

LETTER OF BUDGET TRANSMITTAL

Date: January 31, 2024

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2024 budget and budget message for RAMPART RANGE METROPOLITAN DISTRICT NO. 6, Douglas County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 6, 2023. If there are any questions on the budget, please contact:

CliftonLarsonAllen LLP  
Attn: Denise Denslow, District Manager  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Telephone number: 303-779-5710  
[Denise.denslow@claconnect.com](mailto:Denise.denslow@claconnect.com)

I, Denise Denslow, District Manager of the Rampart Range Metropolitan District No. 6 hereby certify that the attached is a true and correct copy of the 2024 budget.

By: 

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Denise Denslow, District Manager

**RESOLUTION NO. 2023-12-02**

**RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY**

**RESOLUTION OF THE BOARD OF DIRECTORS OF RAMPART RANGE METROPOLITAN DISTRICT NO. 6, DOUGLAS COUNTY, COLORADO, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE BUDGET YEAR 2024**

A. The Board of Directors of Rampart Range Metropolitan District No. 6 (the “**District**”) has appointed CliftonLarsonAllen LLP to prepare and submit a proposed budget to said governing body at the proper time.

B. CliftonLarsonAllen LLP has submitted a proposed budget to this governing body by October 15, 2023 for its consideration.

C. Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 6, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“**TABOR**”) and other laws or obligations which are applicable to or binding upon the District.

E. Whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

F. The Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget.

G. It is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF RAMPART RANGE METROPOLITAN DISTRICT NO. 6, DOUGLAS COUNTY, COLORADO:**

1. The budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the District for the year stated above.

2. The budget is hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.


3. The sums set forth as the total expenditures of each fund in the budget attached hereto as **Exhibit A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

**[SIGNATURE PAGE FOLLOWS]**

**[SIGNATURE PAGE TO RESOLUTION TO ADOPT BUDGET AND  
APPROPRIATE SUMS OF MONEY]**

RESOLUTION APPROVED AND ADOPTED on December 6, 2023.

**RAMPART RANGE METROPOLITAN  
DISTRICT NO. 6**

By:  \_\_\_\_\_  
DocuSigned by:  
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President

Attest:

By:  \_\_\_\_\_  
DocuSigned by:  
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Secretary

**EXHIBIT A**

Budget

**RAMPART RANGE METROPOLITAN DISTRICT NO. 6**

**ANNUAL BUDGET**

**FOR THE YEAR ENDING DECEMBER 31, 2024**

**RAMPART RANGE METROPOLITAN DISTRICT NO. 6  
GENERAL FUND  
2024 BUDGET  
WITH 2022 ACTUAL AND 2023 ESTIMATED  
For the Years Ended and Ending December 31,**

1/17/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -
REVENUES			
Property taxes	131	328,262	524,511
Specific ownership taxes	12	30,488	47,200
Interest income	-	-	2,289
Total revenues	<u>143</u>	<u>358,750</u>	<u>574,000</u>
Total funds available	<u>143</u>	<u>358,750</u>	<u>574,000</u>
EXPENDITURES			
General and administrative			
County Treasurer's fee	2	4,924	7,868
IGA Expense District No. 5 - Net Property Taxes	23	58,789	93,932
IGA Expense District No. 5 - SO Taxes	2	5,543	8,582
IGA Expense District No. 5 - Interest Income	-	-	416
Debt Service			
IGA Expense District No. 5 - Net Property Taxes	106	264,549	422,711
IGA Expense District No. 5 - SO Taxes	10	24,945	38,618
IGA Expense District No. 5 - Interest Income	-	-	1,873
Total expenditures	<u>143</u>	<u>358,750</u>	<u>574,000</u>
Total expenditures and transfers out requiring appropriation	<u>143</u>	<u>358,750</u>	<u>574,000</u>
ENDING FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No assurance provided. See summary of significant assumptions.

**RAMPART RANGE METROPOLITAN DISTRICT NO. 6**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2024 BUDGET**  
**WITH 2022 ACTUAL AND 2023 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/17/24

ACTUAL	ESTIMATED	BUDGET
2022	2023	2024

**ASSESSED VALUATION**

Residential	\$ -	\$ -	\$ 28,780
Agricultural	2,390	-	2,170
State assessed	-	-	33,900
Vacant land	-	5,968,390	9,097,570
Certified Assessed Value	\$ 2,390	\$ 5,968,390	\$ 9,162,420

**MILL LEVY**

General	10.000	10.000	10.408
Debt Service	45.000	45.000	46.838
Total mill levy	55.000	55.000	57.246

**PROPERTY TAXES**

General	\$ 24	\$ 59,684	\$ 95,362
Debt Service	108	268,578	429,149
Levied property taxes	132	328,262	524,511
Adjustments to actual/rounding	(1)	-	-
Budgeted property taxes	\$ 131	\$ 328,262	\$ 524,511

**BUDGETED PROPERTY TAXES**

<b>General</b>	<b>\$ 24</b>	<b>\$ 59,684</b>	<b>\$ 95,362</b>
<b>Debt Service</b>	<b>107</b>	<b>268,578</b>	<b>429,149</b>
	<b>\$ 131</b>	<b>\$ 328,262</b>	<b>\$ 524,511</b>

No assurance provided. See summary of significant assumptions.



**RAMPART RANGE METROPOLITAN DISTRICT NO. 6  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Rampart Range Metropolitan District No. 6 (the "District"), a quasi-municipal corporation, was organized on March 12, 2001, concurrently with five contiguous districts, Rampart Range Metropolitan District Nos. 1 – 5, and is governed pursuant to provisions of the Colorado Special Districts Act (Title 32). In 2005, District Nos. 7 – 9 were organized concurrently and are contiguous with the aforementioned Districts. The District's service area is located entirely within the City of Lone Tree (the "City") in Douglas County, Colorado. Starting on January 1, 2020, for operational purposes all of the Rampart Range Districts were separated into two groups. Rampart Range Metropolitan District Nos. 1, 2, 3 and 7 are the "West Side Districts", as those Districts operating properties on the west side of Interstate I-25, and Rampart Range Metropolitan District Nos. 4, 5, 6, 8 and 9 are the "East Side Districts", as those Districts operating properties on the east side of Interstate I-25.

The District operates under an Amended and Restated Service Plan approved by the City on April 19, 2005, as amended by that First Amendment approved on March 6, 2018. District Nos. 6, 8 and 9 (collectively known as the "East Side Taxing Districts") were established to provide financing for the design, acquisition, installation and construction of water and irrigation systems, streets, traffic and safety controls, fire protection and emergency medical services, television relay and translator facilities, transportation systems, parks and recreation facilities, sanitation facilities and mosquito and pest control. The East Side Taxing Districts provide the tax base needed to provide funding for the above described capital improvements and related operations. Rampart Range Metropolitan District No. 5 (District No. 5) (the "East Side Operating District") is responsible for managing the construction and operation of facilities and services of the East Side Districts and for issuing debt. District No. 6 is a Taxing District. Pursuant to their respective Service Plans, the East Side Taxing Districts are obligated to impose a Regional Improvements Mill Levy, which is currently equal to 1.000 mill, and convey the revenue to the City to be used for the planning, constructing or acquiring of regional improvements. However, Rampart Range Metropolitan District No. 4 (District No. 4) is obligated to impose a Contractual Debt Levy, as defined in the Mill Levy Pledge Agreement between District No. 4 and the City, dated November 7, 2017, according to which, so long as the Contractual Debt Levy is imposed, the obligation to impose the Regional Improvements Mill Levy is eliminated for the East Side Districts.

On November 7, 2000, the District's voters authorized the issuance of indebtedness in an amount not to exceed \$882,250,000 for the above listed facilities and powers. The election also approved an annual increase in property taxes of \$100,000, without limitation to rate, to pay the District's operations and maintenance costs.

On November 1, 2005, the District's voters authorized the issuance of additional indebtedness in an amount not to exceed \$5,500,000,000 for the above listed facilities and powers. The election also approved an annual increase in property taxes of \$5,000,000, without limitation to rate, to pay the District's operations and maintenance costs.

On May 8, 2012, the District's voters again authorized the issuance of additional indebtedness in an amount not to exceed \$5,500,000,000 for the above listed facilities and powers. The election also approved an annual increase in property taxes of \$5,000,000, without limitation to rate, to pay the District's operations and maintenance costs.

**RAMPART RANGE METROPOLITAN DISTRICT NO. 6  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided - (Continued)**

Most recently, on May 5, 2020, the District's voters authorized the issuance of additional indebtedness in an amount not to exceed \$5,500,000,000 for the above listed facilities and powers. The election also approved an annual increase in property taxes of \$5,000,000, without limitation to rate, to pay the District's operations and maintenance costs.

Per the Amended and Restated Service Plan, the District is limited to issuing \$500,000,000 in total debt, regardless of individual debt category line amounts. In addition, the maximum debt service mill levy for the District is 50 mills, as adjusted for changes in the ratio of actual value to assessed value of property within the District.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August, and generally, sale of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

For property tax collection year 2024, SB22-238 and SB23B-001 set the assessment rates and actual value reductions as follows:

**RAMPART RANGE METROPOLITAN DISTRICT NO. 6  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues - (Continued)**

**Property Taxes - (Continued)**

<b>Category</b>	<b>Rate</b>	<b>Category</b>	<b>Rate</b>	<b>Actual Value Reduction</b>	<b>Amount</b>
Single-Family Residential	6.70%	Agricultural Land	26.40%	Single-Family Residential	\$55,000
Multi-Family Residential	6.70%	Renewable Energy Land	26.40%	Multi-Family Residential	\$55,000
Commercial	27.90%	Vacant Land	27.90%	Commercial	\$30,000
Industrial	27.90%	Personal Property	27.90%	Industrial	\$30,000
Lodging	27.90%	State Assessed	27.90%	Lodging	\$30,000
		Oil & Gas Production	87.50%		

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 9.0% of the property taxes collected by the District.

**Expenditures**

**Administrative Expenditures**

District No. 5 records all operational and administrative expenditures for the East Side Districts.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.50% of property tax collections.

**RAMPART RANGE METROPOLITAN DISTRICT NO. 6  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Expenditures - (Continued)**

**District No. 5 – IGA reimbursement**

Pursuant to the Capital Pledge Agreement dated October 1, 2021, by and among the District, District No. 5 and District No. 8, and the Operations Pledge Agreement dated December 1, 2019, by and among the District, District No. 5 and District No. 8, revenues collected by the District, including net property taxes and specific ownership taxes, will be remitted to District No. 5. Net property taxes as well as specific ownership taxes remitted to District No. 5 will be used to pay operations and maintenance expenses as well as for the repayment of the Series 2021 Bonds District No. 5 issued on October 5, 2021.

Pursuant to the Indenture of Trust for District No. 5's Series 2021 Bonds dated October 1, 2021, each East Side Taxing District is currently required to assess a Minimum Mill Levy for Debt Service of 45.000 Mills (which is also the Maximum Mill Levy), and furthermore, each such District is required to adjust its Minimum and Maximum Required Mill Levy for changes in the ratio of actual to assessed value of property within the District. As of December 31, 2023, for collection year 2024, the adjusted minimum and maximum mill levy for debt service is 46.838 mills. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay its portion of the principal, premium if any, and interest on the Series 2021 Bonds as the same become due and payable (and to make up any deficiencies in the District No. 5 Reserve Fund for the Series 2021 Bonds).

**Debt and Leases**

The District has no outstanding debt or any operating or capital leases.

**Reserves**

**Emergency Reserve**

Pursuant to the intergovernmental agreement, District No. 5 has provided for Emergency Reserves for District Nos. 5, 6 and 8; therefore, an Emergency Reserve is not reflected in the District's Budget.

**This information is an integral part of the accompanying budget.**

I, Elizabeth Matthews, hereby certify that I am the duly appointed Secretary of the Rampart Range Metropolitan District No. 6, and that the foregoing is a true and correct copy of the budget for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Rampart Range Metropolitan District No. 6 held on December 6, 2023.

DocuSigned by:

*Elizabeth Matthews*

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Secretary

**RESOLUTION NO. 2023-12-03**

**RESOLUTION TO SET MILL LEVIES**

**RESOLUTION OF THE RAMPART RANGE METROPOLITAN DISTRICT NO. 6  
LEVYING GENERAL PROPERTY TAXES, PURSUANT TO SECTION 39-1-111,  
C.R.S., FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT  
FOR THE 2024 BUDGET YEAR**

A. The Board of Directors of the Rampart Range Metropolitan District No. 6 (the “**District**”) has adopted an annual budget in accordance with the Local Government Budget Law, on December 6, 2023.

B. The adopted budget is attached as Exhibit A to the Resolution of the Board of Directors of the District to Adopt Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference.

C. The amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget.

D. The amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget.

NOW, THEREFORE, PURSUANT TO SECTIONS 39-1-111(5) and 39-5-128(1), C.R.S., BE IT RESOLVED by the Board of Directors of the Rampart Range Metropolitan District No. 6, Douglas County, Colorado, that:

1. For the purpose of meeting all general operating expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

2. That for the purpose of meeting all debt retirement expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.


3. That for the purpose of meeting all contractual obligation expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

4. That the Secretary is hereby authorized and directed to immediately certify to the Board of County Commissioners of Douglas County, Colorado, the mill levies for the District as set forth in the District’s Certification of Mill Levies, attached hereto as **Exhibit 1** and incorporated herein by reference, recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

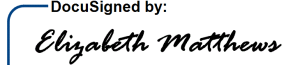
**[SIGNATURE PAGE OF RESOLUTION TO SET MILL LEVIES]**

RESOLUTION APPROVED AND ADOPTED on December 6, 2023.

**RAMPART RANGE METROPOLITAN  
DISTRICT NO. 6**

By:  \_\_\_\_\_  
President

Attest:

By:  \_\_\_\_\_  
Secretary

**EXHIBIT 1**

Certification of Tax Levies



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO The County Commissioners of Douglas County, Colorado  
 On behalf of the Rampart Range Metro District 6  
 the Board of Directors  
 of the Rampart Range Metropolitan District 6**

**Hereby** officially certifies the following mills to be levied against the taxing entity's **GROSS** assessed valuation of: **\$9,162,420** Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area the tax levies must be calculated using the NET AV. The taxing entity 's total property tax revenue will be derived from the mill levy multiplied against the **NET** assessed valuation of: **\$9,162,420**

**Submitted:** *Rob Lange* for budget/fiscal year 2024

<b>PURPOSE</b>	<b>LEVY</b>	<b>REVENUE</b>
1. General Operating Expenses	10.408 mills	\$95,362
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction	-0.000 mills	-\$0
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>10.408 mills</b>	<b>\$95,362</b>
3. General Obligation Bonds and Interest	46.838 mills	\$429,149
4. Contractual Obligations	0.000 mills	\$0
5. Capital Expenditures	0.000 mills	\$0
6. Refunds/Abatements	0.000 mills	\$0
7. Other	0.000 mills	\$0
8. Judgment	0.000 mills	\$0
<b>TOTAL:</b>	<b>57.246 mills</b>	<b>\$524,511</b>

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.). Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND, CONTRACT, OTHER, AND/OR JUDGMENT:**

**BONDS**

- 1. Purpose of Issue: Public Improvements
- Series: Limited Tax Supported and Special Revenue Bonds, Series 2021
- Date of Issue: 2021-10-05
- Coupon Rate: 4.0

Maturity Date:	2051-12-01
Levy:	46.838
Revenue:	\$429,149

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**CONTRACTS**

No Contracts Available

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**OTHER**

No Other Available

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**JUDGMENT**

No Judgment Available

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**Explanation of Change:**

Generated On Wed, 10 Jan 2024

I, Elizabeth Matthews, hereby certify that I am the duly appointed Secretary of the Rampart Range Metropolitan District No. 6, and that the foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Rampart Range Metropolitan District No. 6 held on December 6, 2023.

DocuSigned by:

*Elizabeth Matthews*

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Secretary

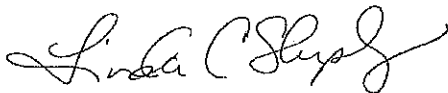
Colorado Community Media  
750 W. Hampden Ave. Suite 225  
Englewood, CO 80110

Rampart Range Metro District (cla) \*\*  
c/o CliftonLarsonAllen LLP  
8390 E Crescent Parkway, Suite 300  
Greenwood Village CO 80111

## AFFIDAVIT OF PUBLICATION

State of Colorado        }  
County of Douglas       } ss

This Affidavit of Publication for the Douglas County News Press, a weekly newspaper, printed and published for the County of Douglas, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/16/2023, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



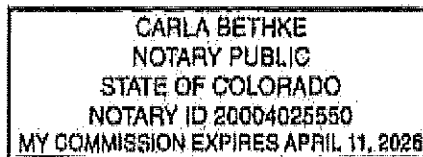
For the Douglas County News-Press

State of Colorado        }  
County of Arapahoe     } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/16/2023. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.

20004025550-401960

Carla Bethke  
Notary Public  
My commission ends April 11, 2026



Public Notice  
**NOTICE AS TO  
PROPOSED 2024 BUDGETS  
AND AMENDMENT OF 2023 BUDGETS**  
**RAMPART RANGE METROPOLITAN  
DISTRICT NOS. 1, 2, 4, 5, 6, 7 & 8  
DOUGLAS COUNTY, COLORADO**

NOTICE IS HEREBY GIVEN, pursuant to Sections 29-1-108 and 109, C.R.S., that proposed budgets have been submitted to the Boards of Directors of the Rampart Range Metropolitan District Nos. 1, 2, 4, 5, 6, 7 & 8 (the "Districts") for the ensuing year of 2024. The necessity may also arise for the amendments of the 2023 budgets of the Districts. Copies of the proposed 2024 budgets and 2023 amended budgets (if appropriate) are on file in the office of the Districts' Accountant, CliftonLarsonAllen LLP, 8390 East Crescent Parkway, Suite 300, Greenwood Village, Colorado, where same are available for public inspection. Such proposed 2024 budgets and 2023 amended budgets will be considered at a special meeting to be held on December 6, 2023 at 10:30 a.m. at Coventry Development Corp., 9878 Schwab Way, Suite 415, Lone Tree, Colorado 80124. Any interested elector within the Districts may, at any time prior to the final adoption of the 2024 budgets or the 2023 amended budgets, inspect the 2024 budgets and the 2023 amended budgets and file or register any objections thereto.

RAMPART RANGE METROPOLITAN  
DISTRICT NOS. 1, 2, 4, 5, 6, 7 & 8

/s/ Denise Denslow  
Manager for the District

Legal Notice No. 946329  
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