

**NOTICE OF ELECTION  
TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN  
PETITION OR REFERRED MEASURE  
NOVEMBER 2, 2021 COORDINATED ELECTION**



**BALLOT PROPOSALS  
AND ELECTION INFORMATION**

A YES vote on any ballot issue is a vote IN FAVOR OF changing current law or existing circumstances, and a NO vote on any ballot issue is a vote AGAINST changing current law or existing circumstances.

**Conduct of Election:**

This election will be conducted as a mail ballot election. Ballots will be delivered by U.S. Mail and sent to voters beginning on October 8, 2021. Voted mail ballots must be returned to the Douglas County Elections Division, a designated Ballot Drop Box location, or a Voter Service and Polling Center by 7:00 p.m. on Election Day, Tuesday, November 2, 2021. Postmarks do not count.

**Coordinated Election Official:**

Merlin Klotz, Douglas County Clerk and Recorder  
125 Stephanie Place  
Castle Rock, CO 80109  
303-660-7444

**FOR ALL REGISTERED VOTERS IN THIS HOUSEHOLD:**

**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.**

**VOTED MAIL BALLOTS MUST BE RETURNED TO THE DOUGLAS COUNTY ELECTIONS DIVISION (125 Stephanie Place, Castle Rock), A DESIGNATED BALLOT DROP BOX LOCATION, OR A VOTER SERVICE AND POLLING CENTER BY 7:00 P.M. ON ELECTION DAY, TUESDAY, NOVEMBER 2, 2021 TO BE COUNTED.**

**For additional voter information or to view a composite sample ballot, please visit [DouglasVotes.com](https://DouglasVotes.com).**

 **DOUGLAS  
VOTES.com**

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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 the comments and the fiscal information.

The Douglas County Office of Clerk and Recorder does not warrant, verify, or confirm the accuracy or truth of the ballot issue language, fiscal information or comment summaries as presented, nor is it responsible for errors in spelling, grammar, or punctuation of the materials presented. For further information or clarification concerning any of the following ballot issues, please contact the respective Designated Election Official as indicated.

The Coordinated Election Official is not responsible for failure to meet the requirements of Article X, Section 20 of the Colorado Constitution if the political subdivision fails to submit the notice and summaries within the mandatory deadlines and in the prescribed format as required by the Colorado Constitution. The ballot issue notice for the State measures will be mailed separately via the “Blue Book”.

The ballot issues contained in this notice will only be on your ballot if you reside within that jurisdiction. Visit [www.govotecolorado.gov](http://www.govotecolorado.gov) to check the jurisdictions in which you reside.

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**  
**TOWN OF CASTLE ROCK**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Local Election (DEO) Office Address and Telephone Number:**

100 North Wilcox Street  
Castle Rock, CO 80104  
Lisa Anderson, Town Clerk  
303-660-1374

**Ballot Title and Text:**

TOWN OF CASTLE ROCK, DOUGLAS COUNTY, COLORADO  
BALLOT ISSUE 2A  
NEW HOUSING CONSTRUCTION TAX FOR POLICE AND FIRE

SHALL CASTLE ROCK TAXES BE INCREASED BY \$13,900,000 ANNUALLY IN THE FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, FOR THE SOLE PURPOSE OF PROVIDING POLICE, FIRE PROTECTION, AND EMERGENCY MEDICAL SERVICES FROM A NEW HOUSING CONSTRUCTION TAX IMPOSED AND PAID UPON ISSUANCE OF A BUILDING PERMIT AT A RATE UP TO AND INCLUDING \$7.00 PER SQUARE FOOT OF NEW RESIDENTIAL CONSTRUCTION; PROVIDED THAT:

(I) COMMENCING JANUARY 1, 2023, THE MAXIMUM RATE SHALL BE ADJUSTED FOR INFLATION IN FUTURE YEARS IN ACCORDANCE WITH THE CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS IN THE DENVER-AURORA-LAKEWOOD STATISTICAL AREA;

(II) THE RATE OF SUCH TAX MAY BE INCREASED OR DECREASED WITHOUT FURTHER VOTER APPROVAL SO LONG AS THE RATE DOES NOT EXCEED \$7.00 PER SQUARE FOOT AS ADJUSTED FOR INFLATION; AND

(III) ALL REVENUES FROM SUCH TAX SHALL BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AS AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER APPLICABLE LAW?

YES \_\_\_\_\_

NO \_\_\_\_\_

## **Fiscal Information**

<u>Fiscal Year</u>	<u>Fiscal Year Spending</u>
2017 (Actual)	\$58,486,908
2018 (Actual)	\$63,288,064
2019 (Actual)	\$68,415,322
2020 (Actual)	\$70,005,759
2021 (Estimated)	\$85,847,905

Overall Percentage Change from 2017 to 2021 in Fiscal Year Spending	46.8%
Overall Dollar Change from 2017 to 2021 in Fiscal Year Spending	\$27,360,997
Estimated first full fiscal year maximum dollar amount of increase	\$13,900,000
Estimated first full fiscal year spending without the increase	\$83,374,462

## **Summary of Written Comments FOR 2A – New Housing Construction Tax for Police and Fire:**

Every new resident to Castle Rock is another person who might need life-saving services from Castle Rock Fire and Rescue or Castle Rock Police Department. We are fortunate that these accredited and often-awarded departments respond to take care of our community 24/7/365.

The Town cannot maintain outstanding fire and police services over the long run with its current revenue. Either services must go down, or revenue must go up.

The Town's proposal for funding fire and police needs into the future is a new housing construction tax, to ensure those building new residences in Castle Rock are paying their fair share. This one-time tax on new apartments and houses is estimated to generate \$13,900,000 annually, which will be used for the sole purpose of providing police, fire protection, and emergency medical services. This solution allows the Town to add 75 fire and police positions, and fund associated needs, over the next five years without taxing current residents. This includes adding a sixth fire station in northeast Castle Rock, which will benefit the entire Town.

The average Town resident pays less than \$40 annually in property tax for fire, police, and numerous other Town services. If property tax was increased to the extent needed to support 75 additional police officers and fire fighters, that property tax would need to increase by at least 800%. Community feedback indicates residents do not support increasing the Town's property tax at this time.

The new housing construction tax will not impact current residents. It will only affect new residential development, which is driving the need for additional fire and police positions. Without this tax, the quality of the Town's fire and police services will suffer as more homes are inevitably built in our community.

While this tax will add to the bottom line of what it costs for a homebuilder to construct a house in Castle Rock, market factors dictate what homebuilders can charge for new homes. While it is easy to recognize that market appreciation recently has driven up the cost of new homes in most locations, we cannot ignore the importance of maintaining strong fire and police departments to serve our community. This is why it's important to vote yes for the new housing construction tax for police and fire.

### **Summary of Written Comments AGAINST 2A – New Housing Construction Tax for Police and Fire:**

The Town is proposing a tax for all new home and apartment construction in the amount approximately \$15,000/ door. This is proposed to fund police and fire. But the problem is the collection of these taxes will only happen when growth is occurring. We all know growth is cyclical which means when growth slows, so will the collection of funds to pay for police and fire and the Town will have to come to the voters again asking for more money. The Town must come up with a permanent way to fund these needs, not this temporary mechanism.

A \$14 million increase on Castle Rock's families, young adults and seniors, 2A imposes a \$7 per SF tax on every new residential building permit within Castle Rock city (sic) limits – adding \$25,000 or more to the cost of moderately priced single-family homes, condominiums, and townhouses. It also applies to new apartments. Under 2A, the cost to rent an apartment in Castle Rock will increase by as much as \$700 or more per year.

2A will make all homes in Castle Rock more expensive, putting homeownership and the ability to move up to a larger home out of reach for many families. Our children who want to buy a home will no longer be able to afford a new home in Castle Rock. 2A will also force homebuyers who want to start their American Dream to neighborhoods outside of Castle Rock. That's millions of dollars each year lost to other communities who would welcome the tax revenue and fees that come with new home construction. Don't listen to those who cite the city (sic)-funded poll that showed voters will support 2A! Their carefully worded questions clearly encouraged voters to believe the only alternative to a new construction tax is a property tax. Perhaps our local leaders should learn to live within the city's (sic) means rather than burdening residents with more and higher tax rates!

2A includes a provision to allow Castle Rock to keep excess dollars if construction tax

revenue exceeds what they project. Not only will 2A raise taxes, it exempts Castle Rock from having to return excess tax revenue guaranteed in TABOR.

Right now, Castle Rock's economy is strong and we are fortunate to attract new residents, new businesses and new visitors that add tax revenue to our general fund. However, when the economy takes a dip, tax revenues will decline. But the government programs paid for by the revenue from 2A will continue to grow. Any revenue stream tied to a new construction tax in a down economy, when homes are built at a slower rate, will force a tax increase to make up the difference.

Clearly, the town is not properly budgeting and planning and expects taxpayers to bail them out. Let's take a stand for lower taxes and less government in Castle Rock. Let's take a stand for families, young adults and seniors looking to buy a home or rent an apartment. Vote NO on 2A!



**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**  
**TOWN OF CASTLE ROCK**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Local Election (DEO) Office Address and Telephone Number:**

100 North Wilcox Street  
Castle Rock, CO 80104  
Lisa Anderson, Town Clerk  
303-660-1374

**Ballot Title and Text:**

TOWN OF CASTLE ROCK, DOUGLAS COUNTY, COLORADO  
BALLOT ISSUE 2B  
PARKS AND RECREATION SALES TAX ON LODGING

SHALL CASTLE ROCK TAXES BE INCREASED BY \$650,000 ANNUALLY IN THE FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, FROM AN ADDITIONAL 6.0% SALES TAX ON LODGING, TO BE USED SOLELY FOR PARKS AND RECREATION PURPOSES, AND SHALL ALL REVENUES FROM SUCH TAX BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AS AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER APPLICABLE LAW?

YES \_\_\_\_\_ NO \_\_\_\_\_

**Fiscal Information:**

<u>Fiscal Year</u>	<u>Fiscal Year Spending</u>
2017 (Actual)	\$58,486,908
2018 (Actual)	\$63,288,064
2019 (Actual)	\$68,415,322
2020 (Actual)	\$70,005,759
2021 (Estimated)	\$85,847,905

Overall Percentage Change from 2017 to 2021 in Fiscal Year Spending	46.8%
Overall Dollar Change from 2017 to 2021 in Fiscal Year Spending	\$27,360,997
Estimated first full fiscal year maximum dollar amount of increase	\$650,000
Estimated first full fiscal year spending without the increase	\$83,374,462

**Summary of Written Comments FOR 2B - Parks and Recreation Sales Tax on Lodging:**

Travelers are accustomed to paying lodging taxes – sometimes, significant ones – on overnight stays away from home. That said, the Town of Castle Rock is unique in not having a dedicated lodging tax.

Adding a lodging tax here has been contemplated for years, and the concept has repeatedly received strong support in the Town’s community surveys. With more parks and recreation features being added in Castle Rock all the time, Town Council has decided now is the time to ask voters to add this tax – which visitors pay – to help enhance and maintain the Town’s award-winning parks and recreation services.

Due to budget constraints, the Town’s Parks Maintenance Division has not added a new employee since 2016, though new parks have opened in Town since then. The Town’s proposed 6% lodging tax would add \$7.50 to a visitor’s \$125 overnight stay. This would generate \$650,000 a year to help the Town keep up its dynamic parks and recreation services.

Yes it’s a tax.

No it doesn’t come from your pocket.

This tax comes from hotels in Castle Rock. The money goes directly to parks and recreational facilities in Castle Rock. Let people from out of town pay for the parks and recreation facilities that you love. Vote yes!

**Summary of Written Comments AGAINST 2B - Parks and Recreation Sales Tax on Lodging:**

No comments were filed by the Constitutional deadline.

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**  
**TOWN OF CASTLE ROCK**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Local Election (DEO) Office Address and Telephone Number:**

100 North Wilcox Street  
Castle Rock, CO 80104  
Lisa Anderson, Town Clerk  
303-660-1374

**Ballot Title and Text:**

TOWN OF CASTLE ROCK, DOUGLAS COUNTY, COLORADO  
BALLOT ISSUE 2C  
OPEN SPACE SALES AND USE TAX

SHALL CASTLE ROCK TAXES BE INCREASED BY \$1,870,000 ANNUALLY IN THE FIRST FULL YEAR OF SUCH INCREASE, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, FROM A 0.1% SALES AND USE TAX, TO BE USED SOLELY FOR THE PURPOSE OF ACQUIRING, DEVELOPING, AND MAINTAINING OPEN SPACE AND TRAILS, AND SHALL ALL REVENUES FROM SUCH TAX BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AS AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER APPLICABLE LAW?

YES \_\_\_\_\_ NO \_\_\_\_\_

**Fiscal Information:**

<u>Fiscal Year</u>	<u>Fiscal Year Spending</u>
2017 (Actual)	\$58,486,908
2018 (Actual)	\$63,288,064
2019 (Actual)	\$68,415,322
2020 (Actual)	\$70,005,759
2021 (Estimated)	\$85,847,905

Overall Percentage Change from 2017 to 2021 in Fiscal Year Spending	46.8%
Overall Dollar Change from 2017 to 2021 in Fiscal Year Spending	\$27,360,997
Estimated first full fiscal year maximum dollar amount of increase	\$1,870,000
Estimated first full fiscal year spending without the increase	\$83,374,462

**Summary of Written Comments FOR 2C - Open Space Sales and Use Tax:**

If you drop a penny, do you bother picking it up?

If you were making a \$100 purchase, and there was a cup next to the register asking you to drop in a dime so the Town of Castle Rock could buy more open space, would you?

If you thought “no” and then “yes” to these scenarios, you should vote “yes” on the open space sales and use tax question on your November ballot.

The 0.1% tax increase – being requested solely to acquire, develop and maintain open space and trails – would add only 1 cent to each \$10 purchase in Town. But, those pennies would add up to generate roughly \$2 million a year for the Town to use to permanently preserve more open space. This seems like an easy “yes” in a community that says it desires more open space more than any other parks and recreation feature.

Open space is great, but it’s also expensive. The Town’s latest open space purchases cost \$2 million and \$2.5 million, and those were more than 10 years ago – imagine the current cost!

The Town doesn’t have a dedicated source for funding open space purchases. The requested minor addition to the Town’s sales tax would provide that dedicated source, making a lasting impact on our Town’s liveability. And, the change wouldn’t take the Town’s overall sales tax rate out of line. It would put the total at 8%, the same as in Parker. Not to mention that the majority of sales tax paid in Town –roughly 60% – comes from people living outside of Castle Rock.

As a community, we’ve asked for more of the gorgeous open space that makes Castle Rock special. Now, it’s time for us to commit to a better future for our Town. We must vote to approve the open space sales and use tax.

**Summary of Written Comments AGAINST 2C - Open Space Sales and Use Tax:**

Vote NO on 2C – the Castle Rock Sales Tax increase!

Feeling taxed enough already? Concerned about inflation driving up the cost of your groceries, gas and everyday expenses?

Castle Rock Town Council has turned a deaf ear to the voters of this community, sending us four new ballot issues – three tax increases and another question to avoid refunding excess tax revenue - to take more hard-earned money from its citizens.

2C ballot language surreptitiously includes a provision to exempt all new revenue from future restrictions imposed by TABOR – the Taxpayer Bill of Rights. Exempting new revenue from TABOR in ballot issues is just more government sleight of hand – a tactic that has become all too common when Colorado governments come looking to us for more of our money.

Did you know that unlike the state’s portion of the sales tax as well as other Colorado municipalities’ share of sales tax – food for home consumption (groceries) are NOT exempt from Castle Rock sales tax? Other municipalities such as Lonetree (sic), Littleton, Lakewood, Colorado (sic) Springs as well as many others DO NOT TAX GROCERIES.

As with the current sales tax, this increase in the sales tax rate will also include groceries.

Sales taxes are regressive. Driving through some neighborhoods in Castle Rock, you might not know that some of our neighbors are struggling to make ends meet. How are working families in Castle Rock expected to make it from month to month when inflation continues to spike, supply chain issues increase the price of food, and local taxes keep going up? Issue 2C is creating a perfect storm of increasing food costs that will make it even more difficult for the most vulnerable among us to feed their families.

If ballot question 2C passes, Castle Rock’s sales tax rate will go to 4.1% - the highest of any municipality in Douglas County and (sic) unlike others, will include groceries. For perspective, Larkspur is at 4%; Aurora is at 3.75%; Littleton is at 3%; Parker is at 3%; Castle Pines is a 2.75%; Lone Tree is at 1.81%; Highlands Ranch, Franktown and Deckers collect sales tax, but keep 0% for themselves.

All four tax increases – new construction (2A) on lodging (2B), and sales (2C) together will bring more than \$16 million each year to city coffers. That doesn’t include the difficult to calculate revenue Castle Rock will reap from permanently suspending TABOR tax refunds (2D).

Hitting us with tax increases on sales, construction, and lodging will make it more difficult for many Castle Rock families to make ends meet. Vote NO on 2C!

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**  
**TOWN OF CASTLE ROCK**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Local Election (DEO) Office Address and Telephone Number:**

100 North Wilcox Street  
Castle Rock, CO 80104  
Lisa Anderson, Town Clerk  
303-660-1374

**Ballot Title and Text:**

TOWN OF CASTLE ROCK, DOUGLAS COUNTY, COLORADO  
BALLOT ISSUE 2D  
USE OF ALL EXCESS REVENUES SOLELY FOR POLICE, FIRE, AND ROADS

WITHOUT CREATING NEW TAXES OR RAISING CURRENT TAXES AND SOLELY TO PAY FOR THE FOLLOWING:

- POLICE;
- FIRE PROTECTION;
- EMERGENCY MEDICAL SERVICES;
- ROADS AND OTHER TRANSPORTATION PURPOSES, INCLUDING, BUT NOT LIMITED TO, THE CRYSTAL VALLEY/ I-25 INTERCHANGE,

SHALL CASTLE ROCK BE AUTHORIZED:

(I) TO RETAIN AND SPEND ALL TOWN REVENUES, INCLUDING, BUT NOT LIMITED TO, GRANTS AND CONTRIBUTIONS FROM OTHER GOVERNMENTS FOR INTERCHANGES AND OTHER TRANSPORTATION PROJECTS, IN EXCESS OF THE CONSTITUTIONAL LIMITATION ON TOWN FISCAL YEAR SPENDING FOR THE NEXT TEN FISCAL YEARS, BEGINNING WITH THE 2021 FISCAL YEAR; AND

(II) TO RETAIN AND SPEND AN AMOUNT OF TOWN REVENUES IN EXCESS OF SUCH LIMITATION FOR THE 2031 FISCAL YEAR AND THEREAFTER UP TO AN AMOUNT EQUAL TO THE HIGHEST TOTAL TOWN REVENUES FOR ANY FISCAL YEAR FROM THE 2021 FISCAL

YEAR THROUGH AND INCLUDING THE 2030 FISCAL YEAR, ADJUSTED EACH YEAR AS PROVIDED FOR BY ARTICLE X, SECTION 20(7) OF THE COLORADO CONSTITUTION?

YES \_\_\_\_\_ NO \_\_\_\_\_

**Summary of Written Comments FOR 2D - Use of all Excess Revenues Solely for Police, Fire, and Roads:**

TABOR is complicated. To some, it's a saving grace. To others, it's more of a memory – our neighbors in Douglas County, Lone Tree, and Parker have secured their voters' permission to permanently retain all of the revenue they bring in. So have 21 of Colorado's 25 biggest towns and cities. This leaves Castle Rock in the company of Colorado Springs, Littleton and Pueblo in still being impacted annually by TABOR's revenue restrictions.

For the Town, these restrictions are presenting a roadblock on a badly needed project – a new interchange at I-25 and Crystal Valley Parkway. If the Town obtains grants and gets developers to contribute funding to the \$80 million project, the Town will go over its TABOR revenue cap. This means the Town would need to return the funds it was given for the interchange or cut expenses in areas like fire, police, roads or parks and rec to provide TABOR-required refunds. That doesn't make good sense.

This is one of the reasons the Town is requesting a temporary, 10-year time-out from TABOR's revenue restrictions – so it can obtain and retain contributions and build the interchange. Without the timeout, that isn't possible.

Another reason the Town needs this TABOR timeout is that its revenues so far this year are strong compared to 2020, which is understandable. They're so strong that sales tax collections could put the Town over its TABOR revenue cap for 2021. The bulk of the Town's sales tax proceeds go to fund fire and police services. So, if the Town doesn't get a temporary TABOR timeout and can't keep those funds, these public safety services would suffer. Just as this might happen in 2021, it could happen in any year when financial performance is strong.

The Town's firefighters and police officers deserve to know their jobs aren't dependent on annual TABOR election results. If we want the best people protecting our community, we need a 10-year TABOR timeout, to help provide longer-term financial certainty for those who serve us. That's why the Town is doing exactly what TABOR says it should do: asking its voters to allow it to keep the revenues it receives through 2030.

As the ballot question is written, any "excess" revenues could be used only for police,

fire, emergency medical services and roads. The community has affirmed again and again that outstanding public safety and enhanced roads are priorities. If these truly are our priorities, we should show it by voting “yes” to allow the Town to use all excess revenues solely for police, fire and roads.

Even with a yes vote, important aspects of TABOR would remain in place in Castle Rock, including requirements for voters’ approval for all tax increases and for the Town to issue any long-term debt. Temporarily lifting the revenue restriction puts the Town on par with its peer communities while keeping our government accountable to us residents as the community expects.

**Summary of Written Comments AGAINST 2D - Use of all Excess Revenues Solely for Police, Fire, and Roads:**

Instead of remaining fiscally responsible with tax dollars, Castle Rock wants Castle Rock more power to tax and spend and increase its budget from approximately \$60M to \$78M or approximately 25% in the first year alone. This initiative intends to reset Castle Rock’s budget amount for years subsequent to 2031 based on the HIGHEST budget during the ten-year moratorium to include grants and contributions from other sources including federal and state funds. This means Castle Rock’s budget for 2031 and on could be double or more what its budget is today without further voter approval.

While most agree that police, fire, emergency services and roads are important, nothing in this ballot initiative requires Castle Rock to maintain its current budget allocation to these programs. While these surplus funds may fund these programs, the general budget for these programs can be reduced meaning there is no guarantee these programs will see an increase in funding.

While this ballot initiative claims to not create a new tax, it certainly functions as a tax increase by not returning excess taxes Castle Rock has collected in surplus of its budget to the taxpayers. If this ballot initiative passes and is successfully challenged, Castle Rock could face full refund of the surplus, plus 10% interest plus payment of attorney fees; all at the expense of its taxpayers. THAT MEANS YOU WILL PAY THE COSTS.

Ever since TABOR was passed by Colorado voters in 1992, it has been under assault from local governments looking for ways to suspend it, amend it or ignore it altogether.

The City (sic) of Castle Rock apparently is no different. Rather than live within its means and refund future tax revenue guaranteed by TABOR, Castle Rock is turning to its taxpayers for permission to keep yet more of our hard-earned money.

Castle Rock has turned a deaf ear to the voters of this community, forgetting how we



are daily getting pinched by inflation for gas and food purchases, supply chain issues driving up the cost of almost everything we buy, not a (sic) mention property taxes, which never seem to go down.

Ballot issue 2D is especially underhanded because – unlike the lodging, sales and construction tax measures on the ballot – it doesn't tell taxpayers how much the city (sic) wants to keep! It's an exemption from a state law that guarantees taxpayers that government will fund excess revenue.

Most cities when they propose to raise taxes, incur debt, or keep TABOR refunds include in the ballot language a guarantee that a citizens' committee will be formed to give oversight to city spending. 2D mentions nothing about allowing citizens to review, oversee or otherwise guide city (sic) spending with this new revenue.

Hitting us with a quadruple whammy - tax increase on sales, construction, and lodging – and trying to circumvent the TABOR – is just too expensive for those of us trying to make ends meet. Let's honor TABOR rather than giving our local government permission to circumvent it. Vote NO on 2D!

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**  
**CITY OF LITTLETON**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 A.M. to 7:00 P.M.

**Local Election (DEO) Office Address and Telephone Number:**

2255 W. Berry Avenue, Littleton, CO 80120  
Colleen L. Norton, City Clerk  
Telephone: (303) 795-3780  
cnorton@littletongov.org

**Ballot Title and Text:**

**BALLOT ISSUE 3A**

SHALL CITY OF LITTLETON SALES AND USE TAXES BE INCREASED BY AN ESTIMATED \$9,773,087 ANNUALLY, OR BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY A ¾ CENT (FROM 3.0% TO 3.75%) WHICH AMOUNTS TO 75 CENTS ON \$100 IN PURCHASES EXCLUDING THOSE ITEMS EXEMPT FROM TAXATION BY CITY CODE, THAT WILL GO INTO EFFECT ON JANUARY 1, 2022 AND DIRECTED TO THE CITY'S CAPITAL PROJECTS FUND TO PAY FOR THE COSTS OF BACKLOGGED CAPITAL IMPROVEMENT PROJECTS INCLUDING BUT NOT LIMITED TO: NEIGHBORHOOD STREET MAINTENANCE AND RECONSTRUCTION, STREET CONGESTION AND IMPROVED CAPACITY PROJECTS, RIGHT-OF-WAY AND MEDIAN MAINTENANCE AND IMPROVEMENTS, STREET AND BRIDGE SAFETY IMPROVEMENTS, SIDEWALK IMPROVEMENTS, BUILDING REPLACEMENT AND MAINTENANCE, INCLUDING SPECIFIC PROJECTS SUCH AS:

- MAJOR STREET MAINTENANCE AND RECONSTRUCTION IN NEIGHBORHOODS AND SIGNIFICANT CORRIDORS;
- MINERAL & SANTA FE INTERSECTION IMPROVEMENTS;
- DOWNTOWN STREETScape AND PARKING IMPROVEMENTS;
- PUBLIC WORKS FACILITY REPLACEMENT;
- MAINTENANCE AND IMPROVEMENTS TO CITY-OWNED FACILITIES AT THE LITTLETON MUSEUM, BEMIS LIBRARY, THE MUNICIPAL COURTHOUSE AND OTHERS;
- PUBLIC SAFETY FACILITY IMPROVEMENTS; AND
- ENHANCED ENVIRONMENTAL STEWARDSHIP IMPROVEMENTS SUCH AS

## SUSTAINABLE LANDSCAPE IRRIGATION AND CONSERVATION IMPROVEMENTS

AND THE CITY SHALL ANNUALLY REPORT THE PROGRESS OF SUCH PROJECTS AND THE EXPENDITURES OF SUCH REVENUES TO THE CITIZENS WITH REVIEW BY A BOARD OR COMMISSION AS APPOINTED BY CITY COUNCIL, AND SHALL THE REVENUES GENERATED BY SUCH SALES AND USE TAX INCREASE AND ANY EARNINGS FROM THE INVESTMENT OF SUCH REVENUES BE COLLECTED AND SPENT BY THE CITY AS A VOTER-APPROVED REVENUE CHANGE PURSUANT TO ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES

NO

### **Fiscal Information:**

Fiscal Year	Fiscal Year Spending
2017 (Actual)	\$69,196,693
2018 (Actual)	\$68,843,798
2019 (Actual)	\$55,810,911
2020 (Actual)	\$46,440,484
2021 (Estimated)	\$53,958,245
Overall percentage change in fiscal year spending	-22%
Overall dollar change in fiscal year spending	-\$15,238,448
Estimated first full fiscal year maximum dollar amount of increase:	\$ 9,773,087
Estimated first full fiscal year spending without the increase	\$52,641,569

### **Summary of Written Comments For Issue:**

Vote YES on 3A. Too many of Littleton's city buildings, neighborhood streets, medians, sidewalks, and major intersections, like Santa Fe and Mineral, are in dire need of improvement, repair and maintenance. Issue 3A asks voters to approve an increase in the city's sales and use tax rate from 3% to 3.75%, raising nearly \$10 million in annual new revenue for infrastructure projects our city needs. For just 75 cents on a one-hundred-dollar purchase, Littleton can address its backlogged capital projects and other city infrastructure priorities. If 3A passes, the additional revenue will be dedicated solely to local capital projects – street repair, building maintenance, intersection improvements, irrigation infrastructure and downtown parking. The ballot language lists seven categories of projects; transparency and citizen accountability are required if 3A passes. 3A requires that city council appoint a citizens' committee to make recommendations and conduct an annual review of the infrastructure projects paid for with the additional sales tax revenue. Without new sales tax revenue, Littleton's Capital Projects Fund will be depleted by 2025. The fund is faced with a backlog of 70 separate

capital and infrastructure projects totaling \$98 million over the next 15 years. The cost to regularly maintain one mile of city street is \$100,000. If maintenance on that same mile is delayed by three to five years, the street needs to be completely rebuilt at a cost of \$1 million, partially because the cost of materials, labor and other costs rise dramatically. The Littleton Museum, Bemis Public Library, the Municipal Courthouse, and other city-owned buildings need regular maintenance and repair. A public works facility, where several city employees work every day, caved in under heavy snow 18 years ago and needs to be completely replaced. City employees deserve to work in well-maintained, safe buildings. Don't be misled by those who tell you the city already has the funds! The city does have several million dollars in various funds. But those funds are for specific expenditures and the city is prohibited from using those funds for anything other than their stated purpose. The extra revenue will not go toward city staff salaries. The city has done all it can to tighten its belt. Last year, City Council asked each city department to cut their budget. Together the departments cut \$2.1 million. Littleton has not increased its sales tax rate in 50 years. Now is the time to increase our sales tax rate, just 75 cents on a \$100 purchase, to improve and enhance the quality of life we have come to expect here in Littleton. Vote YES on 3A.

### **Summary of Written Comments Against Issue:**

Use the Surplus, Vote No on 3A. The fiscal crisis Littleton reports is not a crisis. The City can fund whatever it wants with taxes you have already paid. Vote No on the tax increase. The balance in the Capital Fund has nothing to do with the City's ability to fund capital projects. The Capital Fund is but one of sixteen funds the City uses to track revenue and expenses. The City is free to create new funds, delete existing funds and transfer money between funds as it wills, with very few restrictions. During the last 15 years the balance in the Capital Fund has fluctuated from \$2.9M (2006) to \$16.8M (2015) as the City transferred money into (and sometimes out of) the fund and spent money from the fund. The Capital Fund balance posed no problems in funding projects and will not in the future. The real question for voters is what is the overall financial health of the City and can it afford to fund future capital projects with existing revenue? The answers are very good, and yes. The City has never been in better financial health. The fund balance (\$108M) across all funds at the end of 2020 is almost one and a half times what the City spent in 2020 (\$75M). The sum of the unrestricted balances, the amount that can be freely spent and transferred between funds, is \$76M and is more than the entire amount the City spends in a year. In addition, the City shed the cost of running the fire department in 2020. Even though the City decreased our property taxes to partially compensate citizens for the increased cost of fire service, the decrease in revenues to the City was smaller than the \$8.4M in fire expenses that went away, resulting in a net increase in revenue of \$4.7M. Subtracting the \$3.1M the City pledged to use for roads leaves the City with \$1.6M more each year it can use for capital projects. The bottom line for voters is, with the transfer of the fire department to South Metro Fire Rescue, and the ridiculous amount of money the City has in the bank, the

City can fund every capital project it can possibly imagine for the next 15 years with no increase in taxes. The right decision is to vote No on this tax increase. If the City actually does get in the unlikely position of needing more money for a project in the future, let it come to the citizens with the specific project or projects at that time and ask for the money. Asking for a tax increase now for a need projected to happen 15 years in the future is nonsense and deserves to be rejected.

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**  
**CITY OF LONE TREE, COLORADO**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 A.M. to 7:00 P.M.

**Local Election (DEO) Office Address and Telephone Number:**

9220 Kimmer Drive, Suite 100, Lone Tree CO, 80124  
Jay Robb, City Clerk  
303-708-1818

**Ballot Title and Text:**

**BALLOT ISSUE 2E**

SHALL CITY OF LONE TREE TAXES BE INCREASED NOT MORE THAN \$15,563,749 ANNUALLY BEGINNING JANUARY 1, 2022 AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER FOR A PERIOD OF TEN YEARS, BY AN ADDITIONAL TEMPORARY SALES AND USE TAX OF ONE PERCENT, EXCLUDING THE SALE OF FOOD FOR HOME CONSUMPTION AND MOTOR VEHICLES WHICH SHALL REMAIN EXEMPT FROM CITY TAXATION, TO BE USED TO MAINTAIN VITAL CITY SERVICES FOR LOCAL RESIDENTS INCLUDING:

- REPAIRING, MAINTAINING, AND IMPROVING CITY STREETS AND AGING INFRASTRUCTURE;
- MAINTAINING SERVICE AND RESPONSE TIMES FOR PUBLIC SAFETY; AND
- MAINTAINING AND IMPROVING PARKS, TRAILS, AND OPEN SPACE

WITH ALL SPENDING OF SUCH REVENUES REPORTED IN THE CITY'S ANNUAL INDEPENDENT AUDIT PUBLISHED ON THE CITY'S WEB SITE AND REVIEWED BY A CITIZEN COMMITTEE, AND SHALL THE RESULTING REVENUE AND INVESTMENT EARNINGS THEREON BE ALLOWED TO BE COLLECTED, RETAINED AND SPENT BY THE CITY NOTWITHSTANDING THE LIMITS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Yes \_\_\_\_\_

No \_\_\_\_\_

**Fiscal Information:**

Fiscal Year	Fiscal Year Spending
2017 (Actual)	\$46,378,869
2018 (Actual)	\$45,286,313
2019 (Actual)	\$60,476,583*
2020 (Actual)	\$32,948,772**
2021 (Estimated)	\$40,091,798**

\* Increase due to funds received from City partners for the RidgeGate Parkway widening project

\*\* Decrease due to impacts of COVID-19 pandemic

Overall Percentage Change from 2017 to 2021:	-14%
Overall Dollar Change from 2017 to 2021:	-\$6,287,071
Estimated first full fiscal year maximum dollar amount of increase:	\$15,563,749
Estimated first full fiscal year spending without the increase:	\$51,429,660

**Summary of Written Comments FOR:**

Simply put, 2E will keep Lone Tree thriving.

What is important to you in Lone Tree? Is it well maintained streets, adequate snow plowing, safety when you walk in your neighborhood and shop in Lone Tree?

The growth of online shopping combined with changing economic factors has significantly impacted sales tax revenue and put a dent in our budget. In fact, the City of Lone Tree is projecting a \$12 million annual revenue gap from the loss in sales tax. This gap puts vital city services at risk – from public safety to maintenance of our roads and streets.

The facts are clear. Without 2E Lone Tree will be forced to cut 2-4 police officers. Fewer officers translates to the reduction or elimination of neighborhood patrols. Emergency response times will increase and our safety will be at risk. A quick glance at the news and it’s clear that crime rates in Colorado are skyrocketing – from car theft to assault to property crime. Now is not the time to force cuts to our police. Now is the time to support our police and protect our public safety.

Earlier this year, our elected officials engaged in an effort to reach community members to discuss the budget deficit and options to address it. After many, many hours of discussion and testimony, it was determined that the proposed 1% sales tax increase

has the least impact on residents as more than 95% of sales and use tax revenue is generated by households outside of Lone Tree. In a unanimous vote, the City Council then referred this question to the ballot for voter approval. Lone Tree has a long history of efficiency, transparency, and accountability to taxpayers. In fact, Lone Tree has never raised the sales tax rate to fund general operations.

Even with the passage of 2E, residents will have one of the lowest sales tax rates and pay some of the lowest taxes in the region. Lone Tree residents will continue to pay no property tax, no “head” tax, no taxes on food for home consumption and no taxes on automotive vehicles.

Without this measure, many of the services that make our community unique are at risk.

- Public safety
- Emergency response times
- Maintenance of our city streets and roads
- Trash and recycling services

The proposed 1% sales/use tax increase referred by Lone Tree City Council for 2E on the Nov. 2, 2021 ballot actually equals one cent on each dollar. This is estimated to cost residents \$7. This is so minimal there should be no discussion about not supporting it. The good news, we can vote YES on 2E this November and keep Lone Tree thriving.

### **Summary of Written Comments AGAINST:**

Citizens of Lone Tree are urged to VOTE NO on 2E. The voters will send a message that they are not an open pocketbook for excessive increases in local government spending. The proposed increase in the tax rate from 1.8% to 2.8% is excessive, unnecessary and based on false assumptions about future revenue. The City is under no financial strain and the existing 1.8% sales tax rate is sufficient. The Lone Tree politicians based their tax increase proposal on an assumption that shows a hypothetical revenue shortfall of \$110 million by 2035. But that assumption is unfair and completely unrealistic because it assumes a 0% growth rate in revenue between now and 2035. Over the past 9 years, City sales tax revenue has grown 3.3% per year. If City revenues grow 3.3% per year in the future, which is very modest, then the \$110 million revenue short fall disappears and becomes a \$35 million surplus without any tax increase. The City’s projection assumption is not truthful and should be rejected. Voters should also be aware that the City has other healthy and growing revenue. Intergovernmental Revenue has averaged over \$10 million each year for the last 10 years. Douglas County shares its taxes with Lone Tree for roads.

The City is not losing revenue to online shopping either. Recent City financial reports



admit that lost revenue by non-resident online shopping is minimal and has been offset by sales taxes collected from larger businesses. However, Lone Tree residents would pay this additional tax increase on their online purchases. The sales tax revenue lost in 2020 due to the pandemic lockdown is a one-time event. By December 2021, sales tax collections are expected to be back at 2019 (pre-pandemic) levels.

The City says the new tax will be used for open space, public safety and road maintenance. But there is no legal restriction for those spending targets. All this new tax revenue goes into a giant money pot called The General Fund which is the source of all of Lone Tree's Spending (except the Arts Center). Saying the money is for roads, public safety and open space is just the sales pitch by the City politicians. Until this tax increase came along, the City has not expressed any concern about spending levels for roads, public safety and open space.

**DIVERSIFY!** Vote "NO" on 2E if City Council should be looking at additional funding options. If you believe residents should be willing to support a larger piece of the pie you would need to be willing to accept your obligation to increase the City's revenue by supporting some or all of the following options: a property tax, taxing vehicle purchases, taxing food at the grocery store, eliminating city funded trash service, reduced/or no snow removal, less street maintenance, a reduction in safety and police protection and even a head tax on businesses in Lone Tree. If you can support some or all of these options then a "no" vote is in order.

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES AND DEBT**  
**ON A REFERRED MEASURE**  
**THUNDERBIRD WATER AND SANITATION DISTRICT**

**Election Date:** Tuesday, November 2, 2021

**Election Hours:** 7:00 A.M. to 7:00 P.M.

**Local Election (DEO) Office Address and Telephone Number:**

Peggy Rupp, Designated Election Official  
390 Union Blvd., Suite 400, Lakewood, CO 80228  
(303) 986-1551

**Ballot Title and Text:**

**THUNDERBIRD WATER AND SANITATION DISTRICT BALLOT ISSUE 6A:**

SHALL THUNDERBIRD WATER AND SANITATION DISTRICT DEBT BE INCREASED BY UP TO \$3,000,000, WITH A MAXIMUM REPAYMENT COST OF \$5,850,000 AND SHALL DISTRICT TAXES BE INCREASED UP TO \$250,000 ANNUALLY FOR THE PURPOSE OF FINANCING THE ACQUISITION, CONSTRUCTION AND COMPLETION OF WATER SUPPLY AND DISTRIBUTION IMPROVEMENTS AND FACILITIES INCLUDING BUT NOT LIMITED TO, WATER WELLS, PUMP HOUSES, PIPELINES AND NECESSARY LAND AND EASEMENTS BY THE ISSUANCE OF GENERAL OBLIGATION BONDS, LOAN AGREEMENTS, OR OTHER FORMS OF INDEBTEDNESS, WHICH DEBT SHALL BEAR INTEREST AT A MAXIMUM NET EFFECTIVE INTEREST RATE NOT TO EXCEED FIVE-PERCENT (5%) PER ANNUM, AND SHALL BE ISSUED, DATED AND SOLD AT SUCH TIME OR TIMES, AT SUCH PRICES (AT OR ABOVE PAR), AND IN SUCH MANNER AND CONTAINING SUCH TERMS, NOT INCONSISTENT HERewith AS THE BOARD OF DIRECTORS MAY DETERMINE; AND SHALL AD VALOREM PROPERTY TAXES BE INCREASED IN ANY YEAR WITHOUT LIMITATION AS TO RATE OR AMOUNT TO PAY THE PRINCIPAL, PREMIUM (IF ANY), AND INTEREST ON SUCH BONDS, LOAN AGREEMENTS OR OTHER FORMS OF INDEBTEDNESS AS THE SAME BECOME DUE; AND SHALL ANY EARNINGS FROM THE INVESTMENT OF THE PROCEEDS OF SUCH TAXES AND BONDS (REGARDLESS OF AMOUNT) CONSTITUTE A VOTER APPROVED REVENUE CHANGE?

**Fiscal Information:**

Total District Fiscal Year Spending:

2021 (estimated)	\$169,645	
2020 (actual)	\$250,004	
2019 (actual)	\$208,408	
2018 (actual)	\$227,992	
2017 (actual)	\$252,083	
Overall percentage change from 2017 to 2021:		-32.7%
Overall dollar change from 2017 to 2021:		\$82,438

Proposed District Tax Increase:

Estimated first full fiscal year maximum dollar amount of increase:	\$250,000
Estimated first full fiscal year spending without the increase:	\$169,645

Proposed District Bonded Debt:

Principal Amount:	\$3,000,000
Maximum Annual Repayment Cost:	\$ 250,000
Total Repayment Cost:	\$5,850,000

Current District Bonded Debt:

Principal Amount Outstanding:	\$0
Maximum Annual Repayment Cost:	\$0
Remaining Total Repayment Cost:	\$0

**Summary of Written Comments For the Proposal:**

Currently Indian Creek Ranch is being supplied by two wells, each approximately 21 years old. Well #1R is producing approximately 18 gallons per minute (gpm) from a lower portion of the Denver aquifer and the uppermost Arapahoe aquifer. Well #3, our main supply at the current time is producing 80 gpm from the Arapahoe aquifer. During the winter months it is possible to supply the water demands of Indian Creek with

little concern, however during the summer months both wells are running virtually non-stop to supply all the homes and to be prepared for any fire issues. There is no backup supply and if Well #3 were to go down for any reason it would be impossible to meet the summer water demands of Indian Creek.

Thunderbird Water is proposing to soon drill a Well #4 adjacent to Well #1R but about 200 feet deeper, into the lowermost, best portion of the Arapahoe aquifer. This would be expedient since all the infrastructure already exists and would then take some of the demand off Well #3.

Water rights have been purchased under Lambert Ranch. These water rights will enable the drilling of a 3rd active well (Well #5) on Lambert Ranch to supplement our current wells and be a backup or a main supply if and when needed. Well #5 will take more time and cost to implement since currently there are no approved easements or infrastructure to bring the water into Indian Creek. The distance from Indian Creek and the installation of infrastructure results in the requested debt limit authorization.

I believe we need these new wells, pipeline and facilities to assure both a current and future supply of water for Indian Creek. We live in a great area, but what is your home worth without water.

**Summary of Written Comments Against the Proposal:**

No comments were filed by the constitutional deadline.

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**Merlin Klotz**  
**P.O. BOX 307**  
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