

Chapter 19 – Special District Policy

Sec. 19-1. - Declaration and purpose

- (a) The City Council finds that the City is located within or in the vicinity of a number of special districts, including but not limited to one (1) or more water, sanitation, park and recreation, fire and ambulance districts. The City Council recognizes that the creation of metropolitan districts pursuant to Sections 32-1-101, et seq., C.R.S., within the City may create jurisdictional confusion and questions relating to the provision of public services and the means by which those services are financed. The City Council recognizes that the creation of additional metropolitan districts can result in the unnecessary proliferation, overlap and fragmentation of local government, as well as double taxation and the diffusion of local tax sources. Nonetheless the City Council declares that the creation of metropolitan districts, in the limited circumstances set forth in this Chapter, can facilitate the provision of governmental services by providing alternatives for financing public improvements and services. The City Council further declares that the purposes of this Chapter are to establish policies concerning the use of metropolitan districts for the initial construction and financing of public improvements, but to limit the provision of ongoing services by such districts, which may be organized within the City boundaries. The City Council recognizes a need for procedures designed to ensure the orderly processing of proposals for the formation of metropolitan districts, and for policies and limitations that will allow the City Council full discretion in determining the needs of the community in order to protect the health, safety and welfare of the citizens.
- (b) The purpose of this Chapter is to set forth general and nonbinding guidelines relating to the formation of special districts within the City, the most common of which is the metropolitan district. The purpose of this Chapter is to establish procedures to be followed for the proposed formation of a special district, specifically including, but not limited to, a metropolitan district, as that term is defined by Section 32-1-103(10), C.R.S., within the City's Boundaries, pursuant the Sections 32-1-101, et seq., C.R.S. Without limitation, the purposes of these guidelines are: to avoid having indebtedness of districts affect the credit rating of the City; to preserve the financial integrity of the City and its citizens; to prevent the shifting of development risk to non-developers; to attempt to minimize and insulate the City from risks and controversies that may arise in relation to districts; to attempt to minimize excessive tax burdens upon City residents in special districts; to set forth the circumstances under which a district may receive favorable consideration from the City; to articulate the types of benefits that are expected to inure to the City and its citizens generally in the proposed formation of a district; and to avoid the shifting of costs of any district to citizens who are not within the geographic boundaries of a district or receiving benefit from it. The guidelines contained in this Chapter are general in nature, may be considered by the City Council among such other information and decision-making criteria as the City deems appropriate and shall vest no right in any individual or entity relating to the creation of any special district. The City Council retains all authority and discretion to reject, approve or approve with conditions any special district proposal on which the City is authorized or required to act and to waive any requirements set forth herein in its full discretion. The adoption of the Chapter is necessary to protect the health, safety and welfare of the citizens of the City.

Sec. 19-2. - Scope and authority

- (a) This Chapter sets forth:
- (1) This threshold criteria pursuant to which the City may review each proposal for the creation of a district and evaluate the benefits which will accrue to the City or the affected properties;
 - (2) The application elements of a proposed district service plan which are considered to be the minimum criteria under which the City will proceed to review a district proposal; and
 - (3) The criteria and situation where a district may be viewed as an appropriate and efficient financing vehicle, absent others considering which the City Council may determine to take into account.
- (b) Pursuant to the power vested in the City by Sections 32-1-204 and 205, C.R.S., no district shall be created within the City's boundaries without the approval of the City Council, as evidenced by adoption of a City Council resolution after a public hearing thereon.
- (c) This Chapter establishes the requirements for the presentation of a proposal for the creation of a district to the City Council and the general criteria the City Council may choose to consider, among other criteria, in making a determination as to the approval, conditional approval, or disapproval of the creation of a district.

Sec. 19-3. - Definitions

When used in this Chapter, the following terms shall have the following meaning:

- (a) *City Administrator* means the City Administrator of the City of Fort Lupton or such Administrator's designee.
- (b) *Special district or district* means a quasi-municipal corporation and political subdivision of the State of Colorado proposed to be organized or acting pursuant to Sections 32-1-101, et seq., C.R.S., and in accordance with this Chapter, that provides for the inhabitants thereof any one (1) or more of the following services: fire protection, mosquito control, safety protection, parks and recreation, sanitation, solid waste disposal facilities for collection and transportation of solid waste, street improvement, television relay and translation, transportation, or water. A special district includes a metropolitan district.

Sec. 19-4. - Policy goals, objectives, and considerations

- (a) Policy goals. The City's goal is to be prepared to use the most appropriate financing alternative available for the construction of public improvements to serve all residential development, new commercial and industrial developments and redevelopment within the City's boundaries or service areas. In addition, establishment of these guideline is intended to facilitate compliance with and furtherance of the polices set forth in the City's Land Use Plan, Utilities Master Plan, Traffic Plan, Drainage Master Plan, Capital Project Plan and other such plans and policies as the City Council may adopt, as well as the coordination of planned development within the City's extended planning area and additional growth area. Through the approval of a proposed district, potentially, the City may achieve four (4) goals:

- (1) Constructing certain public improvements with non-City funds and reducing the financing burden therefor;
 - (2) Expediting the provision of certain public improvements or services in cooperation with a district;
 - (3) Enhancing the level of public improvements or services within the City and district in cooperation with a district; and/or
 - (4) In some circumstances, assisting the private sector, as well, by cooperating in projects beneficial to both public and private entities.
- (b) Policy objectives. As set forth in this Subsection, the City may consider the creation of a district when, in the sole discretion of the City Council, the formation of a district is in the City's best interest and in the best interests of the area to be served. Circumstances which may indicate that a district may be an appropriate financing alternative within the City's boundaries or within the extended service area include:
- (1) Where the public improvements to be constructed provide a general benefit to all or a portion of City residents and have previously been established as a portion of a system-wide municipal project, as set forth in the City's Land Use Plan, Traffic Master Plan, Master Drainage Plans, Utilities Master Plan, Capital Projects Plan, Parks and Trails Master Plan, and any other public facility document that the City may adopt, but where construction financing for a particular portion of a system-wide municipal project has not been budgeted or is not adequately funded in a given current year in the City's Capital projects fund. Such projects may include, by way of example and not by limitation, portions of major transportation improvements, enhanced or major recreation facilities, and major open space or natural features as identified in the Parks and Trails Master Plan.
 - (2) Where the public improvements will serve commercial or industrial redevelopment projects or new developments which will enlarge materially the City's tax base.
 - (3) Where the public improvements will serve commercial, industrial or residential development, which will enhance the entire community, with a special emphasis on the quality of the proposed development or redevelopment project.
 - (4) Where the financing burden would be imposed primarily on those properties specially benefited.
 - (5) With respect to public improvements which, pursuant to the City's then-current development policies and applicable ordinances, are the obligation of the adjacent, surrounding or nearby properties, where the public improvements are disproportionately large and financially burdensome in comparison to the benefit received by the affected properties.
 - (6) With respect to residential projects, where the development is of sufficient size to merit consideration of a public improvement program other than upon a plat-by-plat basis.

- (7) Where the development is proposed to be and remain under a single plan of control, with assurance of the same provided to the City, such that the City Council may determine that the programs articulated at the time of service plan consideration will not be fragmented or diluted.
 - (8) With respect to residential projects, where the development process has proceeded to a point where it may be determined that the programs articulated at the time of service plan consideration can be carried out in the development of the area to be included within the district.
 - (9) Where the City Council makes a determination, in its sole discretion, that creation of a district is necessary or desirable for reasons of economies of scale, construction timing, coordination with other public improvements, or the preservation of the health, safety and general welfare of the City's citizens.
- (c) Review considerations. In addition to other elements and information set forth in this Chapter, those districts that include the following provisions as part of their service plan submittal may be more favorably considered:
- (1) A report from the City Administrator that the proponents for the district have submitted all necessary information as required by this Chapter or otherwise reasonably requested in review of the proposed service plan, and that the City staff has made a recommendation on the formation of the proposed district.
 - (2) A provision that all improvements constructed by the district will be subject to inspection by the City in such form and fashion as necessary to ensure compliance with the City's approval of applicable plans and permits.
 - (3) Unless otherwise provided for and specifically approved by the City, a provision that all facilities constructed by the district will be conveyed to the City or another governmental entity designated by the City, free and clear of any lien, claim, encumbrance, or demand, subject to the City's normal warranty procedures.
 - (4) A prohibition against the provision of any ongoing services and operations or maintenance of facilities, unless the City Council specifically approves the district's proposal to provide continuing services.
 - (5) To the extent possible, provisions designed to minimize the financial impact upon the purchasers and users of the properties within the district and minimize the risk of bond defaults. Towards this end, the City Council may look more favorably upon financing plans that place limitation on financing beyond the limitations set forth in applicable state law.
 - (6) A requirement that the proponents of the district will indemnify the City against all liabilities associated with the district, its formation and its plan of financing.
 - (7) Assurance from the proponents of the district that the financial information and forecasts, costs accounting, engineering information and marketing projects within the service plan are reasonable, appropriate and consistent with all applicable law.

This assurance may be in the form of a letter signed by the proponents and/or its consultants providing the information and/or exhibits.

- (d) Consideration of appropriateness. While not determinative of City policies or criteria, the City may give more favorable consideration to a proposed district in the following situations:
- (1) Where the proponents can demonstrate that the creation of the district will create a distinct benefit to the greater City community or an area within the City that will not otherwise be realized;
 - (2) Where the proponents can demonstrate that the creation of the district is essential to the realization of a unique development or undertaking that would not otherwise be realized;
 - (3) Where the proponents can demonstrate that the creation of a separate government entity within the City will foster and promote the goals, policies and objectives of the City in a way that promotes continuity of government services and the avoidance of interjurisdictional conflicts;
 - (4) When the City Council determines that the creation of the district is a necessary and appropriate method by which pertinent interests, goals and policies of the City can be achieved, beyond interests of the proponents and the area to be served;
 - (5) When the City Council determines that creation of the district will create or encourage economies of scale, favorable timing or both, with respect to planned or anticipated public improvements, that would not otherwise be realized;
 - (6) Where the proponents can demonstrate that the district's independent authority to control the construction of improvements will inure to the benefit of the City; or
 - (7) Where it is not anticipated that an existing or larger district or entity will be created or used as an alternate financing vehicle for major area-wide public improvements, including, by way of example and not by limitation, regional drainage improvements.

Sec. 19-5. - Procedures

- (a) Preliminary meeting. Proponents of a special district shall initiate their proposal through a preliminary meeting with the City Administrator and City Planner conducted prior to formal submittal of an application. Such meeting will provide an exchange of information and will be conducted to facilitate the procedural process established in this Chapter.
- (b) Cost Agreement and Deposit. Prior to or with submittal of a formal application to the City, a cost agreement and funds deposit agreement, both in the form required by the City, shall be forwarded to the City Administrator at 130 South McKinley Avenue, Fort Lupton, Colorado 80621, together with the initial deposit of the amount required under the cost and funds deposit agreements. As provided in such agreements, the proponent shall pay all fees and expenses incurred by the City if the City chooses to retain outside financial, legal, accounting, feasibility or other expertise to assist in the review of the application or service plan.

- (c) Form of application – Service Plan. Any request for approval of a special district within the City's boundaries shall be in the form of a formal application as follows:
- (1) There shall be submitted a proposed service plan that shall comply with the specific service plan requirements set forth in this Chapter, and shall contain, at a minimum, the following:
 - a. All of the information required by Section 32-1-202(2), C.R.S.
 - b. A description of the facilities proposed to be provided by the special district.
 - c. A financial plan showing how the proposed improvements are to be provided and financed, which plan shall be prepared by an individual or entity acceptable to the City, and which plan must include:
 1. The dollar amount of any anticipated general obligation or revenue bond issue, including capitalized interest costs of issuance, estimated maximum interest rates and discounts and any expenses related to the organization and initial operation of the district; and the total authorized debt for the district, which shall be limited to the amount projected and authorized in the financing plan, plus 20%.
 2. A provision that developer advances shall either be paid when bonds are issued by the district or shall be subordinate to any district debt and that only the developer will hold the instruments evidencing such advances or financing.
 3. A provision prohibiting the acceleration of debt or other financial obligations as a remedy against the district.
 4. Mill Levy Limitations.
 - A. The “Maximum Debt Mill Levy” of the district, which shall be subject to a Mill Levy Adjustment, shall be the maximum mill levy a district is permitted to impose upon the taxable property within the district for payment of Debt and shall be 55.277 mills for so long as the total amount of aggregate Debt of the district exceeds fifty percent (50%) of the district’s assessed valuation. At such time as the total amount of aggregate Debt of a district is equal to or less than fifty percent (50%) of the district’s assessed valuation, either on the date of issuance of any Debt or at any time thereafter, the mill levy to be imposed to repay such portion of Debt shall not be subject to the Maximum Debt Mill Levy if End Users cast the majority of affirmative votes taken by the district’s board of directors at the meeting authorizing such action, and, as a result, the mill levy may be such amount as is necessary to pay the debt service on such Debt, and the board may further provide that such Debt shall remain secured by such increased mill levy, notwithstanding any subsequent change in the district’s Debt to assessed value ratio.

- B. The “Maximum Operation and Maintenance Mill Levy” of the district, which shall be subject to a Mill Levy Adjustment, shall be the maximum mill levy a District is permitted to impose upon the taxable property within the District for payment of administrative, operation and maintenance costs, and shall be 55.277 mills until such time that the district issues Debt. After the district issues Debt, the Maximum Operation and Maintenance Mill Levy, when combined with the debt service mill levy imposed for Debt, shall not exceed 70 mills, which combined mill levy limit shall be subject to a Mill Levy Adjustment. The Maximum Operation and Maintenance Mill Levy shall apply to the district’s ability to increase its mill levy as necessary for provision of administrative, operation and maintenance services to its taxpayers and service users until such time as End Users cast the majority of affirmative votes taken by the district’s board of directors at a meeting authorizing the elimination of such Maximum Operation and Maintenance Mill Levy, at which time the mill levy may be such amount as is necessary to pay the administrative, operation and maintenance costs.
- C. For purposes hereof, the following terms shall have the following meanings:
- I. Debt: means bonds, notes, debentures, certificates, contracts, capital leases or other multiple fiscal year obligations for the payment of which the districts has promised to impose an ad valorem property tax mill levy, collect fee revenue, and/or levy special assessments.
- II. End User: means any owner, or tenant of any owner, of any taxable improvement within a district who is intended to become burdened by the imposition of ad valorem property taxes subject to the Maximum Debt Mill Levy. By way of illustration, a resident homeowner, renter, commercial property owner, or commercial tenant is an End User. A person or entity that constructs homes or commercial structures with the intention of selling to others is not an End User.
- III. Mill Levy Adjustment: means, if, on or after January 1, 2019, there are changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut or abatement, the Maximum Debt Mill Levy and the Maximum Operation and Maintenance Mill Levy may be increased or decreased to reflect such changes, such increases and decreases to be determined by the board in good faith (such determination to be binding and final) so that to the extent possible, the actual tax revenues generated by the applicable mill levy, as adjusted for changes occurring after the applicable date, are neither

diminished nor enhanced as a result of such changes. For purposes of the foregoing, a change in the ratio of actual valuation shall be deemed to be a change in the method of calculating assessed valuation.

- d. A map of the district's boundaries and a map of any inclusion area boundaries, together with a legal description of all properties included therein, and a statement that the district's boundaries will not go beyond those set forth in the inclusion area boundaries without prior City approval.
- e. An itemization of any costs which are expected to be assumed by the City for construction of public improvements, if any.
- f. Written consent to formation from all owners of real property within the proposed district.
- g. A form of an intergovernmental agreement between the special district and the City. A description of any known proposed intergovernmental agreements between the special district and other governmental entities.
- h. A provision that the district shall not exercise any of the following powers without the prior approval of the City Council:
 - 1. The inclusion of properties into the special district's boundaries which are outside of the inclusion area boundaries set forth in the service plan;
 - 2. The refunding of any of the district's outstanding bonds which would extend the maturity of the outstanding bonds or increase the total debt service thereon; or
 - 3. The consolidation of the district with any other special district pursuant to Sections 32-1-601, et seq., C.R.S., other than the consolidation of the district with another special district organized with the district for the same development.
 - 4. The use of dominant eminent domain powers against the City to obtain any real property owned by the City.
- i. A provision that the district shall take all action necessary to dissolve, pursuant to Sections 32-1-701, et seq., C.R.S., if the City files an application with the special district no sooner than ten (10) years after the date of organization of the district for dissolution pursuant to Section 32-1-701 (3), C.R.S., provided that the district has no outstanding debt or outstanding operation and maintenance responsibilities at the time of the request.
- j. A statement that the district will be subject to all of the City's zoning, subdivision, building code and other land use requirements, and a statement that the service plan and district's formation in no way affect the obligations of a developer or subdivider under this Code and other land use requirements, including the obligation to post security for the completion of subdivision improvements.

- k. Provisions to ensure that a copy of written notice of every regular or special meeting of the special district will be delivered to the office of the City Clerk, by email, mail or by hand, to be received at least seventy-two hours prior to such meeting.
- l. A requirement that the district will file with the City annually, by July 1st of each year, an annual report setting forth the information outlined in Section 32-1-207(3)(c), C.R.S., for the prior calendar year, along with a certificate of compliance with the service plan and an annual audited financial statement, unless the district is otherwise exempted from audit.
- m. A statement that the district shall not apply for Great Outdoors Colorado grants, Colorado Trust Funds, Conservation Trust Funds or other state or federal grants without the prior consent of the City.
- n. A statement that the district shall not acquire, own, manage, adjudicate or otherwise develop water rights, except as necessary to transfer said water rights to the City, unless otherwise approved by the City.
- o. A comparison report showing the proposed maximum mill levies of the district and the mill levies of similar taxing entities in the City and within a three-mile radius of the district, which comparison shall also show the total overlapping mill levy for the special district and the comparison special districts.
- p. A requirement of written notice and disclosure to the initial and subsequent purchasers and users of the properties within the district regarding the existence of the special district, its operations and additional taxes, fees, rates, tolls, penalties, and charges or assessments which will be imposed in connection with the special district. A disclosure notice recorded on the property located within the special district prior to the sale of any property within the special district to a subsequent owner, including any inclusions subsequently approved by the district, will satisfy this requirement.
- q. A statement that the district shall not be permitted to create a subdistrict pursuant to Section 32-1-1101(1)(f), C.R.S. or Section 32-1-1101(1.5), C.R.S., without the prior consent of the City.
- r. A form intergovernmental agreement with the City, which shall be executed by the special district board at its first meeting if the formation of the special district is authorized by the City Council and approved by voters. The form IGA shall be in the form required by the City.
- s. Any other provisions, statements, or information requested by the City in its sole discretion.

(2) Formal Submittal of Service Plan. The proposed service plan shall be submitted to the City in electronic format with one pdf that includes the service plan text and all exhibits, and a word version of the service plan text and any exhibits available in word format. The service plan shall be submitted to the City no later than six (6) weeks prior to a desired hearing date, unless otherwise agreed to by the City. Applicants may be required to provide final hard copies of the service plan to the City prior to the City's hearing on the service plan.

(d) Consideration of review.

- (1) Upon completion of City staff review of the proposed service plan, the proposal shall be set for consideration by the City Council pursuant to a schedule set by the City. The City staff shall present a report to the City Council evaluating the service plan and identifying any unresolved issues and issues of concern to City staff. Such report shall include recommendations made in accordance with the review criteria set forth in this Subsection. Such recommendations will be sufficient to allow the City Council to approve, conditionally approve, or disapprove the organization of the special district on a basis consistent with this Chapter.
- (2) The City Council shall disapprove the service plan unless evidence satisfactory to the City Council that each of the criteria set forth in Section 32-1-203(2), C.R.S. have been met.
- (3) In considering whether to approve a proposed special district, the City Council may also choose to apply the criteria set forth in Section 32-1-203(2.5), C.R.S.
- (4) If disapproval is not required by Subparagraph (2), above, it is entirely within the discretion of the City Council to approve, conditionally approve, or disapprove the creation of a special district within the City's boundaries. Any such decision by the City Council will be a legislative and not a quasi-judicial act, and no person shall have any right, by virtue of this Chapter or otherwise, to create a special district within the City's boundaries.
- (5) Exclusions. The City Council may exclude territory from a proposed special district prior to approval of the service plan submitted by the proposed special district. The proponents of the special district shall have the burden of proving that the exclusion of such property is not in the best interest of the special district. Any person owning property within the proposed boundaries of the proposed special district who requests his or her property to be excluded from the special district shall submit a written request for exclusion to the City Council at least ten (10) days prior to the City Council's hearing on the service plan in order to be considered. However, the City Council shall not be limited in its action with respect to exclusion of territory based only upon such request. Any request for exclusion shall be acted upon by the City Council prior to any final action on the service plan.

Sec. 19-6. - Notice of hearing

- (a) The City Administrator shall, within a reasonable time upon completion of staff review of the service plan, schedule a public hearing to consider the service plan at a regular City Council meeting. Notice of the service plan hearing shall be provided pursuant to and in accordance with Section 32-1-204, C.R.S.

Sec. 19-7. - Hearing

On the date and at the time and place specified in the notice of hearing, the City Council shall conduct an open public hearing for the purpose of considering the desirability of and the need for the creation of the special district. A record of the proceeding shall be made, and all interested parties, as that term is defined in Section 32-1-204(1), C.R.S., shall have an opportunity to be heard. The City Council may postpone or continue such hearing to a

later time or date or relocate the hearing by announcing such postponement, continuance or relocation at the hearing or by posting notice at the originally scheduled time and place of the hearing, and no further publication or mailing of notice shall be necessary.

Sec. 19-8. - Determination; continuing jurisdiction

- (a) At the conclusion of the public hearing, the City Council shall adopt a resolution approving, conditionally approving, or disapproving the creation of the special district in accordance with the service plan. Such resolution shall be conclusive of the City Council's determination. No action or proceeding, at law or in equity, to review any acts or proceedings or to question the validity of the City Council's determination pursuant to this Chapter, whether based upon irregularities or jurisdictional defects, shall be maintained unless authorized by state law and commenced within thirty (30) days after the adoption of the City Council resolution. No remedy against the City is permitted with respect to its action on a service plan other than remand from a court of competent jurisdiction as provided by state law.
- (b) After approval of any service plan, the City Council shall retain and may exercise in any manner deemed appropriate by the City Council all rights and remedies provided to it by the service plan, state law, this Chapter and other applicable laws and regulations, in relation to compliance with or enforcement or modification of a service plan, or relating to any other matter affecting the City's interests.

Sec. 19-9. – Compliance; modification; enforcement

- (a) All documents submitted to the Weld County District Court by the proponents for the organization of a special district pursuant to Sections 32-1-301, et seq., C.R.S., shall conform to the approved service plan, and the failure of the proponents of the special district to conform such submittals to the City-approved service plan shall be deemed to nullify the City's approval of the service plan.
- (b) Material modifications of a service plan shall be processed as follows:
 - (1) After the organization of the special district and pursuant to the provisions of this Chapter, material modification of the service plan, as originally approved and amended, may be made pursuant to and in accordance with Section 32-1-207(2)(a), C.R.S. Such approval of modifications shall be required with regard to changes of a basic or essential nature, and, unless otherwise provided in the service plan, shall include but not be limited to:
 - a. Any issuance by the special district of financial obligations not expressly authorized by the service plan or under circumstances inconsistent with the special district's financial ability to discharge such obligations as shown in the service plan;
 - b. Any change in stated purposes of the special district;
 - c. Any change in debt limit, change in revenue type, or change in maximum mill levy;
 - d. Any change in the types of improvements from what is stated in the service plan;

- e. Failure to comply with the requirements of the service plan concerning the dedication of improvements or the acquisition and conveyance of land or interests in land;
 - f. The occurrence of any event or condition which is defined under the service plan or intergovernmental agreement as necessitating a service plan amendment;
 - g. The default by the special district under any intergovernmental agreement with the City;
 - h. Any of the events or conditions enumerated in Section 32-1-207(2), C.R.S.;
 - i. Any action or proposed action by the special district that would interfere with or delay the planned dissolution of the special district as provided in the service plan.
- (2) A petition for service plan amendment shall be submitted for any material modification. The petition shall include, as applicable:
- a. Any changes to the service plan since it was approved by the City Council, including assumptions or projects furnished in conjunction with the original petition;
 - b. A detailed explanation of the activity, events or conditions which resulted in the material modification to the service plan, including what action was taken or alternatives considered, if any, by the special district to avoid the action, event or condition;
 - c. The impact of the material modification on the special district's ability to develop the capital facilities and infrastructure necessary to meet its capital development plan;
 - d. The effect of the material modification on the special district's ability to retire as scheduled its outstanding financial obligations and its ability to issue and market additional indebtedness to finance additional capital expenditures;
 - e. An updated financial plan for the special district, reflecting development absorption rates anticipated within the special district's service area, projected annual revenues and expenditures based upon such projected absorption rates, debt issuance and amortization schedules and a projection of anticipated capital outlay;
 - f. The financial impact of the modification on existing residents of the special district;
 - g. Copies of all specific proposed revisions to the service plan, including the replacement or supplement pages and exhibits that are intended to effectuate the modifications; and
 - h. Alternatives or opinions that would be available to the special district if the requests amendment was not approved by the City.
- (3) The amendment shall be processed and reviewed in the same manner as prescribed by this Chapter for initial service plan review and all City costs shall be paid by the petitioner.

- (4) A resolution of approval shall not be required for changes of a technical nature necessary only for the execution of the original service plan. The City shall determine if a change is technical in nature.
- (c) Any material departure from the approved service plan, as properly modified or amended, except for technical changes as referred to in Paragraph (b)(4) of this Section, may be enjoined: by the Court upon its own motion, or by the City, by appropriate court action; or by any interested party by appropriate court action, as the term "interested party" is defined by Section 32-1-204(1), C.R.S. The City Council may pursue any or all of the following remedies in addition to court action:
 - (1) Withhold issuance of any permit, authorization, acceptance or other administrative approval necessary for the special district's development of public facilities or construction;
 - (2) Exercise any remedy under the terms of any intergovernmental agreement under which the special district is in default;
 - (3) Exercise any applicable remedy pursuant to Title 32 of the state statutes or other laws applicable to the special district's activities.
 - (d) Notice and publication of special district activities that deviate from the service plan.
 - (1) Deviations from the service plan, as approved and as may be modified and/or amended, that do not constitute material departures as set forth in Subsection C, above, shall be processed in accordance with Section 32-1-207(3)(b), C.R.S.