



2024 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 district mill levy for the 2024 budget year is 1.0 mill and budgeted as the General Fund. General Fund recreation, administrative, and operation expenses remain proportionally consistent with the 2023 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. MetRec will embark on a Parks and Regional Recreation Master Plan in 2024, which is a new expense. Therefore, for the 2024 fiscal year, \$425,000 has been budgeted from the General Fund to meet MetRec's recreation service needs.

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 near translator towers on a new fee basis. The system provides various 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 more excellent population centers within MetRec's service area. Budgeted operation expenses include \$246,500 from the General Fund plus \$139,000 from the Conservation Trust Fund for a total of \$385,500 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 last Wednesday of each month. Meetings are held at the MetRec office at 710 S. 9th Street in Gunnison and the Crested Butte Town Hall 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 the Gunnison County Clerk's office at 221 Wisconsin Street in Gunnison.

Inquiries

The 2024 budget is available on MetRec's website or by request. Questions regarding the 2024 budget may be addressed to the Board of Directors of MetRec or the District Manager.

P.O. Box 1369
Gunnison, CO 81230
Phone: (970) 641-8725
Email: derrick@gcmetrec.com
MetRec website: www.gcmetrec.com

Board of Directors
Loren Ahonen, President
Cassia Cadenhead, Treasurer
Earl Marshall, Director
Keith Bauer, Director
Mary Haskell, Director

GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT

RESOLUTION NO. 2024-01-01

RESOLUTION TO ADOPT BUDGET

WHEREAS, the Board of Directors (“Board”) of Gunnison County Metropolitan Recreation District (“District”) has appointed a budget committee to prepare and submit a proposed 2024 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before January 10, 2024 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on January 8, 2024, and interested electors were given the opportunity to file or register any objections to the budget; and

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

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

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 1,095,278
Conservation Trust Fund:	<u>189,000</u>
Total	<u>\$1,284,278</u>

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$831,735
From fund transfers	\$0
From sources other than general property tax	\$42,000
From general property tax abatements	\$0
From general property tax	\$1,101,995
From State backfill	<u>\$0</u>
Total	<u>\$1,975,730</u>

Conservation Trust Fund:

From unappropriated surpluses	\$264,754
From fund transfers	\$0
From sources other than general property tax	<u>\$111,000</u>
Total	<u>\$375,754</u>

3. That the budget, as submitted, amended and herein summarized by fund be, and the same hereby is, approved and adopted as the budget of Gunnison County Metropolitan Recreation District for the 2024 fiscal year. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section shall be deemed ratified by the Board.

4. That the budget, as hereby approved and adopted, subject to any adjustments due to final assessed valuation, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$1,039,609; and

WHEREAS, the final 2023 valuation for assessment of the District, as certified by the County Assessors, is \$1,039,609,333.

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

1. That for the purpose of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 1.000 mill upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,039,609.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Gunnison County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Gunnison County Metropolitan Recreation District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; 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, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Gunnison County Metropolitan Recreation District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund:	\$1,095,278
Conservation Trust Fund:	<u>\$189,000</u>
Total	<u>\$1,284,278</u>

Adopted this 8th day of January, 2024.

GUNNISON COUNTY METROPOLITAN
RECREATION DISTRICT

By: 
Loren Ahonen, Chairman

Attest:


Derrick Nehrenberg, Secretary

GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT
Assessed Value, Property Tax and Mill Levy Information

2022 Actual	2023 Adopted Budget	2024 Preliminary Budget
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Assessed Valuation

Gunnison County	\$ 748,038,650	\$ 743,065,930	\$ 1,037,442,840
Saguache County	<u>1,750,599</u>	<u>1,897,246</u>	<u>2,166,493</u>
Total Assessed Valuation	<u>\$ 749,789,249</u>	<u>\$ 744,963,176</u>	<u>\$ 1,039,609,333</u>

Mill Levy

General Fund	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Total Mill Levy	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>

Property Taxes

General Fund	<u>\$ 749,788</u>	<u>\$ 744,963</u>	<u>\$ 1,039,609</u>
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GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT

GENERAL FUND 2024 Preliminary Budget with 2022 Actual, 2023 Adopted Budget and 2023 Estimated

2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Preliminary
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BEGINNING FUND BALANCE	\$ 570,706	\$ 610,647	\$ 749,187	\$ 831,735
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REVENUE

Property Taxes	749,569	744,963	744,963	1,039,609
Specific Ownership Taxes	44,283	40,230	40,230	62,386
Rent	2,000	2,000	2,000	2,000
Interest Income	3,174	2,112	4,000	40,000
Miscellaneous	571	-	1,050	-
Total Revenue	<u>799,597</u>	<u>789,305</u>	<u>792,243</u>	<u>1,143,995</u>

Total Funds Available	<u>1,370,303</u>	<u>1,399,952</u>	<u>1,541,430</u>	<u>1,975,730</u>
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EXPENDITURES

General Government (Administrative)

Payroll	94,604	147,500	149,200	163,000
Payroll Taxes and Insurance	4,566	13,948	13,428	14,670
Employee Health Insurance	-	-	-	3,600
Employee Retirement Benefits	-	-	-	8,200
Accounting	6,338	8,000	14,000	12,000
Bank Charges	480	200	1,500	1,900
Audit	6,600	7,250	7,250	7,600
Board Election	35,288	7,500	10,125	-
Website	413	3,000	1,500	3,000
Advertising	3,286	4,000	8,000	20,000
Marketing and Communications	-	-	-	30,000
Office	11,105	18,400	18,400	20,400
Communications	9,148	20,000	4,000	-
Outreach	960	2,000	2,000	2,000
Travel	432	500	1,300	2,500
Staff and Board Development	30	2,000	500	2,000
Legal	13,257	12,000	30,000	50,000
Insurance	4,933	3,000	3,500	4,000
QuickBooks Fees	170	1,300	1,550	-
Security	-	-	400	400
Maintenance	230	5,000	1,000	5,000
Utilities	6,424	8,000	8,000	8,000
Treasurer Fees	22,536	23,000	22,349	31,188
Total General Government	<u>220,798</u>	<u>286,598</u>	<u>298,002</u>	<u>389,458</u>

Public Works (Translator Operations)

Contract Labor	91,724	87,500	87,500	115,000
Materials & Tools	14,275	12,500	10,000	12,500
Network and IT Support	-	6,000	1,000	6,000
Site Lease	42,869	36,000	40,000	45,000
Subscriber Fees	24,141	25,000	25,000	28,000
Property Insurance	15,135	10,000	8,500	10,000
Warranty and Shipping	417	1,000	1,000	1,000
Licenses and Permits	-	2,000	1,000	2,000
Utilities - Translator Sites	13,087	17,000	15,000	17,000
Capital Outlay - Operations	-	-	1,700	5,000

GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT

GENERAL FUND

2024 Preliminary Budget

with 2022 Actual, 2023 Adopted Budget and 2023 Estimated

	2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Preliminary
Capital Outlay - Vehicles	7,700	-	-	-
Vehicle Expense	3,636	2,500	3,750	5,000
Total Public Works	212,984	199,500	194,450	246,500

Parks, Recreation and Other

Community Collaboration Grant Funding - current year	44,639	-	-	-
Community Collaboration Grant Funding - prior years	-	13,694	11,581	-
Developed Recreation Grant Funding - current year	79,544	-	-	-
Developed Recreation Grant Funding - prior years	-	20,000	114,000	-
Outdoor Winter Recreation Initiative	32,420	32,000	32,000	-
Gunnison Stewardship Fund	-	25,000	25,000	25,000
Capital Grant Funding	-	100,000	-	100,000
Operations Grant Funding	-	75,000	20,000	100,000
Community Grant Funding	-	30,000	14,662	50,000
Parks and Recreation Regional Master Planning	-	-	-	150,000
Recreation Reserve Fund	30,730	30,000	-	-
Total Parks, Recreation and Other	187,333	325,694	217,243	425,000

Total Expenditures

621,116	811,792	709,695	1,060,958
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Transfers and Other Sources (Uses) of Funds

Emergency Reserves	-	-	-	(34,320)
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Total Expenditures Requiring Appropriation	621,116	811,792	709,695	1,095,278
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ENDING FUND BALANCE

<u>\$ 749,187</u>	<u>\$ 588,160</u>	<u>\$ 831,735</u>	<u>\$ 880,452</u>
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GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT

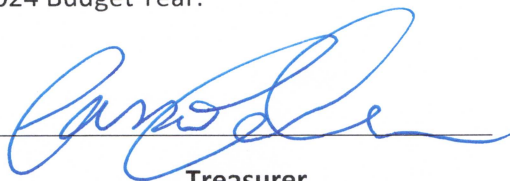
CONSERVATION TRUST FUND

2024 Preliminary Budget

with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	2023 Adopted Budget	2023 Estimated	2024 Preliminary
BEGINNING FUND BALANCE	\$ 291,277	\$ 319,327	\$ 316,791	\$ 264,754
REVENUE				
Conservation Trust Fund Revenue	105,323	100,000	118,225	100,000
Interest Income	149	450	850	11,000
Total Revenue	<u>105,472</u>	<u>100,450</u>	<u>119,075</u>	<u>111,000</u>
Total Funds Available	<u>396,749</u>	<u>419,777</u>	<u>435,866</u>	<u>375,754</u>
EXPENDITURES				
Operations - Capital Outlay	22,297	85,000	112,000	139,000
Recreation - CTF	5,000	-	-	-
Intergovernmental Revenue Sharing	<u>52,661</u>	<u>50,000</u>	<u>59,113</u>	<u>50,000</u>
Total Expenditures	<u>79,958</u>	<u>135,000</u>	<u>171,113</u>	<u>189,000</u>
Total Expenditures Requiring Appropriation	79,958	135,000	171,113	189,000
ENDING FUND BALANCE	<u>\$ 316,791</u>	<u>\$ 284,777</u>	<u>\$ 264,754</u>	<u>\$ 186,754</u>

I, Cassia Cadenhead, certify that this is a true and accurate copy of the amended 2023 budget and 2024 budget adopted for the Gunnison County Metropolitan Recreation District for the 2024 Budget Year.



Treasurer

1/8/2024

Date

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 \$ 1,057,055,700
 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 \$ 1,037,442,840
 calculated using the NET AV. The taxing entity's total
 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 01/08/2024 for budget/fiscal year 2024.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>1</u> mills	\$ <u>1,037,443</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>1</u> mills	\$ <u>1,037,443</u>
3. General Obligation Bonds and Interest ^J	<u> </u> mills	\$ <u> </u>
4. Contractual Obligations ^K	<u> </u> mills	\$ <u> </u>
5. Capital Expenditures ^L	<u> </u> mills	\$ <u> </u>
6. Refunds/Abatements ^M	<u> </u> mills	\$ <u> </u>
7. Other ^N (specify): <u> </u>	<u> </u> mills	\$ <u> </u>
<u> </u>	<u> </u> mills	\$ <u> </u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>1</u> mills	\$ <u>1,037,443</u>

Contact person: Loren Ahonen Phone: 970 641-8725
 Signed:  Title: Board Chairman

Survey Question: Does the taxing entity have voter approval to adjust the general
 operating levy to account for changes to assessment rates? ☒ Yes ☐ No

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.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Saguache 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 \$ 2,166,493
 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 \$ 2,166,493
 calculated using the NET AV. The taxing entity's total
 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of:
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 01/08/2024 for budget/fiscal year 2024.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>1</u> mills	\$ <u>2,166</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>1</u> mills	\$ <u>2,166</u>
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

mills

\$ 2,166Contact person: Loren AhonenPhone: (970) 641-8725Signed: Title: Board Chairman

Survey Question: Does the taxing entity have voter approval to adjust the general
 operating levy to account for changes to assessment rates?

☒ Yes ☐ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-I-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.