

2018 BUDGET MESSAGE

GUNNISON COUNTY METROPOLITAN RECREATION DISTRICT

FORMATION

The Gunnison County Metropolitan Recreation District is a Special District of the State of Colorado formed December 21, 1978 under the provisions of Part 8 of Article 1 of Title 32 C. R. S. 1973. The District is supported by a mil levy on real and personal property and by Conservation Trust Funds allocated within District boundaries located within Gunnison and Saguache Counties. The mil levy for the 2018 budget year, subsequent to a temporary tax credit, is .570 mils.

In 2001 two sub-districts were formed within the District: one encompassing the Crested Butte Fire Protection District (Crested Butte Subdistrict) and the other comprised of the remainder of the District (Gunnison Area Subdistrict).

THE MISSION/SERVICES PROVIDED

The mission of the Gunnison County Metropolitan Recreation District is to provide television signals in an efficient manner within the District's service area and to collaborate with and provide funding for park and recreation departments, authorities or other governmental entities, and non-profit organizations, when possible.

RECREATION AND PARKS FUNDING

Fifty percent (50%) of all Conservation Trust (lottery) Funds received by the District are shared with other local governments through an ongoing revenue sharing agreement. The revenue sharing contributions, made directly to the other local governments located within the District, support park and recreation facilities available to District constituents.

The local governments that receive annual contributions of Conservation Trust Funds from the District are the City of Gunnison, Gunnison County and the Towns of Crested Butte, Mt. Crested Butte and Pitkin.

OPERATIONS: TELEVISION TRANSLATOR SYSTEM

Exceptional quality over-the-air digital television signals are easily accessible to constituents on a no fee basis.

The system provides a wide array of channel selection including all of the major Denver broadcast networks, Discovery Channel, movie channels, children's programming, public television channels and local station CBTv. Currently 22 channels are transmitted from the District's studio facility and re-translated from the W Mountain broadcast facility, the District's hub, providing service to the greater population centers within the District. Broadcast facilities serving remote areas that experience terrain shielding and therefore cannot receive signals from the District's hub are served by satellite downlink systems.

An on-air TV guide is available in areas served by the District's hub, providing viewers real time access to programming schedules. The District is providing the local KBUT community radio broadcast, which includes National Public Radio programming, as the audio for the on-air guide, providing increased access to the KBUT signal.

The Board of Directors is pleased to provide this valuable service and support for recreation programs and facilities at such low cost to constituents. The proposed mil levy for 2018 of .570 mills equates to \$10.26 per year for a residential property valued at \$250,000.

OPERATIONS: FM Radio

The District supports local, non-profit community radio station KBUT through in-kind contributions and by making space available at several of the District's broadcast communication facilities. The District also supports Colorado Public Radio by providing them access to the District's broadcast facility located on W Mountain. Both organizations have been able to improve services to listeners through the ongoing support and in-kind services provided by the District.

MEETINGS

The Board of Directors of the Gunnison County Metropolitan Recreation District meets on the third Monday of each month. Meetings are held at the District's facility located at 710 S 9th Street, Gunnison. The full meeting schedule is posted on the web site, at the District's facility and the Gunnison County Clerks office located at 221 N. Wisconsin Street, Gunnison.

ACCOUNTING

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

AVAILABILITY/INQUIRIES

The 2018 budget is available on the web at www.gcmetrec.com or by request.

Questions regarding the 2018 budget may be addressed to the Board of Directors of the Gunnison County Metropolitan Recreation District.

P.O. Box 1369, Gunnison, CO 81230

Phone: 970-641-8725

Email: admin@gcmetrec.com

Board of Directors

Ian Billick, Treasurer

David Clayton, President

Rogene McKiernan, Director

Derrick Nehrenberg, Director

Harv Rees, Director

2018 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2018	Projected 2017	Actual 2016
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REVENUE

Property Tax - Gunnison County	\$298,673	\$288,258	\$273,301
Property Tax - Saguache County	\$702	\$686	\$656
Specific Own. Tax - Gunnison County	\$15,000	\$15,000	\$16,491
Specific Own. Tax - Saguache County	\$100	\$100	\$108
Property Tax Revenue	\$314,475	\$304,044	\$290,556
OTHER INCOME			
Interest Income: Gunnison & Saguache Counties	\$700	\$700	\$898
Interest Income: Investment	\$800	\$800	\$861
Multi-User Lease Payments	\$2,000	\$2,000	\$3,000
Miscellaneous Reimbursement/Income	\$200	\$200	\$315
Other Income	\$3,700	\$3,700	\$5,074
Total Revenue	\$318,175	\$307,744	\$295,630

EXPENDITURES

Administrative Expense			
Accounting & Audit	\$6,200	\$5,800	\$5,310
Board of Directors	\$0	\$0	\$2,696
Dues & Subscriptions	\$600	\$525	\$514
Grant Funding	\$0	\$16,800	\$0
Elections	\$30,000	\$0	\$7,268
Insurance - Liability, Property	\$4,500	\$4,200	\$5,914
Legal	\$10,000	\$3,000	\$1,080
Office, Postage & Advertising	\$5,000	\$4,900	\$4,910
Planning & Development	\$3,500	\$1,500	4674
Telephone, Internet	\$2,000	\$2,000	\$1,732
Staff Training & Travel	\$1,500	\$0	\$0
Treasurer's Fees	\$9,000	\$8,800	\$8,254
Administrative Expense	\$72,300	\$47,525	\$42,352

2018 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2018	Projected 2017	Actual 2016
PAYROLL EXPENSE			
Wages: Administrative	\$50,000	\$50,000	\$48,088
Wages: Operations	\$60,000	\$60,000	\$52,052
Wages: Board of Directors	\$6,000	\$6,000	\$3,161
Payroll Taxes, Insurance	\$12,500	\$12,500	\$11,717
Payroll Expense	\$128,500	\$128,500	\$115,018

DISTRICT FACILITY			
Capital Outlay, Debt Service	\$33,700	\$33,700	\$36,367
Interest, Debt Service	\$5,500	\$5,500	\$6,799
Capital Outlay, Facility	\$0	\$0	\$12,508
Maintenance, Improvements & Upgrades	\$4,000	\$4,000	\$4,419
Utilities	\$4,200	\$4,000	\$3,605
Facility Expense	\$47,400	\$47,200	\$63,698

Total Administrative Expense	\$248,200	\$223,225	\$221,068
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OPERATIONS EXPENSE			
Translator System Expense			
Contract Labor	\$10,000	\$10,000	\$7,917
Capital Outlay	\$0	\$0	\$0
Dues	\$550	\$550	\$360
Equipment Rental/ Joint Pole Usage	\$800	\$800	\$490
Insurance: Property & Inland Marine	\$4,500	\$4,300	\$3,770
Legal	\$3,000	\$2,000	\$20
Licenses & Permits	\$10,000	\$500	\$125
Materials	\$10,000	\$8,200	\$10,821
Site Lease Expense	\$13,750	\$13,250	\$11,926
Subscriber Fees	\$20,500	\$20,000	\$18,337
Telephone	\$0	\$0	\$166
Tools & Equipment	\$500	\$500	\$530
Travel & Training	\$5,000	\$4,800	\$1,244
Utilities: Translator Sites	\$14,000	\$14,000	\$13,330
Total Translator System Expense	\$92,600	\$78,900	\$69,036

2018 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2018	Projected 2017	Actual 2016
Vehicle Expense			
Operating - Truck	\$1,500	\$1,200	\$816
Maintenance - Truck	\$3,000	\$2,500	\$2,250
Operating - Snow Cat/Snow Mobile/ATV	\$3,500	\$3,500	\$1,978
Vehicle Insurance (Truck)	\$850	\$800	\$770
Total Vehicle Expense	\$8,850	\$8,000	\$5,814
Total Operations Expense	\$101,450	\$86,900	\$74,850
Total General Fund Expenditures	\$349,650	\$310,125	\$295,918
Excess of Revenues Over (Under) Expenditures, General Fund	(\$31,475)	(\$2,381)	(\$288)
Conservation Trust Fund			
CTF REVENUE			
Conservation Trust Fund Proceeds	\$72,000	\$72,000	\$84,675
Conservation Trust Fund Revenue	\$72,000	\$72,000	\$84,675
CTF EXPENDITURES			
Grant Funding	\$0	\$4,611	\$17,748
Intergovernmental Revenue Sharing	\$36,000	\$36,000	\$42,173
Operations: Materials	\$15,000	\$11,300	\$14,965
Operations: Capital Outlay	\$20,000	\$20,500	\$8,321
Conservation Trust Fund Expenditures	\$71,000	\$72,411	\$83,207
Excess of Revenues Over (Under) Expenditures: Conservation Trust Fund	\$1,000	(\$411)	\$1,468
Total Expenditures	\$420,650	\$382,536	\$379,125

2018 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2018	Projected 2017	Actual 2016
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Budget Recap - General Fund			
General Fund Revenue	\$318,175	\$307,744	\$295,630
Conservation Trust Fund Revenue	\$72,000	\$72,000	\$84,675
General Fund Expenditures	\$349,650	\$310,125	\$295,918
Conservation Trust Fund Expenditures	\$71,000	\$72,411	\$83,207
Excess of Revenues Over (Under) Expenditures	(\$30,475)	(\$2,792)	\$1,180

Net Change in Fund Balances - Governmental Funds	(\$30,475)	(\$2,792)	\$1,180
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Note: Expenditures include amounts capitalized. Governmental funds report capital outlays as expenditures in the year the costs are incurred; however, the government-wide financial statements (contained within the audit) report capital outlays as an addition to capital assets. The cost of capital assets is allocated to depreciation expense over the estimated useful lives of the underlying assets.

2018 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2018	Projected 2017	Actual 2016
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STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - GOVERNMENT FUND (General & Conservation Trust Funds Combined)

Anticipated Revenue - General Fund	\$318,175	\$307,744	\$295,630
Anticipated Revenue - CTF Fund	\$72,000	\$72,000	\$84,675
Total Revenues	\$390,175	\$379,744	\$380,305
Expenditures	\$420,650	\$382,536	\$379,125
Excess of Revenues over (Under) Expenses	(\$30,475)	(\$2,792)	\$1,180

Fund Balances, beginning of year	\$493,388	\$496,180	\$495,000
Fund Balances, end of year	\$462,913	\$493,388	\$496,180
Net Change in Fund Balances *	(\$30,475)	(\$2,792)	\$1,180

Unassigned	\$127,603	\$160,351	\$162,972
Nonspendable	\$18,646	\$18,646	\$18,646
Committed for capital projects	\$142,850	\$142,720	\$142,582
Restricted for emergencies (TABOR reserve)	\$12,620	\$11,476	\$11,374
Restricted for Conservation Trust Fund purposes	\$161,195	\$160,195	\$160,606
Total Fund Balance - Governmental Fund	\$462,913	\$493,388	\$496,180