

2019 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 2019 budget year, subsequent to a temporary tax credit, is .593 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.

BALLOT INITIATIVE

A ballot question put before voters during the November 6, 2018 election, allowing the District to be removed from the revenue and spending constraints imposed by the Taxpayer Bill of Rights (TABOR), was successful. This will allow the Met Rec District to collect additional funds during the 2019 and subsequent budget years, providing funds to improve, maintain and expand television services, and for planning and funding new recreational facilities and trails, and/or other lawful District purposes.

RECREATION AND PARKS FUNDING

The Board of Directors will begin a planning process with regard to recreational facilities and trails, including reestablishment of sub-district advisory committees that will be tasked with obtaining public input and identifying recreation projects of importance to the communities.

\$119,500 has been included in the 2019 budget for recreation projects, including an award of funds allowing the Met Rec District to partner with Gunnison County on the Shady Island Park project (\$30,000) and with the City of Gunnison on the Lazy K Park project (\$5,000). Both entities have submitted grant applications to the Great Colorado Outdoor (GOCO) program, indicating the pledged contribution, and including letters of support from the Met Rec District, to facilitate a favorable review of the grant funding

applications. Conservation Trust Funds are budgeted to meet those matching fund pledges.

Additionally, fifty percent (50%) of all Conservation Trust (lottery) Funds received by the District are shared with other local governments through an ongoing revenue sharing agreement. The revenue sharing contributions, made directly to the other local governments located within the Met Rec 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. Passage of the ballot initiative will allow the Met Rec District to improve, maintain and expand the services provided through the digital television translator system and address capital equipment needs. \$106,500 has been included in the 2019 budget to facilitate that process.

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 21 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.

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 Clerk's 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 2019 budget is available on the web at www.gcmetrec.com or by request.

Questions regarding the 2019 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

Paul Foreman, Director

Derrick Nehrenberg, Director

Larry Parachini, Director

2019 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2019	Amended 2018	Actual 2017
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REVENUE

Property Tax - Gunnison County	\$528,108	\$301,614	\$285,666
Property Tax - Saguache County	\$1,653	\$685	\$683
Specific Own. Tax - Gunnison County	\$15,000	\$15,000	\$19,653
Specific Own. Tax - Saguache County	\$100	\$100	\$119
Property Tax Revenue	\$544,861	\$317,399	\$306,121
OTHER INCOME			
Interest Income: Gunnison & Saguache Counties	\$700	\$700	\$890
Interest Income: Investment	\$800	\$800	\$922
Multi-User Lease Payments	\$2,000	\$2,000	\$2,000
Miscellaneous Reimbursement/Income	\$200	\$200	\$196
Other Income	\$3,700	\$3,700	\$4,008
Total Revenue	\$548,561	\$321,099	\$310,129

EXPENDITURES

Administrative Expense			
Accounting & Audit	\$6,500	\$6,200	\$5,420
Administrative Expense	\$10,000	\$0	\$0
Dues & Subscriptions	\$650	\$600	\$524
Elections	\$0	\$48,000	\$36
Insurance - Liability, Property	\$6,500	\$5,000	\$3,944
Legal	\$10,000	\$10,000	\$0
Office, Postage & Advertising	\$5,500	\$6,000	\$5,679
Planning & Development	\$2,500	\$22,000	\$468
Telephone, Internet	\$3,000	\$2,000	\$1,921
Staff Training & Travel	\$1,500	\$0	\$0
Treasurer's Fees	\$15,930	\$9,500	\$8,635
Administrative Expense	\$62,080	\$109,300	\$26,627

2019 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2019	Amended 2018	Actual 2017
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PAYROLL EXPENSE

Wages: District Manager	\$49,350	\$48,100	\$43,533
Wages: Operations Manager	\$48,000	\$46,800	\$0
Wages: Operations Staff	\$15,000	\$15,000	\$0
Wages: Operations, Total	\$0	\$0	\$58,136
Compensated Absences	\$0	\$0	\$8,574
Wages: Board of Directors	\$0	\$0	\$4,458
Payroll Taxes, Insurance	\$12,800	\$12,600	\$12,319
Payroll Expense	\$125,150	\$122,500	\$127,020

DISTRICT FACILITY

Capital Outlay, Debt Service	\$35,000	\$33,700	\$33,664
Interest, Debt Service	\$4,200	\$5,500	\$5,502
Maintenance, Improvements & Upgrades	\$4,000	\$4,000	\$4,245
Utilities	\$4,200	\$4,200	\$3,957
Facility Expense	\$47,400	\$47,400	\$47,368

Total Administrative Expense	\$234,630	\$279,200	\$201,015
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RECREATION

Recreation Funding	\$84,500	\$25,000	\$16,800
Recreation Funding Expense	\$84,500	\$25,000	\$16,800

OPERATIONS EXPENSE

Translator System Expense			
Capital Outlay	\$86,000	\$0	\$0
Contract Labor	\$7,500	\$7,500	\$2,845
Dues	\$750	\$550	\$510
Equipment Rental/ Joint Pole Usage	\$800	\$800	\$742
Insurance: Property & Inland Marine	\$4,800	\$4,500	\$4,100
Legal	\$3,000	\$3,000	\$460
Licenses & Permits	\$5,000	\$7,500	\$275
Materials	\$15,000	\$10,000	\$8,917

2019 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2019	Amended 2018	Actual 2017
Site Lease Expense	\$15,000	\$13,750	\$12,275
Subscriber Fees	\$22,000	\$20,500	\$20,476
Tools & Equipment	\$1,500	\$2,000	\$70
Travel & Training	\$3,000	\$2,500	\$4,703
Utilities: Translator Sites	\$14,500	\$14,000	\$13,597
Translator System Expense	\$178,850	\$86,600	\$68,970

Vehicle Expense			
Operating - Truck	\$1,500	\$1,500	\$1,069
Maintenance - Truck	\$5,000	\$7,500	\$2,229
Operating - Snow Cat/Snow Mobile/ATV	\$3,500	\$3,500	\$8,193
Vehicle Insurance (Truck)	\$950	\$850	\$761
Vehicle Expense	\$10,950	\$13,350	\$12,252

Total Operations Expense	\$189,800	\$99,950	\$81,222
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Total General Fund Expenditures	\$508,930	\$404,150	\$299,037
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Excess of Revenues Over (Under) Expenditures, General Fund	\$39,631	(\$83,051)	\$11,092
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Conservation Trust Fund			
CTF REVENUE			
Conservation Trust Fund Proceeds	\$76,000	\$76,000	\$77,600
Conservation Trust Fund Revenue	\$76,000	\$76,000	\$77,600

CTF EXPENDITURES			
Recreation Funding: Capital Projects	\$35,000	\$1,000	\$2,611
Intergovernmental Revenue Sharing - Recreation	\$38,000	\$38,000	\$38,654
Operations: Materials	\$10,000	\$15,000	\$0
Operations: Capital Outlay	\$20,000	\$20,000	\$20,493
Conservation Trust Fund Expenditures	\$103,000	\$74,000	\$61,758

2019 Proposed Budget Gunnison County Metropolitan Recreation District

Government Fund	Proposed 2019	Amended 2018	Actual 2017
Excess of Revenues Over (Under) Expenditures, Conservation Trust Fund	(\$27,000)	\$2,000	\$15,842

Total All Expenditures	\$611,930	\$478,150	\$360,795
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Budget Recap - General Fund			
General Fund Revenue	\$548,561	\$321,099	\$310,129
Conservation Trust Fund Revenue	\$76,000	\$76,000	\$77,600
General Fund Expenditures	\$508,930	\$404,150	\$299,037
Conservation Trust Fund Expenditures	\$103,000	\$74,000	\$61,758
Excess of Revenues Over (Under) Expenditures	\$12,631	(\$81,051)	\$26,934

Net Change in Fund Balances - Governmental Funds	\$12,631	(\$81,051)	\$26,934
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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.

2019 Proposed Budget Gunnison County Metropolitan Recreation District

	Proposed	Amended	Actual
Government Fund	2019	2018	2017

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - GOVERNMENT FUND (General & Conservation Trust Funds Combined)

Anticipated Revenue - General Fund	\$548,561	\$321,099	\$310,129
Anticipated Revenue - CTF Fund	\$76,000	\$76,000	\$77,600
Total Revenues	\$624,561	\$397,099	\$387,729
Expenditures	\$611,930	\$478,150	\$360,795
Excess of Revenues Over (Under) Expenditures	\$12,631	(\$81,051)	\$26,934

Fund Balances, beginning of year	\$415,129	\$496,180	\$495,000
Fund Balances, end of year	\$427,760	\$415,129	\$496,180
Net Change in Fund Balances *	\$12,631	(\$81,051)	\$1,180

Unassigned	\$111,511	\$79,004	\$162,972
Nonspendable	\$18,646	\$18,646	\$18,646
Committed for capital projects	\$143,260	\$142,960	\$142,582
Restricted for emergencies (TABOR reserve)	\$18,736.83	\$11,912.97	\$11,374
Restricted for Conservation Trust Fund purposes	\$135,606	\$162,606	\$160,606
Total Fund Balance - Governmental Fund	\$427,760	\$415,129	\$496,180

I, Ian Billick, certify that this is a true and accurate copy of the budget adopted for the Gunnison County Metropolitan Recreation District for the 2019 budget year.

Treasurer

Date