



2023 Budget Message

Gunnison County Metropolitan Recreation District

The Gunnison County Metropolitan Recreation District (“MetRec”) is a Special District of the State of Colorado formed on December 21, 1978, under the provisions of Part 8 of Article 1 of Title 32 C.R.S. 1973. In 2021, two sub-districts were formed within MetRec’s service area; one encompasses the Crested Butte Fire Protection District (North Subdistrict), and the other comprised the remainder of MetRec’s service area (South Subdistrict).

MetRec is supported by a mill levy on real and personal property and by Conservation Trust Funds allocated within MetRec’s service area boundary. After a temporary tax credit, the MetRec mill levy for the 2023 budget year is 1.0 mill. In November of 2022, the voters in MetRec’s North Subdistrict approved ballot issue 6B, which increased their MetRec mill levy by 2.0 mills for a total of 3.0 mills. Therefore, the 2023 Budget includes a North Subdistrict Recreation Fund. According to the North Subdistrict Recreation Ballot Resolution approved by the voters, MetRec’s additional North Subdistrict 2.0 mill funds can only be spent on three recreation funding purposes in the North Subdistrict, including capital construction projects, recreation nonprofit support, and improving recreation experiences. For details, refer to the approved North Subdistrict Recreation Ballot Resolution.

General Fund recreation, administrative, and operation expenses remain proportionally consistent with the 2022 budget. MetRec’s portion of its Conservation Trust Fund will be allocated to TV Translator Operations because it qualifies as a Conservation Trust Fund expense.

Mission

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

Services

MetRec supports and helps catalyze priority recreation projects and amenities within its service area through annual grant programs and strategic initiatives. For the 2023 fiscal year, \$325,700 has been budgeted to meet MetRec’s recreation service needs from the General Fund. In addition, for the 2023 fiscal year, \$881,525 in recreation expenses is budgeted in the North Subdistrict 2.0 mill increase, bringing the total budgeted recreation expense to \$1,207,225.

Additionally, fifty percent (50%) of all Conservation Trust Funds received by MetRec are shared with other local governments through an ongoing revenue-sharing agreement. The revenue-

sharing contributions are made directly to the City of Gunnison, Gunnison County, the Town of Crested Butte, the Town of Mt. Crested Butte, and Pitkin support park and recreation facilities available to MetRec constituents.

Over-the-air digital television signals are accessible to constituents in proximity to translator towers on a new fee basis. The system provides a wide array of channels, including all major Denver broadcast networks, Discovery Channel, movie channels, children's programming, and public television channels. Currently, 22 channels are transmitted from MetRec's studio facility and re-translated from the W Mountain broadcast facility, providing service to the greater population centers within MetRec's service area. Budgeted operation expenses include \$199,500 from the General Fund plus \$85,000 from the Conservation Trust Fund for a total of \$284,500 in TV operations expenses.

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

Accounting

MetRec 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. MetRec is compliant with GASB34 and GASB54 accounting practices.

Meetings

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

Inquiries

The 2023 budget is available on MetRec's website or by request. Questions regarding the 2023 budget may be addressed to the Board of Directors of MetRec or the District Manager.

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MetRec website: www.gcmetrec.com

Board of Directors
David Clayton, President
Cassia Cadenhead, Treasurer
Loren Ahonen, Director
Ian Billick, Director
Earl Marshall, Director

PROPOSED 2023 BUDGET & AMENDED 2022 BUDGET

GENERAL FUND INCOME

Property Tax Income	Proposed 2023	Amended 2022	Budget 2022
Property Tax- Gunnison County	\$ 743,065.93	\$ 748,038.00	\$ 748,038.00
Property Tax- Saguache County	\$ 1,897.00	\$ 1,750.00	\$ 1,750.00
Specific Own. Tax- Gunnison County	\$ 40,000.00	\$ 39,000.00	\$ 36,000.00
Specific Own. Tax- Saguache County	\$ 230.00	\$ 230.00	\$ 300.00
Total Property Tax Revenue	\$ 785,192.93	\$ 789,018.00	\$ 786,088.00

Interest Income	Proposed 2023	Amended 2022	Budget 2022
Interest Income: Gunnison & Saguache Counties	\$ 1,750.00	\$ 1,750.00	\$ 850.00
Interest Income: Investment	\$ 362.40	\$ 750.00	\$ 600.00
Interest Income: Other	\$ -	\$ -	
Total Interest Income	\$ 2,112.40	\$ 2,500.00	\$ 1,450.00

Miscellaneous Income	Proposed 2023	Amended 2022	Budget 2022
Multi-User Lease Payments	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00
Matching Grant Income			
Miscellaneous Income - Other	\$ -	\$ 18,434.14	\$ 200.00
Total Miscellaneous Income	\$ 2,000.00	\$ 20,434.14	\$ 3,200.00

TOTAL REVENUE	\$ 789,305.33	\$ 811,952.14	\$ 790,738.00
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GENERAL FUND EXPENSE

Administrative Expense	Proposed 2023	Amended 2022	Budget 2022
Accounting	\$ 8,000.00	\$ 6,500.00	\$ 6,500.00
Bank Charges	\$ 200.00	\$ 400.00	\$ 150.00
Audit	\$ 7,250.00	\$ 6,600.00	\$ 6,500.00
Dues	\$ 1,400.00	\$ 1,200.00	\$ 900.00
Board Election (May)	\$ 7,500.00	\$ 1,200.00	\$ 7,500.00
Ballot Measure Election (Nov.)	\$ -	\$ 45,000.00	\$ 45,000.00
Website	\$ 3,000.00	\$ 1,000.00	\$ 1,200.00
Advertising	\$ 4,000.00	\$ 3,500.00	\$ 3,000.00
Crested Butte MetRec satellite office rent	\$ 4,100.00		
Office	\$ 6,000.00	\$ 7,400.00	\$ 500.00
Postage	\$ 4,000.00	\$ 1,200.00	\$ 350.00
Telephone	\$ 1,500.00	\$ 1,300.00	\$ 1,350.00
Internet	\$ 1,400.00	\$ 1,200.00	\$ 1,200.00
Communications	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00
Outreach	\$ 2,000.00	\$ 1,000.00	\$ 500.00
Travel	\$ 500.00	\$ 500.00	\$ 500.00
Staff Development	\$ 2,000.00	\$ 30.00	\$ 1,000.00
Legal	\$ 12,000.00	\$ 15,000.00	\$ 7,000.00
Insurance (General Liability & Public Officials Liability)	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00
QuickBooks Fees	\$ 1,300.00	\$ 1,100.00	\$ 550.00
Treasurer's Fees	\$ 23,000.00	\$ 25,000.00	\$ 24,000.00
Total Administrative Expense	\$ 112,150.00	\$ 130,630.00	\$ 130,700.00

51

52	Payroll Expense	Proposed 2023	Amended 2022	Budget 2022
53	Wages: District Manager	\$ 95,000.00	\$ 72,000.00	\$ 75,000.00
54	Wages: Administrative Coordinator	\$ 52,500.00	\$ 44,000.00	\$ 32,500.00
55	Wages: Operations Staff		\$ -	\$ 12,000.00
56	Wages: Board of Directors	\$ -	\$ -	\$ -
57	Payroll Tax, Employer Expense	\$ 11,283.75	\$ 9,000.00	\$ 9,200.00
58	Insurance- Workers Comp. & Unemployment	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00
59	FAMLI	\$ 663.75		
60	Compensated Absences	\$ -		\$ -
61	Compensated Absences - Adjustment			\$ -
62	Payroll Expense Total	\$ 161,447.50	\$ 126,000.00	\$ 130,700.00

63

64	Facility Expense	Proposed 2023	Amended 2022	Budget 2022
65	Capital Purchase- Principal, Lease Purchase	\$ -		\$ -
66	Capital Purchase- Interest, Lease Purchase	\$ -		\$ -
67	Maintenance	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00
68	Utilities	\$ 8,000.00	\$ 5,500.00	\$ 8,000.00
69	Facility Expense Total	\$ 13,000.00	\$ 6,500.00	\$ 13,000.00

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71	TOTAL ADMINISTRATIVE EXPENSE	\$ 286,597.50	\$ 263,130.00	\$ 274,400.00
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73	Recreation Expense	Proposed 2023	Amended 2022	Budget 2022
74	Community Collaboration Grant Funding (current year awarded)	\$ 30,000.00	\$ 20,981.00	\$ 30,000.00
75	Community Collaboration Grant Funding (prior years awarded)	\$ 13,694.00	\$ 23,657.62	\$ 29,160.00
76	Developed Recreation Grant Funding (current year awarded)	\$ 175,000.00	\$ 174,309.28	\$ 175,000.00
77	Developed Recreation Grant Funding (prior years awarded)	\$ 20,000.00	\$ 39,235.00	\$ 59,235.00
78	Outdoor Winter Recreation Initiative	\$ 32,000.00	\$ 38,150.00	\$ 40,000.00
79	Matching Recreation Grants			
80	Gunnison Stewardship Fund	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
81	Recreation Reserve Fund	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
82	Recreation Funding Other	\$ -	\$ -	
83	Recreation Expense Total	\$ 325,694.00	\$ 351,332.90	\$ 388,395.00

84

85	Operations Expense	Proposed 2023	Amended 2022	Budget 2022
86	Capital Outlay	\$ -	\$ 7,700.00	\$ 50,000.00
87	Materials	\$ 12,000.00	\$ 15,000.00	\$ 12,000.00
88	Tools	\$ 500.00	\$ 600.00	\$ 500.00
89	Contract Labor - Broadcast Engineer	\$ 80,000.00	\$ 70,000.00	\$ 80,000.00
90	Contract Labor - Other	\$ 7,500.00	\$ 7,500.00	
91	Network and IP support	\$ 6,000.00	\$ -	
92	Site Lease	\$ 36,000.00	\$ 44,069.03	\$ 33,854.00
93	Subscriber Fees	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
94	Property Insurance	\$ 10,000.00	\$ 7,016.00	\$ 9,000.00
95	Warranty Shipping	\$ 1,000.00	\$ 500.00	\$ 500.00
96	Licenses and Permits	\$ 2,000.00	\$ -	\$ 1,000.00
97	Utilities- Translator Sites	\$ 17,000.00	\$ 14,000.00	\$ 20,000.00

98	Vehicle Expense	\$	2,500.00	\$	2,800.00	\$	2,000.00
99	Operations Expense Total	\$	199,500.00	\$	194,185.03	\$	233,854.00
100							
101	Total General Expense	\$	811,791.50	\$	808,647.93	\$	896,649.00
102							
103	Exceeds Revenue Over(Under) Expenditures - General Fund	\$	(22,486.17)	\$	3,304.21	\$	(105,911.00)
104							
105							
106	NORTH SUBDISTRICT RECREATION FUND INCOME						
107							
108	Property Tax Income		Proposed 2023		Amended 2022		Budget 2022
109	Property Tax- Gunnison County	\$	881,525.00				
110	TOTAL REVENUE	\$	881,525.00				
111							
112	Expenses						
113	North Subdistrict Capital Construction	\$	513,047.55	\$	-		
114	North Subdistrict Non-profit Support	\$	256,523.78	\$	-		
115	North Subdistrict Municipality, Government Agency, Non-Profit, & Capital Reserve Fund	\$	85,507.93	\$	-		
116	Treasurer's Fees	\$	26,445.75				
117	Total Expenses	\$	881,525.00				
118							
119							
120	Conservation Trust Fund (CTF) Revenue		Proposed 2023		Amended 2022		Budget 2022
121	CTF Proceeds	\$	100,000.00	\$	110,000.00	\$	80,000.00
122	CTF Interest	\$	450.00	\$	400.00	\$	450.00
123	CTF Revenue Total	\$	100,450.00	\$	110,400.00	\$	80,450.00
124							
125	Conservation Trust Fund (CTF) Expense		Proposed 2023		Amended 2022		Budget 2022
126	Recreation Funding	\$	-	\$	5,000.00	\$	17,000.00
127	Operations - Materials						
128	Operations - Capital Outlay	\$	85,000.00	\$	22,296.64	\$	60,000.00
129	Intergovernmental Revenue Sharing	\$	50,000.00	\$	55,000.00	\$	40,000.00
130	Total Conservation Trust Fund (CTF) Expenses	\$	135,000.00	\$	82,296.64	\$	117,000.00
131							
132	Exceeds Revenue Over(Under) Expenditures - CTF	\$	(34,550.00)	\$	28,103.36	\$	(36,550.00)
133							
134	TOTAL EXPENDITURES	\$	1,828,316.50	\$	890,944.57	\$	1,013,649.00
135							
136	Budget Recap: General Fund		Proposed 2023		Amended 2022		Budget 2022
137	General Fund Revenue	\$	789,305.33	\$	811,952.14	\$	790,738.00
138	General Fund Expenditures	\$	811,791.50	\$	808,647.93	\$	896,649.00
139	Excess of Revenues Over (Under) Expenditures - General Fund	\$	(22,486.17)	\$	3,304.21	\$	(105,911.00)
140							
141	Budget Recap: North Subdistrict Recreation Fund		Proposed 2023		Amended 2022		Budget 2022
142	General Fund Revenue	\$	881,525.00				
143	General Fund Expenditures	\$	881,525.00	\$	-	\$	-
144	Excess of Revenues Over (Under) Expenditures - North Subdistrict Recreation	\$	-	\$	-	\$	-
145							

146	Budget Recap: Conservation Trust Funds	Proposed 2023	Amended 2022	Budget 2022
147	CTF Revenue	\$ 100,450.00	\$ 110,400.00	\$ 80,450.00
148	CTF Expenditures	\$ 135,000.00	\$ 82,296.64	\$ 117,000.00
149	Excess of Revenues Over (Under) Expenditures - CTF	\$ (34,550.00)	\$ 28,103.36	\$ (36,550.00)
150				
151	Net Change in Fund Balances- Govt. Funds	\$ (57,036.17)	\$ 31,407.57	\$ (142,461.00)
152	Note: Expenditures include amounts capitalized. Governmental funds report capital outlays as expenditures in the year the			
153	the government-wide financial statements (contained within audit) report capital outlays as an addition to capital assets.			
154	allocated to depreciation expense over the estimated useful lives of the underlying assets.			
155				
156	Statement of Revenues, Expenses and Changes in Fund Balances: Government Fund (General Fund & CTF Funds combined)			
157		Proposed 2023	Amended 2022	Budget 2022
158	Anticipated Revenue: General Fund	\$ 789,305.33	\$ 811,952.14	\$ 790,738.00
159	Anticipated Revenue: CTF Fund	\$ 100,450.00	\$ 110,400.00	\$ 80,450.00
160	Anticipated Revenue: North Subdistrict Recreation Fund	\$ 881,525.00		
161	Total Revenues	\$ 1,771,280.33	\$ 922,352.14	\$ 871,188.00
162	Anticipated Expenses: General Fund	\$ 811,791.50		
163	Anticipated Expenses: CTF Fund	\$ 135,000.00		
164	Anticipated Revenue: North Subdistrict Recreation Fund	\$ 881,525.00		
165	Total Expenditures	\$ 1,828,316.50	\$ 890,944.57	\$ 1,013,649.00
166	Excess of Revenues Over (Under) Expenditures	\$ (57,036.17)	\$ 31,407.57	\$ (142,461.00)
167				
168	Fund Balance, beginning of year	\$ 932,311.17	\$ 900,903.60	\$ 900,903.60
169	Fund Balance, end of year	\$ 875,275.00	\$ 932,311.17	\$ 758,442.60
170	Net Change in Fund Balance	\$ (57,036.17)	\$ 31,407.57	\$ (142,461.00)
171				
172	Year End Fund Balances	Proposed 2023	Amended 2022	Budget 2022
173	Capital Project Fund	\$ 177,725.00	\$ 177,725.00	\$ 177,725.00
174	Recreation Reserve Fund	\$ 95,000.00	\$ 65,000.00	\$ 65,000.00
175	Unrestricted Fund	\$ 260,184.98	\$ 316,117.32	\$ 146,210.44
176	CTF Fund (Uncommitted)	\$ 287,515.52	\$ 322,065.52	\$ 252,412.16
177	TABOR Reserve	\$ 54,849.50	\$ 26,728.34	\$ 23,700.00
178	Unspent Committed Recreation Funds		\$ 24,675.00	\$ 88,395.00
179	Unspent Committed CTF Funds		\$ -	\$ 5,000.00
180	Total Fund Balance	\$ 875,275.00	\$ 932,311.17	\$ 758,442.60

I, Cassia Cadenhead, certify that this is a true and accurate copy of the amended 2022 budget and 2023 budget adopted for the Gunnison County Metropolitan Recreation District for the 2023 Budget Year.

Treasurer

Date

Gunnison County Metropolitan Recreation District

**Resolution/Ordinance to Adopt the Budget
Budget Year 2023**

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 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

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

WHEREAS, Derrick Nehrenberg, Budget Officer, has submitted the proposed budget to this governing body on October 15, 2022, 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 13, 2022, and interested taxpayers were allowed 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 balanced, 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 the fund, was considered at a meeting duly advertised and open to the public on December 13, 2022, at which time revisions were put forth by the Board of Directors, and such modifications 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 13th day of December 2022

Attest:

Cassia Cadenhead, Treasurer

Dave Clayton, Board President

Gunnison County Metropolitan Recreation District

**Resolution/Ordinance to appropriate Sums of Money
Budget Year 2023**

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 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law on December 13th, 2022 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:	\$286,597.00
Current Recreation Expense:	\$325,694.00
Current Operating Expenses:	\$199,500.00
TOTAL GENERAL FUND:	\$811,792.00

Conservation Trust Fund:

Current Capital Outlay:	\$85,000.00
Intergovernmental Contributions:	\$50,000.00
TOTAL CONSERVATION TRUST FUND:	\$135,000.00

North Subdistrict Fund

Capital Construction	\$513,048.00
Recreation Nonprofit Support	\$256,524.00
Improved Recreation Experiences	\$85,508.00
Treasurer's Fees	\$26,456.00
TOTAL NORTH SUBDISTRICT FUND	\$881,525.00

TOTAL FUNDS APPROPRIATED FOR THE 2023 BUDGET \$1,828,317.00

ADOPTED THIS 13th Day of December 2022
Attest:

Cassia Cadenhead, Treasurer

Dave Clayton, Board President

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.

DLG 70 (Rev.6/16)

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).

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CERTIFICATION OF TAX LEVIES, continued

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 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

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 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: _____

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^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.

**Gunnison County Metropolitan Recreation District
Resolution/Ordinance to Set Mill Levies: Gunnison County
Budget Year 2023**

A RESOLUTION/ AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE GOVERNMENT'S COSTS FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE 2023 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 13, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$743,065 and;

WHEREAS, the 2022 Gross valuation for assessment for the Gunnison County Metropolitan Recreation District as certified by the Gunnison County Assessor is \$756,981,850 with a Net Valuation of \$743,065,930;

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 2023 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 2022.

Section 2. That for the purpose of meeting all bonds and interest of the Gunnison County Metropolitan Recreation District during the 2023 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 2022.

Section 3. 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 13th Day of December of A.D. 2022

Attest:

Cassia Cadenhead, Treasurer

David Clayton, Board President

**Gunnison County Metropolitan Recreation District North Subdistrict
Resolution/Ordinance to Set Mill Levies: Gunnison County
Budget Year 2023**

A RESOLUTION/ AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE 2023 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 13, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$881,525 and;

WHEREAS, the 2022 Gross valuation for assessment for the Gunnison County Metropolitan Recreation District, North Subdistrict, certified by the Gunnison County Assessor is \$454,678,710 with a Net Valuation of \$440,762,790;

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 2023 Budget year, there is hereby levied a tax of 2.000 mills upon each dollar of the total net valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting all bonds and interest of the Gunnison County Metropolitan Recreation District during the 2023 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 2022.

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 13th Day of December of A.D. 2022

Attest:

Cassia Cadenhead, Treasurer

Dave Clayton, Board President

**Gunnison County Metropolitan Recreation District
Resolution/Ordinance to Set Mill Levies: Saguache County
Budget Year 2023**

A RESOLUTION/ AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT, COLORADO, FOR THE 2023 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 13, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$1,897 and;

WHEREAS, the 2022 Gross valuation for assessment for the Gunnison County Metropolitan Recreation District as certified by the Saguache County Assessor is \$1,897,246 with a Net Valuation of \$1,897,246;

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 2023 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 2022.

Section 2. That for the purpose of meeting all bonds and interest of the Gunnison County Metropolitan Recreation District during the 2023 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 2022.

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 13th Day of December of A.D. 2022

Attest:

Cassia Cadenhead, Treasurer

Dave Clayton, Board President