

GUNNISON RISING METROPOLITAN DISTRICT NO. 4

January 28, 2024

Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

RE: Gunnison Rising Metropolitan District No. 4

LG ID# 66671

Attached is the 2024 Budget for the Gunnison Rising Metropolitan District No. 4 in Gunnison County, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on November 16, 2023. If there are any questions on the budget, please contact Mr. Eric Weaver, telephone number 970-926-6060 Ext. 6.

The mill levy certified to the County Commissioners of Gunnison County is 49.432 mills for all general operating purposes subject to statutory and/or TABOR limitations; 0.000 mills for G.O. bonds; 0.000 mills for refund/abatement; and 0.000 mills for Temporary Tax Credit/Mill Levy Reduction. Based on an assessed valuation of \$10,480, the total property tax revenue is \$518.05. A copy of the certification of mill levies sent to the County Commissioners for Gunnison County is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Gunnison County, Colorado.

Sincerely,



Eric Weaver
District Accountant

Enclosure(s)

Financial Management Provided By Marchetti & Weaver, LLC

Mountain Office
28 Second Street, Suite 213
Edwards, CO 81632
(970) 926-6060

Website & Email
www.mwcpaa.com
Admin@mwcpaa.com

Front Range Office
245 Century Circle, Suite 103
Louisville, CO 80027
(720) 210-9136

RESOLUTION
ADOPTING BUDGET, APPROPRIATING FUNDS AND CERTIFYING MILL LEVIES
FOR THE CALENDAR YEAR 2024

The Board of Directors of Gunnison Rising Metropolitan District No. 4 (the “**Board**”), Town of Gunnison, Gunnison County, Colorado (the “**District**”), held a regular meeting, via teleconference on November 16, 2023, at the hour of 10:00 am.

Prior to the meeting, each of the directors was notified of the date, time, and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

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NOTICE AS TO PROPOSED 2024 BUDGET

Proof of Publication
11/9/2023

White Bear Ankele Tanaka & Waldron
2154 E. Commons Ave.
Centennial CO 80122

STATE OF COLORADO
County of Gunnison

I, Alan Wartes, do solemnly swear that I am Publisher of THE GUNNISON COUNTRY TIMES; that the same is a weekly newspaper printed in whole or in part in the County of Gunnison, State of Colorado, and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said County of Gunnison for a period of more than 52 consecutive weeks prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as second-class matter under provisions of the Act of March 3, 1879, and any amendments thereof; and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

That the legal notice or advertisement of which the attached is a full, true and correct copy, was published in the regular and entire issue of every number of said weekly newspaper for the period of 1 issue(s); and that the first publication of said notice was in the issue of said newspaper dated 11/9/2023, and that the last publication of said notice was in the issue of said newspaper dated 11/9/2023.

In witness whereof I have hereunto set my hand this 9th day of Nov., A.D. 2023.

Alan Wartes
Alan Wartes, Publisher

Subscribed and sworn to before me, a notary public in and for the County of Gunnison, State of Colorado, this 9th day of November, A.D. 2023.

Bonnie Gollhofer
Notary Public this date of 11/9/2023

BONNIE GOLLHOFER
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20094005191
MY COMMISSION EXPIRES AUGUST 7, 2027

Name	White Bear Ankele Tanaka & Waldron
Order Number	11342
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Proof of Publication
11/9/2023

cont. White Bear Ankele Tanaka & Waldron

Order No: 11342

**NOTICE OF PUBLIC HEARING ON THE
AMENDED 2023 BUDGETS
AND
NOTICE OF PUBLIC HEARING ON THE
PROPOSED 2024 BUDGETS**

NOTICE IS HEREBY GIVEN that the Boards of Directors (collectively the "**Boards**") of the GUNNISON RISING METROPOLITAN DISTRICT NOS. 1-4 (collectively the "**Districts**"), will hold a meeting via teleconference on November 16, 2023 at 10:00 a.m., for the purpose of conducting such business as may come before the Boards including a public hearing on the 2024 proposed budgets (the "**Proposed Budgets**"). The necessity may also arise for an amendment to the 2023 budgets (the "**Amended Budgets**"). This meeting can be joined using the following teleconference information:

us06web.zoom.us/j/86082453479; Call-In:
720-707-2699; Meeting ID: 860 8245 3479

NOTICE IS FURTHER GIVEN that the Proposed Budgets and Amended Budgets (if applicable) are on file in the office of Marchetti & Weaver, 245 Century Circle, Suite 103, Louisville, CO 80027, where the same are open for public inspection.

Any interested elector of the Districts may file any objections to the Proposed Budgets and Amended Budgets at any time prior to final adoption of the Proposed Budgets or the Amended Budgets by the Boards. This meeting is open to the public and the agenda for any meeting may be obtained at gunnisonmetrodistrict.com/ or by calling 303-858-1800.

BY ORDER OF THE BOARD OF
DIRECTORS:

**GUNNISON RISING METROPOLITAN
DISTRICT NOS. 1-4**, quasi-municipal
corporations and political subdivisions of the
State of Colorado

/s/ White Bear Ankele Tanaka & Waldron
Attorneys at Law

Gunnison Country Times
Gunnison, Colorado
Publication date of November 9, 2023

11342

WHEREAS, the Board has designated its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held and interested electors were given the opportunity to register their protest to the proposed budget prior to the adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2024. 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 1 shall be deemed ratified by the Board.

Section 2. Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 49.432 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 3. Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. Levy for Capital Project Expenses. For the purposes of meeting all capital project obligations of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 7. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Gunnison County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 8. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated.

Section 9. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 10. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

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ADOPTED NOVEMBER 16, 2023.

DISTRICT:

GUNNISON RISING METROPOLITAN DISTRICT NO. 4, a quasi-municipal corporation and political subdivision of the State of Colorado

By: *L. Richard Bratton*
L. Richard Bratton (Nov 16, 2023 17:02 MST)
Officer of the District

Attest:

By: *[Signature]*
[Signature] (Nov 16, 2023 20:27 MST)

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON
Attorneys at Law

[Signature]
General Counsel to the District

STATE OF COLORADO
COUNTY OF GUNNISON
GUNNISON RISING METROPOLITAN DISTRICT NO. 4

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held via teleconference on November 16, 2023, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 16 day of November, 2023.

[Signature]
[Signature] (Nov 16, 2023 20:27 MST)

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE

GUNNISON RISING METROPOLITAN DISTRICT NO. 4

2024

BUDGET MESSAGE

Gunnison Rising Metropolitan Districts 1-7 are quasi-municipal corporations organized and operated pursuant to provisions set forth in the Colorado Special District Act.

The districts have no employees and all operations and administrative functions are contracted.

The following budget is prepared using the modified accrual basis of accounting and has been adopted after proper postings, publications and public hearing.

The districts were formed with the primary purposes of 1) to finance construction of public improvements as defined in the Service Plan for the districts and; 2) to operate and maintain such public improvements that are not otherwise dedicated or conveyed to the County of other governmental entities and to provide for all or part of the Public Improvements, as defined in the district's Service Plan, for the use and benefit of all anticipated inhabitants and taxpayers of the district. District No. 1 is intended to be the district responsible for administration, operations and maintenance, and Districts Nos. 2-4 will provide funding for such costs. District No. 3 is intended to be responsible for construction of the public improvements and issuance of debt to finance such improvements. District No. 2 and No. 4 are intended to pledge revenues to be generated in future years to District No. 3 to be used to finance improvements that benefit all of the Districts. Districts 5-7 are in an inactive status for 2024.

BUDGET STRATEGY

The district's strategy in preparing the 2024 budget is to strive to provide the scope of services defined in the service plan in the most economic manner possible.

REVENUE

In 2024 the District will impose a mill levy of 49.432 mills that will generate property tax revenue to be transferred to District No. 1 for general fund expenditures.

EXPENDITURES

The District has adopted two separate funds: 1) a General Fund to provide for revenues generated for transfer to District No. 1 for general operating expenditures and; 2) a Debt Service Fund which is not anticipated to have any activity 2024.

Gunnison Rising Metropolitan District No. 4 (Planned Commercial)

Statement of Net Position

September 30, 2023

	Fixed Assets &			
	General Fund	Debt Service Fund	LTD	Total
ASSETS				
CASH				
COLOTRUST	7	-	-	7
Pooled Cash	-	-	-	-
TOTAL CASH	7	-	-	7
OTHER CURRENT ASSETS				
Due From Developer	-	-	-	-
Due from County Treasurer - GF	7	-	-	7
Property Tax Receivable	-	-	-	-
Prepaid Expense	-	-	-	-
TOTAL OTHER CURRENT ASSETS	7	-	-	7
FIXED ASSETS				
Construction in Progress	-	-	-	-
TOTAL FIXED ASSETS	-	-	-	-
TOTAL ASSETS	14	-	-	14
LIABILITIES & DEFERRED INFLOWS				
CURRENT LIABILITIES				
Accounts Payable	-	-	-	-
Due to District No. 1 GF	14	-	-	14
TOTAL CURRENT LIABILITIES	14	-	-	14
DEFERRED INFLOWS				
Deferred Property Taxes	0	-	-	0
TOTAL DEFERRED INFLOWS	0	-	-	0
LONG-TERM LIABILITIES				
Developer Payable- Operations	-	-	-	-
Developer Payable- Capital	-	-	-	-
Service Obligation Owed to #1	-	-	64,032	64,032
Capital Obligation Owed to #3	-	-	-	-
Accrued Int- Developer Payable- Ops	-	-	-	-
Accrued Int- Developer Payable- Cap	-	-	-	-
TOTAL LONG-TERM LIABILITIES	-	-	64,032	64,032
TOTAL LIAB & DEF INFLOWS	14	-	64,032	64,046
NET POSITION				
Amount to be Provided for Debt	-	-	(64,032)	(64,032)
Fund Balance- Non-Spendable	-	-	-	-
Fund Balance- Restricted	-	-	-	-
Fund Balance- Unassigned	-	-	-	-
TOTAL NET POSITION	-	-	(64,032)	(64,032)
	=	=	=	=

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

Gunnison Rising Metropolitan District No. 4 (Planned Commercial)
 Statement of Revenues, Expenditures, & Changes In Fund Balance
 Modified Accrual Basis For the Period Indicated

Print Date: 1/4/24

	2022 Unaudited Actual	2023 Adopted Budget	Variance Positive (Negative)	2023 Forecast	YTD Thru 09/30/23 Actual	YTD Thru 09/30/23 Budget	Variance Positive (Negative)	2024 Adopted Budget	Budget Notes/Assumptions
PROPERTY TAXES									
Assessed Valuation	10	8,900		8,900				10,480	Final AV Per County
Mill Levy - Operations	45.000	49.432		49.432				49.432	45 Mills for 2024, 10 Mills Once Bonds are Issued
Mill Levy - Debt Service Fund	-	-		-				-	0 Mills for 2024, 35 Mills Once Bonds are Issued
Total Mill Levy	45.000	49.432		49.432				49.432	Total of 45 Mills, Adjusted
Property Tax Revenue - Operations	0	440		440				518	AV * Mills / 1,000
Property Tax Revenue - Debt Svc Fund	-	-		-				-	AV * Mills / 1,000
Total Property Taxes	0	440		440				518	
COMBINED FUNDS									
REVENUE									
Property Taxes	0	440	-	440	440	440	(0)	518	Total of 45 Mills, Adjusted
Specific Ownership Taxes	-	26	-	26	14	18	(3)	21	4% of Property Taxes
Interest & Other Income	-	500	(490)	10	5	375	(370)	10	
TOTAL REVENUE	0	966	(490)	476	459	833	(373)	549	
EXPENDITURES									
Administration									
Accounting, Audit, Legal, & Engineering	-	-	-	-	-	-	-	-	Provided By District No. 1
Treasurer's fees	0	13	-	13	13	13	(0)	16	3% of Property Taxes
Election	-	-	-	-	-	-	-	-	Provided By District No. 1
Insurance & Misc. Other	-	-	-	-	-	-	-	-	Provided By District No. 1
Transfer to District No. 1	-	453	(10)	463	446	444	(2)	533	Transfer of Net Available Funds to No. 1
Emergencies & Contingency	-	500	500	-	-	375	375	50,000	Contingency
Debt Service									
Transfer to District No. 3	-	-	-	-	-	-	-	-	Net Available Funds Transferred to District No, 3
Contingency	-	-	-	-	-	-	-	-	Contingency
TOTAL EXPENDITURES	0	966	490	476	459	833	373	50,549	
REVENUE OVER / (UNDER) EXPENDITURES	0	-	-	-	-	-	-	(50,000)	
OTHER SOURCES / (USES)									
Developer Advances	-	-	-	-	-	-	-	50,000	Equal to Contingency
TOTAL OTHER SOURCES / (USES)	-	-	-	-	-	-	-	50,000	
CHANGE IN FUND BALANCE	0	-	-	-	-	-	-	-	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	
ENDING FUND BALANCE	0	-	-	-	-	-	-	-	
COMPONENTS OF FUND BALANCE	=	=	=	=	=	=	=	=	
Non-Spendable	-	-	-	-	-	-	-	-	Insurance Provided By District No. 1
TABOR Emergency Reserve	-	-	-	-	-	-	-	-	TABOR Reserve In District No. 1
Restricted For Debt Service	-	-	-	-	-	-	-	-	All Available Funds Transferred to District No. 3
Unassigned	0	-	-	-	-	-	-	-	
TOTAL ENDING FUND BALANCE	0	-	-	-	-	-	-	-	

No assurance is provided on these financial statements;
 substantially all disclosures required by GAAP omitted.

Gunnison Rising Metropolitan District No. 4 (Planned Commercial)
 Statement of Revenues, Expenditures, & Changes In Fund Balance
 Modified Accrual Basis For the Period Indicated

Print Date: 1/4/24

	2022 Unaudited Actual	2023 Adopted Budget	Variance Positive (Negative)	2023 Forecast	YTD Thru 09/30/23 Actual	YTD Thru 09/30/23 Budget	Variance Positive (Negative)	2024 Adopted Budget	Budget Notes/Assumptions
GENERAL FUND									
REVENUE									
Property Taxes - Operations	0	440	-	440	440	440	(0)	518	45 Mills for 2024, 10 Mills Once Bonds are Issued 4% of Property Taxes
Specific Ownership Taxes	-	26	-	26	14	18	(3)	21	
Interest Income	-	500	(490)	10	5	375	(370)	10	
TOTAL REVENUE	0	966	(490)	476	459	833	(373)	549	
EXPENDITURES									
<u>Administration</u>									
Accounting	-	-	-	-	-	-	-	-	Provided By District No. 1
Audit	-	-	-	-	-	-	-	-	Provided By District No. 1
Legal	-	-	-	-	-	-	-	-	Provided By District No. 1
Engineering	-	-	-	-	-	-	-	-	Provided By District No. 1
Elections	-	-	-	-	-	-	-	-	Provided By District No. 1
Treasurer's Fees	0	13	-	13	13	13	(0)	16	3% of Property Taxes
Supplies, Bank, Bill.com	-	-	-	-	-	-	-	-	Provided By District No. 1
Insurance & SDA Dues	-	-	-	-	-	-	-	-	Provided By District No. 1
Transfer To District No. 1	-	453	(10)	463	446	444	(2)	533	Transfer of Net Available Funds to No. 1
Emergencies	-	-	-	-	-	-	-	-	Provided By District No. 1
Contingency	-	500	500	-	-	375	375	50,000	Unforeseen Needs/ Funds Available
TOTAL EXPENDITURES	0	966	490	476	459	833	373	50,549	
REVENUE OVER / (UNDER) EXPENDITURES	0	-	-	-	-	-	-	(50,000)	
OTHER SOURCES / (USES)									
Transfers In/(Out)	(0)	-	-	-	-	-	-	-	
Developer Advance	-	-	-	-	-	-	-	50,000	Equal to Contingency
TOTAL OTHER SOURCES / (USES)	(0)	-	-	-	-	-	-	50,000	
CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	
	=	=	=	=	=	=	=	=	

Gunnison Rising Metropolitan District No. 4 (Planned Commercial)
 Statement of Revenues, Expenditures, & Changes In Fund Balance
 Modified Accrual Basis For the Period Indicated

Print Date: 1/4/24

	2022 Unaudited Actual	2023 Adopted Budget	Variance Positive (Negative)	2023 Forecast	YTD Thru 09/30/23 Actual	YTD Thru 09/30/23 Budget	Variance Positive (Negative)	2024 Adopted Budget	Budget Notes/Assumptions
DEBT SERVICE FUND									
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	0 Mills for 2024, 35 Mills Once Bonds are Issued
Specific Ownership Taxes	-	-	-	-	-	-	-	-	4% of Property Taxes
Interest Income	-	-	-	-	-	-	-	-	
TOTAL REVENUE	-	-	-	-	-	-	-	-	
EXPENDITURES									
Treasurer's Fees	-	-	-	-	-	-	-	-	3% of Property Taxes
Transfer to District No. 3	-	-	-	-	-	-	-	-	Net Available Funds Transferred to District No, 3
Contingency	-	-	-	-	-	-	-	-	Contingency
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	
REVENUE OVER / (UNDER) EXPENDITURES	-	-	-	-	-	-	-	-	
OTHER SOURCES / (USES)									
Transfers In/(Out)	-	-	-	-	-	-	-	-	
TOTAL OTHER SOURCES / (USES)	-	-	-	-	-	-	-	-	
CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-	
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	
ENDING FUND BALANCE	-	-	-	-	-	-	-	-	
	=	=	=	=	=	=	=	=	

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Gunnison County, Colorado.

On behalf of the Gunnison Rising Metropolitan District #4

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Gunnison Rising Metropolitan District #4

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:

\$ 10,480

(Gross^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^F)

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 calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

\$ 10,480

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted:

1/4/2024

for budget/fiscal year 2024

(not later than Dec 15)

(mm/dd/yyyy)

(yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>49.432</u> mills	<u>518.05</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u>(0.000)</u> mills	<u>-</u>
SUBTOTAL FOR GENERAL OPERATING:	49.432 mills	518.05
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	<u>-</u>
4. Contractual Obligations ^K	<u>0.000</u> mills	<u>-</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	<u>-</u>
6. Refunds/Abatements ^M	<u>0.000</u> mills	<u>-</u>
7. Other ^N (specify):	<u>0.000</u> mills	<u>-</u>
	<u>0.000</u> mills	<u>-</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	49.432 mills	518.05

Contact person:

(print)

Eric Weaver

Daytime

phone:

(970) 926-6060 extension 6

Signed:

Eric Weaver

Title:

District Accountant

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, Colorado 80203. Questions? Call DLG (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).