



2021 Budget Message

Gunnison County Metropolitan Recreation District

The Gunnison County Metropolitan Recreation District (“District”) is a Special District of the State of Colorado formed December 21, 1978 under the provisions of Part 8 of Article 1 of Title 32 C.R.S. 1973. In 2001, two sub-districts were formed within the District; one encompassing the Crested Butte Fire Protection District (Crested Butte Subdistrict) and the other comprised of the remainder of the District (Gunnison Area Subdistrict).

The District is supported by a mil levy on real and personal property and by Conservation Trust Funds allocated within District boundaries. The mil levy for the 2021 budget year, subsequent to a temporary tax credit, is 1.0 mils. Important budget features include increased revenue and expenditures. Increased expenditures include a higher allocation of funds to support priority recreation initiatives and a higher allocation of funds to capital outlay to accommodate deferred maintenance of the television translator system.

Mission

The mission of the District is to provide high-quality over the air TV service and strategic leadership that leverages innovative partnerships to accomplish vital recreation opportunities for our communities.

Services

Recreation Funding- The District supports and helps catalyze priority recreation projects and amenities within its service area through its annual grant programs and strategic initiatives. For the 2021 fiscal year, \$275,000 has been budgeted to meet the District’s recreation service needs.

Additionally, fifty percent (50%) of all Conservation Trust (lottery) Funds received by the District are shared with other local governments through an ongoing revenue sharing agreement. The revenue sharing contributions, made directly to the City of Gunnison, Gunnison County and the Towns of Crested Butte, Mt. Crested Butte and Pitkin, support park and recreation facilities available to District constituents.

Television Translator System- Over-the-air digital television signals are accessible to constituents in proximity to translator towers on a no fee basis. The system provides a wide array of channels including all of the major Denver broadcast networks, Discovery Channel, movie channels, children’s programming, public television channels and local station CBTv. Currently, 22 channels are transmitted from the District’s studio facility and re-translated from the W Mountain broadcast facility, providing service to the greater population centers within the District. Broadcast facilities serving remote areas that experience terrain shielding and therefore cannot receive signals from the District’s hub are served by satellite downlink systems.

FM Radio- The District supports local, non-profit community radio station KBUT by making space available at several of the District's broadcast communication facilities. The District also supports Colorado Public Radio by providing them access to the District's broadcast facility located on W Mountain.

Accounting

The District uses the modified accrual basis of accounting in which revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. The District is compliant with GASB34 and GASB54 accounting practices.

Meetings

The Board of Directors of the District meets on the third Wednesday of each month. Meetings are held at the District office located at 710 S. 9th Street in Gunnison and at the Crested Butte Town Hall, located at 507 Maroon Avenue in Crested Butte, or, telephonically with public access via Zoom. The full meeting schedule is posted on the District's website, at the District office, and at the Gunnison County Clerk's office located at 221 N. Wisconsin Street in Gunnison.

Inquiries

The 2021 budget is available on the District's website or by request. Questions regarding the 2021 budget may be addressed to the Board of Directors of the District or to the District Manager.

P.O. Box 1369 Gunnison, CO 81230

Phone: (970) 641-8725

Email: hedda@gcmetrec.com

District website: www.gcmetrec.com

Board of Directors

David Clayton, President

Cassia Cadenhead, Treasurer

Loren Ahonen, Director

Ian Billick, Director

Derrick Nehrenberg, Director

PROPOSED 2021 BUDGET & AMENDED 2020 BUDGET

GENERAL FUND INCOME

Property Tax Income	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Property Tax- Gunnison County	\$ 648,663.00	\$ 637,986.00	\$ 637,986.00	\$ 526,868.26
Property Tax- Saguache County	\$ 1,791.00	\$ 1,596.00	\$ 1,596.00	\$ 1,647.38
Specific Own. Tax- Gunnison County	\$ 36,000.00	\$ 36,000.00	\$ 20,000.00	\$ 39,052.85
Specific Own. Tax- Saguache County	\$ 300.00	\$ 300.00	\$ 100.00	\$ 324.39
Total Property Tax Revenue	\$ 686,754.00	\$ 675,882.00	\$ 659,682.00	\$ 567,892.88
Interest Income	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Interest Income: Gunnison & Saguache Counties	\$ 750.00	\$ 1,504.78	\$ 700.00	\$ 1,430.76
Interest Income: Investment	\$ 850.00	\$ 700.00	\$ 800.00	\$ 1,079.83
Total Interest Income	\$ 1,600.00	\$ 2,204.78	\$ 1,500.00	\$ 2,510.59
Miscellaneous Income	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Multi-User Lease Payments	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Miscellaneous Income- Other	\$ 200.00	\$ 35,450.00	\$ 200.00	\$ 6,099.20
Total Miscellaneous Income	\$ 2,200.00	\$ 37,450.00	\$ 2,200.00	\$ 8,099.20
TOTAL REVENUE	\$ 690,554.00	\$ 715,536.78	\$ 663,382.00	\$ 578,502.67

GENERAL FUND EXPENSE

Administrative Expense	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Accounting	\$ 6,000.00	\$ 8,800.00	\$ 5,000.00	\$ 5,569.99
Bank Charges	\$ -	\$ 205.00	\$ -	\$ -
Audit	\$ 6,150.00	\$ 6,150.00	\$ 6,000.00	\$ 6,000.00
Dues	\$ 700.00	\$ 900.00	\$ 650.00	\$ 627.79
Election	\$ -	\$ 1,475.24	\$ 18,000.00	\$ -
Retired- Administrative Expense	\$ -	\$ -	\$ -	\$ 2,842.28
Website	\$ 1,000.00	\$ 6,500.00	\$ -	\$ -
Advertising	\$ 800.00	\$ 1,000.00	\$ 6,000.00	\$ 15,002.05
Office	\$ 500.00	\$ 275.00		
Postage	\$ 50.00	\$ 15.00		
Retired- Equipment	\$ -	\$ -	\$ 1,000.00	\$ -
Telephone	\$ 1,350.00	\$ 1,200.00	\$ 3,000.00	\$ 3,201.40
Internet	\$ 1,200.00	\$ 1,100.00		
Outreach & Development	\$ 1,000.00	\$ 216.00	\$ -	\$ 204.11
2020 TV Viewership Survey	\$ -	\$ 4,480.02	\$ -	\$ -
Travel	\$ 500.00	\$ 475.00	\$ 1,000.00	\$ 530.30
Staff Development	\$ -	\$ 5,100.00	\$ -	\$ -
Legal	\$ 6,000.00	\$ 57,000.00	\$ 57,000.00	\$ 28,705.63
Insurance (General Liability & Public Officials Liabil	\$ 2,538.00	\$ 2,538.00	\$ 6,500.00	\$ 6,840.86
QuickBook Fees	\$ 500.00	\$ 500.00	\$ -	\$ -
Treasurer's Fees	\$ 20,000.00	\$ 19,835.00	\$ 19,835.00	\$ 15,983.47
Total Administrative Expense	\$ 48,288.00	\$ 117,764.26	\$ 123,985.00	\$ 85,507.88
Payroll Expense	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Wages: District Manager	\$ 75,000.00	\$ 71,500.00	\$ 68,000.00	\$ 39,732.10
Retired- Wages: Operations Manager	\$ -	\$ -	\$ -	\$ 52,309.10
Wages: Operations Staff	\$ -	\$ 768.75	\$ 16,000.00	\$ 6,545.66
Retired- Wages: Compensated Absences	\$ -	\$ -	\$ -	\$ 1,666.68
Wages: Board of Directors	\$ -	\$ -	\$ -	\$ -
Payroll Tax, Employer Expense	\$ 6,500.00	\$ 6,000.00	\$ -	\$ 7,282.58
Insurance- Workers Comp. & Unemployment	\$ 1,050.00	\$ 1,000.00	\$ 11,000.00	\$ 2,823.72
Payroll Expense Total	\$ 82,550.00	\$ 79,268.75	\$ 95,000.00	\$ 110,359.84
Facility Expense	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Capital Purchahse- Principal, Lease Purchase	\$ -	\$ 61,783.21	\$ 35,000.00	\$ 31,167.51
Capital Purchase- Interest, Lease Purchase	\$ -	\$ 1,917.80	\$ 4,100.00	\$ 2,998.41
Maintenance	\$ 2,000.00	\$ -	\$ 4,000.00	\$ 2,993.52
Utilities	\$ 4,000.00	\$ 3,500.00	\$ 4,800.00	\$ 4,316.52

61	Facility Expense Total	\$ 6,000.00	\$ 67,201.01	\$ 47,900.00	\$ 41,475.96
62					
63	TOTAL ADMINISTRATIVE EXPENSE	\$ 136,838.00	\$ 264,234.02	\$ 266,885.00	\$ 237,343.68
64					
65	Recreation Expense	Proposed 2021*	Amended 2020	Budgeted 2020	Actual 2019
66	Community Collaboration Grant Funding	\$ 50,000.00	\$ 54,851.00	\$ 100,000.00	\$ 27,761.20
67	Developed Recreation Grant Funding	\$ 140,000.00	\$ -	\$ 100,000.00	\$ -
68	Gunnison Stewardship Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
69	Recreation Reserve Fund	\$ 45,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
70	Other- Recreation Funding	\$ 30,000.00	\$ -	\$ -	\$ -
71	Recreation Expense Total	\$275,000	\$ 74,851.00	\$ 120,000.00	\$ 27,761.20
72	<i>*2021 Recreation Expense allocation to be determined at December 11, 2020 Budget Hearing</i>				
73					
74	Operations Expense	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
75	Capital Outlay	\$ 110,000.00	\$ 75,000.00	\$ 110,000.00	\$ 79,532.61
76	Retired - Translator System Audit	\$ -	\$ -	\$ -	\$ 3,061.56
77	Retired - Dues	\$ -	\$ -	\$ 750.00	\$ 784.95
78	Retired - Legal	\$ -	\$ -	\$ -	\$ -
79	Retired - Equipment Rental/Joint Pole Usage	\$ -	\$ -	\$ 800.00	\$ 490.00
80	Retired - Travel & Training	\$ -	\$ -	\$ 500.00	\$ 1,545.38
81	Materials	\$ 15,000.00	\$ 17,000.00	\$ 15,000.00	\$ 13,754.66
82	Tools	\$ 1,000.00	\$ 100.00	\$ 1,500.00	\$ 405.32
83	Contract Labor	\$ 65,000.00	\$ 67,000.00	\$ 67,500.00	\$ 24,606.32
84	Site Lease	\$ 16,080.00	\$ 15,443.88	\$ 15,000.00	\$ 26,664.41
85	Subscriber Fees	\$ 24,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,957.13
86	Insurance	\$ 10,000.00	\$ 9,659.00	\$ 5,000.00	\$ 4,810.14
87	Licenses and Permits	\$ 5,000.00	\$ 700.00	\$ 5,000.00	\$ 537.50
88	Utilities- Translator Sites	\$ 15,500.00	\$ 15,000.00	\$ 15,500.00	\$ 13,675.34
89	Vehicle Expense	\$ 3,000.00	\$ 2,500.00	\$ 5,500.00	\$ 5,702.29
90	Operation Expense Total	\$ 264,580.00	\$ 225,402.88	\$ 265,050.00	\$ 199,527.61
91					
92	Total General Fund Expenditures	\$ 676,418.00	\$ 564,487.90	\$ 651,935.00	\$ 464,632.49
93					
94	Excess of Revenues Over (Under)				
95	Expenditures, General Fund	\$ 14,136.00	\$ 151,048.88	\$ 11,447.00	\$ 113,870.18
96					
97	Conservation Trust Fund (CTF) Revenue	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
98	CTF Proceeds	\$ 80,000.00	\$ 85,000.00	\$ 76,000.00	\$ 93,734.02
99	CTF Interest	\$ 450.00	\$ 420.00	\$ -	\$ 354.15
100	CTF Revenue Total	\$ 80,450.00	\$ 85,420.00	\$ 76,000.00	\$ 94,088.17
101					
102	CTF Expenses	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
103	Recreation Funding	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -
104	Operations- Materials	\$ -	\$ -	\$ -	\$ -
105	Operations- Capital Outlay	\$ -	\$ -	\$ 3,000.00	\$ 7,718.36
106	Intergovernmental Revenue Sharing	\$ 40,000.00	\$ 42,500.00	\$ 38,000.00	\$ 46,701.58
107	Total CTF Expenses	\$ 75,000.00	\$ 42,500.00	\$ 76,000.00	\$ 54,419.94
108					
109	Excess of Revenues Over (Under)				
110	Expenditures, CTF Funds	\$ 5,450.00	\$ 42,920.00	\$ -	\$ 39,668.23
111					
112	TOTAL EXPENDITURES	\$ 751,418.00	\$ 606,987.90	\$ 727,935.00	\$ 519,052.43
113					
114	Budget Recap: General Fund	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
115	General Fund Revenue	\$ 690,554.00	\$ 715,536.78	\$ 663,382.00	\$ 578,502.67
116	General Fund Expenditures	\$ 676,418.00	\$ 564,487.90	\$ 651,935.00	\$ 464,632.49
117	Excess of Revenues Over (Under)				
118	Expenditures, General Fund	\$ 14,136.00	\$ 151,048.88	\$ 11,447.00	\$ 113,870.18
119					
120	Budget Recap: General Fund (CTF)	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
121	CTF Revenue	\$ 80,450.00	\$ 85,420.00	\$ 76,000.00	\$ 94,088.17
122	CTF Expenditures	\$ 75,000.00	\$ 42,500.00	\$ 76,000.00	\$ 54,419.94
123	Excess of Revenue Over (Under) Expenditures	\$ 5,450.00	\$ 42,920.00	\$ -	\$ 39,668.23

Net Change in Fund Balances- Gvt. Funds	\$	19,586.00	\$	193,968.88	\$	11,447.00	\$	153,538.41
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Note: Expenditures include amounts capitalized. Governmental funds report capital outlays as expenditures in the year the costs are incurred; however, the government-wide financial statements (contained within audit) report capital outlays as an addition to capital assets. The cost of capital assets is allocated to depreciation expense over the estimated useful lives of the underlying assets.

Statement of Revenues, Expenses and Changes in Fund Balances: Government Fund (General & CTF Funds Combined)

Revenues	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Anticipated Revenue: General Fund	\$ 690,554.00	\$ 715,536.78	\$ 663,382.00	\$ 578,502.67
Anticipated Revenue: CTF Fund	\$ 80,450.00	\$ 85,420.00	\$ 76,000.00	\$ 94,088.17
Total Revenues	\$ 771,004.00	\$ 800,956.78	\$ 739,382.00	\$ 672,590.84
Total Expenditures	\$ 751,418.00	\$ 606,987.90	\$ 727,935.00	\$ 519,052.43
Excess of Revenues Over (Under) Expenditures	\$ 19,586.00	\$ 193,968.88	\$ 11,447.00	\$ 153,538.41

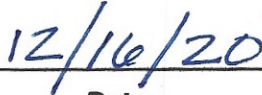
Fund Balances, beginning of year	\$ 822,029.88	\$ 628,061.00	\$ 628,061.00	\$ 474,522.59
Fund Balances, end of year	\$ 841,615.88	\$ 822,029.88	\$ 639,508.00	\$ 628,061.00
Net Change in Fund Balances*	\$ 19,586.00	\$ 193,968.88	\$ 11,447.00	\$ 153,538.41

Year End Fund Balances	Proposed 2021	Amended 2020	Budgeted 2020	Actual 2019
Capital Projects Fund	\$ 177,725.00	\$ 177,725.00	\$ 142,725.00	\$ 142,725.00
Recreation Reserve Fund	\$ 10,000.00	\$ -	\$ -	\$ -
Unrestricted Fund	\$ 227,568.03	\$ 192,764.93	\$ 180,504.64	\$ 163,719.69
CTF Fund	\$ 281,205.31	\$ 275,755.31	\$ 232,835.31	\$ 197,835.31
Retired - Nonspendable Fund	\$ -	\$ -	\$ -	\$ -
TABOR Reserve	\$ 22,542.54	\$ 18,209.64	\$ 21,838.05	\$ 27,176.00
Nonspendable Committed Recreation Funds	\$ 122,575.00	\$ 122,575.00	\$ 61,605.00	\$ 61,605.00
Nonspendable CTF Funds	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00
Total Fund Balance: Governmental Fund	\$ 841,615.88	\$ 822,029.88	\$ 639,508.00	\$ 628,061.00

\$	-	\$	(0.00)	\$	-	\$	-
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I, Cassia Cadenhead, certify that this is a true and accurate copy of the budget adopted for the Gunnison County Metropolitan Recreation District for the 2021 Budget Year.


Treasurer


Date

Gunnison County Metropolitan Recreation District

**Resolution/Ordinance to Adopt the Budget
Budget Year 2021**

A RESOLUTION/AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2021, AND ENDING ON THE LAST DAY OF DECEMBER, 2021.

WHEREAS, the Board of Directors of the Gunnison County Metropolitan Recreation District has appointed Hedda Peterson, Budget Officer, to prepare and submit a proposed budget to said governing body and;

WHEREAS, Hedda Peterson, Budget Officer, has submitted proposed budget to this governing body on October 15, 2020 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at designated places; a public hearing was held on December 11, 2020 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, 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.


NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Gunnison County Metropolitan Recreation District, Colorado:

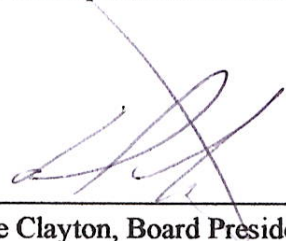
Section 1. That the budget, summarized by fund, was considered at a meeting duly advertised and open to the public on December 11, 2020 at which time revisions were put forth by the Board of Directors; and such revisions have been incorporated into the final proposed budget; and that the budget is hereby approved and adopted as the budget of the Gunnison County Metropolitan Recreation District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Treasurer and made part of the public records of the Gunnison County Metropolitan Recreation District.

ADOPTED, this 11th day of December, 2020

Attest:


Cassia Cadenhead, Treasurer


Dave Clayton, Board President

Gunnison County Metropolitan Recreation District

**Resolution/Ordinance to appropriate Sums of Money
Budget Year 2021**

A RESOLUTION/ AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSES SET FORTH BELOW, FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 11th, 2020 and;

WHEREAS, the Board of Directors has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, 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/ORDAINED BY THE BOARD OF DIRECTORS OF THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the proposes stated:

General Fund:

Current Administrative Expense:	\$136,338.00
Current Recreation Expense:	\$275,000.00
Current Operating Expenses:	\$264,580.00
TOTAL GENERAL FUND:	\$675,918.00

Conservation Trust Fund:

Current Operations Expense:	\$35,000.00
Intergovernmental Contributions:	\$40,000.00

TOTAL FUNDS APPROPRIATED FOR THE 2021 BUDGET \$750,918.00

ADOPTED THIS 11th Day of December, 2020

Attest:



Cassia Cadenhead, Treasurer



Dave Clayton, Board President

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of _____ Gunnison County _____, Colorado.

On behalf of the _____ Gunnison County Metropolitan Recreation District _____,

(taxing entity)^A

the _____ Board of Directors _____

(governing body)^B

of the _____ Gunnison County Metropolitan Recreation District _____

(local government)^C**Hereby** officially certifies the following mills

to be levied against the taxing entity's GROSS \$ 660,712,660

assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)**Note:** If the assessor certified a NET assessed valuation

(AV) different than the GROSS AV due to a Tax

Increment Financing (TIF) Area^F the tax levies must be \$ 648,663,540

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:

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10****Submitted:**

12/11/2020

for budget/fiscal year

2021

(no later than Dec. 15)

(mm/dd/yyyy)

(yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**1. General Operating Expenses^H

1.000

mills

\$

648,663

2. <Minus> Temporary General Property Tax Credit/
Temporary Mill Levy Rate Reduction^I

<

>

mills

\$

<

>

SUBTOTAL FOR GENERAL OPERATING: mills

\$

3. General Obligation Bonds and Interest^J

mills

\$

4. Contractual Obligations^K

mills

\$

5. Capital Expenditures^L

mills

\$

6. Refunds/Abatements^M

mills

\$

7. Other^N (specify): _____

mills

\$

mills

\$

TOTAL:Sum of General Operating
Subtotal and Lines 3 to 7

1.0

mills

\$

648,663

Contact person:
(print)

David Clayton

Daytime
phone:

(970)

641-8725

Signed:

Title:

Board President

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

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 OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.


1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

TO: County Commissioners¹ of _____ Saguache County _____, Colorado.

Submitted: 12/11/20 for budget/fiscal year 2021
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Contact person: (print) David Clayton Daytime phone: (970) 641-8725

Signed:  Title: Board President

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

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 OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

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**Gunnison County Metropolitan Recreation District
Resolution/Ordinance to Set Mill Levies: Gunnison County
Budget Year 2020**

A RESOLUTION/ AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the Gunnison County Metropolitan Recreation District has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2020 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$648,663 and;

WHEREAS, the 2020 Gross valuation for assessment for the Gunnison County Metropolitan Recreation District as certified by the Gunnison County Assessor is \$660,712,660 with a Net Valuation of \$648,663,540;

NOW THEREFORE, BE IT RESOLVED/ORDAINED BY THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO:

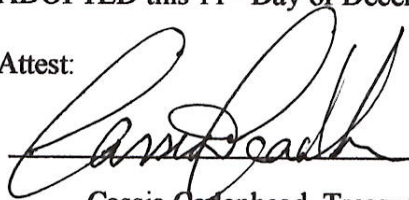
Section 1. That for the purpose of meeting all general operating expenses of the Gunnison County Metropolitan Recreation District during the 2021 Budget year, there is hereby levied a tax of 1.000 mills upon each dollar of the total Net valuation for assessment of all taxable property within the District for the year 2020.


Section 2. That for the purpose of meeting all bonds and interest of the Gunnison County Metropolitan Recreation District during the 2021 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

Section 3. That the Treasurer is hereby authorized and directed to immediately certify the County Commissioners of Gunnison County, Colorado the mill levies for the Gunnison County Metropolitan Recreation District as herein above determined and set.

ADOPTED this 11th Day of December of A.D. 2020

Attest:


Cassia Cadenhead, Treasurer


Dave Clayton, Board President

**Gunnison County Metropolitan Recreation District
Resolution/Ordinance to Set Mill Levies: Saguache County
Budget Year 2020**

A RESOLUTION/ AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the Gunnison County Metropolitan Recreation District has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2020 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$1,791 and;

WHEREAS, the 2020 Gross valuation for assessment for the Gunnison County Metropolitan Recreation District as certified by the Saguache County Assessor is \$1,791,347 with a Net Valuation of \$1,791,347;

NOW THEREFORE, BE IT RESOLVED/ORDAINED BY THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO:


Section 1. That for the purpose of meeting all general operating expenses of the Gunnison County Metropolitan Recreation District during the 2021 Budget year, there is hereby levied a tax of 1.000 mills upon each dollar of the total Net valuation for assessment of all taxable property within the District for the year 2020.

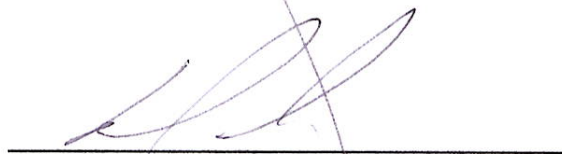
Section 2. That for the purpose of meeting all bonds and interest of the Gunnison County Metropolitan Recreation District during the 2021 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

Section 3. That the Treasurer is hereby authorized and directed to immediately certify the County Commissioners of Gunnison County, Colorado the mill levies for the Gunnison County Metropolitan Recreation District as herein above determined and set.

ADOPTED this 11th Day of December of A.D. 2020

Attest:


Cassia Cadenhead, Treasurer


Dave Clayton, Board President