



LARIMER COUNTY CLERK AND RECORDER

NOTICE OF ELECTION

**COORDINATED ELECTION
TUESDAY, NOVEMBER 4, 2025
7:00 AM - 7:00 PM**

Tina Harris, Larimer County Clerk and Recorder

Elections Office
200 W Oak Street, Suite 5100
PO Box 1547, Fort Collins, CO 80522
Phone: (970) 498-7820
Fax: (970) 498-7847
Website: vote.larimer.gov

Normal Business Hours: Monday - Friday, 8:00 AM - 5:00 PM

LOCAL BALLOT ISSUES

This Notice of Election was prepared in accordance with Article X, Section 20 of the Colorado Constitution and the Colorado Uniform Election Code of 1992, as amended. The information contained in this Notice was prepared by persons required by law to provide summaries of ballot issues and fiscal information.

This Notice is mailed to each address with one or more active, registered electors. You may not be eligible to vote on all issues presented in this Notice.

The Larimer County Clerk and Recorder does not warrant, verify, or confirm the accuracy or truth of the ballot titles, issues, text, and summaries of comments as presented, nor is it responsible for errors in spelling, grammar, or punctuation in the materials presented.

For information or clarification concerning any of the following ballot issues, contact the respective Designated Election Official as indicated herein.

Ballot issues for the State will be mailed separately via the State's "Blue Book."

Further, this Notice does not contain ballot issues for those jurisdictions conducting separate elections. A separate Notice will be mailed to the appropriate voters within the jurisdictions conducting an election by mail or polling place. Voters may receive additional materials from other jurisdictions conducting independent elections.

A Coordinated Election will be held on Tuesday, November 4, 2025, between the hours of 7 AM and 7 PM.

The election will be conducted as a mail ballot election. Ballot materials will be mailed beginning October 10, 2025, to every active, registered voter.

Voted ballots may be returned by mail (with adequate postage), to a designated ballot drop box location, or to a Voter Service and Polling Center (VSPC). After October 27, 2025, it is recommended that voters personally deliver their ballot to any of the drop box or Voter Service and Polling Center locations listed in the following pages of this Notice.

Ballots must be RECEIVED at the Larimer County Elections Office, a designated ballot drop box location or a Voter Service and Polling Center by 7 PM on Election Day, Tuesday, November 4, 2025. Ballots received after 7 PM on Election Day will not be counted. **Postmarks do not count as a received date.**

Visit our website at vote.larimer.gov or call (970) 498-7820 to verify your ballot was received by the Larimer County Elections Office.

BALLOT DROP BOX LOCATIONS

(Open October 10 - November 4)

Drop off your voted ballot 24 hours a day at a ballot drop box location listed below. Ballots will be accepted in these boxes until 7 PM Election Night:

Bellvue	
Ted's Place (Hwy 14/287)	92 Poudre Canyon Rd
Berthoud	
Berthoud Community Library	236 Welch Ave
Estes Park	
Estes Park Municipal Building	170 MacGregor Ave
Estes Park Vehicle Licensing Office	1601 Brodie Ave
Fort Collins	
Colorado State University	1101 Center Ave Mall, Lory Student Center
Elks Lodge	1424 E Mulberry St
Edora Pool Ice Center (EPIC)	1801 Riverside Ave
Fort Collins Habitat for Humanity ReStore	4001 S Taft Hill Rd
Fort Collins Police Services	2221 S Timberline Rd
Fort Collins Senior Center	1200 Raintree Dr
Fort Collins Traffic Operations	626 Linden St
Harmony Library	4616 S Shields St
Larimer County Administrative Services	200 W Oak St
Larimer County Human Services	1501 Blue Spruce Dr
Northside Aztlan Community Center	112 E Willow St
South Transit Center	4915 Fossil Blvd
Laporte	
Overland Foods	3333 County Road 54G
Loveland	
Loveland Habitat for Humanity ReStore	5250 N Garfield Ave
Loveland Police & Courts	810 E 10th St
Loveland Public Library	300 N Adams Ave
Loveland Vehicle Licensing Office	200 Peridot Ave
Red Feather Lakes	
Red Feather Lakes Community Library	71 Fire House Ln
Timnath	
Timnath Town Center	4750 Signal Tree Dr
Wellington	
Wellington Public Library	3800 Wilson Ave

VOTER SERVICE AND POLLING CENTERS (VSPC)

At a Voter Service and Polling Center, voters can vote in-person, obtain a replacement mail ballot, deliver their voted mail ballot, register to vote, change their address, or vote on an ADA accessible voting machine.

Visit any VSPC only during dates and times listed below.

Voter Service and Polling Centers Open: October 27 – November 4

Monday through Friday, October 27 – October 31 (8:00 AM – 5:00 PM)

Saturday, November 1 (9:00 AM – 1:00 PM)

Monday, November 3 (8:00 AM – 5:00 PM)

Tuesday, Election Day, November 4 (7:00 AM – 7:00 PM)

Larimer County Administrative Services, 200 W Oak St, Fort Collins

Loveland Police & Courts, 810 E 10th St, Loveland

Colorado State University, 1101 Center Ave Mall, Lory Student Center, Fort Collins

Voter Service and Polling Center Open: October 31 – November 4

Friday, October 31 (8:00 AM – 5:00 PM)

Saturday, November 1 (9:00 AM – 1:00 PM)

Monday, November 3 (8:00 AM – 5:00 PM)

Tuesday, Election Day, November 4 (7:00 AM – 7:00 PM)

Estes Valley Community Center, 660 Community Dr, Estes Park

Voter Service and Polling Center Open: November 3 – November 4

Monday, November 3 (8:00 AM – 5:00 PM)

Tuesday, Election Day, November 4 (7:00 AM – 7:00 PM)

Front Range Community College, 4616 S Shields St, Longs Peak Student Center, Fort Collins

**TO ALL REGISTERED VOTERS
LARIMER COUNTY, COLORADO
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Tina Harris, Designated Election Official, 200 W Oak St, PO Box 1547, Fort Collins, CO 80522
Telephone Number: (970) 498-7820

Ballot Title and Text:

Ballot Issue 1A

SHALL LARIMER COUNTY TAXES BE INCREASED \$17,400,000 ANNUALLY (ESTIMATED FIRST FISCAL YEAR DOLLAR INCREASE STARTING IN 2026), AND BY ANY ADDITIONAL AMOUNT AS MAY BE RAISED EACH YEAR THEREAFTER, FOR A PERIOD OF 15 YEARS THROUGH A 0.15% (15 CENTS ON 100 DOLLARS) COUNTYWIDE TRANSPORTATION SALES AND USE TAX, NOT APPLYING TO SALES OF FOOD FOR HOME CONSUMPTION, GASOLINE, DIAPERS, PRESCRIPTION DRUGS AND CERTAIN OTHER ITEMS, FOR THE PURPOSES OF:

- SAFER ROADS, BRIDGES, AND INTERSECTIONS FOR MOTORISTS, PEDESTRIANS AND CYCLISTS;
- BETTER MOBILITY AND RELIABILITY FOR ALL TRAVELERS;
- CONSTRUCTION, MAINTENANCE AND IMPROVEMENTS TO THE TRANSPORTATION SYSTEM AS DESCRIBED IN THE ADOPTED COUNTY TRANSPORTATION PLAN AS MAY BE AMENDED FROM TIME TO TIME AFTER PUBLIC HEARING;

AND SHALL THE COUNTY BE AUTHORIZED TO COLLECT, RETAIN AND SPEND ALL PROCEEDS OF SUCH TAX WITHOUT LIMITATION BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, ALL IN ACCORDANCE WITH THE BOARD OF COUNTY COMMISSIONERS' RESOLUTION REFERRING THIS BALLOT ISSUE APPROVED AUGUST 12, 2025?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending	
2025 (Estimated)	\$ 400,939,423	
2024	\$ 384,097,636	
2023	\$ 328,437,342	
2022	\$ 304,095,093	
2021	\$ 287,336,748	
Overall percentage change from 2021 through 2025 (estimated):		39.5%
Overall dollar change from 2021 through 2025 (estimated):		\$ 113,602,675
Estimated 2026 fiscal year spending without proposed tax increase:		\$ 441,033,365
Estimated 2026 maximum tax increase authorized by the Ballot Issue:		\$ 17,400,000

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 1A:

Generating an expected \$15M annually, this new revenue will be dedicated to improving the county-wide transportation system. That network includes roads, bridges, pedestrian, cycling and transit infrastructure.

New, predictable, and reliable investments in the transportation system would increase readiness for emergency situations such as fires and floods, reduce traffic congestion, and improve safety for

all users. Without a new funding source, Larimer County cannot cover the \$650 million in unfunded project needs over the next 25 years.

With a sunset of 15 years, the tax would fund approximately \$225 in project costs (current dollars), while serving as a local match to leverage other state and federal funding opportunities. The proposed sales tax would cost 15 cents for \$100 purchase and excludes essential purchases.

Key reasons to support the passage of this .15% County Sales and Use Tax:

- **Network Demands** – Northern Colorado has long been an integrated economy, with residents across Larimer County routinely traveling outside their home community for employment, shopping, entertainment, education and recreational opportunities. Recent studies suggest **70%** of residents and workers fit this description.
- **Resiliency** – Due to several factors, our transportation system is exposed to escalating threats from environmental conditions. Fire, floods and extreme weather events are becoming more prevalent with greater impact to our economy as the scale of commerce rises. To ensure the network is prepared to function properly, the cost to anticipate such challenges will increase over time.
- **Financial Constraints** – Property taxes aren't enough. Transportation is one of few discretionary budget categories. This leaves our road network exposed to fiscal demands within other departments. Not only does transportation compete with other County services, but property tax revenue earmarked for such purpose must be shared with other local governments.
- **Value of Resources** – Larimer County does not have any current resources that can be used as a match or complement to state or federal monies that might be attracted to the area. In today's landscape, transportation improvements can only be funded with the successful partnership of local, county, state and federal monies. Creating a resource to be part of this financial stack is vital to our future success.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 1A:

As a Larimer County resident, I urge you to vote NO on the proposed 0.15% sales tax, Ballot Issue 1A. This tax is an unnecessary burden on residents and violates the Taxpayer's Bill of Rights (TABOR). TABOR limits government revenue growth to inflation and population increases, requiring voter approval for any retained excesses. TABOR ensures refunds for over collected revenue, which could alleviate the high costs of goods during inflation, described as an "enormous burden" on residents in the 2025 Budget.

The Road and Bridge Fund balance, meant for one-time costs like road improvement and expansion projects, already holds \$20.3 million, showing strong financial health. Instead of tapping into that fund balance, they're asking us for an extra \$17.4 million for roads through a sales tax, when they've already got more than enough to cover road needs. In addition to the fund balance, the County expects to collect \$185.73 million in property taxes in 2025, but only 2% of our property tax (\$3.68 million) goes to Road and Bridge Fund. Commissioners could easily direct more of our property taxes to roads instead of raising taxes, sparing us unnecessary costs when existing funds are more than enough.

Inflation hits low- and middle-income families hardest, as they spend a higher percentage of their income on taxable goods, making the proposed sales tax an even heavier burden for them. TABOR refunds could provide relief, whereas a new sales tax without a TABOR refund would worsen the financial strain. With the Road and Bridge Fund's massive fund balance and plenty of property tax money, they should use what they've got instead of asking for more of our money, especially when it sidesteps TABOR's protections and limitations.

In conclusion, Larimer County's financial position is strong enough to address the roads without the proposed 0.15% sales tax, which violates TABOR and ignores potential refunds that could ease residents' burdens. Residents deserve relief, not added costs during inflationary times. The County should reallocate existing funds to meet its priorities. Vote NO to uphold TABOR's protection against over taxation.

**TO ALL REGISTERED VOTERS
LARIMER COUNTY, COLORADO
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**

Election Date: November 4, 2025

Election Hours: 7:00 AM to 7:00 PM

Local Election Office Address: Tina Harris, Designated Election Official, 200 W Oak St, PO Box 1547, Fort Collins, CO 80522

Telephone Number: (970) 498-7820

Ballot Title and Text:

Ballot Issue 1B

SHALL LARIMER COUNTY TAXES BE INCREASED BY \$28.7 MILLION ANNUALLY (FIRST FISCAL YEAR INCREASE STARTING IN 2026), AND BY WHATEVER ADDITIONAL AMOUNTS MAY BE RAISED EACH YEAR THEREAFTER, TO ADDRESS THE SHORTAGE AND HIGH COST OF PRESCHOOL AND CHILDCARE PROGRAMS FOR FAMILIES IN LARIMER COUNTY, INCLUDING FOR EXAMPLE TO SUPPORT:

- INCREASING THE WAGES OF PRESCHOOL AND CHILDCARE TEACHERS AND STAFF TO ATTRACT AND RETAIN HIGH-QUALITY EDUCATORS; AND
- LOWERING THE COST OF PRESCHOOL AND CHILDCARE FOR LARIMER COUNTY FAMILIES; AND
- ADDRESSING QUALITY AND CAPACITY IN PRESCHOOL AND CHILDCARE THROUGH CLASSROOM IMPROVEMENTS, UPDATING LEARNING MATERIALS, AND CREATING SAFE CARE ENVIRONMENTS;

BY ESTABLISHING A .25% SALES AND USE TAX (EQUAL TO 25 CENTS ON A \$100 PURCHASE) TO EXPIRE IN 20 YEARS AND WITH EXEMPTIONS FOR SALES OF FOOD FOR HOME CONSUMPTION, GASOLINE, DIAPERS & PRESCRIPTION DRUGS AND OTHER SPECIFIED ITEMS;

WITH FUNDING SUBJECT TO AN ANNUAL AUDIT BY AN INDEPENDENT THIRD-PARTY EXPERT, AND SHALL THE COUNTY BE AUTHORIZED TO COLLECT, RETAIN AND SPEND ALL PROCEEDS OF SUCH TAX WITHOUT LIMITATION BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, ALL IN ACCORDANCE WITH THE BOARD OF COUNTY COMMISSIONERS' RESOLUTION REFERRING THIS BALLOT ISSUE APPROVED ON AUGUST 19, 2025?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 400,939,423
2024	\$ 384,097,636
2023	\$ 328,437,342
2022	\$ 304,095,093
2021	\$ 287,336,748

Overall percentage change from 2021 through 2025 (estimated):	39.5%
Overall dollar change from 2021 through 2025 (estimated):	\$ 113,602,675
Estimated 2026 fiscal year spending without proposed tax increase:	\$ 441,033,365
Estimated 2026 maximum tax increase authorized by the Ballot Issue:	\$ 28,700,000

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 1B:

Child care and preschool help kids get the strong start they need to succeed in school and life. But in Larimer County, these programs are too hard to find and too expensive for working families to

afford. You can change that - and help create a stronger, more successful Larimer County - by voting YES on 1B.

Research has shown that ninety percent (90%) of a child's brain develops by age five. Children with access to quality child care and preschool programs enter kindergarten prepared to learn, start reading earlier, graduate high school at higher rates and have better developed life skills like motivation, self-discipline, focus and confidence. It is the best investment we can make in our children and our community's future.

But Larimer County families are facing a drastic shortage of preschool and child care options. Approximately sixty percent (60%) of Larimer County children whose parents are working don't have access to licensed care. Those that can find a spot pay dearly for it. In fact, child care can be a family's largest expense, with the average full-day cost of care ranging from \$12,000 - \$16,000 a year per child.

Working parents need safe, reliable care for their kids so they can be present and productive at work, contributing to our economy. And teachers in child care programs and preschools deserve to earn a living wage, but most earn just \$16 - \$19 per hour.

Measure 1B asks voters to approve a modest sales tax increase that will generate roughly \$28 million per year to support local kids, families, and teachers. New revenue will be used to:

- Support early childhood teachers with wage increases and professional development,
- Reduce the cost of care for families with kids from birth to age five, and
- Improve quality and ensure more child care and preschool options are available in our community.

These investments will allow us to attract and retain teachers to our community and make Larimer County a more affordable and welcoming place for families to raise their kids.

This will be paid for with a modest 0.25% sales tax increase – just 25 pennies on a \$100 purchase – with everyday necessities, like groceries, gas, medicine and diapers, exempted from the tax. It will be administered through a partnership between the County government and a local nonprofit with more than 28 years of service to our community. The measure includes important accountability measures, including an annual independent audit and a sunset provision to ensure funds are used as intended.

Measure 1B was developed by a group of local parents, children's advocates, educators, philanthropists and community leaders dedicated to making Larimer County a great place to raise a family. By investing in Larimer County's kids, families and teachers, we all win. Learn more at www.YesOn1B.com and vote YES on 1B.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 1B:

As a Larimer County resident, I oppose the proposed 0.25% sales tax, Ballot Issue 1B, which violates the Taxpayer's Bill of Rights (TABOR), a cornerstone of Colorado law since 1992. TABOR limits revenue growth to inflation plus population increases and ensures refunds for over collected revenue. These refunds could ease your financial burden during inflation, described as an "enormous burden" in the 2025 Budget, but this tax risks taking them away.

Preschool and daycare are optional choices, not government-mandated necessities. You should have the freedom to decide what's best for your kids without being forced to fund these programs through taxes. The County's \$252 million fund balance and \$637 million in annual revenue provide plenty of resources to support preschool programs without new taxes. The Human Services department, which covers preschool funding, has a \$63 million annual budget, including \$12.94 million from property taxes (7% of the County's \$185.73 million property tax revenue) and an \$11.7 million fund balance. With ample funds available, Commissioners should redirect these funds instead of asking for more of your money.

If you think preschool justifies a tax increase, demand the County bring it back with a sales tax that complies with TABOR, protecting you as a taxpayer and ensuring refunds for any over collected revenue. Vote NO on Ballot Issue 1B to uphold TABOR, ensure fiscal responsibility, and avoid unnecessary taxation for optional services when existing funds are sufficient.

TO ALL REGISTERED VOTERS
THOMPSON SCHOOL DISTRICT R2-J
NOTICE OF ELECTION TO INCREASE TAXES AND DEBT ON A REFERRED MEASURE

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Laura Lee Ehlers, Designated Election Official, Thompson School District R2-J, 800 S Taft Ave, Loveland, CO 80537
Telephone Number: (970) 613-5013

Ballot Title and Text:

Ballot Issue 5A

WITH NO EXPECTED INCREASE IN THE DISTRICT'S CURRENT PROPERTY TAX DEBT SERVICE MILL LEVY RATE (BASED ON THE DISTRICT'S MOST RECENT CERTIFIED ASSESSED VALUE AND THE ASSESSMENT RATE ON THE DATE OF ISSUANCE OF THE DEBT AUTHORIZED BY THIS QUESTION), SHALL THOMPSON SCHOOL DISTRICT R2-J DEBT BE INCREASED \$99 MILLION, WITH A REPAYMENT COST OF NOT TO EXCEED \$195 MILLION (PRINCIPAL AND INTEREST), TO FINANCE CAPITAL ASSETS AND IMPROVEMENTS OF THE DISTRICT, INCLUDING BUT NOT LIMITED TO:

- RENOVATING AND REPAIRING OLD AND OUTDATED SCHOOL BUILDINGS BY REPLACING OR REPAIRING ROOFS, FLOORING, MECHANICAL, ELECTRICAL AND HVAC SYSTEMS;
- PRIORITIZING STUDENT AND STAFF SAFETY BY ADDING SECURITY UPGRADES TO SCHOOLS INCLUDING UPDATED EQUIPMENT AND MORE SECURITY VESTIBULES; AND
- EXPANDING AND UPDATING FACILITIES TO ACCOMMODATE GROWTH AND EDUCATIONAL NEEDS;

AND SHALL THE SPENDING OF THE DEBT PROCEEDS BE MONITORED BY A CITIZENS' BOND OVERSIGHT COMMITTEE;

AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT NOT MORE THAN \$19 MILLION ANNUALLY FROM ITS PROPERTY TAX DEBT SERVICE MILL LEVY TO PAY SUCH DEBT AND, NOTWITHSTANDING THE ABOVE, MAY THE MILL LEVY BE IMPOSED IN ANY YEAR WITHOUT LIMITATION AS TO RATE BUT ONLY IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH DEBT OR ANY REFUNDING DEBT (OR TO CREATE A RESERVE FOR SUCH PAYMENT); SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF GENERAL OBLIGATION BONDS TO BE SOLD IN ONE SERIES OR MORE, FOR A PRICE ABOVE OR BELOW THE PRINCIPAL AMOUNT OF SUCH SERIES, ON TERMS AND CONDITIONS AND WITH SUCH MATURITIES AS PERMITTED BY LAW, INCLUDING PROVISIONS FOR REDEMPTION OF THE BONDS PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF THE PREMIUM OF NOT TO EXCEED ONE PERCENT?

FISCAL INFORMATION

Total District Fiscal Year Spending

<u>Fiscal Year</u>	
2025-2026 (estimated)	\$ 271,932,902
2024-2025 (estimated)	\$ 251,384,612
2023-2024 (actual)	\$ 243,562,562
2022-2023 (actual)	\$ 230,294,533
2021-2022 (actual)	\$ 213,597,276

Overall percentage change from 2021-2026: 27.31%

Overall dollar change from 2021-2026: \$ 58,335,626

Proposed Tax Increase

District Estimate of the Maximum Dollar Amount of the Proposed Tax Increase For the First Full Fiscal Year of the Proposed Tax Increase (2025-2026): \$19,000,000

District Estimate of First Full Fiscal Year Spending Without the Proposed Tax Increases:
\$271,932,902

Information on District's Proposed Debt

Principal Amount of Proposed Bonds:	Not to exceed \$ 99,000,000
Maximum Annual District Repayment Cost:	Not to exceed \$ 19,000,000
Total District Repayment Cost:	Not to exceed \$ 195,000,000

Information on District's Current Debt¹

Principal Amount Outstanding Debt:	\$ 157,910,000
Maximum Annual Repayment Cost:	\$ 15,622,500
Remaining Total Repayment Cost:	\$ 218,191,500

¹ Excluded from debt are enterprise and annual appropriation obligations.

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 5A:

YES on 5A – Thompson School District's Future

The best investment Thompson School District residents could make in 2025 is to vote YES on 5A. This is a measure that allows us to increase the investment in our schools without raising our taxes, a win for students and a win for taxpayers!

This is a one-time opportunity to make a common sense investment in our schools at no new cost to our community. Now is the time to invest in our kids by supporting these forward thinking benchmarks with critical capital improvements district wide.

The average age of Thompson School District's buildings is over 60 years old. Without immediate investments in Thompson School District's aging facilities and a growing community, the cost of repair and new construction will only get more expensive in future years.

Numerous repair or replacement projects for schools in the District have been delayed for several years due to budget limitations, leading to issues such as leaking roofs, outdated electrical wiring and failing heating systems. It makes sense to pass the no tax increase Bond and fix problems now before further damage is done to our school building requiring more expensive repairs later.

Some schools in the District have heating or cooling systems that are extremely outdated, to the point where repairs are no longer possible due to discontinued replacement parts by manufacturers. These old, aging systems must be replaced to keep schools functioning but the only way to pay for these critical upgrades is to pass the Bond.

It is common sense to replace failing school building heating systems - some of which are over 50 years old - with new systems with modern temperature control and energy efficiency that saves operating money.

Here's what YES on 5A means to our children and our community:

- RENOVATING AND REPAIRING OLD AND OUTDATED SCHOOL BUILDINGS BY REPLACING OR REPAIRING ROOFS, FLOORING, MECHANICAL, ELECTRICAL AND HVAC SYSTEMS;
- PRIORITIZING STUDENT AND STAFF SAFETY BY ADDING SECURITY UPGRADES TO SCHOOLS INCLUDING UPDATED EQUIPMENT AND MORE SECURITY VESTIBULES; AND

- EXPANDING AND UPDATING FACILITIES TO ACCOMMODATE GROWTH AND EDUCATIONAL NEEDS;

As we all know, good schools mean strong property values for Thompson School District taxpayers. YES on 5A is the best investment we can make, and it can be accomplished without increasing taxes.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 5A:

No comments were filed by the constitutional deadline.

TO ALL REGISTERED VOTERS
CITY OF FORT COLLINS
NOTICE OF ELECTION TO EXTEND A TAX ON A REFERRED MEASURE

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Delynn Coldiron, Designated Election Official, City Clerk's Office,
300 LaPorte Ave, P.O. Box 580, Fort Collins, CO 80522
Telephone Number: (970) 416-2995

Ballot Title and Text:

Ballot Issue 2A

CITY-INITIATED BALLOT ISSUE NO. 1

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE CITY'S EXISTING 0.25% SALES AND USE TAX (25 CENTS ON A \$100 PURCHASE) APPROVED BY THE VOTERS IN 2015 FOR CAPITAL PROJECTS BE EXTENDED FROM ITS CURRENT EXPIRATION AT THE END OF 2025, THROUGH THE END OF 2035;

PROVIDED THAT REVENUE FROM THE EXTENSION OF SUCH TAX SHALL BE USED FOR PLANNING, DESIGN, REAL PROPERTY ACQUISITION, AND CONSTRUCTION OF THE FOLLOWING CAPITAL PROJECTS, AND FIVE (5) YEARS OF OPERATION AND MAINTENANCE ("O&M") FOR CERTAIN OF THESE CAPITAL PROJECTS, ALL SUBJECT TO PROPOSED VOTER-APPROVED ORDINANCE NO. 003, 2025:

- PEDESTRIAN SIDEWALK PROGRAM
- ARTERIAL INTERSECTION IMPROVEMENTS AND STREETSCAPES
- BICYCLE INFRASTRUCTURE & OVERPASSES/UNDERPASSES
- AFFORDABLE HOUSING CAPITAL FUND
- MULBERRY POOL RECREATIONAL REPLACEMENT SUPPORT
- POUDRE RIVER – RIVER HEALTH, ACCESS, PARKS, AND TRAILS (WITH O&M)
- COMPOSTING INFRASTRUCTURE (WITH O&M)
- DOWNTOWN PARKS SHOP
- COMMUNITY BIKE PARK (WITH O&M)
- OUTDOOR PICKLEBALL FACILITIES (WITH O&M)
- NATURE IN THE CITY
- TRANSFOT BUSES & STOPS
- RECREATIONAL PAVED TRAILS (WITH O&M)
- CONSTRUCTION WASTE DIVERSION EQUIPMENT
- HISTORIC TROLLEY BUILDING RENOVATION (WITH O&M)
- GARDENS ON SPRING CREEK – CHILDREN'S GARDEN & INFRASTRUCTURE
- LEE MARTINEZ FARM IMPROVEMENTS
- TIMBERLINE RECYCLING CENTER IMPROVEMENTS;

AND PROVIDED THAT ALL REVENUES FROM THE TAX MAY BE RETAINED AND EXPENDED BY THE CITY FOR SUCH PURPOSES, NOTWITHSTANDING ANY STATE REVENUE OR EXPENDITURE LIMITATION INCLUDING, BUT NOT LIMITED TO, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 343,271,118
2024	\$ 326,785,188
2023	\$ 298,157,244
2022	\$ 259,404,271
2021	\$ 255,438,629

Overall percentage change from 2021 through 2025 (estimated): 34.38%

Overall dollar change from 2021 through 2025 (estimated):	\$ 87,832,489
Estimated 2026 fiscal year spending without proposed tax extension:	\$ 369,993,240
Estimated 2026 maximum tax authorized by the tax extension Ballot Issue:	\$ 13,600,000

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 2A:

A supporting comment notes that Fort Collins has a long history of paying for city projects as funds are collected, rather than borrowing money. The commenter explains that the 0.25-cent sales tax has been an important tool to make this “pay as we go” approach possible.

The tax is set to expire every 10 years, which allows enough time for the City to plan and complete large projects. At the end of each 10-year period, voters are asked to decide on a new package of projects.

A supporting comment notes this system provides accountability because the City must commit to a specific set of projects and then return to voters for input on the next set.

The current proposal includes projects spread across different parts of the community and addressing a variety of needs. The planned funding is divided into categories similar to past packages:

- **42%** for transit, transportation, bicycle, and pedestrian infrastructure
- **25%** for parks and recreation
- **20%** for river and environmental projects
- **10%** for affordable housing
- **3%** for cultural amenities

Supporting comments emphasize that this package balances priorities, continues a proven funding method, and allows residents to see direct results from their tax dollars. Supporters urge voters to support this measure.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 2A:

Opposing commenters were concerned about the proposed spending priorities in this measure. They noted that \$5 million would be allocated to build a community bike park, with an additional \$15,000 per year for maintenance. It was pointed out that another \$11 million would go toward bike-related infrastructure, totaling over \$16 million for biking projects. A commenter argued that this spending is too high when compared to the smaller amount planned for affordable housing, which community surveys show is a top need.

An opposing comment questioned the timing of the measure. With state and federal funding cutbacks and an uncertain economic future, the commenter believes now is not the right time to approve new taxes for large recreational projects.

Another opposing comment noted the measure is more of a “community wishlist” than a carefully chosen list of high-priority projects. The comment reflects that the list includes items that appeal to certain groups but do not benefit the entire community. The commenter argues that elected officials should have been more deliberate and selective in proposing projects for taxpayer funding.

An opposing comment reflects frustration that voters are being put in a difficult position. The commenter believes the ballot measure allows elected officials to avoid accountability—if the measure passes, officials can say it was voter-approved; if it fails, they can say voters rejected it. They argue this protects officials while leaving taxpayers responsible for tough choices.

Opposing commenters urge voters to reject the measure and send it back to officials to create a better proposal that focuses more directly on the community's top needs.

TO ALL REGISTERED VOTERS
CITY OF FORT COLLINS
NOTICE OF ELECTION TO EXTEND A TAX ON A CITIZEN PETITION

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Delynn Coldiron, Designated Election Official, City Clerk's Office,
300 LaPorte Ave, P.O. Box 580, Fort Collins, CO 80522
Telephone Number: (970) 416-2995

Ballot Title and Text:

Ballot Issue 302

CITIZEN-INITIATED BALLOT ISSUE NO. 2

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE CITY'S EXISTING 0.25% SALES AND USE TAX (25 CENTS ON A \$100 PURCHASE), AUTHORIZED BY CITIZEN-INITIATED ORDINANCE NO. 1, 2002, FOR THE ACQUISITION, MAINTENANCE, AND OPERATIONS OF NATURAL AREAS, BE EXTENDED, WITHOUT EXPIRATION, FROM ITS CURRENT EXPIRATION AT THE END OF 2030;

PROVIDED THAT REVENUES DERIVED FROM SUCH TAX EXTENSION SHALL BE USED TO ACQUIRE, OPERATE AND MAINTAIN NATURAL AREAS, OPEN SPACES, COMMUNITY SEPARATORS, WILDLIFE HABITAT, RIVER, STREAMS, RIPARIAN AREAS, WETLANDS, AND BIODIVERSE LANDSCAPES, AND TO PROVIDE FOR THE APPROPRIATE USE AND ENJOYMENT OF THEM BY THE CITIZENRY CONSISTENT WITH CITIZEN-INITIATED ORDINANCE NO. 2, 2025, INCLUDING THE FOLLOWING CHANGES FROM THE 2002 ORDINANCE:

- BEGINNING IN 2061, REDUCE THE MINIMUM PERCENTAGE OF ANNUAL REVENUE THAT MUST BE SPENT ON LAND CONSERVATION ACTIVITIES, AS DEFINED IN THE ORDINANCE, TO 70% (INSTEAD OF 80%);
- BEGINNING IN 2061, INCREASE THE MAXIMUM PERCENTAGE OF ANNUAL REVENUE THAT MAY BE SPENT ON OPERATIONS AND MAINTENANCE ACTIVITIES, AS DEFINED IN THE ORDINANCE, TO 30% (INSTEAD OF 20%);
- TREAT IMPROVING ACQUIRED LANDS BY RESTORING, ENHANCING, AND MAINTAINING NATIVE PLANT AND ANIMAL COMMUNITIES FOR THE PRIMARY PURPOSE OF IMPROVING THE ECOLOGICAL HEALTH OF PROTECTED LANDS AS "LAND CONSERVATION ACTIVITY"; AND
- CLARIFY OTHER LANGUAGE OF THE ORDINANCE FOR CONSISTENCY WITH THE CITY'S NATURAL AREAS PROGRAM.

AND PROVIDED THAT ALL REVENUES FROM THE TAX EXTENSION MAY BE RETAINED AND EXPENDED BY THE CITY NOTWITHSTANDING ANY STATE REVENUE OR EXPENDITURE LIMITATION, INCLUDING, BUT NOT LIMITED TO, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 343,271,118
2024	\$ 326,785,188
2023	\$ 298,157,244
2022	\$ 259,404,271
2021	\$ 255,438,629
Overall percentage change from 2021 through 2025 (estimated):	34.38%
Overall dollar change from 2021 through 2025 (estimated):	\$ 87,832,489
Estimated 2031 fiscal year spending without proposed tax extension:	\$ 439,435,904
Estimated 2031 maximum tax authorized by the tax extension Ballot Issue:	\$ 16,152,534

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 302:

A supporting comment for this measure explains that this item continues the existing ¼ of 1 percent sales and use tax for Natural Areas in Fort Collins. It is not a new tax, and it is not a tax increase.

The Natural Areas tax was first approved by voters in 1992 to protect land, wildlife, and outdoor spaces. Over more than 30 years, the program has protected thousands of acres of land and built 114 miles of trails. It is widely seen as one of the City's most successful and popular programs, but unlike most other City programs, it relies almost entirely on voter-approved sales tax revenue.

A “yes” vote would ensure the Natural Areas Program can continue into the future. If approved, the funds would:

- Protect open space, natural areas, and wildlife habitat in and around the community
- Provide opportunities for walking, hiking, biking, and outdoor education
- Support long-term maintenance and ecological restoration of protected lands
- Leverage local partnerships to stretch taxpayer dollars further

Supporting comments highlight accountability measures built into the program. Natural Areas funds cannot be used for other purposes. Spending is guided by a Council-adopted framework, reviewed by the citizen-led Land Conservation and Stewardship Board, and reported publicly through annual and quarterly financial reports. Land purchases are only made from willing sellers.

A supporting comment notes that the Natural Areas Program has earned community trust by managing taxpayer funds responsibly for more than three decades. The commenter believes this program defines Fort Collins' identity and quality of life and says the measure will allow the community to protect more land, expand access to nature, and restore wildlife habitats for future generations. They urge voters to support this measure.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 302:

An opposing comment raises concerns about giving the Natural Areas Program permanent funding. The commenter argues that removing the expiration date of the existing 0.25% sales tax would take away the regular opportunity for voters to review how their money is being used. Currently, the tax must be renewed by voters every 10 years, which creates accountability and allows for adjustments to changing community needs.

Another opposing comment notes that approving this measure would give the program a “blank check” without requiring future voter approval. The commenter expresses concerns about trust and transparency in the City's management of the program.

One commenter worries that locking in funding formulas for decades could limit flexibility for future City Councils. Priorities may change over time, and permanent funding could make it harder to respond to new needs or economic challenges. The commenter also notes that funds could be spent on projects outside of city limits, such as buying water or mineral rights, which may not provide clear or direct benefits to Fort Collins residents.

In summary, opposing commenters argue that this measure removes important voter oversight, limits future flexibility, and risks committing taxpayer dollars for purposes that may not align with the community's needs over time. The commenters urge voters to reject the measure.

**TO ALL REGISTERED VOTERS
TOWN OF TIMNATH
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Milissa Peters-Garcia, Designated Election Official, 4750 Signal Tree Drive, Timnath, Colorado, 80547
Telephone Number: (970) 224-3211

Ballot Title and Text:

Ballot Issue 3A

SHALL TOWN OF TIMNATH TAXES BE INCREASED \$9 MILLION IN THE FIRST FULL FISCAL YEAR AND BY SUCH ADDITIONAL AMOUNTS AS ARE GENERATED ANNUALLY THEREAFTER FOR THE PURPOSE OF:

- DESIGNING, FINANCING, ACQUIRING, CONSTRUCTING, IMPROVING, EQUIPPING, OPERATING AND MAINTAINING A RECREATION CENTER;

FROM THE IMPOSITION OF AN ADDITIONAL SALES AND USE TAX OF 1.25%; SUCH TAX INCREASE TO BEGIN ON JANUARY 1, 2026, AND CONTINUE UNTIL DECEMBER 31, 2056, OR SUCH EARLIER DATE THAT THE TOWN COUNCIL PASSES AN ORDINANCE TO REDUCE THE RATE, AT WHICH TIME SUCH ADDITIONAL SALES AND USE TAX SHALL BE REDUCED TO A MAXIMUM OF 0.25%; AND SHALL THE TOWN BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUES FROM SUCH TAX AS A VOTER-APPROVED REVENUE CHANGE AND EXCEPTION TO ANY SPENDING OR REVENUE RESTRICTIONS OR OTHER LIMITS UNDER SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending	
2025 (Estimated)	\$ 42,027,819	
2024	\$ 40,709,769	
2023	\$ 22,001,635	
2022	\$ 28,724,986	
2021	\$ 23,438,919	
Overall percentage change from 2021 through 2025 (estimated):		79.3%
Overall dollar change from 2021 through 2025 (estimated):		\$ 18,588,900
Estimated 2026 fiscal year spending without proposed tax increase:		\$ 40,684,760
Estimated 2026 maximum tax increase authorized by the Ballot Issue:		\$ 9,000,000

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 3A:

Timnath residents have made it clear: we want indoor fitness, aquatics, and a place to come together year-round, without leaving town.

To bring the community's vision to life, the Town of Timnath is seeking voter approval of a sales and use tax measure on the November 4, 2025 ballot to construct and operate a new Timnath Recreation Center.

It is estimated that more than 85% of sales tax revenue from Timnath's two big box stores currently comes from out-of-town shoppers. This is precisely why the Town believes a sales and use tax is a better approach than seeking a property tax to fund a new recreation center.

Among the amenities being considered for the proposed recreation center are:

- Fitness Areas: An elevated, multi-lane walk/jog track, a fitness room (cardio/weights), and group fitness/dance studios.
- Indoor Aquatics: An eight-lane competition/lap pool; a leisure/activity pool with zero-depth entry, a lazy river, and water slides; a warm-water therapy pool; and a whirlpool/spa.
- Gyms: A multisport gymnasium and a multi-use activity gym.
- Community Spaces: A community event room and kitchen; party and game rooms; an indoor child play space; a senior lounge; and other multipurpose spaces.
- Outdoor Amenities: A gathering patio, a synthetic turf training/fitness area, and firepits.

The funding proposal will use approximately \$8 million in developer impact fees, coupled with revenues from the proposed 1.25% sales and use tax, to address construction costs. Sales and use tax revenues will also go toward operations and maintenance costs.

Once the recreation center's construction financing is paid off, the tax rate will be reduced to 0.25%.

The proposed recreation center will be centrally located adjacent to the new Timnath Parkway and 4th Avenue. This site is already owned by the Town and will provide convenient access and the opportunity for ample parking.

A YES vote on Issue 3A will provide many benefits, including:

- Improving residents' overall quality of life
- Providing year-round, indoor access to certain sports, recreational programs, and fitness
- Promoting healthy lifestyle choices
- Keeping seniors, families, teens, and children active and engaged
- Strengthening community connections
- Enabling expanded and improved programming for all ages
- Attracting families, professionals, and businesses to the community
- Protecting property values

The Town's residents asked for indoor recreation close to home, and that's exactly what the proposed Timnath Recreation Center will deliver. Issue 3A deserves our support.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 3A:

No comments were filed by the constitutional deadline.

TO ALL REGISTERED VOTERS
LARIMER COUNTY THUNDER MOUNTAIN PUBLIC IMPROVEMENT DISTRICT NO. 76
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Tina Harris, Designated Election Official, 200 W Oak St, PO Box 1547, Fort Collins, CO 80522
Telephone Number: (970) 498-7820

Ballot Title and Text:

Ballot Issue 6A

SHALL TAXES BE INCREASED \$142,000.00 ANNUALLY (IN THE FIRST YEAR) OR SUCH GREATER AMOUNT AS IS RAISED IN SUBSEQUENT YEARS WITHIN THE BOUNDARIES OF THE PROPOSED THUNDER MOUNTAIN PUBLIC IMPROVEMENT DISTRICT NO. 76 BY THE IMPOSITION OF AD VALOREM PROPERTY TAXES AT A MILL LEVY RATE NOT TO EXCEED 37.282 MILLS, THE REVENUES OF WHICH WILL BE COLLECTED BEGINNING JANUARY 1, 2026 AND EACH YEAR THEREAFTER, SUCH REVENUES TO BE USED FOR THE IMPROVEMENT AND MAINTENANCE OF ROADS AS REQUESTED IN THE PETITION FOR CREATION OF THE DISTRICT AND FOR THE GENERAL OPERATING EXPENSES; SHALL THUNDER MOUNTAIN PUBLIC IMPROVEMENT DISTRICT NO. 76 BE CREATED; AND SHALL THE PROCEEDS OF SUCH TAXES, THE SPECIFIC OWNERSHIP TAXES RECEIVED BY THE DISTRICT AND INVESTMENT EARNING ON BOTH CONSTITUTE VOTER APPROVED REVENUE AND/OR SPENDING CHANGES AND BE COLLECTED AND SPENT BY THE DISTRICT WITHOUT REGARD TO ANY SPENDING, REVENUE RAISING OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION; AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT AND EXPEND FROM ITS MILL LEVY ANY SUCH AMOUNT WHICH IS MORE THAN THE AMOUNT WHICH WOULD OTHERWISE BE PERMITTED UNDER THE 5 ½% LIMIT PROPOSED BY SECTION 29-1-301, COLORADO REVISED STATUTES IN 2026 AND EACH YEAR THEREAFTER?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 0
2024	\$ 0
2023	\$ 0
2022	\$ 0
2021	\$ 0
Overall percentage change from 2021 through 2025 (estimated):	0%
Overall dollar change from 2021 through 2025 (estimated):	\$ 0
Estimated 2026 fiscal year spending without proposed tax increase:	\$ 0
Estimated 2026 maximum tax increase authorized by the Ballot Issue:	\$ 142,000.00

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 6A:

I have been a homeowner in the Thunder Mountain Park subdivision for the past 13 years. During that time, I have witnessed the HOA work diligently to properly maintain the public roads within the subdivision. However, despite its best efforts, the HOA has struggled mightily to get the attention of asphalt contractors to address the deteriorating roads and provide bids. It is for this reason that we contacted Larimer County to see what options exist for public road maintenance.

Larimer County shared the Public Improvement District (PID) concept where the county would essentially act as the general contractor to develop a long-term plan, create a bid package, solicit bids for the work, evaluate bids, and award the work to the lowest cost qualified bidder. In addition, the county would oversee the work to ensure it met county public road standards and hold the

asphalt contractor accountable for defects in workmanship or materials. Funding for this work would occur via a tax on property owners within the subdivision, reducing HOA dues collected for the same purpose.

I have methodically examined the economics of the PID vs. what I believe it would cost the HOA to continue to provide these services. I am firmly convinced that the PID offers us the lowest cost and highest quality outcome of all options available. This is precisely what our subdivision needs!

I personally support the creation of PID #76 for the Thunder Mountain Park subdivision and encourage all eligible voters to cast their vote in support.

I have been a resident of the Thunder Mountain Park subdivision for more than 13.5 years and have watched the homeowners struggle every year with how to keep our public roads in good shape due to our mountainous location, unfriendly weather, and limited funds. Our small population lacks expertise in all aspects of engineering, contracting, and long-range planning for public road maintenance, and our ability to get qualified contractors interested in our needs is almost nonexistent. We decided to contact Larimer County to discuss options and were briefed on the Public Improvement District (PID) concept. After learning that the PID concept included solutions to the issues we had and provided long-range public road maintenance planning, the homeowners voted to continue to work toward establishing a PID for Thunder Mountain public roads maintenance. I thoroughly support establishing the Thunder Mountain Public Improvement District No. 76 for our public road maintenance and encourage all our eligible voters to vote in favor of it as well.

As a resident of Thunder Mountain Park subdivision, I encourage all Colorado registered voters in the district (Thunder Mountain PID No. 76), located in Larimer County, to vote "Yes" on the November 2025, ballot measure.

Our subdivision is in a remote area with limited contractor availability. Establishing the Thunder Mountain Public Improvement District is the best option for ensuring safe and high quality roads. Our community will benefit by collaborating with Larimer County in developing a long term, cost effective, and professionally managed road maintenance strategy.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 6A:

No comments were filed by the constitutional deadline.

TO ALL REGISTERED VOTERS
LARIMER COUNTY NEDRAH ACRES PUBLIC IMPROVEMENT DISTRICT NO. 77
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: November 4, 2025

Election Hours: 7:00 AM to 7:00 PM

Local Election Office Address: Tina Harris, Designated Election Official, 200 W Oak St, PO Box 1547, Fort Collins, CO 80522

Telephone Number: (970) 498-7820

Ballot Title and Text:

Ballot Issue 6B

SHALL TAXES BE INCREASED \$142,000.00 ANNUALLY (IN THE FIRST YEAR) OR SUCH GREATER AMOUNT AS IS RAISED IN SUBSEQUENT YEARS WITHIN THE BOUNDARIES OF THE PROPOSED NEDRAH ACRES PUBLIC IMPROVEMENT DISTRICT NO. 77 BY THE IMPOSITION OF AD VALOREM PROPERTY TAXES AT A MILL LEVY RATE NOT TO EXCEED 34.734 MILLS, THE REVENUES OF WHICH WILL BE COLLECTED BEGINNING JANUARY 1, 2026 AND EACH YEAR THEREAFTER, SUCH REVENUES TO BE USED FOR THE IMPROVEMENT AND MAINTENANCE OF ROADS AS REQUESTED IN THE PETITION FOR CREATION OF THE DISTRICT AND FOR THE GENERAL OPERATING EXPENSES; SHALL NEDRAH ACRES PUBLIC IMPROVEMENT DISTRICT NO. 77 BE CREATED; AND SHALL THE PROCEEDS OF SUCH TAXES, THE SPECIFIC OWNERSHIP TAXES RECEIVED BY THE DISTRICT AND INVESTMENT EARNING ON BOTH CONSTITUTE VOTER APPROVED REVENUE AND/OR SPENDING CHANGES AND BE COLLECTED AND SPENT BY THE DISTRICT WITHOUT REGARD TO ANY SPENDING, REVENUE RAISING OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION; AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT AND EXPEND FROM ITS MILL LEVY ANY SUCH AMOUNT WHICH IS MORE THAN THE AMOUNT WHICH WOULD OTHERWISE BE PERMITTED UNDER THE 5 ½% LIMIT PROPOSED BY SECTION 29-1-301, COLORADO REVISED STATUTES IN 2026 AND EACH YEAR THEREAFTER?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 0
2024	\$ 0
2023	\$ 0
2022	\$ 0
2021	\$ 0
Overall percentage change from 2021 through 2025 (estimated):	0%
Overall dollar change from 2021 through 2025 (estimated):	\$ 0
Estimated 2026 fiscal year spending without proposed tax increase:	\$ 0
Estimated 2026 maximum tax increase authorized by the Ballot Issue:	\$ 142,000.00

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 6B:

Since Nedrah Acres does not have (nor does it want an HOA) the "public improvement district" is the only way to have our roads maintained in a fair and proper manner. Voting yes means that Larimer county will fairly handle collection of funds (based on property size) and will organize and manage the project every time our roads need maintenance. Without the PID our roads will continue to degrade making them unsafe and leading to a decline in property value, not to mention the neighborhood chaos it will cause as homeowners attempt to navigate road maintenance as individuals.

Now that the county is no longer providing surface maintenance to the streets in Nedrah Acres, the deterioration of our streets will become more widespread. Every vehicle that comes into our

neighborhood, including trash, delivery, and construction trucks, emergency and service vehicles, and visitors, contributes to the deterioration of our streets. We all contribute to the wear and tear of our streets, and the easiest way to make sure that repairs get done and that everyone contributes to the cost is to establish a Public Improvement District.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 6B:

No comments were filed by the constitutional deadline.

TO ALL REGISTERED VOTERS
LARIMER COUNTY ROLLING HILLS PUBLIC IMPROVEMENT DISTRICT NO. 78
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: November 4, 2025

Election Hours: 7:00 AM to 7:00 PM

Local Election Office Address: Tina Harris, Designated Election Official, 200 W Oak St, PO Box 1547, Fort Collins, CO 80522

Telephone Number: (970) 498-7820

Ballot Title and Text:

Ballot Issue 6C

SHALL TAXES BE INCREASED \$140,000.00 ANNUALLY (IN THE FIRST YEAR) OR SUCH GREATER AMOUNT AS IS RAISED IN SUBSEQUENT YEARS WITHIN THE BOUNDARIES OF THE PROPOSED ROLLING HILLS PUBLIC IMPROVEMENT DISTRICT NO. 78 BY THE IMPOSITION OF AD VALOREM PROPERTY TAXES AT A MILL LEVY RATE NOT TO EXCEED 43.955 MILLS, THE REVENUES OF WHICH WILL BE COLLECTED BEGINNING JANUARY 1, 2026 AND EACH YEAR THEREAFTER, SUCH REVENUES TO BE USED FOR THE IMPROVEMENT AND MAINTENANCE OF ROADS AS REQUESTED IN THE PETITION FOR CREATION OF THE DISTRICT AND FOR THE GENERAL OPERATING EXPENSES; SHALL ROLLING HILLS PUBLIC IMPROVEMENT DISTRICT NO. 78 BE CREATED; AND SHALL THE PROCEEDS OF SUCH TAXES, THE SPECIFIC OWNERSHIP TAXES RECEIVED BY THE DISTRICT AND INVESTMENT EARNING ON BOTH CONSTITUTE VOTER APPROVED REVENUE AND/OR SPENDING CHANGES AND BE COLLECTED AND SPENT BY THE DISTRICT WITHOUT REGARD TO ANY SPENDING, REVENUE RAISING OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION; AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT AND EXPEND FROM ITS MILL LEVY ANY SUCH AMOUNT WHICH IS MORE THAN THE AMOUNT WHICH WOULD OTHERWISE BE PERMITTED UNDER THE 5 ½% LIMIT PROPOSED BY SECTION 29-1-301, COLORADO REVISED STATUTES IN 2026 AND EACH YEAR THEREAFTER?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 0
2024	\$ 0
2023	\$ 0
2022	\$ 0
2021	\$ 0
Overall percentage change from 2021 through 2025 (estimated):	0%
Overall dollar change from 2021 through 2025 (estimated):	\$ 0
Estimated 2026 fiscal year spending without proposed tax increase:	\$ 0
Estimated 2026 maximum tax increase authorized by the Ballot Issue:	\$ 140,000.00

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 6C:

No comments were filed by the constitutional deadline.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 6C:

No comments were filed by the constitutional deadline.

TO ALL REGISTERED VOTERS
WELLINGTON FIRE PROTECTION DISTRICT
NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: November 4, 2025
Election Hours: 7:00 AM to 7:00 PM
Local Election Office Address: Letitia Betchel, Designated Election Official, 8130 3rd Street,
Wellington, CO 80549
Telephone Number: (970) 568-3232

Ballot Title and Text:

Ballot Issue 6D

SHALL WELLINGTON FIRE PROTECTION DISTRICT TAXES BE INCREASED \$100,000.00 IN FISCAL YEAR 2026 AND BY WHATEVER AMOUNTS AS ARE RAISED THEREAFTER, FROM A ONE-HALF PERCENT (0.5%) SALES TAX COMMENCING ON JANUARY 1, 2026, FOR THE PURPOSE OF REDUCING THE FINANCIAL IMPACTS OF GROWTH ON EXISTING PROPERTY OWNERS BY SHARING THE COST OF FIRE AND EMERGENCY SERVICES WITH BUSINESS PATRONS WHO RESIDE OUTSIDE THE DISTRICT BOUNDARIES AND OFFSETTING LOST REVENUE DUE TO THE LIMIT ON PROPERTY ASSESSMENT RATES, IN ORDER TO MAINTAIN VITAL EMERGENCY SERVICES FOR THE RESIDENTS, PROPERTY OWNERS AND BUSINESSES SERVED BY THE DISTRICT, INCLUDING BUT NOT LIMITED TO:

PROVIDING FUNDING FOR RECURRING CAPITAL PROJECTS SUCH AS APPARATUS REPLACEMENT AND REPAIR AS WELL AS FIRE STATION MAINTENANCE AND IMPROVEMENTS.

AND SHALL THE RESULTING TAX REVENUE AND INVESTMENT EARNINGS THEREON BE COLLECTED, RETAINED, AND SPENT BY THE DISTRICT AS VOTER APPROVED REVENUE AND SPENDING CHANGES IN EACH YEAR, WITHOUT REGARD TO ANY CONSTITUTIONAL OR STATUTORY SPENDING OR REVENUE LIMITATION INCLUDING THOSE LIMITS CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Actual Historical and Current Estimated Fiscal Year Spending Information:

Year	Fiscal Year Spending
2025 (Estimated)	\$ 4,043,445
2024	\$ 4,647,606
2023	\$ 3,356,070
2022	\$ 3,421,045
2021	\$ 4,282,809
Overall percentage change from 2021 through 2025 (estimated):	-5.6 %
Overall dollar change from 2021 through 2025 (estimated):	\$ -239,364
Estimated 2026 fiscal year spending without proposed tax increase:	\$ 4,091,011
Estimated 2026 maximum tax increase authorized by the Ballot Issue:	\$ 100,000

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 6D:

As a Wellington resident, I urge you to vote YES on the Wellington Fire Protection District's proposed 0.5% sales tax. Allowing the Fire District to collect sales tax revenue will help enable the Fire District to meet the community's increasing demand for Emergency Services. The sales tax would provide funding to the Fire District, allowing it to maintain and improve capital items such as apparatus, equipment and stations. To maintain a conservative apparatus and equipment replacement program, the District will need over \$9 million over the next 10 years. Recent reductions in assessed property values have decreased property tax revenues, and this sales tax would help bridge the funding gap without increasing property taxes. The sales tax is structured to

minimize the financial impact on Fire District residents as the sales tax does not apply to essential goods such as food, medical prescriptions and supplies, diapers and incontinence items, electricity and gas, farm equipment and machinery, cigarettes, marijuana, and items sold to benefit schools or charitable organizations, reducing the burden on lower-income individuals and families. Since sales taxes are paid by everyone who makes purchases in the Fire District, including commuters, tourists, and visitors, the financial responsibility is shared beyond just local property owners. The sales tax would diversify revenue sources, providing a more stable and predictable budget for the Fire District ensuring the Fire District a stable funding mechanism for capital improvement projects. This sales tax will benefit you and I as citizens of the District, while keeping our Fire District moving forward to better serve our community! Vote YES on the .5% sales tax to keep moving forward!

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 6D:

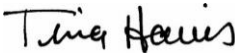
As a Wellington resident, I urge you to vote NO on the Wellington Fire Protection District's (WFPD) proposed 0.5% sales tax. This tax violates the Taxpayer's Bill of Rights (TABOR), which limits revenue growth, ensuring refunds for overcollections. WFPD has over collected \$885,000 in property taxes, and 11 years later, \$232,000 remains unrefunded to property owners, undermining trust in their fiscal responsibility.

The ballot language, using "including but not limited to," acts as a blank check, allowing funds to be used for anything without specific earmarking. Combined with Larimer County's proposed sales tax increases (0.4%), Wellington residents face a 0.9% total sales tax hike, hitting our wallets hardest during inflationary times. WFPD doesn't need this tax, with \$3 million in reserves and \$4 million in annual revenue, which has surged 91% over the past six years, far outpacing the 35% increase in call volume. With massive residential developments planned over the next decade, revenue will continue to grow naturally.

Instead of burdening residents, WFPD should use its substantial reserves and growing revenue to meet needs while complying with TABOR. Vote NO to protect taxpayers, demand accountability for unrefunded overcollections, and prevent an unnecessary tax increase.

END OF BALLOT ISSUE NOTICE

As required by Colorado Statutes (C.R.S. 1-7-905), I hereby certify the ballot issue notices are complete as submitted by the political subdivisions.



Tina Harris
Larimer County Clerk & Recorder

TINA HARRIS

Larimer County Clerk & Recorder
PO Box 1547
Fort Collins CO 80522-1547



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