details about resource mapping that has been done as part of the NoCo Places collaborative.

The Board thanked Ms. Flenniken, Mr. Swartz, and their teams for the work on this and many other conservation projects. The Board noted the significance of a potential county-to-county trail system and commented on the importance of conserving this area. The Board commented that this is a beautiful piece of land, and this project fills in a gap that allows these areas to be connected. The Board also commended Daylan Figgs, Natural Resources Director, for his contribution to this project.

Manager Volker added that this team spends years developing these relationships and building trust with landowners who want to conserve their properties. Manager Volker thanked Ms. Flenniken, Mr. Swartz, and staff for their work.

MOTION

Commissioner Shadduck-McNally moved that the Board of County Commissioners approve the purchase agreement for the Parrish Ranch Conservation Partnership Property.

Motion carried 3-0.

3. ADOPTION OF A RESOLUTION ESTABLISHING AN EXPEDITED REVIEW PROCESS FOR QUALIFIED AFFORDABLE HOUSING DEVELOPMENTS: Matt Lafferty, Principle Planner for Community Development, presented this discussion item. Alea Rodriguez, Housing Stability Manager, was also present. Mr. Lafferty explained that in November 2022, Colorado voters passed Proposition 123, which makes \$300 million available for affordable housing projects in participating jurisdictions. Participating municipalities opted into the program are required to increase the number of affordable housing units in their community by three percent per year for three years, and to implement an expedited review process for qualified housing projects by the end of 2026. Larimer County opted into the program in 2023. This request is to consider the adoption of an expedited review process for affordable housing projects in Larimer County to establish compliance with Proposition 123.

Mr. Lafferty offered a definition of affordable housing, explained what an affordable housing project is, highlighted what types of projects in Larimer County are eligible for expedited review, and shared expedited review timeline requirements and extension procedures. Mr. Lafferty also shared that Larimer County has until the end of 2026 to finish this process and come up with an expedited review process. For completing the project one year early, Larimer County will earn a \$50,000 bonus

grant from the Department of Local Affairs to apply to additional affordable housing efforts in the County.

The Board asked about Area Median Income (AMI) that was mentioned, and whether City of Fort Collins AMI is different than Larimer County AMI. Ms. Rodriguez responded that there is only one AMI for all of Larimer County, which includes all of the municipalities and unincorporated areas. The Board also asked about the requirement of 50 percent of the units meeting the definition of affordability, and whether the homes must be deed restricted. Ms. Rodriguez responded that they do not need to be deed restricted, but they must be offered at a rent level that is considered affordable. The Board commended Mr. Lafferty, Ms. Rodriguez, and their teams for their work on this project, especially in obtaining the additional \$50,000 grant for completing it early.

The Board also asked about an Affordable Accessory Dwelling Unit (ADU) grant that was recently awarded. Ms. Rodriguez responded that Larimer County was one of seven jurisdictions awarded an ADU grant intended to assist in launching new programs that utilize ADUs as a pathway to address affordable housing. Larimer County was awarded \$105,000 to launch a deed restriction ADU program that will waive permit fees for homeowners who are willing to rent their ADU at a rate that is affordable below a certain AMI.

Manager Volker added that Larimer County is one of the first to implement this process, and thanked staff for their work on the project.

M O T I O N

Commissioner Kefalas moved that the Board of County Commissioners approve the resolution establishing expedited review policies for future affordable housing projects.

Motion carried 3-0.

7. COUNTY MANAGER UPDATE: County Manager Volker briefly detailed the events of the previous week.

8. COMMISSIONER ACTIVITY REPORTS: The Board detailed their attendance at events during the previous week.

9. EXECUTIVE SESSION: Executive Session pursuant to Colorado Revised Statute 24-6-402(4)(a): Purchase acquisition, lease, transfer, or sale or of any real or personal property interest.

M O T I O N

Commissioner Kefalas that the Board of County Commissioners enter into Executive Session pursuant to Colorado Revised Statute 24-6-402(4)(a): Purchase acquisition, lease, transfer, or sale or of any real or personal property interest.

Motion carried 3-0.

With there being no further business, the Board adjourned at 10:35 a.m.

THURSDAY, DECEMBER 11, 2025

**SPECIAL MEETING:
2025 REVISED AND 2026 BUDGET ADOPTION HEARING**

The Board of County Commissioners met at 10:00 a.m. with County Manager Lorenda Volker. Chair Stephens presided. Commissioner Shadduck-McNally and Commissioner Kefalas were present. Also present were Josh Fudge, Director of Performance, Budget and Strategy; Matthew Behunin, Budget Team Lead; Alex Jordan, Budget Analyst; and Lindsey Trachy, Deputy Clerk.

Matthew Behunin reviewed the agenda for the meeting and gave a brief description of the resolutions that will be signed.

1. PUBLIC COMMENT ON 2025 BUDGET AMENDMENT AND 2026 ADOPTION OF BUDGET: Chair Stephens opened the hearing for public comment. No members of the public wished to address the Board.

Chair Stephens closed public comment.

The Board noted that there were several public comments in the last budget hearing. Budget information has been shared with the community as much as possible and is also available online, so the Board did not intend to discuss the resolutions in detail at this hearing. The public is welcome to direct questions about the budget to the Commissioners' Office.

The Board asked about budget cuts that were made this year. Mr. Behunin responded that as a result of the State Assembly reducing property tax revenues, Larimer County has had to adjust spending to align with that reduction. The County is on track to achieve a balanced budget, but there is more work to be done for the 2027 budget.

County Manager Volker thanked all of the departments, County leaders, and elected offices for their ideas for handling the budget reductions. Although there may be a slightly longer wait time in some offices, no services will be discontinued at this time, which is a huge win.

The Board also commented on countywide leadership, collaboration, and commitment to the guiding principles throughout the process. The Board thanked the Budget Office, the Assessor's Office, and Manager Volker for their efforts as well. The Board noted that some challenges have been due to cuts at the federal and state levels, and more are expected.

2. RESOLUTION TO AMEND 2025 BUDGET: Mr. Behunin explained that this Resolution will amend the 2025 budget to amounts approved by the Board of County Commissioners, or by the County Manager where authority has been delegated. This will adjust the

budget for: adjustments needed in all departments and elected offices, adjustments to all revenues, fees and grants, including the Public Trustee, Improvement Districts, and Pest District.

MOTION

Commissioner Shadduck-McNally moved that the Board of County Commissioners amend the 2025 budget to amounts as approved by the Board of County Commissioners and County Manager.

Motion carried 3-0.

3. RESOLUTION TO ADOPT 2026 BUDGET AND SET MILL LEVIES FOR LARIMER COUNTY: Mr. Behunin explained that this resolution sets the total budget amounts by fund, identifies a balanced budget, and establishes mill levies to finance the budget. The resolution also includes a summary of changes from the proposed budget. Mr. Behunin reviewed some of the changes, including an early childhood sales tax that was passed by voters in November of 2025. The total change between the proposed budget and the adopted budget is just over \$19 million in additional spending.

The Board reiterated that the voters approved the early childhood sales tax in November, which makes up the bulk of the budget adjustment. That funding will go towards the cost of childcare, pay for childcare workers, and childcare infrastructure.

MOTION

Commissioner Shadduck-McNally moved that the Board of County Commissioners adopt the 2026 budget and set mill levies for Larimer County government as outlined in the Budget Adoption Resolution.

Motion carried 3-0.

4. RESOLUTIONS TO ADOPT 2026 BUDGETS AND SET LEVIES FOR OTHER ENTITIES: Mr. Behunin explained that the Board of County Commissioners adopt a separate resolution for each entity. Mr. Behunin also noted that there are two new districts this year: Nedrah Acres and Thunder Mountain.

The Board asked how many taxing authorities there are in Larimer County. Mr. Behunin responded that these resolutions are only for improvement districts and some other entities managed by Larimer County, of which there are about 70. These are primarily for subdivision road maintenance. Apart from that, there are also around 400 total taxing authorities, including school districts, metropolitan districts, library districts, cities and towns, and Larimer County itself.

LARIMER COUNTY GID #02 – PINWOOD SPRINGS

LARIMER COUNTY GID #04 – CARRIAGE HILLS

LARIMER COUNTY GID #08 – NAMAQUA HILLS

LARIMER COUNTY GID #1991-1 – ARAPAHOE PINES

LARIMER COUNTY GID #10 – HOMESTEAD ESTATES

LARIMER COUNTY GID #11 – MEADOWDALE

LARIMER COUNTY GID #12 – CLUB ESTATES

LARIMER COUNTY GID #13A – RED FEATHER

LARIMER COUNTY GID #14 – LITTLE VALLEY ROAD

LARIMER COUNTY GID #16 – KITCHELL SUBDIVISION

LARIMER COUNTY GID #17 – COUNTRY MEADOWS

LARIMER COUNTY GID #18 – VENNER RANCH

LARIMER COUNTY PID #19 – HIGHLAND HILLS

LARIMER COUNTY PID #20 – PTARMIGAN

LARIMER COUNTY PID #21 – SOLAR RIDGE

LARIMER COUNTY PID #22 – SADDLEBACK

LARIMER COUNTY PID #23 – EAGLE ROCK RANCHES

LARIMER COUNTY PID #24 – WESTRIDGE

LARIMER COUNTY PID #25 – ESTES PARK ESTATES

LARIMER COUNTY PID #26 – EAGLE RANCH ESTATES

LARIMER COUNTY PID #27 – CROWN POINT

LARIMER COUNTY PID #28 – TROTWOOD

LARIMER COUNTY PID #29 – VINE DRIVE

LARIMER COUNTY PID #30 – POUDRE OVERLOOK

LARIMER COUNTY PID #31 – FOOTHILLS SHADOW

LARIMER COUNTY PID #32 – CHARLES HEIGHTS

LARIMER COUNTY PID #33 – PRAIRIE TRAILS

LARIMER COUNTY PID #34 – MOUNTAIN RANGE SHADOWS

LARIMER COUNTY PID #35 – BRUNS

LARIMER COUNTY PID #36 – BONNELL WEST

LARIMER COUNTY PID #37 – TERRY COVE

LARIMER COUNTY PID #38 – CENTRO BUSINESS PARK MAINTENANCE

LARIMER COUNTY PID #39 – RAINBOW LAKES ESTATES

LARIMER COUNTY PID #40 – PARAGON ESTATES

LARIMER COUNTY PID #41 – THE BLUFFS

LARIMER COUNTY PID #42 – COTTONWOOD SHORES

LARIMER COUNTY PID #43 – GRAYHAWK KNOLLS

LARIMER COUNTY PID #44 – HORSESHOE VIEW SOUTH

LARIMER COUNTY PID #45 – WILLOWS

LARIMER COUNTY PID #46 – KORAL HEIGHTS

LARIMER COUNTY PID #47 – PARK HILL

LARIMER COUNTY PID #48 – PUEBLA VISTA ESTATES

LARIMER COUNTY PID #49 – WAGON WHEEL

LARIMER COUNTY PID #51 – CLYDESDALE ESTATES

LARIMER COUNTY PID #52 – SOLDIER CANYON ESTATES

LARIMER COUNTY PID #53 – HORSESHOE VIEW NORTH

LARIMER COUNTY PID #54 – TERRY SHORES

LARIMER COUNTY PID #55 – STORM MOUNTAIN

LARIMER COUNTY PID #56 – BOYD'S WEST

LARIMER COUNTY PID #57 – COBBLESTONE FARMS

LARIMER COUNTY PID #58 – MISTY CREEK

LARIMER COUNTY PID #59 – GRASSLANDS

LARIMER COUNTY PID #60 – SMITHFIELD DEBT

LARIMER COUNTY PID #60 – SMITHFIELD MAINTENANCE

LARIMER COUNTY PID #61 – LITTLE THOMPSON

LARIMER COUNTY PID #62 – RIDGEWOOD MEADOWS

LARIMER COUNTY PID #63 – AUTUMN CREEK

LARIMER COUNTY PID #64 – SOARING PEAKS RANCHES

LARIMER COUNTY PID #65 – RIVIERA ESTATES

LARIMER COUNTY PID #66 – CARTER LAKE HEIGHTS

LARIMER COUNTY PID #67 – MANOR RIDGE ESTATES

LARIMER COUNTY PID #68 – SCENIC RANCH ESTATES

LARIMER COUNTY PID #69 – CRYSTAL VIEW

LARIMER COUNTY PID #70 – TRAPPERS POINT

LARIMER COUNTY PID #71 – ROCKVIEW WILDFLOWER RIDGE

LARIMER COUNTY PID #72 – TANAGER

LARIMER COUNTY PID #73 – MEADOWS AT ROLLING HILLS

LARIMER COUNTY PID #74 – EAGLE CREST

LARIMER COUNTY PID #76 – THUNDER MOUNTAIN

LARIMER COUNTY PID #77 – NEDRAH ACRES

LARIMER COUNTY PID #79 – FOX RIDGE ESTATES

LARIMER COUNTY SHARED ROAD

LARIMER COUNTY PUBLIC TRUSTEE

LARIMER COUNTY PEST DISTRICT

M O T I O N

Commissioner Shadduck-McNally moved that the Board of County Commissions adopt the 2026 budgets and set mill levies for other entities listed on the agenda including County-managed Improvement Districts, the Public Trustee, and the Pest Control District.

Motion carried 3-0.

5. RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2026: Mr. Behunin explained that this Resolution makes all funds in the adopted budgets available for expenditure and sets spending limits for each spending agency. This limits spending by County departments to the categories and amounts in the resolution.

MOTION

Commissioner Kefalas moved that the Board of County Commissioners appropriate sums of money for 2026 for each Larimer County spending agency and amounts specified in the Budget Resolution.

Motion carried 3-0

6. RESOLUTION TO DESIGNATE 2026 ENDING FUND BALANCES: Mr. Behunin explained that this Resolution is intended to designate the usage of future unspent sums, including a TABOR required reserve under State law. The TABOR reserve is \$11 million, and the total ending balance is \$361.6 million.

The Board asked Mr. Behunin to explain the TABOR reserve. Mr. Behunin explained that the Taxpayer Bill of Rights (TABOR) in the Colorado Constitution requires that local governments set aside 3.5 percent of funds as an emergency reserve in case of natural disasters. Larimer County sets aside more than the minimum, but the amount is designated in the resolution to meet the State requirement.

MOTION

Commissioner Kefalas moved that the Board of County Commissioners designate 2026 ending fund balances as summarized in the Budget Resolution.

Motion carried 3-0.

7. RESOLUTION TO DELEGATE CERTIFICATION AND SUBMISSION OF MILL LEVIES: Mr. Behunin explained that the Colorado General Assembly passed a law to allow the Board of County Commissioners to delegate authority to sign and submit the certification of mill levies and other required property tax information. These are all the tax authorities that were mentioned previously, including water districts, metropolitan districts, fire districts, and more. These entities submit their mill levies to the Board through the Budget Office, and the Budget Office certifies that information to the County Assessor's Office for distribution to the community. This authority is delegated to the Director of Performance, Budget, and Strategy.

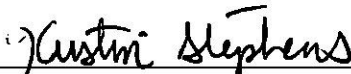
MOTION

Commissioner Kefalas moved that the Board of County Commissioners delegate authority to the Larimer County Director of Performance, Budget, and Strategy to certify and submit mill levies to the Office of the Assessor and appropriate State agencies.

Motion carried 3-0.

The Board thanked County Assessor Bob Overbeck for attending the hearing.

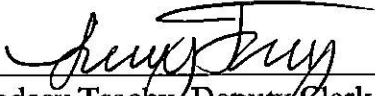
With there being no further business, the Board adjourned at 10:25 a.m.



KRISTIN STEPHENS, CHAIR
BOARD OF COUNTY COMMISSIONERS

TINA HARRIS
CLERK & RECORDER

ATTEST:



Lindsey Trachy, Deputy Clerk

