

GUNNISON COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING AGENDA

DATE: Friday, December 20, 2024

Page 1 of 1

PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
(REMOTE OPTION BELOW)

9:00 am

- Call to Order
- Tax Year 2024, Budget Year 2025, Certification of Levies and Revenue by Gunnison County Commissioners
- Adjourn

Please Note: Packet materials for the above discussions will be available on the Gunnison County website at <http://www.gunnisoncounty.org/meetings> prior to the meeting.

ZOOM MEETING DETAILS:

Join Zoom Meeting: <https://gunnisoncounty-org.zoom.us/j/89798905619>

One tap mobile

+12532158782,,82753657556#,,,,*471302# US (Tacoma)

+13462487799,,82753657556#,,,,*471302# US (Houston)

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Tax Year 2024, Budget Year 2025, Certification of

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Tax Year 2024 Budget Year 2025 Certification of Levies and Revenue

Fiscal Impact:

Submitted by: Ana Canada

Submitter's Email Address: acanada@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 12/18/2024

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\Hperry

Discharge Date: 12/18/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 10

Agenda Date: 12/20/2024

15-DPT-AR
3-CLR-01
REV 11/18

County FIPS Code: 051

**Tax Year 2024
Budget Year 2025
Certification of Levies and Revenue
By
Gunnison County Commissioners**

**State of Colorado
Division of Property Taxation
Department of Local Affairs
1313 Sherman Street, #419
Denver, Colorado 80203**

Distribution:

Property Tax Administrator - 1 COPY
Division of Local Government - 1 COPY
School Finance Office - 1 COPY
Assessor - 1 COPY
Board of County - 1 COPY

Prepared Ana Canada, Interim Finance Director

Phone No. 970-641-7960

CERTIFICATION OF LEVIES AND REVENUES

As of January 1, 2025

Gunnison County (051)

Summary of Levies and Revenues

Type of Levy	Assessed Valuation	General Temp Tax Credit Revenue	Bond Contractual Obligation	Overrides Transportation Revenue	Other* Revenue	Total Revenues
Schools						
Districts	\$1,147,671,470	\$18,775,269	\$9,754,845	\$3,843,310	\$25,815	\$32,371,794
		-\$27,445	\$0	\$0		
Subtotal:		\$18,775,269	\$9,754,845	\$3,843,310	\$25,815	\$32,371,794
		-\$27,445	\$0	\$0		
Local Government						
Counties	\$1,147,671,470	\$19,596,490	\$0	\$0	\$11,477	\$15,348,958
		-\$4,259,009	\$0	\$0		
Cities and Towns	\$522,185,920	\$2,873,828	\$0	\$0	\$2,534,165	\$4,440,338
		-\$967,655	\$0	\$0		
Local Improv. and Service	\$8,325,685,120	\$21,213,655	\$2,706,406	\$0	\$25,268	\$21,378,797
		-\$2,566,532	\$0	\$0		
Subtotal:		\$43,683,973	\$2,706,406	\$0	\$2,570,910	\$41,168,093
		-\$7,820,640	\$0	\$0		
Total Valuation and	\$1,147,671,470	\$62,459,242	\$12,461,250	\$3,843,310	\$2,596,725	\$73,539,887
		-\$7,820,640	\$0	\$0		

*See detail for specific fund type and

CERTIFICATION:

STATE OF COLORADO)
) ss:
 Gunnison County (051))

I, Jonathan Houck, Chairman, Board of County Commissioners Gunnison County (051) State of Colorado, do hereby certify that the above and foregoing are true copies of valuations as certified to County Commissioners by the levies and revenue are certified to the Assessor and Property Tax Administrator by the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my Gunnison, Colorado, 20th day of December, 2024.

 Chairman, Board of County Commissioners

School Districts

District Name and Number	Assessed Value	(1) Total Program and Categorical		(3) Bond Redemption^		(5) Abatement		ADA Asbestos/Special*		Total	
		(2) Temp Tax		(4) Override Mill		(6)		Other		Levy	Revenue
		Levy	Revenue	Levy	Revenue	Levy	Revenue	Levy	Revenue		
School Districts											
Delta County School District 50(J) # 870	55,404,080	27.000	1,495,910	3.924	217,406	0.063	3,490	0.000	0	30.643	1,697,747
		-0.344	-19,059	0.000	0	0.000	0	0.000	0		
Gunnison RE1J School District # 1360	1,084,149,570	15.736	17,060,178	8.780	9,518,833	0.020	21,683	0.000	0	28.081	30,444,004
		0.000	0	3.545	3,843,310	0.000	0	0.000	0		
Montrose County RE-1J School District # 2180	8,117,820	27.000	219,181	2.292	18,606	0.079	641	0.000	0	28.338	230,043
		-1.033	-8,386	0.000	0	0.000	0	0.000	0		
Total:	\$1,147,671,470		\$18,775,269		\$9,754,845		\$25,815		\$0		\$32,371,794
			-\$27,445		\$3,843,310		\$0		\$0		

County Purposes

	Assessed Value	(1) General		(3) Bond Redemption^		Capital / Special*		Total			
		(2) Temp Tax		(4) Contractual		Abatement		Levy	Revenue		
		Levy	Revenue	Levy	Revenue	Date	Term			Levy	Revenue
General	\$1,147,671,470	15.669	\$17,982,864	0.000	\$0^			0.000	\$0	11.968	\$13,735,332
		-3.711	-\$4,259,009	0.000	\$0~			0.010	\$11,477		
Public Welfare	\$1,147,671,470	0.414	\$475,136	0.000	\$0^			0.000	\$0	0.414	\$475,136
		0.000	\$0	0.000	\$0~			0.000	\$0		
Public Hospital	\$1,147,671,470	0.992	\$1,138,490	0.000	\$0^			0.000	\$0	0.992	\$1,138,490
		0.000	\$0	0.000	\$0~			0.000	\$0		
Total:	\$1,147,671,470	17.075	\$19,596,490	0.000	\$0^			0.000	\$0	13.374	\$15,348,958
		-42590	-\$4,259,009	0.000	\$0~			0.010	\$11,477		

Cities and Towns

	Assessed Value	(1) General		(3) Bond Redemption^				Capital / Special*		Total	
		(2) Temp Tax		(4) Contractual		Date	Term	Abatement		Levy	Revenue
		Levy	Revenue	Levy	Revenue			Levy	Revenue		
Crested Butte	\$179,861,460	7.300	\$1,312,989	0.000	\$0 ^			8.000	\$1,438,892	9.920	\$1,784,226
		-5.380	-\$967,655					0.000	\$0		
Gunnison	\$128,236,800	3.868	\$496,020	0.000	\$0 ^			0.000	\$0	3.868	\$496,020
		0.000	\$0					0.000	\$0		
Marble	\$6,131,880	6.505	\$39,888	0.000	\$0 ^			0.000	\$0	6.505	\$39,888
		0.000	\$0					0.000	\$0		
Mt. Crested Butte	\$201,113,540	5.000	\$1,005,568	0.000	\$0 ^			5.378	\$1,081,589	10.378	\$2,087,156
		0.000	\$0					0.000	\$0		
Pitkin	\$6,842,240	2.830	\$19,364	0.000	\$0 ^			2.000	\$13,684	4.830	\$33,048
		0.000	\$0					0.000	\$0		
Total:	\$522,185,920		\$2,873,828		\$0 ^				\$2,534,165		\$4,440,338
			-\$967,655		\$0 ~				\$0		

Local Improvement and Service Districts

	Assessed Value	(1) General		(3) Bond Redemption^				Capital / Special*		Total	
		(2) Temp Tax		(4) Contractual		Date	Term	Abatement		Levy	Revenue
		Levy	Revenue	Levy	Revenue			Levy	Revenue		
Metropolitan Districts											
Crested Butte South Metropolitan District	\$60,662,250	14.363	\$871,292	0.000	\$0 ^			0.000	\$0	8.243	\$500,039
		-6.120	-\$371,253	0.000	\$0 ~			0.000	\$0		
Gunnison Rising Metropolitan District No. 1	\$240	0.000	\$0	0.000	\$0 ^			0.000	\$0	0.000	\$0
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Gunnison Rising Metropolitan District No. 2	\$3,454,310	47.120	\$162,767	0.000	\$0 ^			0.000	\$0	47.120	\$162,767
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Gunnison Rising Metropolitan District No. 3	\$13,280	49.432	\$656	0.000	\$0 ^			0.000	\$0	49.432	\$656
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Gunnison Rising Metropolitan District No. 4	\$10,480	49.432	\$518	0.000	\$0 ^			0.000	\$0	49.432	\$518
		0.000	\$0	0.000	\$0 ~			0.000	\$0		

Local Improvement and Service Districts

	Assessed Value	(1) General (2) Temp Tax		(3) Bond Redemption^ (4) Contractual		Date	Term	Capital / Special* Abatement		Total	
		Levy	Revenue	Levy	Revenue			Levy	Revenue	Levy	Revenue
Metropolitan Districts											
Reserve Metropolitan District No. 1	\$8,590	0.000	\$0	0.000	\$0 ^			0.000	\$0	0.000	\$0
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Reserve Metropolitan District No. 2	\$27,673,300	6.400	\$177,109	0.000	\$0 ^			0.000	\$0	6.400	\$177,109
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Reserve Metropolitan District No. 2 - Bond 2016A	\$31,405,590	0.000	\$0	18.255	\$573,309 ^			0.000	\$0	18.255	\$573,309
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Reserve Metropolitan District No. 2 - Bond 2016B	\$27,673,320	0.000	\$0	2.498	\$69,128 ^			0.000	\$0	2.498	\$69,128
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Reserve Metropolitan District No. 2 - Bond 2016C	\$27,673,320	0.000	\$0	2.219	\$61,407 ^			0.000	\$0	2.219	\$61,407
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Skyland Metropolitan District	\$57,637,270	10.667	\$614,817	3.944	\$227,321 ^			0.000	\$0	14.611	\$842,138
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Total:	\$236,211,950		\$1,827,159		\$931,165 ^				\$0		\$2,387,072
			-\$371,253		\$0 ~				\$0		
Park & Recreation Districts											
Gunnison County Metro Rec Dist-Crested Butte Subdist	\$680,914,030	2.000	\$1,361,828	0.000	\$0 ^			0.000	\$0	2.000	\$1,361,828
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Gunnison County Metropolitan Recreation District	\$1,062,798,940	1.000	\$1,062,799	0.000	\$0 ^			0.000	\$0	1.000	\$1,062,799
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Total:	\$1,743,712,970		\$2,424,627		\$0 ^				\$0		\$2,424,627
			\$0		\$0 ~				\$0		

Fire Protection Districts

Local Improvement and Service Districts

	Assessed Value	(1) General		(3) Bond Redemption^		Date	Term	Capital / Special*		Total	
		(2) Temp Tax	Revenue	(4) Contractual	Revenue			Abatement	Revenue	Levy	Revenue
		Levy	Revenue	Levy	Revenue			Levy	Revenue	Levy	Revenue
Fire Protection Districts											
Arrowhead Fire Protection District	\$17,753,000	4.518	\$80,208	0.000	\$0 ^			0.000	\$0	4.518	\$80,208
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Carbondale & Rural Fire Protection District	\$24,273,450	10.472	\$254,192	0.926	\$22,477 ^			0.669	\$16,239	11.346	\$275,407
		-0.760	-\$18,448	0.000	\$0 ~			0.039	\$947		
Crested Butte Fire Protection District	\$680,914,030	10.079	\$6,862,933	2.539	\$1,728,841 ^			0.000	\$0	11.626	\$7,916,307
		-1.000	-\$680,914	0.000	\$0 ~			0.008	\$5,447		
Gunnison County Fire Protection District	\$241,372,260	4.514	\$1,089,554	0.000	\$0 ^			0.000	\$0	4.514	\$1,089,554
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Ragged Mountain Fire Protection District	\$50,594,890	3.350	\$169,493	0.000	\$0 ^			0.000	\$0	2.900	\$146,725
		-0.450	-\$22,768	0.000	\$0 ~			0.000	\$0		
Total:	\$1,014,907,630		\$8,456,379		\$1,751,318 ^				\$16,239		\$9,508,201
			-\$722,130		\$0 ~				\$6,394		
Water Conservancy Districts											
Bostwick Park Water Conservancy District	\$4,152,890	0.981	\$4,074	0.000	\$0 ^			0.000	\$0	0.875	\$3,634
		-0.109	-\$453	0.000	\$0 ~			0.003	\$12		
Crawford Water Conservancy District	\$57,520	0.448	\$26	0.000	\$0 ^			0.000	\$0	0.445	\$26
		-0.003	-\$0	0.000	\$0 ~			0.000	\$0		
Fruitland Mesa Water Conservancy District	\$114,810	0.000	\$0	0.000	\$0 ^			0.000	\$0	0.000	\$0
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
North Fork Water Conservancy District	\$47,844,390	0.061	\$2,919	0.500	\$23,922 ^			0.000	\$0	0.561	\$26,841
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Upper Gunnison River Water Conservancy District	\$1,042,736,040	1.951	\$2,034,378	0.000	\$0 ^			0.000	\$0	1.951	\$2,034,378
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Total:	\$1,094,905,650		\$2,041,396		\$23,922 ^				\$0		\$2,064,878
			-\$453		\$0 ~				\$12		

Local Improvement and Service Districts

	Assessed Value	(1) General		(3) Bond Redemption^		Date	Term	Capital / Special*		Total	
		(2) Temp Tax		(4) Contractual				Abatement		Levy	Revenue
		Levy	Revenue	Levy	Revenue			Levy	Revenue		
Other											
Colorado River Water Conservation District	\$1,147,671,470	0.500	\$573,836	0.000	\$0 ^			0.000	\$0	0.501	\$574,983
		0.000	\$0	0.000	\$0 ~			0.001	\$1,148		
East River Regional Sanitation District	\$107,374,460	1.128	\$121,118	0.000	\$0 ^			0.000	\$0	1.128	\$121,118
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Gunnison Cemetery District No. 1	\$327,640,550	0.764	\$250,317	0.000	\$0 ^			0.000	\$0	0.765	\$250,645
		0.000	\$0	0.000	\$0 ~			0.001	\$328		
Gunnison County Library District	\$1,147,671,470	2.101	\$2,411,258	0.000	\$0 ^			0.000	\$0	2.035	\$2,335,511
		-0.067	-\$76,894	0.000	\$0 ~			0.001	\$1,148		
Gunnison Valley Regional Housing Authority	\$1,147,671,470	0.000	\$0	0.000	\$0 ^			0.000	\$0	0.000	\$0
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Mt. Crested Butte Water & Sanitation District	\$225,238,450	12.309	\$2,772,460	0.000	\$0 ^			0.000	\$0	6.112	\$1,376,657
		-6.197	-\$1,395,803	0.000	\$0 ~			0.000	\$0		
Mt. Crested Butte, Colorado Downtown Development Authority	\$74,932,430	0.000	\$0	0.000	\$0 ^			0.000	\$0	0.000	\$0
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
North Fork Ambulance Health Service District	\$57,746,620	5.803	\$335,104	0.000	\$0 ^			0.000	\$0	5.803	\$335,104
		0.000	\$0	0.000	\$0 ~			0.000	\$0		
Total:	\$4,235,946,920		\$6,464,093		\$0 ^				\$0		\$4,994,019
			-\$1,472,697		\$0 ~				\$2,623		
Local Improvement and Service District	\$4,235,946,920		\$21,213,655		\$2,706,406 ^				\$16,239		\$21,378,797
			-\$2,566,532		\$0 ~				\$9,029		

Tax Increment Finance

TIF (LG ID)	Entity	Increment Assessed Value	Revenue
Mt. Crested Butte, Colorado Downtown Development Authority (26019)	Colorado River Water Conservation District	19,623,230	9,831
	Crested Butte Fire Protection District	19,623,230	228,140
	Gunnison County	19,623,230	262,441
	Gunnison County Library District	19,623,230	39,933
	Gunnison County Metro Rec Dist-Crested Butte Subdist	19,623,230	39,246
	Gunnison County Metropolitan Recreation District	19,623,230	19,623
	Gunnison RE1J School District	19,623,230	551,040
	Mt. Crested Butte	19,623,230	203,650
	Mt. Crested Butte Water & Sanitation District	19,623,230	119,937
	Upper Gunnison River Water Conservancy District	19,623,230	38,285