



Upper Gunnison River Water Conservancy District

BOARD OF DIRECTORS

AGENDA – SPECIAL BOARD MEETING TO ADOPT BUDGET

Monday, December 09, 2024 at 5:30 p.m.

REMOTE ONLY - Zoom Registration:

<https://us02web.zoom.us/meeting/register/tZMude6orD0vGNdTgkI-UNoOiDUjPWWYtWc->

MISSION STATEMENT

To be an active leader in all issues affecting the water resources of the Upper Gunnison River Basin.

- 5:30 p.m.** 1. Call to Order
- 5:31 p.m.** 2. Agenda Approval
- 5:32 p.m.** 3. Approval of the November 25, 2024 Meeting Minutes
- 5:35 p.m.** 4. Adoption of 2025 Budget Resolutions
- 2025 Budget Message and 2025 Budget for Adoption
 - Resolution 2024-10, Resolution to Adopt Budget
 - Resolution 2024-11, Resolution to Appropriate Sums of Money
 - Resolution 2024-12, Resolution to Set Mill Levy
- 5:40 p.m.** 5. Miscellaneous Matters
- General Manager's Update
- 5:45 p.m.** 6. Citizen Comments
- 5:46 p.m.** 7. Future Meetings
- 5:47 p.m.** 9. Adjournment

Note: This agenda is subject to change, including the addition of items or the deletion of items at any time. All times are approximate. Regular meetings, public hearings, and special meetings are recorded, and action can be taken on any item. The board may address individual agenda items at any time or in any order to accommodate the needs of the board and the audience. Persons with special needs due to a disability are requested to call the District at (970)641-6065 at least 24 hours prior to the meeting.

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Telephone (970) 641-6065 • www.ugrwcd.org

AGENDA ITEM 3
Approval of Minutes

Upper Gunnison River Water Conservancy District
Meeting Minutes of the Board of Directors
Monday, November 25, 2024

The Board of Directors of the Upper Gunnison River Water Conservancy District (UGRWCD) conducted a regular Board meeting and budget hearing on Monday, November 25, 2024 at 5:00 p.m. at the Upper Gunnison River Water Conservancy District, 210 West Spencer, Suite A, Gunnison, Colorado and via Zoom video/teleconference.

Board members present: Joellen Fonken, Rebie Hazard, Stacy McPhail, Julie Nania, John Perusek (via Zoom), Mike Rogers, Don Sabrowski, and Andy Spann

Board members absent: Rosemary Carroll and Brooke Zanetell

Others present:

Sonja Chavez, UGRWCD General Manager
Bailey Friedman, UGRWCD Water Resources Project Manager
Luke Mecklenburg, Colorado District Attorney's Office (via Zoom)
John McClow, UGRWCD General Counsel
Alana Nichols, UGRWCD Fellow
Beverly Richards, UGRWCD Office/Senior Program Manager
Robert Sakata, Ag Water Policy Advisor, Colorado Department of Agriculture (via Zoom)
Sue Uerling, UGRWCD Administrative Asst./Communications Specialist
Ari Yamaguchi, UGRWCD Water Resources Technician

1. CALL TO ORDER

President Stacy McPhail called the meeting to order at 5:30 p.m.

2. AGENDA APPROVAL

Director Julie Nania moved and Director Mike Rogers seconded approval of the agenda as presented. The motion carried.

3. CONSENT AGENDA ITEMS

Director Joellen Fonken moved and Director Julie Nania seconded approval of the consent agenda as presented. The motion carried.

4. GENERAL COUNSEL UPDATE

General Counsel John McClow reported that the letter to Commissioner Tutton, as included in the Board packet, has been delivered. Counselor McClow explained the purpose of the letter to Commissioner Touton

was in response to her complaints about Commissioner Rebecca Mitchell regarding her “hardline” approach to issues to be addressed in the post-2026 Guidelines . Mr. McClow clarified that Commissioner Mitchell is taking positions in alignment with Colorado’s water users’ demands, which is the focus of the letter.

He also noted that in the packet was a summary of Colorado Water Plan Grants for fiscal year 2023-24.

Regarding the extension of the 1975 Storage Exchange Agreement, he reported that the Bureau of Reclamation (BOR) did not receive a Basis of Negotiation as previously reported. It is expected soon. However, both the BOR, Colorado River District and the UGRWCD appointed their negotiating teams.

5. GENERAL MANAGER UPDATE

General Manager Sonja Chavez referred to her memorandum included in the meeting packet and provided an update on a treasury note that matured, stating the funds have been moved into ColoTrust for now, which is earning 5.02 percent. She also noted a correction to the value of the bond at maturity which was \$215,434.

She reported that the Nature Conservancy District has agreed to provide the District with a grant of \$25,000 for the purchase of a Wet Meadows UTV and trailer, contingent on board approval.

The Bureau of Land Management (BLM) approached the District about providing additional monies for the Wet Meadows program and cheatgrass management. Ms. Chavez noted that she is hesitant to take on the management of the cheatgrass program since that has been under Gunnison County’s umbrella, but she is comfortable with being the fiscal agent of those funds.

The Watershed Management Planning Committee (WMP) met on November 13, 2024 and the minutes were included in the packet. Ms. Chavez reported that Water Resources Project Manager Bailey Friedman will be taking over the coordination of the WMP. Ms. Friedman will be working on drafting of the final plan and working with consultants to prepare their PowerPoint presentations of assessment outcomes.

Ms. Chavez reviewed some of the details included in her memo on WQCD Reg 87: Dredge & Fill, stating there is a link in the packet for those interested in reading more about the ongoing process.

She also briefly discussed an article by *Aspen Journalism* stating that Grand Valley water users are accusing the System Conservation Pilot Program of negatively impacting their irrigation company’s operations and the local ag community in general. President Stacy McPhail said that she had just read a couple of journal articles on the ecological benefits of flood irrigation, one provided by the University of Montana. Both articles showed support for flood irrigation in mimicking historic hydrological systems. She offered to send the links for these articles to the Board.

Ms. Chavez reported the Doppler radar project is making progress. Electrical wiring was supposed to be installed last week which would have to be followed by the state electrical inspection before the radar could become fully operational.

Ms. Chavez and Senior Program Manager Beverly Richards reported that North American Weather Consultants (NAWC), the company the District uses for the cloud seeding program, has been sold to Rainmaker. Ms. Richards said there would be no impacts to the program this winter and that a new contract will be developed for 2025-26.

Ms. Chavez referred to the memorandum in the packet regarding the Wet Meadows Program as written by Amanda Aulenbach (Director) and Ari Yamaguchi (Field Supervisor). Ms. Chavez asked Mr. Yamaguchi to report on his research of renting a Utility Terrain Vehicle versus purchasing one as directed by the Board. Mr. Yamaguchi reported that due to the possibility of damages to a rented unit, the possible lack of availability during the busy tourist season and the positive news that The Nature Conservancy was willing to provide \$25,000 for the UTV and trailer, staff and General Manager recommendation is to move forward with purchase.

There was some discussion about insurance and Ms. Richards reported that she cannot get a quote until she has a serial number for any unit the District would purchase. Director Andy Spann suggested that the District purchase an extended warranty for the unit. There was also some discussion about companies in the area that might be able to do the warranty work (Montrose or Grand Junction Kubota).

Director Andy Spann moved and Director Rebie Hazard seconded authorizing District staff to purchase a UTV and trailer in 2025 at an estimated cost of \$25,064 with the requirement that the vehicle be insured, senior staff be trained on safe operation and be the only operators of the UTV and that an extended warranty be purchased. The motion carried.

The Grants Committee met on November 21, 2024. The purpose of the meeting was to review some policy updates for the District's 2025 Grant Program and a second request for a contract extension from the Wild-Rice Wetland Restoration Project. The project was initially to be completed by May 31, 2024. In December 2023, the applicants requested an extension to December 31, 2024, due to weather delays and difficulty in finding a contractor. This extension was approved by General Manager Chavez. The applicant has now come back a second time to request another extension through December 2025 as the remaining work can only be done during October when the water table is at its lowest point. Consistent with District grant policy, staff and the Grant Committee are requesting that the Board approve the second extension request.

Director Joellen Fonken moved and Director Mike Rogers seconded authorizing the approval of a second and final contract extension for the Wild-Rice Wetland Restoration Project through December 1, 2025. The motion carried.

Ms. Chavez concluded her update by reporting that on behalf of the District, she provided three letters of support for two proposed scientific studies and one USBR B2E grant proposal and all are consistent with the District's mission and goals. Copies of the letters were included in the packet

6. 2025 DRAFT BUDGET HEARING

President Stacy McPhail noted that the meeting would now move into the public budget hearing for the District's 2025 draft budget. Senior Program Manager Beverly Richards was asked to review her memorandum included in the packet which outlined changes made since the draft budget was previously presented at the last Board meeting. Director Rebie Hazard asked how many of the current staff members' payroll is funded or partially supported by grant funding. Ms. Chavez replied that currently there are three such staff members. Director Hazard expressed concerns if grant funding might be reduced or eliminated when there are administration changes or reduced state budgets. Ms. Chavez said she believes that the funding has already been allocated and would not be at risk of being swept and that while Director Hazard's concerns are valid, the District has sufficient general fund reserves to cover any inter-annual variability in payroll expenses.

7. CITIZEN COMMENTS ON 2025 DRAFT BUDGET

Former Director Bill Nesbitt submitted written comments regarding the budget and President Stacy McPhail read the full letter as a matter of record. The City of Gunnison had also submitted a letter asking for continued funding in the amount of \$750 for the free community swim lessons. Coal Creek Watershed Coalition also submitted a written request asking for 2025 funding to be increased by \$7,000 (Total in 2025 \$17,000) to cover Coal Creek water quality analysis expenses no longer covered by the Mount Emmons Mining Company.

There were also two citizens attending the meeting online via Zoom. President Stacy McPhail asked that they raise their hands if they had any comments or questions. No questions or comments were brought forth.

8. BOARD DISCUSSION ON PUBLIC HEARING COMMENTS

President Stacy McPhail expressed her appreciation for former Director Bill Nesbitt's comments about how the District's rate of return was better than what he reported for US Treasury returns.

9. MISCELLANEOUS MATTERS

President Stacy McPhail referred to the order of appointment by Judge Kellie Starritt appointing Camille Richard to fulfill the remaining term of former Director Michelle Pierce, representing Hinsdale County. Ms. Richard will be sworn in at the January 27, 2025 Board meeting.

Board members were reminded that the Colorado Water Congress convention will be January 29-31, 2025 in Aurora, Colorado. Room reservations have been made at the Hyatt Regency, where the conference will be

held, for Board and staff members who have indicated they would like to go. Administrative Assistant Sue Uerling asked that if any other Directors want to go, to please let her know right away and to let her know if they intend to take part in the morning workshop on Wednesday, January 29th as she will be completing the conference registration process this week.

10. ADJOURNMENT

President Stacy McPhail adjourned the November 25, 2024 Board meeting at 5:48 p.m.

Respectfully Submitted,

Don Sabrowski, Secretary

APPROVED:

Stacy McPhail, President

DRAFT

AGENDA ITEM 4
Adoption of Budget Resolutions

UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT 2025 BUDGET MESSAGE

The Upper Gunnison River Water Conservancy District (District) was formed on June 1, 1959 pursuant to the provisions of and for the purposes described in the Water Conservancy Act of Colorado, Section 37-45-101, *et seq*, Colorado Revised Statutes. The District was reorganized on October 8, 1991 and again on November 15, 2011. The District is located within Gunnison, Hinsdale, and Saguache Counties, and is generally defined as that area of the Upper Gunnison River watershed which lies upstream of Blue Mesa Dam.

The Mission of the Upper Gunnison River Water Conservancy District is to be an active leader in all issues affecting the water resources of the Upper Gunnison River Basin.

The District is supported through a mill levy which is assessed on property located within the District. The current maximum mill levy was set by the voters of the District in 1998 at 2.000 mills. At that time, voters also approved a ballot question exempting the District from the limits of the TABOR amendment to the state constitution and the 5.5% property tax revenue restriction. These revenues were to be used in part to establish a Reserve Fund that would be available to protect our basin's water resources. Threats to the basin's water resources are wildfire, climate change, aridification, water demands on the East Slope, as well as the crisis with declining reservoir storage elevations associated with low hydrologic inflows and overuse by Lower Basin water users.

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 liability is incurred. The accounts of the Upper Gunnison River Water Conservancy District are organized on the basis of a fund. The District has one governmental fund, the General Fund, which is the primary operating fund for the District. The District has one enterprise fund, the Water Activity Enterprise Fund, which has a separate budget process.

Revenues

Budget Line 1. Aspinall Water Contract Sales. This revenue line item indicates expected income from selling Aspinall Augmentation water to third parties under long-term contracts. The District obtained a contract with the United States for 500 acre-feet of augmentation water from the Aspinall Unit for resale to third parties on a 40-year basis. The Bureau will charge approximately \$55-\$60 per acre-foot of water actually sold to third parties. The revenue figures shown also include an additional \$20 per contract to cover the costs of administering this service.

Budget Line 2. Building Rental Income. This revenue line item is associated with rental income from Unit A (1 smaller upstairs office unit) and Unit C.

Budget Line 3. Upper Gunnison Cloud Seeding Program. This line item reflects state and local cooperating entities' anticipated contributions to the 2024-2025 Cloudseeding Program for which the District is the coordinator. This includes funds committed to the program from Colorado Water Conservation Board (CWCB) and local partners.

Budget Line 4. Interest Income. This line item includes investment income from District Certificates of Deposit (CD's), Money Markets, and Bonds.

Budget Line 5. Property Tax Income. Property tax revenues in 2025 are expected to be approximately \$2.2 M based on a levy of 1.951 mills (a tax of 1.951 for each \$1,000 of assessed value) levied upon the net valuation for assessment of all taxable property within the District for the year 2024. This line item also includes specific ownership tax and interest and penalties on taxes.

Budget Line 6. Reimbursed Expenses Income: This line item accounts for income that is a result of reimbursement to the District by water activity enterprises for expenses paid for by the District. These include quarterly cost share from UGRWAE and annual cost share from LSCWAE.

Budget Line 7. Watershed Management Income. This item reflects various sources of funds to complete watershed management planning activities. In 2025, these include:

- 7a. CWCB 2023-3317 (WMP Phase III)
- 7b. CWCB 2022-285 (Water Restoration Grant)
- 7c. HAB Phase 2 - CRWCD CFP Funds
- 7d. US Bureau of Reclamation (USBR) Drought Contingency Planning
- 7e. CWCB PEPO 2025-0557

Budget Line 8. Wet Meadows Program Income: This line item reflects funds from various entities, including the Bureau of Land Management (BLM), U.S. Forest Service (USFS), American the Beautiful Grant (AtBC), and The Nature Conservancy (TNC) for expenses associated with work on the Wet Meadows Project. In 2025, these include:

- 8a. FWS Sage Brush Ecosystem
- 8b. USFS PA 2022
- 8c. AtBC #2024-3842
- 8d. BLM GNA #140L1724
- 8e. BLM L24C00687
- 8f. TNC-UTV Funds

Budget Line 9. Water Quality Monitoring Program. Gunnison County, the Lake San Cristobal Water Activity Enterprise, the National Park Service, and the Skyland Metropolitan/East River Sanitation Districts are participants in the basin wide water quality monitoring program. They do not contract directly with the U. S. Geological Survey and instead contract with the District, and, in turn, the District covers their portion of the funding agreement with USGS in a pass-through arrangement. Pass-through funding from Gunnison County, the Lake San Cristobal Water Activity Enterprise, the Park Service, and Skyland Metropolitan/East River Sanitation Districts is shown as income.

Budget Line 10. Vehicle Income. When the District applies for grant funding or contracts with outside entities, we may incorporate mileage reimbursements or vehicle per diem associated with the use of District vehicles to carry out grant program activities.

Budget Line 11. Additional Contribution from Reserve Fund. This line item is intended for use when the board uses a portion of its reserve fund for meeting planned budget expenditures.

Total Revenues. Total Revenues for the District in 2025 are expected to be \$3,680,329

OPERATING EXPENSES

Budget Line 12. Administrative Travel & Expenses. The purpose of this line item is to provide funds for staff travel, conferences, and networking and training expenses. The District reimburses staff for mileage at the standard IRS rate when traveling in their personal vehicle.

Budget Line 13. Audit. Funds are included for the annual audit of the District's 2024 financial statements.

Budget Line 14. Accounting Services. Funds are included for professional accounting and bookkeeping services from Thomas N. Stoeber, P.C. in 2025.

Budget Line 15. Board of Director Expenses. This line item includes expenses associated with Board education including but not limited to mileage reimbursement to attend conferences, lodging expenses, conference fees, meals while attending conferences or traveling on board business, etc.

Budget Line 16. Board of Directors Meeting Mileage. This line item covers Board member reimbursement of mileage expenses associated with regular or committee meeting attendance using the IRS published rate.

Budget Line 17. Board of Directors Meeting Fees. This line item covers stipends for board member regular meeting attendance and is currently set at \$100 per meeting.

Budget Line 18. Bonding & Insurance. Covers general liability insurance for the District, public officials' liability, accidental death and dismemberment, excess liability, and bonding of the General Manager, Board President, Board Vice President, Treasurer, all account signatories, the Office Manager, Wet Meadows Coordinator, Water Resources Project Manager, Water Resource Technician, and Administrative/Communications Support Specialist. Bond amounts are \$100,000.

Budget Line 19. Building Repair/Maintenance. This line item is intended to cover miscellaneous repair and maintenance expenses associated with Spencer Avenue Units A, B, and C.

Budget Line 20. Common Area Maintenance (CAM). This line item is intended to cover all common area maintenance expenses for the Spencer Avenue Business Park building. This includes snow removal, lawn maintenance, and trash removal.

Budget Line 21. Computer Expenses. This line item covers expenses associated with computer repairs, IT support, and offsite storage, software, and internet services.

21a. Computer Repair/IT Support

21b. Software

- 21c. Internet
- 21d. Carbonite Storage

Budget Line 22. Copier Expenses. This line item covers the annual lease of the copy machine and any overage charges for copies.

Budget Line 23. County Treasurers' Fees. This line item covers the 3% county treasurer's fee associated with distribution of property tax revenues.

Budget Line 24. Spencer Avenue Business Park Annual Building Reserve Contribution. This line item covers the annual contribution to the Spencer Avenue Business Park account to maintain a capital reserve for any extraordinary maintenance expenses for the building.

Budget Line 25. Dues, Memberships, & Subscriptions. This line item covers annual memberships, dues, and subscriptions important to the ability of the District to carry out its mission including, but not limited to:

- 25a. Colorado Water Congress
- 25b. Colorado Bar Association
- 25c. Northwest Colorado Council of Government (a.k.a. NWCCOG – QQ)
- 25d. Water Education Colorado
- 25e. Special District Association of Colorado
- 25f. Society of Human Resources Management
- 25g. Colorado Water Congress (State Affairs Committee)
- 25h. Colorado Water Congress (Federal Affairs Committee)
- 25i. Weather Modification Association
- 25j. Lexis Nexis
- 25k. Miscellaneous Subscriptions (i.e. Attorney Regulation Council, Colorado Politics, Dropbox, Newspapers, Zoom, Doodle, and GoDaddy)

Budget Line 26. Legal Publications. Includes funds to cover publication of meeting notices, board vacancies including Taylor Local Users Group, and other legally required publications.

Budget Line 27. Manager's Discretionary Budget. This line item is meant to cover miscellaneous and unanticipated expenses of the District including but not limited to, for example, conference or workshop sponsorship, purchase of District shirts for staff or board members, etc.

Budget Line 28. Meeting Expenses. This line item is meant to cover board regular and committee meeting expenses such as food.

Budget Line 29. Office Cleaning. This line item covers the expenses associated with weekly office cleaning for all of Unit A including the upstairs offices and Unit B

Budget Line 30. Office Supplies & Miscellaneous Expenses. This line item includes office and consumable supplies (e.g., paper supplies, coffee, cold beverages, etc.), and furniture under the depreciation amount of \$3,500.

Budget Line 31. Payroll Expenses

31a. Colorado Retirement Association (CRA) Plan. This line item represents the District's contribution to the CRA plan (formerly CCOERA). Benefitted employees are eligible to participate in CRA after one year of employment. In 2023, the District adopted a tiered contribution table based upon years of service. The District will contribute between 8%, 9% or 10% of the employee's gross salary depending upon years of service and the employee must match the District's contribution.

31b. Medical Insurance. Includes health insurance premiums for participating employees. Includes medical, dental, vision, short-term disability, long-term disability and a basic life insurance policy (\$20,000). Also includes reimbursement of Medicare premiums for any participating employees.

31c. Payroll Taxes. Covers the District's payroll tax liability (e.g., Social Security, Medicare, state unemployment taxes, etc.).

31d. Salaries. Includes all District staff: General Manager, General Counsel, Office Manager, Water Resources Project Manager, Wet Meadows Coordinator, Water Resource Technician, Administrative /Communications Support Specialist, and Wet Meadows Interns.

31e. Staff Development. Line item supports staff professional development, professional association dues, etc.

31f. Workers Compensation Insurance. This line item funds premiums for the District's workers' compensation insurance policy.

Budget Line 32. Postage. Intended to cover costs associated with mailing.

Budget Line Item 33. Telephone. This line item includes funds for the District's office phones and cell phones.

Budget Line 34. Utilities. This line item provides funds for water, gas, and electricity for the Spencer Avenue Building, broken out by Unit A, which includes Unit B, and Unit C expenses. Unit C expenses will be paid for by lessee for 2025.

Budget Line 35. Vehicle Expense. The District owns two vehicles for use by employees and board members for District-related travel. This budget line item covers expenses such as maintenance, tires, fuel, insurance, license, registration, and other fees.

Total Operating Expenses. Total Operating Expenses for the District in 2025 are expected to be \$1,375,031.

NON-OPERATING EXPENSES

Budget Line Item 36. Aquatic Nuisance Species. This is a new budget line item to provide funds to potentially support projects or activities which reduce potential introduction of aquatic nuisance species in local lakes/reservoirs.

Budget Line Item 37. Aspinall Subordination Agreement Report. This line item supports consultant expenses related to the development of an annual report to the U.S. Bureau of Reclamation pursuant to the Aspinall Unit Subordination Agreement.

Budget Line 38. Aspinall Water Contracts. This line item reflects the costs to provide Aspinall Unit augmentation water to contracted users under the District's plan for augmentation utilizing water stored in Blue Mesa Reservoir for 2025.

Budget Line 39. City of Gunnison Cleanup. This line item covers support for the City of Gunnison's annual electronics clean up.

Budget Line Item 40. Consulting & Engineering. This line item supports agricultural or other engineering pre-feasibility studies or cost estimation for high priority projects identified within the basin.

Budget Line 41. Coal Creek Watershed Coalition. This line item supports an annual funding contribution to support activities of the Coal Creek Watershed Coalition.

Budget Line 42. Colorado Dust on Snow. Annual contribution to the Colorado Center for Dust on Snow. Data from these basin snow monitoring studies supports Colorado Basin River Forecast Center and WRF Hydro with ASO data assimilation inflow forecasts which improve management of annual water supply, avalanche predictions, flood forecasting, etc.

Budget Line Item 43. Drought Contingency Planning (DCP) Cash Contribution. The District has committed a matching cash contribution to the development of an Upper Gunnison Basin DCP funded in part by a Bureau of Reclamation grant.

Budget Line Item 44. District Grant Program. This budget line item supports the annual District Grant Program for the development and implementation of water resource improvement projects that are consistent with the purposes of the District including but not limited to the promotion of beneficial uses of water, water quality, water efficiency, and riparian restoration. Also included in this line item are expenses associated with uncompleted projects from previous grant cycles.

Budget Line 45. Gunnison River Festival. The District is the title sponsor for the Gunnison River Festival and makes an annual contribution to the event.

Budget Line 46. Endangered Fish Recovery Program. The District contributes funding on an annual basis in support of the Colorado Water Congress (CWC) Colorado River Project. The CWC has designated an individual responsible for representation of water users on the Colorado River Recovery Program's governing, management, and technical committees. The District has a seat on the Executive

Committee that directs the activities of the water user representative. Recovery Program activities in the Gunnison Basin were formally initiated in January of 2001. The amount includes additional amount approved in 2024.

Budget Line 47. Lake Fork Valley Conservancy. This line item provides annual funding to the Lake Fork Valley Conservancy District in support of water resource improvement activities and education and outreach in Hinsdale County within the Upper Gunnison District water boundary.

Budget Line Item 48: Lake San Cristobal (LSC) Expenses. This line item includes administration fees on unsold base units of augmentation water stored in LSC under the plan for augmentation operated by the Lake San Cristobal Water Activity Enterprise. This is calculated as follows: 9,500 total base units, divided by 3, less any base units purchased by that entity, multiplied by \$4.50 per base unit.

Budget Line 49: Public Outreach and Education. Includes funds in support of the District's public outreach and education program. Subcategories are identified below:

49a. Advertising. This item provides funding for advertising done by the District through its Public Education and Outreach activities.

49b. General Public Outreach. This item provides funding for on-going activities such as mini-grants, promotional items, event sponsorship, water trailer maintenance.

49c. School and Educational Programs. This item provides funding for on-going activities such as swimming lessons, water book distribution, RMBL science tours, and 8th Grade Taylor Challenge.

Budget Line 50. Regional Water Supply Development. This budget line item supports the District's participation in various water supply related programs. Subcategories are identified below:

50a. Cloudseeding.

50b. Taylor River Modeling

50c. H2O Budget and Return Flow Study

50d. Airborne Snow Observatory Flights

Budget Line 51. Strategic Planning. This budget line item will cover expenses associated with strategic planning for the District.

Budget Line Item 52: Taylor Park Project Expenses. This line item covers payment to the Uncompahgre Valley Water Users Association (UVWUA) for the operation of Taylor Park Reservoir dam as specified in the April 16, 1990 contract between the United States (BOR), the UVWUA, the Upper Gunnison River Water Conservancy District, and the Colorado River Water Conservation District.

Budget Line Item 53: Watershed Management Planning. This line item supports watershed planning activities which aid in improving water security for all water users in the Upper Gunnison Basin by protecting existing uses, meeting user shortages, and maintaining healthy riverine ecosystems in the face of future demands and climate uncertainty. Current grants the District is managing in support of WMP activities include:

53a. CWCB 2023-3317 (WMP Phase 3)

- 53b. CFP HAB Study Phase 2
- 53c. CWCB 2022-2085 (Water Restoration Grant)
- 53d. US Bureau of Reclamation (USBR) Drought Contingency Planning
- 53e. CWCB PEPO 2025-0557

Budget Line Item 54: Wet Meadows Program Expense. This line item summarizes various grants being managed by the District in support of Wet Meadow Program activities and a District \$10,000 general fund contribution to support miscellaneous expenditures like food, program supplies or team building events, coordinator travel, etc. Sub-categories of the funding sources are listed below:

- 54a. FWS Sage Brush Ecosystem
- 54b. USFS PA 2022
- 54c. AtBC #2024-3842
- 54d. BLM GNA #140L1724
- 54e. BLM L24C00687
- 54f. TNC-UTV
- 54g. Wet Meadows Miscellaneous \$10k

Budget Line Item 55: Water Quality/Quantity Monitoring Program. This line item supports the District's annual agreement with the United States Geological Survey (USGS) for monitoring trends in water quality and quantity throughout the Upper Gunnison basin. Some agency funds are passed through the District under this program (see also income budget line item 9) and as such are included as both income and expenditures. Other entities identified in the comprehensive program pay their annual support directly to the USGS.

Total Non-Operating Expenses. Total Non-Operating Expenses for the District in 2025 are expected to be \$2,226,298.

Budget Line Item 56: Capital Outlay Expense. This line item provides funding for depreciable expense items including the following:

- 56c. Spencer Unit A Additional Renovation. This line item covers the expenses associated with additional renovation items proposed for Unit A in 2025 including installation of an outside deck.
- 56d. Spencer Unit C Renovation. This line item covers potential 2025 renovation needs identified in Unit C.
- 56c. Xeriscaping Project. This line item covers expenses associated with the proposed 2025 Xeriscaping Project through the Transformative Landscape Challenge planned for the Spencer Avenue Building.

Budget Line Item 57. Contingency. This line item allows for additional expenses which may be incurred in 2024 but which are uncertain at the time of budget adoption. It is intended that contingency is used to cover budget overruns or unanticipated expenses.

Total Expenses. Total Expenses for the District in 2025 are expected to be \$3,680,329.

UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT

General Fund Budget January 1 - December 31, 2025

| | 2023 Actual | 2024 Budget | 2025 Budget |
|--|---------------------|---------------------|---------------------|
| REVENUE | | | |
| 1 Aspinall Water Contract Sales | \$ 24,795 | \$ 21,920 | \$ 25,000 |
| 2 Building Rental Income | \$ 1,650 | \$ 30,000 | \$ 43,500 |
| 3 Cloud Seeding | \$ 140,750 | \$ 120,600 | \$ 124,500 |
| 4 Interest on Investments (includes banks & bonds) | \$ 82,141 | \$ 60,000 | \$ 50,000 |
| 5 Property Tax (includes specific ownership & interest & penalties) | \$ 1,628,027 | \$ 2,190,598 | \$ 2,204,862 |
| 6 Reimbursed Income | \$ 125,805 | \$ 38,696 | \$ 42,000 |
| 7 Watershed Management Income | \$ 285,141 | \$ 231,914 | \$ 291,291 |
| 8 Wet Meadows Income | \$ 339,795 | \$ 320,470 | \$ 385,422 |
| 9 Water Quality Monitoring Income | \$ 38,869 | \$ 42,393 | \$ 46,319 |
| 10 Vehicle Income | \$ - | \$ 5,000 | \$ 10,000 |
| 11 Additional Contribution from Reserve Fund | \$ - | \$ - | \$ 457,435 |
| TOTAL REVENUES | \$ 2,666,973 | \$ 3,061,591 | \$ 3,680,329 |
| EXPENDITURES | | | |
| Operating Expenses | | | |
| 8 Admin Travel and Expenses | \$ 26,537 | \$ 35,000 | \$ 35,000 |
| 9 Audit | \$ 5,800 | \$ 10,000 | \$ 10,000 |
| 10 Accounting Services | \$ 43,825 | \$ 51,000 | \$ 45,000 |
| 11 BOD Expenses | \$ 13,507 | \$ 15,000 | \$ 15,000 |
| 12 BOD Mileage | \$ 3,358 | \$ 5,000 | \$ 5,500 |
| 13 BOD Mtg Fees | \$ 11,438 | \$ 13,360 | \$ 13,360 |
| 14 Bonding and Insurance | \$ 22,110 | \$ 15,000 | \$ 15,500 |
| 15 Building Rep/Maintenance | \$ 15,806 | \$ 10,000 | \$ 10,000 |
| 16 CAM | \$ 875 | \$ 5,400 | \$ 7,500 |
| 17 Computer Expenses | \$ 42,564 | \$ 23,300 | \$ 32,200 |
| 18 Copier Expenses | \$ 5,364 | \$ 5,500 | \$ 7,000 |
| 19 County Treasurers' Fees | \$ 46,753 | \$ 49,410 | \$ 75,000 |
| 20 Spencer Avenue Business Park Annual Buidling Reserve Contribution | \$ - | \$ 10,000 | \$ 10,000 |
| 21 Dues, Memberships, Subscriptions | \$ 14,688 | \$ 16,475 | \$ 17,260 |
| 22 Legal Publications | \$ 7,823 | \$ 10,000 | \$ 5,000 |
| 23 Manager's Discretionary Budget | \$ 11,968 | \$ 25,000 | \$ 25,000 |
| 24 Meeting Expenses | \$ 3,693 | \$ 5,000 | \$ 5,000 |
| 25 Office Cleaning | \$ 3,251 | \$ 6,500 | \$ 6,200 |
| 26 Office Supplies & Expenses | \$ 9,963 | \$ 12,000 | \$ 10,000 |
| 27 Payroll Exp | \$ 718,220 | \$ 799,151 | \$ 1,005,511 |
| 28 Postage | \$ 1,838 | \$ 1,000 | \$ 1,500 |
| 29 Telephone | \$ 7,951 | \$ 7,110 | \$ 9,000 |
| 30 Utilities | \$ 18,184 | \$ 9,800 | \$ 6,000 |
| 31 Vehicle Expenses | \$ 3,065 | \$ 7,000 | \$ 3,500 |
| TOTAL OPERATING EXPENSES | \$ 1,038,581 | \$ 1,147,006 | \$ 1,375,031 |
| Non-Operating Expenses | | | |
| 32 Aquatic Nuisance Species | \$ - | \$ 20,000 | \$ 20,000 |
| 33 Asp Subordination Report | \$ 10,752 | \$ 5,500 | \$ 6,000 |
| 34 Aspinall Contracts | \$ 18,603 | \$ 21,920 | \$ 21,000 |
| 35 City of Gunnison Electronics Cleanup | \$ - | \$ 2,000 | \$ 2,000 |
| 36 Consulting/Engineering | \$ 20,980 | \$ 46,000 | \$ 50,000 |
| 37 Coal Creek Watershed Coalition | \$ 10,000 | \$ 10,000 | \$ 17,000 |
| 38 Colorado Dust on Snow | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| 39 Drought Contingency Contribution | \$ - | \$ 30,000 | \$ 30,000 |
| 40 District Grant Program | \$ 243,609 | \$ 430,190 | \$ 555,000 |
| 41 Gunnison River Festival | \$ 10,000 | \$ 11,000 | \$ 12,000 |
| 42 Endangered Fish Recovery Program | \$ 6,207 | \$ 3,000 | \$ 3,750 |
| 43 Lake Fork Conservancy | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 44 Lake San Cristobal Expenses | \$ 13,464 | \$ 13,464 | \$ 13,464 |
| 45 Public Outreach and Education | \$ 46,554 | \$ 61,485 | \$ 41,270 |
| 46 Regional Water Supply Improvement | \$ 158,574 | \$ 450,500 | \$ 488,375 |
| 51 Strategic Planning | \$ - | \$ - | \$ 30,000 |
| 52 Taylor Park Project Expense | \$ 7,436 | \$ 7,436 | \$ 7,500 |
| 53 Watershed Management Expense | \$ 259,660 | \$ 379,914 | \$ 312,533 |
| 54 Wet Meadows Expense | \$ 200,014 | \$ 330,470 | \$ 395,422 |
| 55 Water Quality Monitoring | \$ 214,622 | \$ 169,930 | \$ 207,484 |
| TOTAL NON-OPERATING EXPENSES | \$ 1,233,975 | \$ 2,006,309 | \$ 2,226,298 |
| 56 Capital Outlay Expense | \$ 814,073 | \$ 207,000 | \$ 55,000 |
| 57 Contingency | \$ - | \$ 24,000 | \$ 24,000 |
| TOTAL EXPENSES | \$ 3,086,629 | \$ 2,237,309 | \$ 3,680,329 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ (419,656) | \$ (846,300) | \$ - |

GUNNISON
COUNTY

ASSESSOR'S OFFICE

Kristy McFarland, Gunnison County Assessor

221 N Wisconsin St, Ste A, Gunnison, CO 81230

Phone: (970) 641-1085

assessor@gunnisoncounty.org

FINAL CERTIFICATION

November 22, 2024

Upper Gunnison Water District
C/O Sonja Chavez, General Manager
210 W Spencer Ave, Ste B
Gunnison, CO 81230

Enclosed is the certification of valuation for Upper Gunnison Water District. In accordance with the instruction in 39-5-121(2)(a) and 39-5-128(1) C.R.S., the total **assessed** valuations are certified for the taxable year 2024. As required by the provision the Article X, Section 20, Colorado Constitution and 39-5-121(2)(b) C.R.S., for calculation of local growth, the total **actual** valuations are certified for the taxable year 2024.

Given under my hand and seal this 22nd day of November 2024.



Kristy McFarland
Gunnison County Assessor

CERTIFICATION OF VALUATION BY GUNNISON COUNTY ASSESSOR

Name of Tax Entity: **Upper Gunnison Water District**

New Entity: No

Date: November 22, 2024

| |
|--|
| USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS ("5.5%" LIMIT) ONLY |
|--|

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN DECEMBER 10, 2024, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

| | | |
|-----|---|-----------------|
| 1. | PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | \$1,017,166,340 |
| 2. | CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: * | \$1,042,736,040 |
| 3. | LESS TOTAL TIF AREA INCREMENTS, IF ANY: | \$19,623,230 |
| 4. | CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | \$1,023,112,810 |
| 5. | NEW CONSTRUCTION: ** | \$12,023,970 |
| 6. | INCREASED PRODUCTION OF PRODUCING MINES: # | \$0 |
| 7. | ANNEXATIONS/INCLUSIONS: | \$0 |
| 8. | PREVIOUSLY EXEMPT FEDERAL PROPERTY: # | \$56,520 |
| 9. | NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ## | \$0 |
| 10. | TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified: | \$243.19 |
| 11. | TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.): | \$1,321.38 |

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

** New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

| |
|--|
| USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY |
|--|

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

| | | |
|---|---|------------------|
| 1. | CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶ | \$11,751,029,020 |
| ADDITIONS TO TAXABLE REAL PROPERTY | | |
| 2. | CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: † | \$170,335,080 |
| 3. | ANNEXATIONS/INCLUSIONS: | \$0 |
| 4. | INCREASED MINING PRODUCTION: § | \$0 |
| 5. | PREVIOUSLY EXEMPT PROPERTY: | \$7,309,130 |
| 6. | OIL OR GAS PRODUCTION FROM A NEW WELL: | \$0 |
| 7. | TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.): | \$199,890 |

DELETIONS FROM TAXABLE REAL PROPERTY

| | | |
|-----|--|-------------|
| 8. | DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | \$304,130 |
| 9. | DISCONNECTIONS/EXCLUSIONS: | \$0 |
| 10. | PREVIOUSLY TAXABLE PROPERTY: | \$6,326,120 |

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

† Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN DECEMBER 10, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

| | |
|---|------------------|
| TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: | \$11,806,309,740 |
|---|------------------|

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

| | |
|--|-------------|
| HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ‡ | \$1,659,110 |
|--|-------------|

‡ The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

HINSDALE COUNTY ASSESSOR

P. O. Box 28

Lake City, CO 81235

assessor@hinsdalecountycolorado.us

317 Henson Street
Lake City, CO 81235

970-944-2225 x3
970-944-2202 (Fax)

November 25, 2024

RE: 2024 Final Certification of Values

In accordance with 39-5-121(2) and 128, C.R.S., and Article X, Section 20 of the Colorado Constitution, I hereby certify the required values of property located within the territorial limits of your district as listed on the attached Certification of Values Form.

In accordance with 39-1-111(5), C.R.S., this final certification of values will reflect any changes made by the Assessor's office since the preliminary certification in August. This would be due to classification changes, exemptions granted by the DPT or destroyed property.

Please be advised that in accordance with 39-5-128, C.R.S., you must officially certify your levy to the Board of County Commissioners no later than December 15. Please send your levy certification to the following address:

Hinsdale County Board of Commissioners
PO Box 277
Lake City, CO 81235
ATTN: Sandy Hines, Administrator

If you have questions concerning the attached certification of values, please contact the Assessor's office at (970) 944-2225 ext. 140

Respectfully,



Sherri Boyce
Hinsdale County Assessor

Enc: Certification of Values

New Tax Entity? YES NO

Hinsdale County **COUNTY ASSESSOR**

Date 11/25/2024

NAME OF TAX ENTITY: UPPER GUNNISON RIVER WATER CONS DIST

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 :

| | | | |
|-----|---|-----|----------------------|
| 1. | PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | 1. | \$ <u>50,988,960</u> |
| 2. | CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡ | 2. | \$ <u>50,830,310</u> |
| 3. | LESS TOTAL TIF AREA INCREMENTS, IF ANY: | 3. | \$ <u>0</u> |
| 4. | CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | 4. | \$ <u>50,830,310</u> |
| 5. | NEW CONSTRUCTION: * | 5. | \$ <u>341,080</u> |
| 6. | INCREASED PRODUCTION OF PRODUCING MINE: ≈ | 6. | \$ <u>0</u> |
| 7. | ANNEXATIONS/INCLUSIONS: | 7. | \$ <u>0</u> |
| 8. | PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈ | 8. | \$ <u>0</u> |
| 9. | NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐ | 9. | \$ <u>0</u> |
| 10. | TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified: | 10. | \$ <u>\$32.43</u> |
| 11. | TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.): | 11. | \$ <u>\$276.59</u> |

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
- * New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- ☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE Hinsdale County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

| | | | |
|---|---|----|-----------------------|
| 1. | CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶ | 1. | \$ <u>466,088,685</u> |
| ADDITIONS TO TAXABLE REAL PROPERTY | | | |
| 2. | CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: * | 2. | \$ <u>4,341,114</u> |
| 3. | ANNEXATIONS/INCLUSIONS: | 3. | \$ <u>0</u> |
| 4. | INCREASED MINING PRODUCTION: § | 4. | \$ <u>0</u> |
| 5. | PREVIOUSLY EXEMPT PROPERTY: | 5. | \$ <u>73,030</u> |
| 6. | OIL OR GAS PRODUCTION FROM A NEW WELL: | 6. | \$ <u>0</u> |
| 7. | TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.): | 7. | \$ <u>0</u> |

DELETIONS FROM TAXABLE REAL PROPERTY

| | | | |
|-----|--|-----|-------------------|
| 8. | DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | 8. | \$ <u>143,225</u> |
| 9. | DISCONNECTIONS/EXCLUSIONS: | 9. | \$ <u>0</u> |
| 10. | PREVIOUSLY TAXABLE PROPERTY: | 10. | \$ <u>0</u> |

- ¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
- * Construction is defined as newly constructed taxable real property structures.
- § Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:
TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY **\$462,011,561**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** **\$206,622**

*** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

New Tax Entity? YES NO

Saguache County COUNTY ASSESSOR

Date 12/05/2024

NAME OF TAX ENTITY: UPPER GUNNISON RIVER WATER CONSERVANCY

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 :

Table with 11 rows of valuation items and their corresponding dollar amounts, including 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION'.

- Footnotes explaining symbols used in the valuation table: ‡ (personal property exemptions), * (new construction), † (jurisdiction requirements), and ‡ (jurisdiction requirements).

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Saguache County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

Table with 7 rows of actual valuation items and their corresponding dollar amounts, including 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' and 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS'.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows of deletion items and their corresponding dollar amounts, including 'DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS' and 'DISCONNECTIONS/EXCLUSIONS'.

- Footnotes explaining symbols used in the actual valuation table: † (actual value of religious, private school, and charitable real property), * (newly constructed taxable real property structures), and ‡ (production from new mines).

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$46,038,059

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$6,440

*** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**RESOLUTION 2024-10
RESOLUTION TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES AND ADOPTING A BUDGET FOR THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025 AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

WHEREAS, the Board of Directors of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT has appointed Sonja Chavez, General Manager, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Sonja Chavez, General Manager, has submitted the budget to said governing body prior to October 28, 2024 for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 25, 2024, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases are available from revenues and beginning fund balance so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO:

Section 1. That estimated revenues and expenditures in fund balance are as follows:

GENERAL FUND

Revenues

| | |
|--|-------------|
| Aspinall Water Contract Sale..... | \$25,000 |
| Building Rental Income..... | \$43,500 |
| Cloud Seeding Program Income..... | \$124,500 |
| Interest Income..... | \$50,000 |
| Property Tax Income (includes specific ownership and interest & penalty) | \$2,204,862 |
| Reimbursed Income | \$42,000 |

**RESOLUTION 2024-10
RESOLUTION TO ADOPT BUDGET**

| | |
|--|--------------------|
| Watershed Management Planning Income..... | \$291,291 |
| Wet Meadows Project Income | \$385,422 |
| Water Quality Monitoring Program Income..... | \$46,319 |
| Vehicle Income..... | \$10,000 |
| Additional Contribution from Reserve Fund..... | \$457,435 |
| Total Revenues | \$3,680,329 |

Expenditures

Operating Expenses

| | |
|---|--------------------|
| Administrative Travel & Expenses | \$35,000 |
| Audit | \$10,000 |
| Accounting Services..... | \$45,000 |
| Board of Directors' Expenses | \$15,000 |
| Board of Directors' Mileage | \$5,500 |
| Board of Directors' Meeting Fees | \$13,360 |
| Bonding & Insurance | \$15,500 |
| Building Repair and Maintenance..... | \$10,000 |
| CAM..... | \$7,500 |
| Computer Expense..... | \$32,200 |
| Copier Expense..... | \$7,000 |
| County Treasurers' Fees | \$75,000 |
| Spencer Avenue Building Park Annual Reserve Contribution..... | \$10,000 |
| Dues, Memberships, & Subscriptions..... | \$17,260 |
| Legal Publication | \$5,000 |
| Manager's Discretionary | \$25,000 |
| Meeting Expenses | \$5,000 |
| Office Cleaning | \$6,200 |
| Office Supplies & Expenses | \$10,000 |
| Payroll Expense..... | \$1,005,511 |
| Postage | \$1,500 |
| Office Telephone | \$9,000 |
| Utilities | \$6,000 |
| Vehicle Expenses | \$3,500 |
| Operating Expenses Sub Total..... | \$1,375,031 |

Non-Operating Expenses

| | |
|---|-----------|
| Aquatic Nuisance Species | \$20,000 |
| Aspinall Subordination Report..... | \$6,000 |
| Aspinall Contract | \$21,000 |
| City of Gunnison Electronics Cleanup..... | \$2,000 |
| Consulting/Engineering..... | \$50,000 |
| Coal Creek Watershed Coalition..... | \$17,000 |
| Colorado Dust on Snow..... | \$3,500 |
| Drought Contingency Contribution..... | \$30,000 |
| District Grant Program..... | \$555,000 |

**RESOLUTION 2024-10
RESOLUTION TO ADOPT BUDGET**

| | |
|--|--------------------|
| Gunnison River Festival..... | \$12,000 |
| Endangered Fish Program..... | \$3,750 |
| Lake Fork Valley Conservancy..... | \$10,000 |
| Lake San Cristobal Expenses..... | \$13,464 |
| Public Outreach and Education..... | \$41,270 |
| Regional Water Supply Improvement..... | \$488,375 |
| Strategic Planning | \$30,000 |
| Taylor Park Projects | \$7,500 |
| Watershed Management Planning Expense..... | \$312,533 |
| Wet Meadows Expense | \$395,422 |
| Water Quality Monitoring Program | \$207,484 |
| Non-Operating Expenses Sub Total..... | \$2,226,298 |
| Capital Outlay Expense | \$55,000 |
| Contingency..... | \$24,000 |
| TOTAL EXPENDITURES..... | \$3,680,329 |
| Revenues Under (Over) Expenditures..... | \$0 |

Section 2. That the budget above hereby is approved and adopted as the budget of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT for the year stated above.

Section 3. That the budget hereby approved and adopted shall be signed by the President and Secretary and made a part of the public records of the District.

ADOPTED this 9th day of December, 2024.

Stacy McPhail, President

ATTEST:

Don Sabrowski, Secretary

**RESOLUTION 2024-11
RESOLUTION TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Upper Gunnison River Water Conservancy District has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2024, and;

WHEREAS, the Board of Directors has made provision therein for revenues and beginning fund balance in an amount equal to or greater than the total proposed expenditures as set forth in said budget, 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, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of the District for purposes stated:

GENERAL FUND

| | |
|------------------|----------------------------|
| \$3,601,329..... | Current Operating Expenses |
| \$55,000..... | Capital Outlay |
| \$24,000..... | Contingency |
| \$3,680,329..... | Total General Fund |

ADOPTED this 9th day of December, 2024.

Stacy McPhail, President

ATTEST:

Don Sabrowski, Secretary

**RESOLUTION 2024-012
RESOLUTION TO SET MILL LEVY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, The Board of Directors of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$2,106,036 and;

WHEREAS, the 2024 net valuation for assessment for the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT as certified by the County Assessors is \$1,079,465,275;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO:

THAT for the purpose of meeting all general operating expenses of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT during the 2025 budget year, a gross tax of 1.951 mills is hereby levied upon each dollar of the total net valuation for assessment of all taxable property within the District for the year 2024.

THAT the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Gunnison, Hinsdale, and Saguache Counties, Colorado, the mill levy for the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT as hereinabove determined and set.

ADOPTED this 9th day of December, 2024.

Stacy McPhail, President

ATTEST:

Don Sabrowski, Secretary

AGENDA ITEM 5

General Manager Update

AGENDA ITEM 5
Miscellaneous Matters

AGENDA ITEM 6
Future Meetings

FUTURE MEETINGS/EVENTS

- ▶ Christmas Holiday-Office closed December 24 and 25, 2024
- ▶ New Year's Holiday-Office Closed January 1,2024
- ▶ Mayors and Managers Meeting-UGRWCD Presents, January 9, 2024, Noon
- ▶ TLUG Representative Letters of Interest due-Monday, January 13, 2024, 5 PM
- ▶ Watershed Management Planning Committee Meeting-January 8, 2025 1:30 PM
- ▶ Martin Luther King Holiday - Office closed January 20, 2024
- ▶ Gunnison Basin Roundtable Meeting-Monday, January 20, 2025 3 PM
- ▶ UGRWCD Board of Directors & WAE Meeting, January 27, 2025 at 5:30 PM
- ▶ Colorado Water Congress Convention in Aurora, January 29-31, 2025

ADJOURNMENT