



## **2025 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. The MetRec district mill levy for the 2025 budget year is 1.0 mill and budgeted as the General Fund. General Fund recreation, administrative, and operation expenses remain proportionally consistent with the 2024 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 Regional Recreation Path Master Planning in 2025, projected to equal the 2024 Regional Recreation Master Plan expenditure. And MetRec’s Recreation Grant Program expenditures for Capital, Operations, and Community Grants will remain the same. Therefore, for the 2025 fiscal year, \$440,000 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 no-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 population centers within MetRec’s service area. In 2025, MetRec will face several issues affecting its ability to continue to provide over-the-air digital television. Since the issues and potential solutions remain uncertain, MetRec is budgeting proportional equal amounts from the 2024 budget for the 2025 budget. Hence, TV 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. 9<sup>th</sup> 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 and at MetRec’s office.

### **Inquiries**

The 2025 budget is available on MetRec’s website or by request. Questions regarding the 2025 budget may be addressed to the Board of Directors of MetRec or the Executive Director.

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Email: [derrick@gcmetrec.com](mailto:derrick@gcmetrec.com)  
MetRec website: [www.gcmetrec.com](http://www.gcmetrec.com)

**Board of Directors**  
Cassia Cadenhead, President  
Keith Bauer, Treasurer  
Earl Marshall, Director  
Dave Wiens, Director  
Mary Haskell, Director

**GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT**

**RESOLUTION NO. 2024-09**

**RESOLUTION TO ADOPT BUDGET**

WHEREAS, the Board of Directors (“Board”) of the Gunnison County Metropolitan Recreation District (“District”) has appointed a budget committee to prepare and submit a proposed 2025 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before December 13, 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 December 12, 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

WHEREAS, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

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:	\$	1,123,900
Conservation Trust Fund:	\$	189,000
Total	\$	1,312,900

2. That estimated revenues are as follows:

<u>General Fund:</u>		
From unappropriated surpluses		\$1,044,357
From fund transfers		\$0
From sources other than general property tax		\$42,0000
From general property tax abatements		\$0
From general property tax		\$1,099,333
From State backfill		\$0
Total		\$2,185,690

Conservation Trust Fund:

From unappropriated surpluses	\$364,196
From fund transfers	\$0
From sources other than general property tax	\$112,000
Total	\$476,196

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 2025 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 \$1,045,333; and

WHEREAS, the preliminary 2024 valuation for assessment of the District, as certified by the County Assessor, is \$1,045,332,915.

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 2025 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 1.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,045,333.

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:	\$1,123,900
Conservation Trust Fund:	<u>\$189,000</u>
Total	\$1,312,900

Adopted this 12th day of December 2024.

GUNNISON COUNTY METROPOLITAN  
RECREATION DISTRICT

By: 

Cassia Cadenhead, Chair

Attest:

  
Derrick Nehrenberg, Secretary

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

2023 Actual	2024 Adopted Budget	2025 Preliminary Budget
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**Assessed Valuation**

Gunnison County	\$ 743,065,930	\$ 1,037,442,840	\$ 1,043,175,710
Saguache County	<u>1,897,246</u>	<u>2,166,493</u>	<u>2,157,205</u>
<b>Total Assessed Valuation</b>	<u>\$ 744,963,176</u>	<u>\$ 1,039,609,333</u>	<u>\$ 1,045,332,915</u>

**Mill Levy**

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

**Property Taxes**

General Fund	<u>\$ 744,962</u>	<u>\$ 1,039,609</u>	<u>\$ 1,045,333</u>
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## GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT

### GENERAL FUND 2025 Preliminary Budget with 2023 Actual, 2024 Adopted Budget and 2024 Estimated

	2023 Actual	01/24-11/24 YTD Actual	2024 Adopted Budget	2024 Estimated	2025 Preliminary
<b>BEGINNING FUND BALANCE</b>	\$ 766,874	\$ 861,090	\$ 831,735	\$ 861,090	\$ 1,044,357
<b>REVENUE</b>					
Property Taxes	745,679	1,084,424	1,039,609	1,081,692	1,045,333
Specific Ownership Taxes	43,429	45,101	62,386	54,000	54,000
Rent	2,000	-	2,000	2,000	2,000
Interest Income	4,757	33,806	40,000	40,000	40,000
Miscellaneous	(1,982)	3,174	-	-	-
<b>Total Revenue</b>	<u>793,883</u>	<u>1,166,505</u>	<u>1,143,995</u>	<u>1,177,692</u>	<u>1,141,333</u>
<b>Total Funds Available</b>	<u>1,560,757</u>	<u>2,027,595</u>	<u>1,975,730</u>	<u>2,038,782</u>	<u>2,185,690</u>
<b>EXPENDITURES</b>					
<b>General Government (Administrative)</b>					
Payroll	149,374	149,240	163,000	168,000	168,000
Payroll Taxes and Insurance	12,901	13,817	14,670	14,600	14,600
Employee Health Insurance	-	4,400	3,600	4,800	4,800
Employee Retirement Benefits	-	6,975	8,200	8,400	8,400
Director Fees	-	3,000	-	2,700	3,600
Accounting	16,200	24,532	12,000	26,000	20,000
Bank Charges	1,101	738	1,900	1,900	1,900
Audit	7,000	7,820	7,600	7,820	7,600
Board Election	10,125	-	-	-	10,000
Website	1,324	3,507	3,000	1,500	3,000
Advertising	7,553	18,376	20,000	20,000	20,000
Marketing and Communications	-	27,173	30,000	30,000	30,000
Office	15,914	17,888	20,400	20,400	20,400
Communications	3,404	-	-	-	-
Outreach	1,633	1,316	2,000	2,000	2,000
Travel	1,195	1,315	2,500	2,500	2,500
Staff and Board Development	410	28,466	2,000	30,000	2,000
Legal	32,176	28,482	50,000	30,000	30,000
Insurance	1,337	5,526	4,000	7,000	7,400
QuickBooks Fees	1,687	-	-	-	-
Security	384	633	400	600	600
Maintenance	610	990	5,000	5,000	5,000
Utilities	5,805	5,008	8,000	8,000	8,000
Treasurer Fees	22,425	32,584	31,188	32,451	31,360
<b>Total General Government</b>	<u>292,558</u>	<u>381,785</u>	<u>389,458</u>	<u>423,671</u>	<u>401,160</u>
<b>Public Works (Translator Operations)</b>					
Contract Labor	77,633	117,049	115,000	115,000	115,000
Materials & Tools	9,437	4,087	12,500	12,500	12,500
Network and IT Support	768	1,491	6,000	6,000	6,000
Site Lease	39,486	31,024	45,000	45,000	45,000
Subscriber Fees	24,416	22,604	28,000	28,000	28,000
Property Insurance	3,492	7,286	10,000	10,778	12,000
Warranty and Shipping	771	153	1,000	1,000	1,000
Licenses and Permits	-	-	2,000	2,000	2,000
Translator Site Utilities	15,027	12,893	17,000	17,000	17,000
Capital Outlay - Operations	11,575	-	5,000	5,000	5,000
Vehicle Expense	10,436	3,577	5,000	5,000	5,000
<b>Total Public Works</b>	<u>193,039</u>	<u>200,164</u>	<u>246,500</u>	<u>247,278</u>	<u>248,500</u>
<b>Parks, Recreation and Other</b>					
Gunnison Stewardship Fund	25,000	25,000	25,000	25,000	25,000
Capital Grant Funding	-	20,000	100,000	20,000	100,000

**GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT**

**GENERAL FUND  
2025 Preliminary Budget  
with 2023 Actual, 2024 Adopted Budget and 2024 Estimated**

	<b>2023 Actual</b>	<b>01/24-11/24 YTD Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Estimated</b>	<b>2025 Preliminary</b>
Operations Grant Funding	-	120,000	100,000	110,000	100,000
Community Grant Funding	43,169	17,807	50,000	7,030	50,000
Regional Master Planning	-	136,228	150,000	150,086	150,000
Misc.Recreation Funding	<u>145,900</u>	<u>11,360</u>	<u>-</u>	<u>11,360</u>	<u>15,000</u>
Total Parks, Recreation and Other	<u>214,069</u>	<u>330,395</u>	<u>425,000</u>	<u>323,476</u>	<u>440,000</u>

**Total Expenditures** 699,667    912,344    1,060,958    994,425    1,089,660

**Transfers and Other Sources (Uses) of Funds**  
 Emergency Reserves -    -    (34,320)    -    (34,240)

<b>Total Expenditures Requiring Appropriation</b>	<u>699,667</u>	<u>912,344</u>	<u>1,095,278</u>	<u>994,425</u>	<u>1,123,900</u>
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**ENDING FUND BALANCE** \$ 861,090    \$ 1,115,251    \$ 880,452    \$ 1,044,357    \$ 1,061,790



**GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT**

**CONSERVATION TRUST FUND**

**2025 Preliminary Budget**

with 2023 Actual, 2024 Adopted Budget, and 2024 Estimated

	<b>2023 Actual</b>	<b>01/24-11/24 YTD Actual</b>	<b>2024 Adopted Budget</b>	<b>2024 Estimated</b>	<b>2025 Preliminary</b>
<b>BEGINNING FUND BALANCE</b>	\$ 339,486	\$ 265,787	\$ 264,754	\$ 265,787	\$ 364,196
<b>REVENUE</b>					
Conservation Trust Fund Revenue	118,225	77,834	100,000	100,000	100,000
Interest Income	990	5,524	11,000	7,000	12,000
<b>Total Revenue</b>	<u>119,215</u>	<u>83,359</u>	<u>111,000</u>	<u>107,000</u>	<u>112,000</u>
<b>Total Funds Available</b>	<u>458,701</u>	<u>349,146</u>	<u>375,754</u>	<u>372,787</u>	<u>476,196</u>
<b>EXPENDITURES</b>					
Operations - Capital Outlay	133,801	8,591	139,000	8,591	139,000
Intergovernmental Revenue Sharing	59,113	-	50,000	-	50,000
<b>Total Expenditures</b>	<u>192,914</u>	<u>8,591</u>	<u>189,000</u>	<u>8,591</u>	<u>189,000</u>
<b>Total Expenditures Requiring Appropriation</b>	192,914	8,591	189,000	8,591	189,000
<b>ENDING FUND BALANCE</b>	\$ 265,787	\$ 340,554	\$ 186,754	\$ 364,196	\$ 287,196

I, Keith Bauer, certify that this is a true and accurate copy of the 2025 budget adopted for the Gunnison County Metropolitan Recreation District for the 2025 Budget Year.



Treasurer



Date