



MOUNTAIN RECREATION METROPOLITAN DISTRICT
2025 Budget, Mill Levy, and Fees
November 20, 2024

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BUDGET TRANSMITTAL LETTER

October 22, 2024

Mountain Recreation Metropolitan District Board of Directors and Citizens:

The proposed budget for Fiscal Year 2025 is hereby submitted for your consideration.

The budget document presents Mountain Recreation Metropolitan District's (the 'District') expenditure plan for FY 2025 and identifies the resources and revenues available to fund it. The 2025 budget represents the funding of the priorities and policies established by the District's Board of Directors (the "Board"). The Board has identified specific objectives that help to guide staff in creating the budget which are:

- Present a balanced budget,
- Maintain a minimum General Fund balance of 25% of annual operating expenditure,
- Maintain and enhance the current level of service, and
- Maintain and enhance all assets owned by the District.

Accomplishments and Challenges

FY 2024 brought much activity within Mountain Recreation and many of our successes came out of challenges that we faced as a District. Within each budget area, you will find a narrative on accomplishments and challenges faced by each Division. However, as each divisional area has had its own unique issues, here are some of the District-wide accomplishments and challenges.

Financial planning and overall transparency for the District has been a goal for the District and as this new Budget Book implies is a success. Inclusive budget development process with staff, long-range planning of Capital Projects and facility maintenance, and a better explanation of the budget through this Budget Book should provide the Community, District Board members, and staff with a better understanding of how Mountain Recreation is utilizing resources bestowed to us. The Budget Book is a new presentation format for the Mountain Recreation budget and in future years, staff look forward to improving and refining this resource for the Community and the Board.

Both full-time and part-time staffing continue to be a challenge due to the high cost of living and the competitive environment for employees which has driven up wages in our area. Mountain Recreation has especially had difficulty recruiting and retaining quality staff in the Aquatics Division. There were several instances where recruiting full-time staff fell through once the applicant researched the cost of living in our area. And recruiting part-time lifeguards also continues to be a challenge as wages in neighboring areas are higher than what Mountain Recreation has been comfortable affording. However, we have had successes and have been able to adequately hire and retain staff in Aquatics, allowing the District to open the Gypsum Recreation Pool and extend our weekly hours of operation from 32 hours to 45 hours per week. In addition, and in some instances, recruiting has been adjusted to hiring staff at lower, entry-level positions and then training staff to grow into larger roles. This is also the case in the Gymnastics Division.

The District, through staff attrition, has been able to re-organize, placing more emphasis on operational support and maintenance of facilities. A position within administration has been removed from the budget, providing the District with savings. And a housekeeping position within Gypsum Recreation Center has been re-allocated as a maintenance coordinator allowing for greater in-house opportunity to maintain our facility's internal systems.

The District has had a keen focus on capital projects in 2024 in terms of improving existing facilities and providing additional facilities for high demand programs. In partnership with the Town of Eagle, funding for the Eagle Outdoor Pool was identified and the Pool has been designed and is currently under reconstruction. This \$13 Million project will be financially split between the partners and Mountain Recreation will operate the new pool after its planned opening in May 2025. Mountain Recreation has developed plans to recruit and train up to 70 lifeguards for the next outdoor pool season.

Concept plans and cost opinions to renovate the Edwards Field House ("EFH") have also been developed and staff continues to work on public input and prepare for renovations at EFH in 2025 which will activate the facility and allow greater programming with expanded gymnasium court space for basketball / volleyball / pickleball. The first phase of this project is included in the 2025 Capital Project Fund budget. The Capital Project Fund also includes funding to help develop additional ice for skating, hockey, etc. at a new facility that Eagle County plans to construct in 2025. The additional ice will serve the skating community while Dobson Ice Arena in the Town of Vail is under renovation and will then serve the community as a third sheet of ice in Eagle County after Dobson re-opens in 2026. Mountain Recreation is planning to operate the new facility once Dobson Ice Arena re-opens to the Eagle County community.

The District is poised to tackle challenges with the FY 2025 budget and will continue to work to provide a work environment where we can attract and train new staff. The District also intends to complete many of its capital projects while maintaining and improving existing facilities. Looking forward to FY 2025, the District will continue to strive to be a trusted team member with its many partners, including other local government agencies, non-profits and the business community.

2025 Budget

Summaries of revenues and expenditures are included for the District's General Fund, Conservation Trust Fund and Capital Project Fund. The financial information provided under the Budget Summary section includes the previous four years' actual amounts, FY 2024 adopted budget, forecasts, year to date actual and FY 2025 projected revenues and proposed expenditures. Budget details were prepared by each program and facility supervisor in consultation with the Executive Director, Finance Director, and their Division Superintendent.

Staff have worked diligently to draft the proposed budget that provides government services in an efficient and effective manner. The budget proposed for the General Fund and the Conservation Trust Fund includes operating expenditures not exceeding estimated revenues. The balanced budget meets all legal obligations mandated by federal, state, and local laws. It is set forth as the financial plan and operations guide used to communicate to the citizens of Mountain Recreation Metropolitan District.

Revenue Sources

Mill Levy: The District's 2025 budget strategy is to utilize an operating mill levy to cover the shortfall in fees collected compared to the general operating costs (including capital replacement expenditures) of the District. Due to Colorado's TABOR requirements, special districts may not increase mill levy without voter approval. The mill levy for the next year is proposed to be 3.65 mills. This levy is calculated to generate \$4,658,144 property tax revenue in FY 2025, which is an increase of 4.5% from FY 2024.

Generated or Charges for Services Revenues: Each cost center generates revenues to assist in the operation of its facilities and programs. While each cost center's cost recovery from generated revenues will be discussed separately, the District overall is projected to receive 54% of the annual operating budget from generated revenues.

Other Revenue Sources: The District also receives funds from other sources such as Specific Ownership tax, investment income, sponsorship and contributions. Specific Ownership tax is projected to be

\$165,000, which is a 6% increase from the prior year. Investment income is projected to be \$150,000, which continues to trend higher because of the higher interest rate. Other revenue including grants, sponsorship and contributions account for \$107,500.

Colorado Lottery Proceeds: Proceeds from Colorado's Great Outdoors Colorado (GOCO) program is expected to assist in funding outdoor recreation services and projects. The FY 2025 state distribution to Mountain Recreation District has been projected at \$170,000.

Fund Balances and Expenditure

General Fund – With an actual beginning fund balance of \$6,340,104, the General Fund is projected to end FY 2024 with an ending fund balance of \$4,195,905. Within that ending fund balance, there is an operating reserve of \$1,602,369 which is required by fund balance policy and a restricted fund balance reserve of \$203,000 required by Tabor. The remaining fund balance of \$2,390,536 is unrestricted fund balance. In FY 2025, the beginning fund balance is projected to be \$4,195,905. A deficit of \$1,041,605, after required fund transfer to capital project fund and Conservation Trust fund is budgeted. The total fund balance at the end of FY 2025 is projected to be \$3,154,300.

Capital Project Fund: In Fiscal Year 2024, a new fund, Capital Project Fund, was created. This Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The beginning fund balance of Capital Project Fund for FY 2025 is projected to be \$2,222,570. A transfer of \$1,500,000 from General Fund to the Capital Project Fund is proposed. The proposed expenditure for Capital Project Fund in FY 2025 is \$1,930,657 including a \$1.2M expenditure for phase I of Edwards Fieldhouse renovation. The annual debt service expenditure of \$325,000 for the Eagle Outdoor Pool is budgeted as a part of Capital Project Fund expenditure. The FY 2025 ending fund balance of the Capital Project Fund is projected to be \$1,791,913.

Conservation Trust Fund: Conservation Trust Fund is projected to end FY 2024 at \$13,946 which will be a beginning fund balance in FY 2025. A transfer of \$1,313,728 from the General Fund to the Conservation Trust Fund is budgeted to cover the revenue under expenditure in the Conservation Trust Fund. This transfer includes a proposed contribution of \$1M for the Eagle ice project. The Conservation Trust Fund is projected to end FY 2025 at \$13,946.

Fund Balance Reserve: It is recommended that governmental agencies maintain a fund balance as a percentage of annual operating expenditure plus a reserve (restricted fund balance) for capital replacement and future expansion projects. The board approved a fund balance reserve policy in March 2020 that took effect with the FY 2021 budget and will continue to guide reserve requirements for FY 2025.

The Fund Balance and Reserve Policy requires the District to reserve between 20-25% of operating expenses in an operating reserve. The proposed operating expenditure is approximately \$7.09M. Staff have forecasted the fiscal year ending 2024 fund balance to be \$6.43M. After setting aside a capital Project Fund Balance of \$2,222,570 and Tabor restriction requirement of \$203k, the remaining unrestricted fund balance is forecasted to be \$3.99M. This meets the policy's goal of 25%.

The Fund Balance and Reserve Policy requires the District to establish a capital replacement reserve:

- For each facility operated under an intergovernmental agreement in which a capital maintenance fund is prescribed, a capital reserve fund shall be established in cooperation with the operating partner and maintained in compliance with the terms of the agreement.
- For facilities not operated with a partner via intergovernmental agreement in which a capital reserve fund is established, the District shall establish such a reserve fund.

The District capital reserve is maintained in the Capital Project Fund as its ending fund balance. Subject to annual appropriations, funds shall be allocated annually to each capital reserve fund such that the capital reserve fund maintains a fully funded balance, meaning the amount held in reserve for each component covered by the replacement reserve is equal to the fractional age of each component multiplied by the projected replacement cost of the component.

In early 2023, the District completed a reserve study conducted by a professional reserve study firm. The study showed the required annual contribution level required to maintain the existing facilities and complete the major repair and replacement project. The Board decided to make an annual contribution of at least \$500K towards future major repairs and replacement. For FY 2025, the contribution amount is proposed to be \$1.5M. Staff will re-evaluate the capital reserve requirement periodically and ensure that the District has the required funds to meet the cost of future major repairs and replacement.

Compensation and Benefits

Health care coverage costs – Per discussions with CEBT, staff were informed of a significant increase in the cost of health care plan premiums for employees of approximately 13.5%. Beginning in 2020, full-time year-round employees had the option to choose from among the three plans consisting of the PPO4, PPO5 and the High Deductible Health Plan. Staff have worked with CEBT to identify health care options and beginning in 2025 and approved by the Board at the September 2024 board meeting, employees will have the option to choose from three plans consisting of PPO5, PPO6 and a High Deductible Health Care Plan. The result is a slight increase in co-pays and deductibles but still provides for a no-cost monthly plan for the employee.

Compensation – The US average Employment Cost Index (ECI) for civilian workers for second quarter 2024 is 4.1%. The district's intention is to be consistent with this to help attract, recruit and retain qualified staff in the highly competitive employment market. The FY 2024 approved budget included a 5% cost-of-living adjustment for all employees. The FY 2025 recommended budget includes funding for a 5% cost-of-living adjustment for all employees.

Conclusion

In 2025, the District will continue its policy of providing extensive recreation services for the residents within the District's boundaries that are consistent with available resources. The District provides opportunities for its constituents to participate in a variety of recreational activities including sports such as swimming, soccer, ice hockey, tennis, gymnastics, lacrosse, volleyball, basketball, pickleball and football, as well as a wide-reaching menu of health and wellness, outdoor recreation, and licensed school age childcare programs and services. These recreational opportunities are provided at numerous facilities managed by Mountain Recreation, including the Gypsum Recreation Center, the Eagle Pool and Ice Rink facilities and the Edwards Field House and the three Sports Complexes.

The District is facing challenges of high inflation, and staffing shortages which have led to increased cost of doing business. A thoughtful balancing of operating and capital resources is required to ensure services best meet community needs. The District is committed to overcome these challenges and continue providing quality recreational services while managing resources wisely and the 2025 budget enables the District to do just that. We encourage readers to read the budget in full for more detailed information on the Revenue Sources and the outflow of funds.

ACKNOWLEDGEMENTS

My sincere thanks go to Sanjok Timilsina (Finance Director), Erin Leach (People and Culture Manager), Eddie Campos (Marketing Director), Anna Englehart (Programs Superintendent), Scott Ruff (Facilities Superintendent), and all the full-time staff who worked hard to prepare this budget. I am grateful to all for their time and work on this year's proposed budget.

Respectfully submitted,

Ture Nycum
Executive Director
Mountain Recreation Metropolitan District

Introduction

District Overview

In 1980, the Western Eagle County Metropolitan Recreation District (Mountain Rec) was formed as a small, grassroots organization tasked with providing the community with an outdoor pool. From that humble beginning, Mountain Recreation evolved with the changing population, beginning with seven programs to now offering well over 250 programs and from one outdoor pool to three remarkable recreation facilities and multiple outdoor sports complexes. Our story is told through the thousands of lives we have touched, young and old, and the generations of families who have grown up in our programs.

Our story is ever evolving, changing with the times and trends, but through it all our values remain the same and will continue to be the driving force of telling our story and serving the public long into the future. Mountain Recreation will elevate everyday life in the Eagle County community through a cultural commitment to proactive health service, high quality recreation facilities, and a broad palette of recreational programs and services.

Mission

Mountain Recreation provides quality recreational facilities and programs, so everyone has the opportunity to live a healthy and happy life.

Vision

Mountain Recreation is available to everyone and offers access to welcoming, clean, safe recreational facilities that promote healthy living and bring people together. Community members are invited to test their limits, try out new activities, and make new connections, whether engaging in activities just once or exploring opportunities they can enjoy for a lifetime.

Core Values

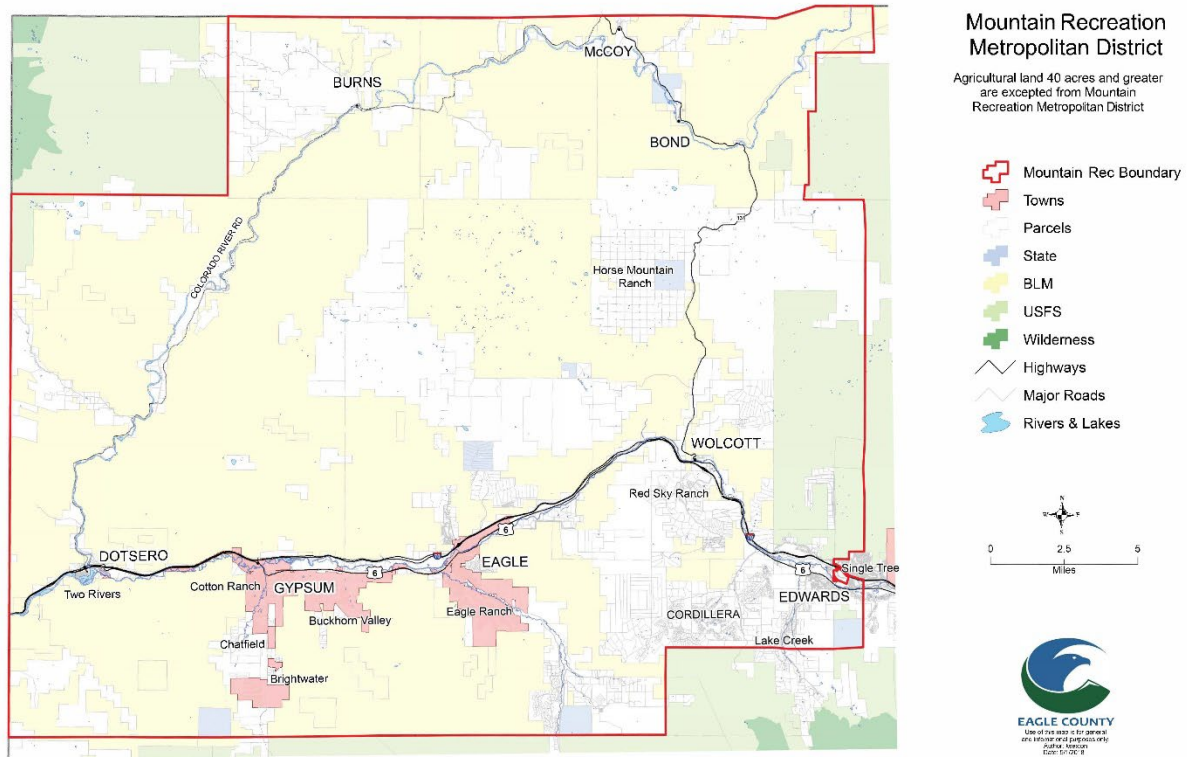
- **Courage**: We believe that every human has the ability to trust themselves to test their limits. Courage is an essential ingredient in personal growth. It's what propels us to reach new milestones.
- **Joy**: We believe that the quest for true happiness has far more value than money, success, and achievement. Joy is healthy and is contagious!
- **Community**: We believe there is strength in bringing people together that cannot be matched individually.
- **Learning**: We believe freedom comes from lifelong learning and personal development. We are thankful to create experiences that make our community better than yesterday, where enduring goals are achieved and dreams are born.
- **Excellence**: We believe that we have been entrusted with our community's most prized possessions – their health, their families, and their tax dollars. We will always meet our community's needs in an efficient, engaging, effective, and transparent manner.

Board Philosophy

We create experiences that make our community better than yesterday, where lifelong goals are achieved, and dreams are born. We don't settle for anything less than excellence in every area of our organization.

We have the courage to be honest and adapt to change. Regardless of role, these values are embedded into our organization and make us a true leader in recreation.

Mountain Recreation District Boundaries



Recreational Facilities

Currently, Mountain Recreation oversees the operations of the following facilities:

Edwards Field House – Opened in 2009, the Edwards Field House (“EFH”) facility is owned wholly by Mountain Recreation but the land it sits on is owned by Eagle County. Within the 55,000 sq ft EFH, there are:

- Multiuse turf field with boards
- Multiuse court for basketball, volleyball, and pickleball
- Gymnastics and anti-gravity center
- RecKids (day camps) room
- Rock climbing tower and bouldering wall
- Meeting / community rooms, E-Sports room, and general office space for staff
- Space for an Eagle County Sheriff’s Substation
- Rental space occupied by SOS outreach

Freedom Park in Edwards

Built in cooperation with Eagle County, Freedom Park hosts

- Baseball field with a synthetic turf infield
- Regulation synthetic turf multipurpose field
- Natural turf areas that can host up to 10 fields for soccer, lacrosse, etc.
- Skatepark
- Playground that was updated in 2023
- Restroom facility with a pavilion

Eagle Pool and Ice Rink

Opened in 2003, Eagle Pool and Ice Rink (“EPIR”) is co-owned by the Town of Eagle and Mountain Recreation. Facility Capital Improvements are split equally however, operational expenses are currently covered by Mountain Recreation in whole. The EPIR is home to:

- Regulation Ice Rink (hosts Vail Mountaineers, Battle Mountain High School, Vail Skate Club, and many other internally run programs)
- Eagle Outdoor Pool – Currently under reconstruction after the pool was closed in 2022 due to the northernmost part of the pool sinking from unstable soils. The new pool is scheduled to be two pools, a 6-lane lap pool and a leisure pool. There will also be dual slides and deck space
- Locker rooms support the ice rink in the winter months and the outdoor pool in the summer months

Eagle Sports Complex in Eagle

The Eagle Sports Complex (“ESC”) sits on the Eagle County Fairgrounds site. The Land is owned by Eagle County and the Sports Complex is operated by Mountain Recreation. The ESC is host to:

- 2 full-size baseball/softball fields with synthetic turf infields and natural turf outfields
- 1 full-size field that is synthetic turf
- 1 multipurpose field for soccer, lacrosse, etc. but also with small backstops on either end
- Restroom and concession facility
- Workshop and storage grounds

Gypsum Recreation Center

Gypsum Recreation Center ("GRC") is a full-service recreation center located on the Town of Gypsum's civic campus with Town Hall and the Eagle County Library. The GRC was built in 2006 with sales and use tax funds from the Town and a \$3,000,000 contribution from Mountain Recreation. It is fully owned by the Town of Gypsum. Mountain Recreation operates the GRC and shares capital improvement and operational subsidies equally with the Town. The GRC hosts:

- Natatorium with a leisure pool, lazy river, 3-lap lanes, water slide, and a hot tub/spa,
- Men's and Women's Lockers, 4 cabanas, and a steam room
- Full-court gymnasium for basketball, volleyball, and pickleball
- Gymnastics area
- 5,000 sq ft fitness area, group exercise room, spin room, and elevated indoor running track
- Meeting room and a community room
- Childcare/watch space
- Leased space for a concessionaire and Howard Head which provides physical therapy services

Gypsum Creek Pool

The Gypsum Creek Pool was also built and is owned by the Town of Gypsum. While Mountain Recreation operates the pool and performs maintenance, the expenses and revenues are split equally between the Town and Mountain Recreation. The pool is a standard 6-lane lap pool with changing facilities, bathrooms, and an entrance facility.

Other Areas Managed by Mountain Recreation

- Dotsero Playground – Dotsero Playground was a KaBoom park built in 2018
- McCoy Park in Bond – McCoy Park has a gymkhana rodeo grounds, picnic area and a small playground

Recreational Programs

Mountain Recreation provides a wide array of recreational programs, activities, and events for our district and larger community. Programs and activities are grouped into the following categories:

Sports and Athletics

Sports and Athletics lead the programming and organization of traditional youth and adult sports including but not limited to soccer, basketball, baseball, softball, volleyball, pickleball, tennis, hockey, flag football, cornhole, and various summer camps in partnership with the local school district.

Aquatics

Aquatics oversees the operations of the Gypsum Recreation Center and Gypsum Creek Pools. They will also oversee and operate the Eagle Outdoor Pool when it is scheduled to open in May 2025. Aquatics hires and trains all lifeguards and water safety instructors to provide a safe swimming and learning environment. Programs offered by the Aquatics team include learn-to-swim, swim team, water aerobics, and American Red Cross courses such as lifeguard training, babysitter training, and junior lifeguarding.

Day Camps and Active Older Adults

This department provides licensed day camp programming at all three indoor facilities with a majority of their programming taking place during the summer months and during school breaks throughout the year. Active Older Adult programs are designed for people aged 50+ and include classes and activities such as gardening and painting workshops, trivia nights, wellness workshops, and pickleball clinics.

Gymnastics

The gymnastics program is run out of the Gypsum Recreation Center and the Edwards Field House. Programs range from tumble tots to a competitive gymnastics team that has competed throughout Colorado and regionally including California and Texas. They also offer a wide array of summer camps from ninja/parkour to team camps in both the gymnastics and anti-gravity (high-performance trampolines) center.

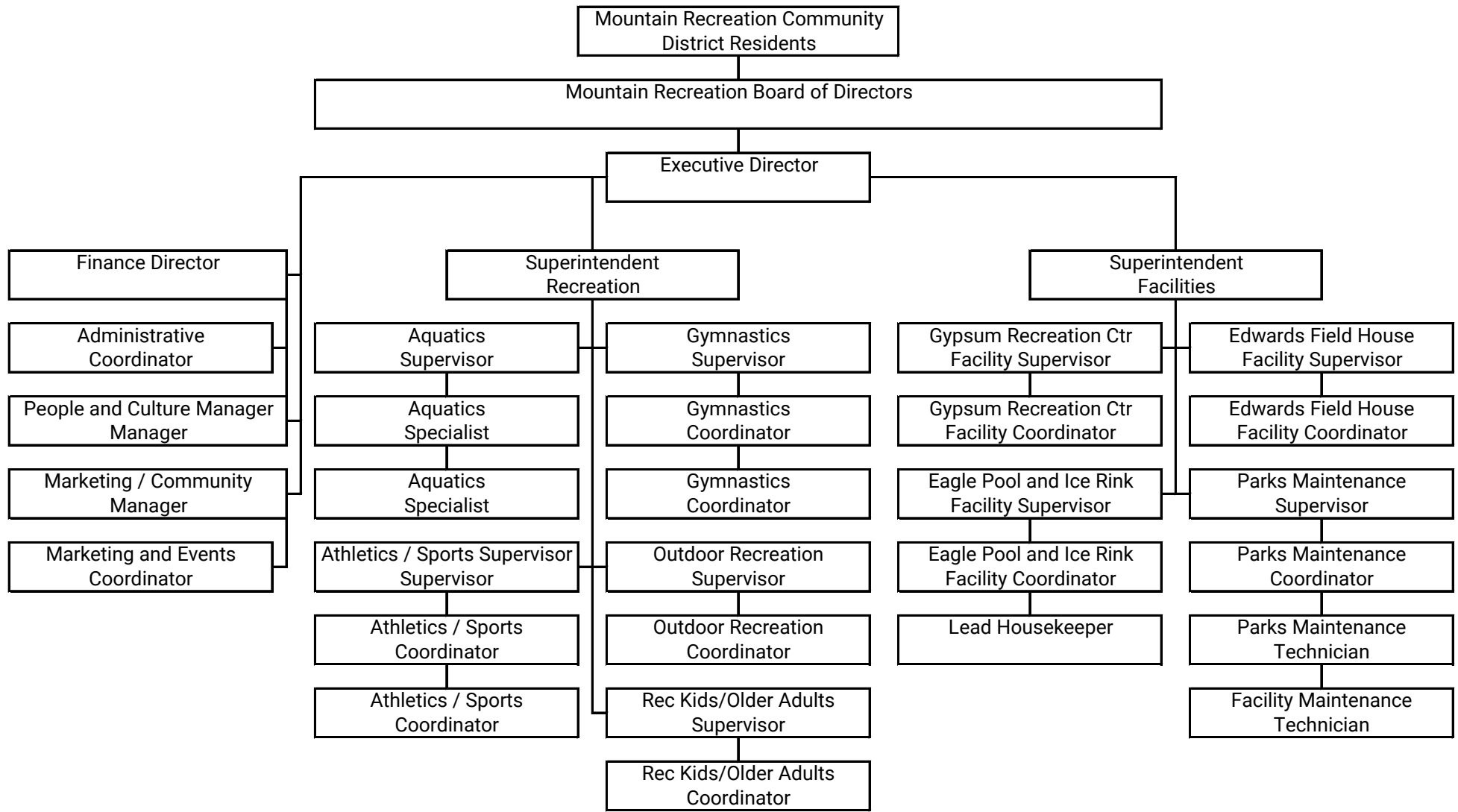
Outdoor Recreation

Outdoor Recreation programs include day camps and overnight trips during the summer as well as Monument trips during the Spring and Fall months where elementary students from local schools are taken to the Colorado National Monument in Grand Junction for either a 3 or 4-night trip. Outdoor Recreation staff also oversee and program the climbing towers in both the Gypsum Recreation Center and Edwards Field House and offer the community belay clinics, drop-in climbing, and Tots and Top Ropes. Outdoor Recreation also manages the Outdoor Gear Library where community members can reserve and use outdoor recreation equipment. This provides the community with low-cost introductory opportunities to try out different gear and activities including snowshoeing, cross-country skiing, fly-fishing, hiking, paddle-boarding, e-bikes, and more.

Other Programming

To bring our community closer together and provide a form of social recreation, Mountain Recreation organizes and hosts a variety of community and special events. The community events that Mountain Recreation hosts include Fiestas Americas (a one-day, September event that celebrates the Latino community), Opening Day (a one-day, July event that celebrates our sports and athletics community and is the beginning of summer baseball), and a Volunteer Appreciation Dinner (held in April to celebrate and honor the many Mountain Recreation volunteers). There are several special events provided at our three facilities that include an Easter Celebration, Rec or Treat (Halloween), a New Years Eve Celebration, Winter Extravaganza, and several others.

Mountain Recreation also provides the opportunity for the community, other local sports organizations, and other local agencies to rent our facilities and host tournaments. Other organizations that consistently utilize Mountain Recreation facilities have included local sports clubs and organizations for basketball, hockey, volleyball, lacrosse, and soccer. Mountain Recreation has also rented facilities to host local and regional tournaments, bringing in visitors from all over the country to our community.



Budget Summary

Budget Process

The budget process is an ongoing effort of planning, considering resources, monitoring of revenues and expenses and policy review. The Executive Director and the Finance Director are responsible for developing and recommending a proposed budget to the Board.

The District uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. In June and July of each year, the District staff work with their Superintendent, Finance Director and Executive Director to prepare the next year's staff requested budget. In August and September of each year the Management team, which comprise of Executive Director, Finance Director, Superintendent of Recreation, Superintendent of Facilities, People and Culture Manager and Marketing and Community Engagement Director, review the staff requested budget. A Board retreat is held each year in August where the Board's input is obtained and included in the budget process. The staff requested budget is adjusted as necessary to make sure a balanced budget is presented to the Board.
2. Prior to October 15, the District staff submits to the Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditure and the means of financing them. A "Notice of Budget" is published when the budget is received. Public hearings are held to obtain taxpayer comments. Budget workshops are held to review the proposed budget.
3. Prior to December 15, the Board adopts, by resolution, the budget for the ensuing fiscal year and certifies the tax levy to the Board of County Commissioners. On or before December 31, the Board adopts an annual appropriating resolution in which such sums of money are appropriated as the Board deems necessary to defray all expenses and liabilities of the District during the ensuing year.
4. The District's budgets are adopted on a basis consistent with generally accepted accounting principles for governmental entities. Annual appropriated budgets are adopted for all funds. The level of control in the budget at which expenditures exceed appropriations is at the fund level. After adoption of the budget ordinance, the District may make by ordinance the following changes: a) supplemental appropriations to the extent of revenues in excess of the estimated budget; b) emergency appropriations; c) reduction of appropriations for which originally estimated revenues are insufficient. Expenditures may not legally exceed appropriations at the fund level. Board approval is required for changes in the total budget of any fund. Budget appropriations lapse at the end of each year.

The budget for the Governmental Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).

The District follows these procedures and puts together a Budget Calendar every year to help guide its creation of the budget by achieving milestones. These Milestones or activities lead us to a final budget document that is presented to the Board in October and then sets us up for a budget adoption in November.

MONTH	EVENT/ACTIVITY	DATE/DEADLINE
January	Start of the Fiscal Year 2024	1/1/2024
January	Submit Budget to DOLA	1/31/2024
May	Staff review of Long-Range Financial Projections	5/29/2024
May	Management team review of compensation plan for 2025	5/29/2024
June	Deadline for submittal of audit report to the governing body	6/30/2024
June	Preparation of Budget Planning Spreadsheets	6/1/2024
June	Budget Preparation calendar distributed to the board and staff	6/20/2024
June	Budget Preparation Period Kick Off Meeting (staff)	June division meeting
July	Schedule of fees update	6/1/2024
July	Capital Budget Planning and review	7/1 - 7/15/2024
July	Budget meetings-- one on one with staff members lead by superintendents	7/1 - 7/31/2024
July	Deadline for submitting audit report to the State Auditor	7/31/2024
August	Staff requested operating Budget due	7/31/2024
August	Receive total new assessed and actual values/TABOR limits	8/4/2024
August	Management team budget review and revisions	8/5-8/15/24
August	Update forecast	8/31/2024
October	Publish budget hearing notice	10/3/2024
October	Proposed budget presented to the Board	10/16/2024
October	Budget work session with the Board	10/22/2024
October	Budget finalized with changes made as requested by the Board	10/22-10/31/24
November	Publish Notice of CY Budget Adjustments (if required)	11/1/2024
November	Mill Levy, Final Budget, and CY Budget Amendment Consideration	11/20/2024
November	Obtain updated Assessed Value from County Assessor	11/24/2024
December	Complete Mill Levy Certification and email it to County Treasurer	12/8/2024
December	End of Fiscal Year 2024	12/31/2024

Budget Highlights

Every organization works to improve its services and offerings, and Mountain Recreation is no different. Through the budget process, staff work to make these changes and some of them are worth further explanation. You will see themes in the budget numbers based on some of the budget highlights below.

Re-Opening of the Eagle Outdoor Pool - In the 2025 Budget, the Eagle Pool and Ice Rink expenditures are planned to increase by 38% but is also offset by an increase of revenues by 40%. This is almost exclusively due to the re-opening of the Eagle Outdoor Pool. However, with these increases the overall cost recovery at EPIR is slightly improved from 55% to 56%. The community is looking forward to the reintroduction of this much-loved recreational asset.

Aquatics Division being re-established - Many operational strides and improvements to re-establish aquatics at the Gypsum Recreation Center have been realized in 2024. These improvements have caused some overages in the aquatics line items in 2024 for both expenditures and revenues. These are now being reflected in the FY2025 GRC Budget. Aquatics part-time staffing (lifeguards, learn-to-swim instructors) increased from \$100,000 in 2024 to \$164,117 in the FY2025 budget. Similar increases for aquatic maintenance supplies and operational expenses are reflected in the FY2025 budget. With these increases however, aquatics is generating additional revenues in programming and forecasts an additional \$74,374 in swim lesson revenues over the previous year. And maybe more importantly, the GRC indoor pool is more available for the community to utilize. We hope FY2025 sees continued growth in aquatics.

Focus on Maintenance - With aging facilities (GRC is 18 years old, EPIR is 21 years old and EFH is 15 years old), the District is focusing on maintenance and care of these facilities. Staffing has been re-organized to ensure maintained facilities through the creation of a Maintenance Coordinator position whose primary purpose is to perform or coordinate preventive maintenance on pumps, boilers, HVAC units, etc. within these facilities. Providing clean facilities is also a priority and a housekeeping position was eliminated but nightly cleaning services are now being outsourced for consistency and reliability at the GRC and EFH.

Re-organization of Administrative staffing - The reorganization of the administrative division staffing helped reallocate resources more efficiently by reducing administrative overhead and redirecting funds towards operational and maintenance needs. By eliminating an administrative position and reorganizing another position the District was able to reduce excess spending without compromising essential services. As a result of these strategic changes, the District realized significant cost savings, totaling \$175,071 less budgeted in admin personnel expenditures in FY2025 compared to FY2024. These savings will now be invested in enhancing and improving maintenance of the facilities.

Creation of 5 Year Capital Plan - In early 2023, Mountain Recreation completed a comprehensive Capital Reserve Study, which identified the organization's long-term maintenance and capital needs over the next 20 years. The study outlined a detailed schedule for major repairs and replacement, along with cost estimates for each item. Using the reserve study, staff developed a strategic 5-year plan that focuses on the enhancement of existing facilities and adding new amenities to the facilities wherever possible. By integrating these two initiatives, Mountain Recreation has established a 5-year Capital Improvement Plan. As this is the organization's first year implementing such a plan, we anticipate making ongoing improvements and refinements in the coming years to ensure its continued effectiveness and alignment with our goals. The District has budgeted a total of \$3,116,757 capital expenditure between the Conservation Trust Fund and the Capital Project Fund.

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
Summary of Funds

	2020	2021	2022	2023	2024			YOY Variance	
					Approved Budget	Forecast	Actual as of 9/30/2024		Favorable/ (Unfavor)
Revenue	Actual	Actual	Actual	Actual				2025 Budget	
Assessed Valuation	744,656,480	750,097,830	846,952,980	846,984,370	1,255,854,180	1,255,854,180		1,276,203,710	
Mill Levy	3.650	3.650	3.650	3.650	3.65	3.65		3.65	
Mill Levy credit					(0.10)	(0.10)			
Property taxes	2,703,367	2,747,315	3,074,703	3,091,702	4,458,282	4,668,282	4,616,993	4,658,144	199,862
Specific ownership taxes	134,995	150,075	166,817	178,179	155,000	175,000	145,489	165,000	10,000
Property tax penalties and interest	2,858	4,282	4,326	5,933	4,000	6,000	5,712	4,500	500
Eagle Area	319,598	571,340	555,490	533,165	528,443	525,175	382,896	741,293	212,850
Gypsum Area	656,694	1,101,200	1,506,643	1,635,839	1,592,013	1,665,693	1,297,409	1,730,178	138,165
Edwards Area	319,038	496,190	671,428	758,214	694,269	714,459	554,282	668,648	(25,621)
Outdoor Recreation	73,270	124,513	124,613	182,478	235,050	235,050	211,398	227,230	(7,820)
Investment Income	155,989	(11,542)	(63,572)	295,130	90,000	350,000	279,511	150,000	60,000
Sponsorship Income	-	-	-	10,000	17,500	17,500	8,750	17,500	-
Contribution Income	-	-	-	16,000	26,000	26,000	-	25,000	(1,000)
Scholarship Revenue	-	-	1,670	1,023	1,350	1,350	794	1,350	-
Sponsorship and Fundraising Rev.	44,230	49,660	36,000	30,583	25,000	13,000	10,250	17,500	(7,500)
Event sponsorship	-	-	-	49,270	45,000	63,000	62,750	7,500	(37,500)
Fiesta Americas	-	-	-	-	-	-	-	35,000	35,000
Grant Revenue	-	-	-	-	5,000	-	-	-	(5,000)
Grant Revenue- CHF	10,000	86,062	101,935	96,145	-	-	-	-	-
Other Income	71,260	31,433	11,723	18,734	5,000	5,000	22	5,000	-
Conservation Trust Fund (CTF)	226,759	277,151	334,781	320,042	277,961	283,800	220,679	291,350	13,389
Total Revenue	4,718,058	5,627,679	6,526,556	7,222,437	8,159,868	8,749,309	7,796,934	8,745,193	585,324
Expenditures									
Administration	1,272,023	1,599,176	1,736,340	1,893,881	2,005,774	1,746,890	1,327,165	1,951,773	54,000
Eagle Area	672,952	753,309	774,881	809,344	964,382	882,735	585,140	1,335,563	(371,181)
Eagle cost recovery	47%	76%	72%	66%	55%	59%	65%	56%	
Gypsum Area	1,297,002	1,372,454	1,747,137	1,798,963	1,918,877	2,095,465	1,546,383	2,191,355	(272,478)
Gypsum cost recovery	51%	80%	86%	91%	83%	79%	84%	79%	
TOG reimbursement	(320,154)	(135,627)	(120,247)	(81,562)	(163,432)	(214,886)	(124,487)	(230,588)	64,321
Edwards Area	504,150	585,210	689,230	786,170	939,059	939,117	662,706	1,034,342	(95,283)
Edwards cost recovery	63%	85%	97%	96%	74%	76%	84%	65%	
Outdoor Recreation (OR)	134,535	172,183	171,940	301,132	353,745	353,745	267,925	399,275	(45,530)
OR cost Recovery	54%	72%	72%	61%	66%	66%	79%	57%	
Conservation Trust Fund (CTF)	191,948	287,176	246,567	306,095	368,948	391,526	291,368	418,978	(50,030)
	118%	97%	136%	105%			76%	70%	
Total Expenditures before capital	3,752,456	4,633,881	5,245,849	5,814,023	6,387,352	6,194,592	4,556,201	7,100,698	(716,181)
Capital Expenditures									
Capital Expenditures - CPF	107,092	283,758	186,372	307,009	2,934,600	2,428,030	635,211	1,930,657	(1,003,943)
Capital Expenditures - CTF	1,024,779	652,594	280,358	-	110,000	48,316	32,303	1,186,100	(1,076,100)
Total Capital Expenditures	1,131,871	936,352	466,730	307,009	3,044,600	2,476,346	667,513	3,116,757	(2,080,043)
Fund transfer to CTF	989,968	662,619	192,144	13,946	200,987	156,042	102,991	1,313,728	(1,112,741)
Fund transfer from GF	(989,968)	(662,619)	(192,144)	(13,946)	(200,987)	(156,042)	(102,991)	(1,313,728)	1,112,741
Fund transfer to CPF	-	-	-	-	1,650,600	1,650,600	635,211	1,500,000	150,600
Fund transfer from GF	-	-	-	-	(1,650,600)	(1,650,600)	(635,211)	(1,500,000)	(150,600)
Excess revenue over/(under) Exp.	(166,269)	57,446	813,977	1,101,405	(1,272,084)	78,371	2,573,220	(1,472,262)	3,381,548
Beg. Fund Balance	4,528,199	4,361,933	4,438,668	5,252,645	5,743,374	6,354,051	6,354,051	6,432,422	
Fund transfer - Restricted reserve to CPF					(3,000,000)			-	
Fund transfer - Restricted reserve from GF					3,000,000			-	
Ending Fund Balance	4,361,933	4,419,379	5,252,645	6,354,051	4,471,290	6,432,422	8,927,271	4,960,160	
FB breakdown									
Tabor restricted fund balance	156,000	171,000	190,000	197,000	197,000	203,000	203,000	355,035	
Operating Reserve	1,018,151	1,192,378	1,311,462	1,473,896	1,637,696	1,602,369	1,170,172	1,466,257	
Capital Reserve (CPF)	1,000,000	1,000,000	3,000,000	3,000,000	1,716,000	2,222,570	2,222,570	1,791,913	
Unrestricted	2,187,779	2,055,998	751,183	1,683,155	920,594	2,404,482	5,331,529	1,346,954	

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund

	2020	2021	2022	2023	2024			YOY Variance	
Revenue	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)
Assessed Valuation	744,656,480	750,097,830	846,952,980	846,984,370				1,276,203,710	
Mill Levy	3.650	3.650	3.650	3.650				3.65	
Mill Levy credit								-	
Property taxes	2,703,367	2,747,315	3,074,703	3,091,702	4,458,282	4,668,282	4,616,993	4,658,144	199,862
Specific ownership taxes	134,995	150,075	166,817	178,179	155,000	175,000	145,489	165,000	10,000
Property tax penalties and Interest	2,858	4,282	4,326	5,933	4,000	6,000	5,712	4,500	500
Eagle Area	319,598	571,340	555,490	533,165	528,443	525,175	382,896	741,293	212,850
Gypsum Area	656,694	1,101,200	1,506,643	1,635,839	1,592,013	1,665,693	1,297,409	1,730,178	138,165
Edwards Area	319,038	496,190	671,428	758,214	694,269	714,459	554,282	668,648	(25,621)
Outdoor Recreation	73,270	124,513	124,613	182,478	235,050	235,050	211,398	227,230	(7,820)
Investment Income	155,989	(11,542)	(63,572)	295,130	90,000	350,000	279,511	150,000	60,000
Sponsorship Income	-	-	-	10,000	17,500	17,500	8,750	17,500	-
Contribution Income	-	-	-	16,000	26,000	26,000	-	25,000	(1,000)
Scholarship Revenue	-	-	1,670	1,023	1,350	1,350	794	1,350	-
Sponsorship and Fundraising Rev.	44,230	49,660	36,000	30,583	25,000	13,000	10,250	17,500	(7,500)
Event sponsorship	-	-	-	49,270	45,000	63,000	62,750	7,500	(37,500)
	-	-	-	-	-	-	-	35,000	35,000
Grant Revenue	-	-	-	-	5,000	-	-	-	(5,000)
Grant Revenue- CHF	10,000	86,062	101,935	96,145	-	-	-	-	-
Other Income	71,260	31,433	11,723	18,734	5,000	5,000	22	5,000	-
Total Revenue	4,491,299	5,350,528	6,191,776	6,902,395	7,881,907	8,465,509	7,576,255	8,453,843	571,935
Expenditures									
Administration	1,272,023	1,599,176	1,736,340	1,893,881	2,005,774	1,746,890	1,327,165	1,951,773	54,000
Eagle Area	672,952	753,309	774,881	809,344	964,382	882,735	585,140	1,335,563	(371,181)
Eagle cost recovery	47%	76%	72%	66%	55%	59%	65%	56%	
Gypsum Area	1,297,002	1,372,454	1,747,137	1,798,963	1,918,877	2,095,465	1,546,383	2,191,355	(272,478)
Gypsum cost recovery	51%	80%	86%	91%	83%	79%	84%	79%	
TOG reimbursement	(320,154)	(135,627)	(120,247)	(81,562)	(163,432)	(214,886)	(124,487)	(230,588)	64,321
Edwards Area	504,150	585,210	689,230	786,170	939,059	939,117	662,706	1,034,342	(95,283)
Edwards cost recovery	63%	85%	97%	96%	74%	76%	84%	65%	
Outdoor Recreation (OR)	134,535	172,183	171,940	301,132	353,745	353,745	267,925	399,275	(45,530)
OR cost Recovery	54%	72%	72%	61%	66%	66%	79%	57%	
Total Expenditures before capital	3,560,508	4,346,705	4,999,282	5,507,928	6,018,404	5,803,066	4,264,833	6,681,719	(666,150)
Capital Expenditures									
Capital Expenditures - GF	107,092	283,758	186,372	307,009	-	-	635,211	-	(1,003,943)
Total Capital Expenditures	107,092	283,758	186,372	307,009	-	-	635,211	-	(1,003,943)
Fund transfer to CTF	(989,968)	(662,619)	(192,144)	-	(200,987)	(156,042)	(102,991)	(1,313,728)	-
Fund transfer to CPF	-	-	-	-	(934,600)	(934,600)	-	(1,500,000)	-
Fund transfer to CPF	-	-	-	-	(716,000)	(716,000)	-	-	-
Excess revenue over/(under) Exp.	(166,269)	57,446	813,977	1,087,459	11,916	855,801	2,573,220	(1,041,605)	2,242,028
Beg. Fund Balance	4,528,199	4,361,933	4,438,668	5,252,645	5,723,378	6,340,104	6,340,104	4,195,905	
Fund transfer - Restricted reserve to CPF					(3,000,000)	(3,000,000)		-	
Ending Fund Balance	4,361,933	4,419,379	5,252,645	6,340,104	2,735,294	4,195,905	8,913,325	3,154,300	
FB breakdown									
Tabor restricted fund balance	156,000	171,000	190,000	197,000	197,000	203,000	203,000	355,035	
Operating Reserve	1,018,151	1,192,378	1,249,820	1,560,445	1,637,696	1,602,369	1,170,172	1,466,257	
Capital Reserve (CPF)	1,000,000	1,000,000	3,000,000	3,000,000	-	-	3,000,000	-	
Unrestricted	2,187,779	2,055,998	812,825	1,582,659	900,598	2,390,536	4,540,153	1,333,008	

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
Conservation Trust Fund

Account Name	2020	2021	2022	2023	2024			YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)	
CTF State Distributions	127,491	157,169	166,735	186,766	160,000	160,000	120,283	170,000	10,000	6%
CTF - Grant and Sponsorship Revenue	25,000	4,556	53,728	8,200	8,000	8,300	3,300	8,000	-	0%
CTF - Eagle Complex Field Rentals	1,990	20,556	26,183	35,898	39,395	35,000	27,350	40,747	1,352	3%
CTF - Freedom Park Field Rentals	19,778	52,870	56,635	68,104	60,066	70,000	68,236	72,603	12,537	21%
CTF - Freedom Park Eagle County Reimb	52,500	42,000	31,500	21,075	10,500	10,500	1,510	-	(10,500)	-100%
Total Revenue	226,759	277,151	334,781	320,042	277,961	283,800	220,679	291,350	13,389	5%
Expenditures										
Eagle Complex Salaries	20,634	40,732	33,374	26,534	23,721	23,721	16,333	21,391	2,330	10%
Eagle Complex Maint. Hourly - FT	-	-	-	23,230	35,611	35,611	26,497	55,275	(19,664)	-55%
Eagle Complex Maint. Hourly Wages - PT	-	-	-	11,663	13,000	13,000	11,557	13,000	-	0%
401a Payroll Tax	1,553	3,123	2,341	3,519	3,603	3,603	2,919	4,429	(826)	-23%
Medicare and other taxes	-	-	-	1,050	960	960	774	1,300	(340)	-35%
Unemployment	-	-	-	-	178	178	104	897	(719)	-404%
Medical Coverage Premiums	5,786	6,168	6,226	13,389	14,411	14,411	11,418	24,573	(10,162)	-71%
Retirement Benefits - 457 Match	701	739	791	2,321	3,933	3,933	2,094	7,392	(3,458)	-88%
Eagle Complex Maintenance Equipment	-	4,492	1,748	555	2,300	2,300	514	2,300	-	0%
Eagle Complex Sports Equipment/Goals	4,338	2,400	-	1,792	2,000	2,000	-	2,000	-	0%
Eagle Complex Electric	9,520	20,278	20,451	20,286	20,000	20,000	12,702	20,000	-	0%
Eagle Complex Internet and IT Equipment	-	2,329	2,753	2,896	2,640	2,640	811	2,640	-	0%
Eagle Complex Natural Gas	3,082	3,299	5,189	3,937	4,900	4,900	1,276	4,900	-	0%
Eagle Complex Trash Service	2,238	2,890	1,675	2,105	2,550	2,550	1,246	2,550	-	0%
Eagle Complex Portable Toilets	954	680	2,700	1,995	1,000	1,200	1,013	1,250	(250)	-25%
Eagle Complex Water/Sewer	1,010	1,023	1,300	1,268	1,520	1,520	665	1,520	-	0%
Eagle Complex Maintenance Supplies	7,580	10,540	8,655	11,837	15,250	15,250	10,329	15,250	-	0%
Eagle Complex Maintenance Service	2,312	6,969	6,327	8,208	8,330	8,330	4,701	8,330	-	0%
Freedom Park Maintenance Salaries	44,804	54,411	44,485	25,165	20,596	20,596	14,055	24,208	(3,612)	-18%
Freedom park Maint. hourly Wages - FT	-	-	-	31,974	44,728	44,728	32,345	54,285	(9,557)	-21%
Freedom Park Maint. Hourly Wages - PT	-	-	-	3,502	10,000	14,000	13,730	10,000	-	0%
401a Payroll Tax	2,998	3,785	3,383	3,428	3,780	3,780	2,976	4,247	(467)	-12%
Medicare and other taxes	-	-	-	1,032	1,047	1,047	801	1,283	(236)	-23%
Unemployment	-	-	-	-	196	196	109	885	(689)	-352%
Medical Coverage Premiums	10,318	10,913	11,058	16,699	16,349	16,349	12,115	19,579	(3,230)	-20%
Retirement Benefits - 457 Match	1,759	1,806	1,968	2,272	4,532	4,532	1,680	7,574	(3,042)	-67%
Freedom Park Sports Equipment/Goals	2,400	2,514	-	2,000	3,000	11,000	10,200	3,000	-	0%
Freedom Park Trash Service	2,451	3,953	6,035	7,276	6,690	6,690	6,137	8,550	(1,860)	-28%
Freedom Park Maintenance Equipment	928	2,156	1,251	944	2,100	2,100	470	2,100	-	0%
Freedom Park Maintenance Supplies	14,438	28,147	27,855	25,011	41,172	50,000	49,424	36,271	4,901	12%
Freedom Park Janitorial Services Contract	9,008	15,308	15,865	22,078	23,300	23,300	16,553	25,100	(1,800)	-8%
Freedom Park Maint. Services Contract	22,906	12,968	12,610	10,655	17,298	15,000	10,212	13,100	4,198	24%
FP Outdoor Ice Rink Maint. Expense	16,960	37,821	18,037	7,081	7,400	7,400	4,079	7,400	-	0%
Freedom Park Outdoor Ice Rink Expense	-	-	-	-	-	-	-	-	-	#DIV/0!
McCoy Park Maint. Services Contract	-	3,627	814	4,098	4,800	4,800	1,627	4,800	-	0%
McCoy Park Property Lease	1,500	1,500	4,627	1,500	1,500	2,500	3,971	1,500	-	0%
McCoy Park Electric	488	510	570	771	552	900	548	600	(48)	-9%
McCoy Park Portable Toilets	1,282	1,490	3,240	3,600	3,000	4,000	3,630	4,000	(1,000)	-33%
McCoy Park Equipment	-	-	-	-	-	-	-	-	-	#DIV/0!
McCoy Park Maintenance Supplies	-	605	1,240	425	1,000	2,500	1,752	1,500	(500)	-50%
Total Expenditures	191,948	287,176	246,567	306,095	368,948	391,526	291,368	418,978	(50,030)	-14%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
Conservation Trust Fund

Account Name	2020	2021	2022	2023	2024			YOY Variance	
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)
Capital Expenditures									
Eagle Complex Capital Improvement	-	-	-	-	-	-	-	1,000,000	(1,000,000)
Eagle Complex Capital Improvement	990,018	652,594	-	-	75,000	14,000	14,000	58,500	16,500
Vehicle & Equipment Replacement (CTF)	34,761	-	19,695	-	10,000	9,316	9,316	-	10,000
FP Outdoor Ice Rink - Capital Improvement	-	-	166,923	-	-	-	-	-	-
Eagle Complex Minor Capital Projects	-	-	93,740	-	-	-	-	-	-
Freedom Park Equipment	-	-	-	-	-	-	-	118,000	(118,000)
McCoy Pavilion addition	-	-	-	-	25,000	25,000	8,987	9,600	15,400
Total Capital Expenditures	1,024,779	652,594	280,358	-	110,000	48,316	32,303	1,186,100	(1,076,100)
Revenue Over/(Under) Expenditures	(989,968)	(662,619)	(192,144)	13,946	(200,987)	(156,042)	(102,991)	(1,313,728)	1,139,519
Transfer from GF	989,968	662,619	192,144	-	200,987	156,042	102,991	1,313,728	(1,139,519)
Fund Balance - Beginning	-	-	-	-	-	-	13,946	13,946	-
Fund Balance - Ending	-	-	-	13,946	-	-	13,946	13,946	-

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
Capital Project Fund

Account Name	2020	2021	2022	2023	2024			YOY Variance	
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)
Computer Equipment	15,822	67,658	16,774	9,592	19,850	19,850	-	19,850	-
Vehicle replacement	-	92,953	-	-	35,000	33,430	33,430	40,000	5,000
Reserve study	-	-	13,750	13,750	-	-	-	-	-
Eagle Area Minor Projects	910	-	5,589	18,742	44,150	44,150	6,782	29,002	(15,148)
EPIR Capital Replacement Fund Contribution	40,000	50,000	50,000	175,000	50,000	50,000	50,000	50,000	-
Gypsum Area Minor Projects	-	12,314	24,132	14,394	8,500	8,500	-	24,250	15,750
GRC Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	50,000	50,000	50,000	175,000	125,000
Edwards Area capital Projects	360	10,833	26,127	-	402,100	222,100	140,495	1,267,555	865,455
Field House Capital Replacement Funding	-	-	-	-	-	-	9,013	-	-
Edwards E sports	-	-	-	25,530	-	-	-	-	-
Eagle Pool Contributions	-	-	-	-	2,000,000	2,000,000	345,491	-	(2,000,000)
Eagle Pool annual debt service	-	-	-	-	325,000	-	-	325,000	-
Total Capital Expenditures	107,092	283,758	186,372	307,009	2,934,600	2,428,030	635,211	1,930,657	(1,003,943)
Transfer from GF					934,600	934,600	635,211	1,500,000	565,400
Transfer from GF					716,000	716,000	-	-	(716,000)
Total Other Financing Sources					1,650,600	1,650,600	635,211	1,500,000	(150,600)
Excess of Revenues and Other financing sources Over (Under) Expenditures					(1,284,000)	(777,430)	-	(430,657)	
Fund Balance - Beginning					-	-	-	2,222,570	
Fund transfer - Restricted reserve from GF					3,000,000	3,000,000	-	-	
Fund Balance - Ending					1,716,000	2,222,570	-	1,791,913	

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Administration

Account Name	2020	2021	2022	2023	2024			YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)	
Program Sponsorship Revenue	44,230	49,660	36,000	30,583	25,000	13,000	10,250	17,500	(7,500)	-30%
Event Sponsorship	-	-	-	49,270	45,000	63,000	62,750	7,500	(37,500)	-83%
Fiesta Americas	-	-	-	-	-	-	-	35,000	35,000	#DIV/0!
Grant Revenue	-	-	-	-	5,000	-	-	-	(5,000)	-100%
Grant Rev- CO Health Foundation	10,000	86,062	101,935	96,145	-	-	-	-	-	#DIV/0!
Other Income	71,260	31,433	11,723	18,734	5,000	5,000	22	5,000	-	0%
Property Taxes	2,703,367	2,747,315	3,074,703	3,091,702	4,458,282	4,668,282	4,616,993	4,658,144	199,862	4%
Specific Ownership (Auto) Taxes	134,995	150,075	166,817	178,179	155,000	175,000	145,489	165,000	10,000	6%
Prop Tax Penalty & Interest Inc	2,858	4,282	4,326	5,933	4,000	6,000	5,712	4,500	500	13%
Cornerstone sponsorship	-	-	-	10,000	17,500	17,500	8,750	17,500	-	0%
Contribution Income	-	-	-	16,000	26,000	26,000	-	25,000	(1,000)	-4%
Scholarship Revenue	-	-	1,670	1,023	1,350	1,350	794	1,350	-	0%
Investment income	155,989	(11,542)	(63,572)	295,130	90,000	350,000	279,511	150,000	60,000	67%
Total Revenue	3,122,699	3,057,285	3,333,602	3,792,699	4,832,132	5,325,132	5,130,271	5,086,494	254,362	5%
Expenditures										
Administration Salaries	506,888	512,211	633,844	590,613	694,817	534,817	419,111	571,852	122,965	18%
Administration Hourly Wages - Full Time	-	-	-	45,955	53,705	25,000	3,658	57,750	(4,045)	-8%
Administration Hourly Wages - Part Time	12,211	12,814	13,389	17,886	34,002	-	-	4,000	30,002	88%
Employee Bonuses	36,992	39,019	4,450	41,305	58,900	58,900	17,546	67,250	(8,350)	-14%
401a Payroll Tax	36,715	36,786	41,221	30,286	33,970	26,970	17,495	26,777	7,193	21%
Medicare and other taxes	-	-	-	16,336	11,347	9,347	6,292	9,622	1,725	15%
Unemployment	-	-	-	-	2,348	1,548	914	2,036	312	13%
Medical Coverage Premiums	102,555	110,988	101,438	117,684	133,699	114,000	83,199	122,160	11,539	9%
HSA & FSA	1,159	985	3,330	2,439	8,300	8,300	6,546	8,300	-	0%
Employee Stipend	11,760	11,892	13,631	28,149	31,200	31,200	22,500	31,200	-	0%
Employee Uniforms	2,812	3,263	1,146	5,178	5,850	5,850	3,066	6,900	(1,050)	-18%
Retirement Benefits - 457 Match	35,715	45,249	43,459	45,792	64,852	39,000	24,837	50,073	14,779	23%
Workers Compensation	31,036	60,149	34,819	45,634	55,000	39,000	28,924	55,000	-	0%
Total Personnel Expenditures	777,843	833,356	890,726	987,257	1,187,990	893,932	634,087	1,012,919	175,071	15%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Administration

Account Name	2020	2021	2022	2023	2024		Actual as of 9/30/2024	YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast		2025 Budget	Favorable/ (Unfavor)	
Other Expenditures										
Office Supplies	4,529	3,216	3,623	3,683	2,380	6,000	5,233	2,700	(320)	-13%
Meeting Expenses	1,155	2,101	4,577	5,378	5,220	5,220	2,399	5,580	(360)	-7%
Employee Relations	9,562	6,869	17,274	14,698	18,500	18,500	9,176	20,000	(1,500)	-8%
District Vehicle Fuel & Maintenance	7,210	12,433	14,134	20,552	15,500	18,000	16,646	18,000	(2,500)	-16%
Fundraising Expense - MRF	-	183	2,622	3,170	9,100	5,000	2,658	5,000	4,100	45%
Software Fees - Registration System	22,797	37,236	17,209	16,788	21,342	21,342	14,064	26,400	(5,058)	-24%
Board of Directors Compensation	5,693	6,000	5,100	8,000	8,800	8,800	4,500	7,500	1,300	15%
Legal Services	27,068	28,597	33,895	42,904	30,000	35,000	24,747	40,000	(10,000)	-33%
Dues, Subscriptions, Books	10,360	9,044	11,824	11,669	15,844	13,000	8,628	13,044	2,800	18%
Treasurer Fees (Eagle Co)	81,187	82,548	92,371	92,965	133,689	140,000	138,681	139,904	(6,215)	-5%
Property & Liability Insurance	36,268	43,334	70,773	79,754	91,394	86,667	86,667	99,394	(8,000)	-9%
Youth Program Scholarship Expense	33,473	11,197	26,614	15,833	16,500	16,500	10,503	24,000	(7,500)	-45%
Conferences and Training	9,576	11,815	14,143	17,200	33,600	30,000	22,914	41,670	(8,070)	-24%
Community Partnership Grant Expense	-	-	1,028	5,448	19,500	19,500	2,374	20,000	(500)	-3%
Accounting Services	34,277	60,926	48,086	21,028	30,100	15,000	10,458	23,850	6,250	21%
Audit Services	9,750	9,975	10,275	10,600	10,815	10,900	10,900	11,300	(485)	-4%
Election Management Expense	26,707	99,704	126,920	15,862	-	-	-	25,000	(25,000)	#DIV/0!
Credit Card Processor Fees	28,280	47,428	66,648	77,792	74,206	82,000	62,846	82,000	(7,794)	-11%
Employee Recruitment Expense	3,477	4,665	8,285	18,526	12,470	12,470	8,229	15,750	(3,280)	-26%
Volunteer Appreciation/Recognition Expense	-	2,844	86	1,301	2,508	2,508	1,724	2,508	-	0%
Payroll Processing Fee	26,457	28,107	44,771	49,976	47,670	55,000	40,802	54,670	(7,000)	-15%
Sponsorship Expenses	9,031	25,860	5,282	10,565	2,250	2,250	595	3,750	(1,500)	-67%
Consulting	4,759	11,591	11,625	72,522	28,200	28,200	26,754	43,000	(14,800)	-52%
Marketing and Communication Expense	26,321	35,087	50,066	35,425	39,428	39,428	25,738	40,178	(750)	-2%
Elections - Communication Expense	-	-	-	782	-	-	-	1,400	(1,400)	#DIV/0!
CO Health Foundation Grant Exp	-	86,062	53,520	63,134	-	-	-	-	-	#DIV/0!
Community Event Expense	-	16,555	28,444	51,946	62,673	32,673	28,230	41,200	21,473	34%
Community Engagement expense	-	-	-	-	2,500	9,000	6,859	8,000	(5,500)	-220%
Fiesta Americas	-	-	-	-	-	50,000	46,722	35,000	(35,000)	#DIV/0!
Computer/IT/Phone Services	70,033	69,170	76,423	74,124	83,594	90,000	74,030	88,056	(4,462)	-5%
Contribution expenses	-	-	-	65,000	-	-	-	-	-	#DIV/0!
Contingency	6,210	13,273							-	#DIV/0!
Total Other Expenditures	494,180	765,820	845,614	906,624	817,784	852,958	693,078	938,854	(121,070)	-15%
Total Expenditures	1,272,023	1,599,176	1,736,340	1,893,881	2,005,774	1,746,890	1,327,165	1,951,773	54,000	3%
Revenue Over/(Under) Expenditures	1,850,676	1,458,109	1,597,261	1,898,818	2,826,359	3,578,242	3,803,105	3,134,721	308,362	11%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Eagle Area

Account Name	2020	2021	2022	2023	2024		Actual as of 9/30/2024	YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast		2025 Budget	Favorable/ (Unfavor)	
Eagle Program Sponsorship Allocation	12,500	15,000	17,500	17,500	17,500	17,500	17,500	17,500	-	0%
Eagle Rec Kids Revenues	1,802	57,671	62,267	40,052	35,525	37,000	36,194	61,465	25,940	73%
Grant revenue	-	-	44,135	26,481	-	11,556	11,556	-	-	#DIV/0!
Eagle Non-Sports Revenues	-	660	2,398	448	1,400	-	-	1,400	-	0%
Eagle Youth power after school program revenue	-	-	-	-	7,054	-	-	-	(7,054)	-100%
Eagle Active older adult program revenue	-	-	-	-	225	-	-	225	-	0%
Eagle Adult Sports Program Revenue	30,487	65,675	70,923	75,217	67,170	75,000	72,198	61,130	(6,040)	-9%
Eagle Youth Sports Program Revenue	51,020	118,769	112,092	125,216	135,285	135,285	92,145	134,105	(1,180)	-1%
Eagle Aquatics - Swim team lesson revenue	2,344	26,795	8,313	-	-	-	-	43,660	43,660	#DIV/0!
Eagle Fitness	-	-	1,700	1,860	1,860	1,860	1,180	1,860	-	0%
Memberships/Season Passes	100	48,510	-	-	-	-	-	70,000	70,000	#DIV/0!
Eagle Admissions - Daily Passes	84,696	74,685	30,964	29,269	32,000	32,000	13,979	70,000	38,000	119%
Eagle Admissions - Punch cards	820	17,150	10,861	5,440	10,500	5,000	2,021	18,800	8,300	79%
Eagle Skate Sharpening	4,632	5,711	7,918	7,643	7,500	5,500	3,595	7,500	-	0%
Eagle Facility Rentals	108,213	115,931	156,954	177,943	182,119	182,119	121,311	206,593	24,474	13%
Eagle Equipment/Skate Rental	3,699	5,687	7,752	6,987	7,000	7,000	3,317	7,000	-	0%
Eagle Facility Advertising Revenue	6,500	7,000	11,750	4,500	12,250	5,000	2,750	9,750	(2,500)	-20%
Eagle Resale	3,728	5,604	5,770	5,488	5,000	5,000	2,927	5,500	500	10%
Eagle Concessions/Vending	921	1,256	556	465	1,080	1,080	172	18,580	17,500	1620%
Eagle - Other Revenues	6,851	-	1,462	4,916	1,200	1,300	1,224	1,200	-	0%
Eagle Fun-raising Events	92	120	-	-	800	-	-	800	-	0%
Eagle Events & Parties	1,193	5,116	2,174	3,740	2,975	2,975	827	4,225	1,250	42%
Total Revenue	319,598	571,340	555,490	533,165	528,443	525,175	382,896	741,293	212,850	

Expenditures

Eagle Facility Salaries	199,500	201,561	249,940	307,897	352,863	312,863	217,340	368,883	(16,020)	-5%
Eagle Aquatics Hourly Wages - FT	-	-	-	-	-	-	-	14,469	(14,469)	#DIV/0!
Eagle Maint. Hourly Wages - FT	-	-	-	21,532	26,271	32,000	24,332	85,723	(59,452)	-226%
Eagle Rec Kids Hourly Wages - PT	313	12,644	16,678	11,502	18,833	16,000	14,741	33,252	(14,419)	-77%
Eagle Non-Sports Programs Hourly Wages - PT	-	1,711	-	250	266	-	-	640	(374)	-141%
Eagle Youth power after school Wages - PT	-	-	-	-	2,448	-	-	-	2,448	100%
Eagle Adult Sports Hourly Wages - PT	22,119	23,394	29,609	25,510	31,020	25,000	17,083	30,000	1,020	3%
Eagle Youth Sports Hourly Wages - PT	15,231	13,879	16,985	17,739	18,528	15,000	8,828	20,141	(1,613)	-9%
Eagle Aquatics Hourly Wages - PT	36,072	45,216	3,518	-	-	-	-	109,137	(109,137)	#DIV/0!
Eagle Fitness Hourly Wages - PT	125	1,593	2,835	3,153	1,425	3,000	2,525	1,425	-	0%
Eagle Maint. Hourly Wages - PT	27,112	27,449	27,679	8,100	19,812	12,000	7,139	6,790	13,022	66%
Eagle Front Desk Hourly Wages - PT	31,789	33,076	29,720	17,347	15,623	15,623	12,033	46,707	(31,084)	-199%
Eagle Concessions Hourly Wages - PT	-	-	-	-	1,399	1,399	-	6,710	(5,311)	-380%
Eagle Events/Parties Hourly Wages - PT	-	-	-	-	342	342	-	-	342	100%
Eagle Rink Hourly Wages - PT	30,981	24,835	22,080	12,985	21,562	21,562	2,523	23,540	(1,978)	-9%
401a Payroll Tax	25,565	26,739	27,656	22,885	28,894	26,000	16,714	34,219	(5,325)	-18%
Medicare and other taxes	-	-	-	7,278	9,049	7,500	4,434	10,994	(1,945)	-21%
Unemployment	-	-	-	-	1,063	1,063	593	1,500	(437)	-41%
Medical Coverage Premiums	71,515	71,753	75,011	97,025	105,271	100,000	71,795	146,904	(41,633)	-40%
Retirement Benefits - 457 Match	13,599	13,977	15,254	17,784	22,913	22,913	16,959	25,000	(2,087)	-9%
Total Wages and Benefits	473,921	497,827	516,964	570,985	677,582	612,265	417,037	966,035	(288,453)	-43%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Eagle Area

Account Name	2020	2021	2022	2023	2024		Actual as of 9/30/2024	YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast		2025 Budget	Favorable/ (Unfavor)	
Other Expenditures										
Eagle Staff Uniforms	1,131	1,487	892	794	600	600	123	1,000	(400)	-67%
Eagle Employee Relations	318	647	580	256	800	800	332	800	-	0%
Eagle Staff Training Expense	275	687	880	100	600	600	500	600	-	0%
Eagle Office Supplies	550	684	689	335	500	1,000	971	750	(250)	-50%
Eagle Janitorial & Medical Supplies	2,567	2,657	3,477	4,085	3,500	3,500	2,962	4,050	(550)	-16%
Eagle Maintenance Supplies	4,383	2,991	4,266	2,038	4,500	5,500	4,716	4,000	500	11%
Eagle Pool - Operations expenses	8,627	15,284	6,675	-	-	-	-	22,552	(22,552)	#DIV/0!
Eagle Resale Items	1,692	3,395	3,788	3,309	2,200	2,200	1,661	3,000	(800)	-36%
Eagle Concession Supplies	391	-	686	-	600	600	-	7,900	(7,300)	-1217%
Eagle Copier and Office Equip	4,078	4,368	3,800	3,819	4,332	4,332	2,850	4,932	(600)	-14%
Eagle Marketing and Communications Expense	1,836	2,047	1,457	3,167	1,500	1,500	1,192	4,000	(2,500)	-167%
Eagle Sales Tax	319	895	512	548	200	400	229	500	(300)	-150%
Eagle Building Maintenance Service	31,758	53,943	41,365	39,792	42,000	42,000	31,907	60,000	(18,000)	-43%
Eagle Landscaping Expense	2,686	4,581	8,868	1,081	4,000	1,000	328	4,000	-	0%
Eagle Rink Supplies & Equipment	7,256	15,331	9,006	10,216	10,000	10,000	6,763	10,320	(320)	-3%
Eagle Events/Parties Expense	-	1,097	1,348	1,342	800	800	163	800	-	0%
Eagle Rec Kids Program Expense	1,676	9,771	7,590	3,830	6,113	6,113	4,508	6,854	(741)	-12%
Eagle Non-Sports Program expense	-	383	291	214	300	300	-	400	(100)	-33%
Eagle Youth power after school Progm. expense	-	-	-	-	600	600	-	-	600	100%
Eagle active older adult Program Expense	-	-	-	-	150	150	-	150	-	0%
Eagle Adult Sports Program Expense	2,545	4,320	6,743	16,745	12,083	12,083	9,595	8,232	3,851	32%
Eagle Youth Sports Program Expense	28,069	31,000	35,258	34,217	55,991	55,991	31,178	39,500	16,491	29%
Eagle Adult Hockey Jerseys	-	-	-	-	4,250	4,250	-	-	4,250	100%
Eagle Aquatics - Program Expense	123	3,326	4,415	-	-	-	-	25,100	(25,100)	#DIV/0!
Eagle Aquatics - Swim Team Program Expense	(61)	1,076	3,063	-	-	-	108	-	-	#DIV/0!
Eagle Internet/Telephone/Cable	7,500	5,899	7,147	6,724	7,350	7,350	3,906	7,350	-	0%
Eagle Electric	45,937	47,151	48,217	48,917	55,000	45,000	28,803	62,000	(7,000)	-13%
Eagle Natural Gas	24,238	25,013	41,882	47,311	55,030	50,000	26,745	65,000	(9,970)	-18%
Eagle Security	1,758	3,086	3,394	682	3,801	3,801	2,646	4,085	(284)	-7%
Eagle Water/Sewer/Trash	19,379	14,363	11,629	8,837	10,000	10,000	5,917	21,653	(11,653)	-117%
Total Exp. Other than Wages and Benefits	199,031	255,482	257,917	238,360	286,800	270,470	168,102	369,528	(82,728)	
Total Expenditures	672,952	753,309	774,881	809,344	964,382	882,735	585,140	1,335,563	(371,181)	-38%
Revenue Over/(Under) Expenditures	(353,354)	(181,969)	(219,391)	(276,180)	(435,939)	(357,560)	(202,244)	(594,270)	(158,331)	36%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Gypsum Area

Account Name	2020	2021	2022	2023	2024			YOY Variance		%
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)	Favor/ (Unfavor)
Gypsum Program Sponsorship Allocation	12,600	15,000	17,500	17,500	17,500	17,500	17,500	17,500	-	0%
Gypsum Scholarship Program Allocation	3,500	-	-	-	3,500	-	-	3,500	-	0%
Gypsum Rec Kids Revenues	74,653	109,075	97,788	94,088	82,850	82,850	65,507	90,000	7,150	9%
Grant revenue	-	-	44,135	35,308	-	11,556	11,556	-	-	#DIV/0!
Gypsum Non-Sports Program Revenues	1,853	5,536	5,286	6,840	4,250	1,500	816	3,130	(1,120)	-26%
Gypsum Active older adult program reven	-	-	-	-	2,660	4,500	3,980	5,980	3,320	125%
Gypsum Adult Sports Program Revenue	-	-	200	-	1,400	-	-	1,400	-	0%
Gypsum Youth Sports Program Revenue	25,489	23,935	42,590	33,214	48,400	48,400	37,154	56,455	8,055	17%
Gypsum Gymnastics Revenue	82,064	233,179	220,673	223,320	197,715	197,715	165,806	194,499	(3,216)	-2%
Gypsum Gymnastics Meet Revenue	7,360	20,163	51,475	26,179	24,450	29,000	28,036	32,675	8,225	34%
Gypsum Aquatics - Swim Lesson Prog. Re	15,086	17,733	25,431	22,639	43,476	85,000	65,244	117,850	74,374	171%
Gyp. Creek Aquatics - Daily Passes reven	415	7,106	14,396	22,139	22,818	15,000	14,330	15,000	(7,818)	-34%
Gypsum Fitness	6,045	7,549	16,877	24,028	32,110	32,110	19,572	31,800	(310)	-1%
Gypsum Admissions - Memberships	277,662	507,533	761,647	928,294	936,679	960,000	733,657	975,000	38,321	4%
Gypsum Admissions - Daily Passes	49,936	75,940	112,310	74,367	83,144	83,144	57,572	90,000	6,856	8%
Gypsum Admissions - Punch cards	16,860	29,921	24,798	31,417	25,745	28,745	19,269	28,000	2,255	9%
Gypsum Facility Rentals	1,210	850	26,952	38,934	30,100	30,100	26,159	31,000	900	3%
Gypsum Tenant Lease Revenue	22,070	22,733	25,918	27,503	28,164	28,164	21,140	29,009	845	3%
Gypsum Resale	1,489	2,294	2,955	2,451	3,027	3,027	2,937	3,300	273	9%
Gypsum Concessions/Vending	1,316	2,091	3,737	3,300	3,600	3,600	3,507	3,600	-	0%
Gypsum Other Revenue	54,262	9,210	8,637	17,493	-	3,357	3,357	-	-	#DIV/0!
Gypsum Events & Parties	2,754	10,961	2,960	5,395	-	-	-	-	-	#DIV/0!
Gypsum Child Watch Admissions	70	391	382	1,430	425	425	310	480	55	13%
Total Revenue	656,694	1,101,200	1,506,643	1,635,839	1,592,013	1,665,693	1,297,409	1,730,178	138,165	9%
Expenditures										
Gypsum Facility Salaries	294,172	286,339	325,874	356,241	489,577	437,077	315,038	512,500	(22,923)	-5%
Gypsum Maint/Cleaning Hourly Wages - F	-	-	-	83,691	80,160	80,160	55,518	50,424	29,736	37%
Gypsum Gymnastics Hourly Wages - FT	-	-	-	36,583	34,650	45,000	49,660	-	34,650	100%
Gypsum Aquatics Hourly Wages - FT	-	-	-	-	-	52,500	30,613	43,407	(43,407)	#DIV/0!
Gypsum Rec Kids Hourly Wages - PT	58,402	51,820	73,179	49,735	48,590	57,000	53,230	55,000	(6,410)	-13%
Gypsum Non-Sports Hourly Wages - PT	-	1,988	354	212	1,026	1,026	46	1,840	(814)	-79%
Gypsum Summer Lunch Hourly Wages - F	-	-	-	-	-	-	-	-	-	#DIV/0!
Gypsum active older adult Wages - PT	-	-	-	-	-	-	-	420	(420)	#DIV/0!
Gypsum Adult Sports Hourly Wages - PT	-	-	-	-	600	600	-	600	-	0%
Gypsum Youth Sports Hourly Wages - PT	1,191	1,829	1,733	1,753	5,784	5,784	1,408	3,000	2,784	48%
Gypsum Gymnastics Hourly Wages - PT	57,942	72,897	70,753	43,414	24,200	30,000	25,723	26,150	(1,950)	-8%
Gypsum Aquatics Hourly Wages - PT	90,198	88,457	116,345	112,834	100,000	150,000	126,412	164,177	(64,177)	-64%
Gypsum Creek Pool Hourly Wages - PT	-	21,638	22,986	23,260	20,111	35,000	34,154	26,100	(5,989)	-30%
Gypsum Fitness hourly Wages - PT	58,520	42,422	54,312	58,540	54,508	54,508	45,844	65,000	(10,492)	-19%
Gypsum Maint/Cleaning Hourly Wages - P	63,491	51,681	51,918	17,016	12,503	20,000	16,928	40,000	(27,497)	-220%
Gypsum Front Desk Hourly Wages - PT	70,623	95,477	124,778	119,245	127,800	130,000	90,332	135,000	(7,200)	-6%
Gypsum Events/Parties Hourly Wages - P	-	71	622	-	-	3,500	2,811	-	-	#DIV/0!
Gypsum Child Watch Hourly Wages - PT	9,339	15,649	25,518	27,815	32,760	32,760	21,577	34,529	(1,769)	-5%
401a Payroll Tax	44,948	45,730	52,181	41,526	46,745	48,745	38,429	47,909	(1,164)	-2%
Medicare and other taxes	-	-	-	16,144	16,937	16,937	12,865	18,317	(1,380)	-8%
Unemployment	-	-	-	-	1,780	1,780	1,762	3,500	(1,720)	-97%
Medical Coverage Premiums	77,924	78,557	85,448	116,412	138,148	148,148	112,379	172,680	(34,533)	-25%
Retirement Benefits - 457 Match	14,989	13,925	16,570	21,375	33,439	28,439	18,639	35,559	(2,120)	-6%
Total Wages and Benefits	841,739	868,480	1,022,569	1,125,796	1,269,318	1,378,964	1,053,368	1,436,113	(166,795)	-13%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Gypsum Area

Account Name	2020	2021	2022	2023	2024			YOY Variance		%
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)	Favor/ (Unfavor)
Other Expenditures										
Gypsum Facility Staff Uniforms	10,024	2,362	2,391	1,772	1,000	6,000	5,622	1,000	-	0%
Gypsum Employee Relations	257	389	1,009	1,434	750	1,300	1,291	1,600	(850)	-113%
Gypsum Staff Training Expense	-	44	180	1,296	800	2,000	1,812	800	-	0%
Gypsum Office Supplies	2,466	3,165	4,504	6,199	5,000	7,000	6,633	7,720	(2,720)	-54%
Gypsum Creek Pool - Operations expense	3,888	9,906	20,259	3,960	21,118	26,000	25,178	16,912	4,206	20%
Gypsum Adult Sports Program Equipment	-	-	-	-	280	280	-	280	-	0%
Gypsum Janitorial & Medical Supplies	52,108	38,879	37,059	31,929	37,020	37,020	25,912	38,000	(980)	-3%
Gypsum Pool - Operations expenses	95	9,144	14,717	29,289	23,110	27,000	26,667	34,899	(11,789)	-51%
Gypsum Resale Expense	969	735	1,018	1,573	1,200	1,200	1,059	1,200	-	0%
Gypsum Copier and Office Equip	4,534	5,206	5,598	6,820	5,640	5,640	4,593	6,000	(360)	-6%
Gypsum Marketing and Comm. Expense	5,002	5,358	5,158	3,789	2,500	2,500	2,149	3,600	(1,100)	-44%
Gypsum Sales Tax	109	115	227	171	250	250	190	250	-	0%
Gypsum Maintenance Equip <\$5,000	-	-	-	430	-	-	-	-	-	#DIV/0!
Gypsum Maintenance Supplies	5,897	13,006	24,611	34,473	15,000	10,000	6,368	15,000	-	0%
Gypsum Janitorial Services Contract	17,784	24,834	77,274	14,642	-	35,000	14,010	72,444	(72,444)	#DIV/0!
Gypsum Building Maintenance Service	84,617	66,784	101,589	125,830	70,000	115,000	105,445	90,000	(20,000)	-29%
Gypsum Rec Kids Program Expense	6,658	8,084	9,092	7,341	7,782	9,000	8,168	9,582	(1,800)	-23%
Gypsum Non-Sports Program Expense	138	506	176	298	1,200	1,200	30	2,000	(800)	-67%
Gypsum active older adult Program expen	-	-	-	832	1,000	1,000	810	4,800	(3,800)	-380%
Gypsum Adult Sports Program Expense	118	-	196	1,168	2,698	1,900	753	500	2,198	81%
Gypsum Youth Sports Program Expense	16,710	23,536	27,623	19,774	36,948	29,948	18,094	32,500	4,448	12%
Gypsum Gymnastics Program Expense	7,661	3,865	22,803	5,855	8,721	8,721	5,419	10,975	(2,254)	-26%
Gypsum Gymnastics Meet Expense	9,924	16,301	28,675	13,451	15,050	15,050	10,372	18,000	(2,950)	-20%
Gypsum Aquatics - Program Expense	3,794	13,434	12,681	8,916	10,820	10,820	4,441	16,590	(5,770)	-53%
Gypsum Fitness Program Expense	4,788	7,835	9,624	6,532	14,450	14,450	14,058	14,200	250	2%
Gypsum Events/Parties Expense	-	3,642	1,808	2,325	1,200	1,200	-	1,200	-	0%
Gypsum Child Watch Expense	-	61	162	391	150	150	33	150	-	0%
Gypsum Internet/Telephone/Cable	14,344	7,338	8,010	8,430	8,280	8,280	4,725	6,000	2,280	28%
Gypsum Electric	122,111	133,126	133,428	119,429	144,000	135,000	92,180	135,000	9,000	6%
Gypsum Natural Gas	59,059	75,111	153,431	189,196	180,000	170,000	83,125	175,000	5,000	3%
Gypsum Security/Fire Suppression	3,210	1,950	1,022	-	2,200	2,200	348	2,200	-	0%
Gypsum Water/Sewer/Trash	18,362	26,751	20,242	25,620	31,392	31,392	23,530	36,840	(5,448)	-17%
Climbing expenses	94	2,507	-	-	-	-	-	-	-	#DIV/0!
Contingency	542	-	-	-	-	-	-	-	-	
Total Exp. Other than Wages and Benef	455,263	503,974	724,568	673,167	649,559	716,501	493,015	755,242	(105,683)	-16%
Total Expenditures	1,297,002	1,372,454	1,747,137	1,798,963	1,918,877	2,095,465	1,546,383	2,191,355	(272,478)	-15%
Revenue Over/(Under) Expenditures	(640,308)	(271,254)	(240,494)	(163,123)	(326,864)	(429,772)	(248,974)	(461,177)	(134,313)	
Split	(320,154)	(135,627)	(120,247)	(81,562)	(163,432)	(214,886)	(124,487)	(230,588)	(67,156)	

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Edwards Area

Account Name	2020	2021	2022	2023	2024			YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)	
Edwards Program Sponsorship Allocation	12,500	15,000	17,500	17,500	17,500	17,500	17,500	17,500	-	0%
Edwards Scholarship Program Allocation	3,500	-	-	-	3,500	-	-	3,500	-	0%
Edwards Rec Kids Revenues	49,810	79,276	91,875	81,132	77,475	77,475	76,967	77,475	-	0%
Grant revenue	-	-	44,135	35,308	-	11,556	11,556	-	-	#DIV/0!
Edwards Non-Sports Revenues	30	1,605	1,256	1,092	4,250	5,500	5,029	3,500	(750)	-18%
Edwards Active older adult program revenue	-	-	-	250	4,110	5,000	4,660	8,130	4,020	98%
Edwards Adult Sports Revenue	10,020	20,300	19,515	28,984	21,000	21,000	6,172	19,500	(1,500)	-7%
Edwards Youth Sports Revenue	20,663	36,774	57,183	76,445	81,736	81,736	67,542	93,847	12,111	15%
Edwards Gymnastics Program Revenue	68,299	150,011	145,797	190,130	169,510	169,510	148,057	172,992	3,482	2%
Edwards Gymnastics Meet Revenue	5,860	9,968	22,223	26,986	30,150	37,000	36,652	36,970	6,820	23%
Edwards Antigravity Revenue	10,294	31,580	58,927	40,709	43,380	43,380	40,533	38,375	(5,005)	-12%
Edwards Admissions - Memberships	6,596	8,142	18,097	24,615	22,118	22,118	14,022	24,029	1,911	9%
Edwards Admissions - Daily Passes	8,693	12,025	20,339	22,055	18,914	18,914	13,585	21,507	2,593	14%
Edwards Facility/Turf Rentals	42,717	51,035	83,305	99,581	88,914	88,914	51,714	88,540	(374)	0%
Edwards E sports revenue	-	-	-	5,250	12,345	12,345	9,281	12,499	154	1%
Edwards Facility Advertising Revenues	-	-	-	3,500	3,500	3,500	2,750	2,500	(1,000)	-29%
Edwards Tenant Lease Revenue	69,923	74,164	75,650	79,559	79,466	79,466	39,514	30,359	(49,107)	-62%
Edwards Resale	708	808	540	105	-	85	85	-	-	#DIV/0!
Edwards Concession/Vending	920	1,026	1,740	-	1,776	1,776	313	2,000	224	13%
Edwards Other Revenue	7,061	-	1,137	6,002	-	3,059	3,059	800	800	#DIV/0!
Edwards Events- Parties	1,444	4,476	12,209	19,011	14,625	14,625	5,291	14,625	-	0%
Total Revenue	319,038	496,190	671,428	758,214	694,269	714,459	554,282	668,648	(25,621)	
Expenditures										
Edwards Facility Salaries	187,549	190,382	261,744	309,312	345,498	325,498	231,589	393,131	(47,633)	-14%
Edwards Gymnastics Hourly Wages - FT	-	-	-	20,997	24,000	27,000	26,725	-	24,000	100%
Edwards maint/cleaning hourly Wages - FT	-	-	-	16,833	22,587	22,587	18,963	31,409	(8,822)	-39%
Edwards Rec Kids Hourly Wages - PT	26,557	32,595	29,609	25,364	44,163	44,163	32,382	45,000	(837)	-2%
Edwards Non-Sports Hourly Wages - PT	-	-	-	-	1,026	1,026	59	1,760	(734)	-72%
Edwards active older adult Wages - PT	1,386	-	-	-	1,080	-	-	-	1,080	100%
Edwards Adult Sports Hourly Wages - PT	10,953	5,740	10,022	15,053	11,710	11,710	9,918	11,370	340	3%
Edwards Youth Sports Hourly Wages - PT	10,301	8,140	5,106	6,905	18,464	18,464	7,995	15,424	3,040	16%
Edwards Gymnastics Hourly Wages - PT	22,739	41,115	40,503	26,778	22,075	22,075	17,938	24,635	(2,560)	-12%
Edwards Antigravity Hourly Wages - PT	2,937	8,315	14,349	10,743	12,100	12,100	9,110	11,400	700	6%
Edwards Esports - PT	-	-	-	387	6,732	6,732	5,580	7,180	(448)	-7%
Edwards Maint/Cleaning Hourly Wages - PT	23,896	16,041	15,946	3,981	5,130	5,130	1,666	5,130	-	0%
Edwards Front Desk Hourly Wages - PT	26,333	45,615	27,834	35,709	44,478	44,478	28,557	60,500	(16,022)	-36%
Edwards Events/Parties Hourly Wages - PT	994	-	1,051	4,049	-	3,000	2,267	-	-	#DIV/0!
401a Payroll Tax	22,374	23,955	27,944	24,110	26,847	26,847	20,198	27,944	(1,097)	-4%
Medicare and other taxes	-	-	-	8,345	7,978	7,978	5,744	8,482	(504)	-6%
Unemployment	-	-	-	-	1,116	1,116	783	1,800	(684)	-61%
Medical Coverage Premiums	43,510	43,432	46,814	64,053	76,039	71,039	51,874	100,445	(24,406)	-32%
Retirement Benefits - 457 Match	10,832	11,863	15,534	16,350	23,117	23,117	16,296	22,000	1,117	5%
Total Wages and Benefits	390,361	427,193	496,457	588,968	694,140	674,060	487,642	767,610	(73,470)	-11%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Edwards Area

Account Name	2020	2021	2022	2023	2024			YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast	Actual as of 9/30/2024	2025 Budget	Favorable/ (Unfavor)	
Other Expenditures										
Edwards Facility Staff Uniforms	116	1,521	817	1,188	1,500	1,500	839	1,000	500	33%
Edwards Employee Relations	344	766	392	349	720	100	49	720	-	0%
Edwards Staff Training Expense	620	-	35	-	1,020	1,020	-	600	420	41%
Edwards Office Supplies	345	385	851	811	900	900	378	700	200	22%
Edwards Resale Items	234	-	-	-	1	-	-	-	1	100%
Edwards Antigravity Equipment	-	-	-	-	2,725	2,725	-	2,975	(250)	-9%
Edwards Copier and Office Equipment	4,096	4,690	4,251	4,198	4,296	4,296	3,051	4,356	(60)	-1%
Edwards Marketing and Comm. Expense	1,009	988	741	642	1,000	1,000	710	1,500	(500)	-50%
Edwards Janitorial & Medical Supplies	2,892	4,357	5,396	6,120	6,225	6,225	4,210	6,225	-	0%
Edwards Maintenance Supplies	4,157	2,986	6,353	5,587	9,710	9,710	5,829	8,500	1,210	12%
Edwards Janitorial Services Contract	-	9,768	30,636	21,268	30,122	30,122	17,124	34,092	(3,970)	-13%
Edwards Building Maintenance Service	18,162	19,644	20,996	29,879	26,230	37,000	35,048	30,000	(3,770)	-14%
Edwards Rec Kids Program Expense	4,806	7,654	8,406	5,711	8,546	11,000	10,177	7,704	842	10%
Edwards Non-Sports Program Expense	-	421	77	200	1,200	1,200	265	1,575	(375)	-31%
Edwards active older adult Program expense	-	-	-	-	1,500	4,000	3,165	6,750	(5,250)	-350%
Edwards Adult Sports Program Expense	915	1,237	2,020	2,853	2,340	2,340	775	2,940	(600)	-26%
Edwards Youth Sports Program Expense	20,072	28,675	35,653	28,627	45,805	45,805	20,410	46,995	(1,190)	-3%
Edwards Gymnastics Program Expense	1,909	3,432	16,333	5,116	7,371	7,371	4,696	8,925	(1,554)	-21%
Edwards Gymnastics Meet Expense	3,618	11,986	4,009	24,753	29,115	34,000	32,378	36,250	(7,135)	-25%
Antigravity Program Expense	-	-	875	216	-	-	-	-	-	#DIV/0!
Edwards E-sports program expense	-	-	-	465	500	1,000	929	500	-	0%
Edwards Climbing Expense	125	2,507	-	-	350	-	-	350	-	0%
Edwards Events/Parties Expense	349	-	-	28	250	250	-	250	-	0%
Edwards Internet/Telephone/Cable	5,751	4,603	5,140	6,871	8,088	8,088	4,099	7,200	888	11%
Edwards Electric	23,186	30,073	30,255	34,283	34,426	34,426	18,555	34,800	(374)	-1%
Edwards Natural Gas	14,537	14,802	11,937	11,904	12,089	12,089	5,920	12,575	(486)	-4%
Edwards Security/Fire Suppression	1,543	1,895	1,285	749	1,750	1,750	1,143	1,750	-	0%
Edwards Water/Sewer	5,003	5,627	6,315	5,384	7,140	7,140	5,315	7,500	(360)	-5%
Total Exp. Other than Wages and Benefits	113,789	158,017	192,773	197,202	244,919	265,057	175,065	266,732	(21,813)	
Total Expenditures	504,150	585,210	689,230	786,170	939,059	939,117	662,706	1,034,342	(95,283)	-10%
Revenue Over/(Under) Expenditures	(185,112)	(89,020)	(17,803)	(27,956)	(244,790)	(224,658)	(108,424)	(365,694)	(120,904)	49%

Mountain Recreation Metropolitan District
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis
General Fund - Outdoor Recreation

Account Name	2020	2021	2022	2023	2024		Actual as of 9/30/2024	YOY Variance		
	Actual	Actual	Actual	Actual	Approved Budget	Forecast		2025 Budget	Favorable/ (Unfavor)	
Outdoor Rec MRMD Program Revenue	61,189	104,891	114,613	152,373	-	-	175,087	-	-	
Gear library revenue	-	-	-	-	750	750	-	850	100	13%
Outdoor Rec - Contribution revenue	-	-	10,000	6,700	-	-	7,571	-	-	#DIV/0!
Outdoor Rec - Day Camps Revenue	-	-	-	-	49,850	49,850	-	46,000	(3,850)	-8%
Outdoor Rec - Overnight Camps Revenue	-	-	-	-	12,200	12,200	-	133,555	121,355	995%
Outdoor Rec - Sports Camps Revenue	-	-	-	-	88,430	88,430	-	27,130	(61,300)	-69%
Outdoor Rec - Sports Camps (contracted)	-	-	-	-	20,350	20,350	-	19,695	(655)	-3%
Outdoor Rec - Special Events Revenue	-	-	-	-	8,070	8,070	28,740	-	(8,070)	-100%
Outdoor Rec - Education Program Revenue	-	-	-	-	6,525	6,525	-	-	(6,525)	-100%
Outdoor Rec - Clinics and Workshops Revenue	-	-	-	1,880	2,350	2,350	-	-	(2,350)	-100%
Outdoor Rec - School's Out Program Revenue	-	-	-	-	9,525	9,525	-	-	(9,525)	-100%
OR - Monument trips program revenue	-	-	-	21,525	37,000	37,000	-	-	(37,000)	-100%
OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
SOS reimbursement	12,081	19,622	-	-	-	-	-	-	-	#DIV/0!
Total Revenue	73,270	124,513	124,613	182,478	235,050	235,050	211,398	227,230	(7,820)	
Outdoor Rec Salaries	66,273	48,191	69,780	101,911	129,440	129,440	93,363	138,207	(8,767)	-7%
Outdoor Rec Hourly Wages - Part Time	16,628	41,117	27,756	90,926	104,168	104,168	96,932	132,568	(28,401)	-27%
401a Payroll Tax	5,919	4,586	4,997	7,394	8,874	8,874	6,558	11,327	(2,453)	-28%
Medicare and other taxes	-	-	-	3,241	3,172	3,172	2,484	4,331	(1,159)	-37%
Unemployment	-	-	-	-	388	388	342	2,987	(2,598)	-669%
Medical Coverage Premiums	13,555	7,893	18,435	31,707	43,814	43,814	16,008	25,000	18,814	43%
Retirement Benefits - 457 Match	3,337	-	4,060	5,136	12,944	12,944	5,418	13,821	(877)	-7%
Total Wages and Benefits	105,712	101,787	125,027	240,315	302,800	302,800	221,104	328,240	(25,440)	
Outdoor Rec Staff Uniforms	-	-	-	437	1,000	1,000	-	1,000	-	0%
Outdoor Rec Office Supplies	-	151	28	16	250	250	415	250	-	0%
Outdoor Rec Operating Expenses	-	-	-	14,027	3,000	3,000	20,408	3,000	-	0%
Outdoor Rec Employee Relations	-	-	-	162	950	950	241	1,675	(725)	-76%
Gear Library expense	-	-	-	2,036	1,300	1,300	1,111	5,150	(3,850)	-296%
Outdoor Rec Marketing & Comm. Expense	-	-	-	740	2,000	2,000	51	2,000	-	0%
Outdoor Rec Conferences and Training	-	-	-	1,434	-	-	1,145	1,200	(1,200)	#DIV/0!
Outdoor recreation other expense	28,823	70,245	46,886	-	-	-	-	-	-	#DIV/0!
Outdoor Rec Day Camp Program Expense	-	-	-	10,008	6,450	6,450	64	13,150	(6,700)	-104%
Outdoor Rec Overnight Camp program Expense	-	-	-	7,050	3,475	3,475	5,632	14,975	(11,500)	-331%
Outdoor Rec Sports Camp program expense	-	-	-	9,233	1,250	1,250	5,206	11,305	(10,055)	-804%
Outdoor Rec Camp Contractor Expense	-	-	-	-	11,340	11,340	6,017	17,330	(5,990)	-53%
Outdoor Rec Special Event Program expense	-	-	-	10,185	2,750	2,750	1,773	-	2,750	100%
Outdoor Rec Education Program Expense	-	-	-	75	5,875	5,875	-	-	5,875	100%
Outdoor Rec Clinics & Workshops Expense	-	-	-	-	400	400	-	-	400	100%
Outdoor Rec School's Out Program Expense	-	-	-	-	2,905	2,905	-	-	2,905	100%
OR Monument trips - Program expense	-	-	-	5,414	8,000	8,000	4,759	-	8,000	100%
OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Exp. Other than Wages and Benefits	28,823	70,396	46,914	60,817	50,945	50,945	46,821	71,035	(20,090)	
Total Expenditures	134,535	172,183	171,940	301,132	353,745	353,745	267,925	399,275	(45,530)	-13%
Revenue Over/(Under) Expenditures	(61,265)	(47,670)	(47,327)	(118,653)	(118,695)	(118,695)	(56,528)	(172,045)	(53,350)	45%



Summaries by Budget Area

Administration Department

The Administration Department includes the Board of Directors, Executive Director, Finance Director, People & Culture Manager, Administrative Coordinator, Marketing & Community Engagement Director, and Marketing & Community Events Coordinator.

Chief Purpose

Mountain Recreation's Administration Department supports the other divisions in Mountain Recreation by providing:

- General oversight of the District including strategic planning, guidance and Board communication.
- Budget development and fiscal management.
- Financial services (AP, AR, payroll, financial management),
- Human relations (recruiting and retention programs, staff and leadership development, benefits administration, development of staff morale,),
- Marketing and community engagement (promotional campaigns, voice and print advertisement placement, tabling events, special events, community outreach,),
- Management of the District Information Technology needs.

2024 Accomplishments and Challenges

This past year the Administration Department has:

- Successfully completed annual financial audit with minimal adjustment.
- Created budget book for FY 2025 to provide additional transparency of the District finances.
- Developed, updated, and received Board approval for Cash Handling Policy, Purchasing Policy, and Financial Sustainability Policy.
- Worked with facilities and programs staff to develop and implement an Emergency Action Plan. Hosted training and conducted walk-through scenarios at each facility.
- Developed and received Board approval of a new Parental Leave Policy.
- Successfully recruited a Marketing and Events Coordinator and an Administrative Coordinator.
- Worked to audit and implement changes to ensure the Mountain Recreation website is ADA compliant.
- The Eagle Outdoor Pool started reconstruction in May of 2024 after finalizing plans and conducting community outreach. Through the process, an updated IGA was adopted by both Mountain Recreation and the Town of Eagle. Also, obtained a Great Outdoors Colorado grant (\$730,000) to help fund the reconstruction of the outdoor pool (\$500,000) and further develop the Eagle Bike Park (\$100,000) and BMX Track (\$100,000) as well as plan for a skatepark (\$30,000) at the Haymaker Trailhead. The Outdoor Pool will continue to be constructed through early 2025 and is set to open Memorial Weekend.
- Continue to have discussions with Eagle County Government, Town of Vail, Vail Recreation District and the Vail Mountaineers Hockey Club regarding the development of a seasonal, permanent 'third' sheet of ice in the Eagle / Vail Valley.
- Updated the intergovernmental agreement (IGA) with the Eagle County School District and received approval from both the Mountain Recreation and School District Boards.

2025 Goals and Budget Highlights

- Continue to manage and prepare the District for the re-opening of the Eagle Outdoor Pool. Ensure that staffing levels are appropriate to meet user demand when the pool opens in May 2025.
- Will work to renew IGA's with the Town of Gypsum and Eagle County Government
- Continue to develop staff review processes and effective goal setting practices.
- Will implement updated employee bonus and recognition programs, including adding a milestone recognition program. Will start a new Wellness Program to incentivize healthier lifestyles among staff.
- The District observed a 13.5% increase in medical coverage premiums; changed medical plans offered to full-time employees to reduce costs to the District and keep employee contributions low.
- Transitioned a budgeted full-time position in Administration to Maintenance to better support the operations of the District and ensure facilities continue to be well maintained.
- The District in 2025 will coordinate an election for 2 Board seats and has budgeted \$25,000.
- Legal fees have been increased by \$10,000, namely due to an election year.

Budget by revenue categories with prior years data

	2020	2021	2022	2023	2024	2024	2025
Revenue	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Property taxes and SO taxes	2,841,220	2,901,672	3,245,846	3,275,814	4,617,282	4,768,193	4,827,644
Grant and contrinutions revenue	10,000	86,062	101,935	112,145	31,000	-	25,000
Sponsorship revenue	44,230	49,660	36,000	89,853	87,500	87,500	77,500
Investment income	155,989	(11,542)	(63,572)	295,130	90,000	90,000	150,000
Other income	71,260	31,433	12,686	16,560	6,350	6,350	6,350
Total Revenue	3,122,699	3,057,285	3,332,894	3,789,502	4,832,132	4,952,043	5,086,494

Increase in property taxes due to increase in assessed valuation. Investment income increases attributable to higher interest rates.

Budget by expenditure categories with prior years data

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Approved Budget
Expenditures							
Salary, wages and benefits	777,843	833,356	890,726	988,768	1,187,990	634,087	1,012,919
Professional services	75,854	111,089	103,880	147,547	99,115	72,859	118,150
Election expenses	26,707	99,704	126,920	16,643	-	-	26,400
Insurance	36,268	43,334	70,773	79,754	91,394	86,667	99,394
Employee and volunteer related	49,072	51,311	53,639	56,696	73,096	59,931	92,928
IT services	70,033	69,170	76,423	74,124	83,594	74,090	88,056
Marketing and community engagement	26,321	137,704	132,030	215,505	104,601	107,550	124,378
Other admin expenditures	209,925	253,508	281,950	314,843	365,981	291,981	389,548
Total Expenditures	1,272,023	1,599,176	1,736,340	1,893,881	2,005,772	1,327,165	1,951,773

Salaries and wages decreased from the 2024 budgeted amount due to elimination of a position and re-organization of admin division. Increase in professional services due to added consulting cost. Higher insurance costs are attributable to the increase in insurance rates.

Eagle Area Budget

The Eagle Area includes the Eagle Pool and Ice Rink, which is managed by the Facility Supervisor, Facility Coordinator, and Maintenance Team. The facility and Eagle Area is programmed by the Day Camps and AOA, Youth and Adult Sports, and Outdoor Recreation Teams, with the Facility Supervisor taking the lead on Learn to Skate, Mountain Women's Hockey League (MWHL), and drop-in roller-skate programming.

Chief Purpose

The Eagle Area consists of operational management of the Eagle Pool and Ice Rink ("EPIR") and the programs and activities hosted within the Eagle area. The EPIR is 35,000 sq ft and built in 2003 with a cost of \$5.2 million. The facility is jointly owned by the Town of Eagle and Mountain Recreation, and through an Intergovernmental Agreement created in 2003, it is outlined that Mountain Recreation operates and manages the facility. The IGA was updated and approved in 2024 to reflect the equal financial cost split of the \$13 million outdoor pool renovation project. The EPIR includes an NHL size ice rink, and the new outdoor pool that will be re-opening in 2025. The old pool ran successfully for 19 seasons before closing in 2022 due to subsurface settling which caused the pool to sink.

2024 Accomplishments and Challenges

Facility Management

Successes

- Staff involvement with new pool planning and construction
- Olympia ice resurfacing vehicle was refurbished in 2024 which will extend lifespan by 8 years
- Contract cleaning services were added to supplement housekeeping staff
- Worked with district staff to develop and implement an Emergency Action Plan. Hosted training and conducted walk-through scenarios
- Equipment upgrades included installation of new ammonia detection system, upgraded refrigeration systems which included infrastructure upgrades to all 4 compressors
- Generated revenue through facility rentals and additional programming. Hosting new rental groups such as Mountain Select and Colorado Extreme Hockey
- Ice Rental Hours:
 - 2021-2022 = 641.75 Hours
 - 2022-2023 = 813.5 Hours
 - 2023-2024 = 868.5 Hours

Challenges

- Aging equipment and rising energy costs
- Limited staff overall to service ice rink operations for seven months
- High demand for ice time during peak facility hours

Programs

Successes

- Added additional learn to skate skill levels for tot age groups
- Partnered with local figure skating group to add new advanced level figure skating program

- Brought back the recreational level of Squirt Hockey with 45 kids participating
- Continued to host 6 MWWHL teams and planning to provide future ability for expansion of teams
- Addition of adult clinics and daytime drop-in sessions to continue to grow the sport
- Celebrated the 20th Anniversary of the MWWHL league, with a special feature on 9 News
- Added drop-in roller hockey/ roller skating programming
- Provided day camp for over 450 kids in our Rec Kids program despite not having an outdoor pool as an attraction. Received over \$11K in grant funding from the State of Colorado for our licensed Rec Kids program

Challenges

- Limited PT experienced staffing for Learn to Skate programming for youth and adults
- Limited expansion opportunity for hockey and ice programming due to available ice time
- Saw reduced participation from roller derby skaters
- Lower Rec Kids numbers due to no pool
- Limited space for program growth due to lack of gym availability in schools to run both youth and adult sports programming

2025 Goals and Budget Highlights

Facility Management

- Facilities team will oversee new pool maintenance operations with support from aquatics and create a comprehensive training program to include photos and video for pool mechanical training
- Oversee \$58K in capital projects which include drainage and gutter repairs, new cabinet heater, and condenser pump. New restroom countertops, new lobby floor, and concessions renovations to accommodate additional office space. The last three capital projects will be scheduled with facility finishes during construction and run through the joint capital account.
- Finalize an energy audit and work to implement utility cost saving measures identified
- Revenues increased revenue by \$140K in 2025 due to additional ice rental revenue, summer pass, daily admissions, and punch cards associated with the new pool
- \$17,500 in increased revenue due to concessions and vending opportunities related to the new pool
- Wages increased by \$288K in the FY2025 budget due to the reopening of the new pool. This includes full and part-times wages, medical coverage, and increased focus on maintenance. Building services also increased by \$18K due to the reopening of the new pool
- Hiring a Maintenance Coordinator position to offset the need for contract services

Programs

- Plan for and assess staffing needs and operations for new pools. Recruit and train additional and needed lifeguards and swim instructors to meet demands of outdoor pool when it reopens
- Develop a robust swim team and swim lesson program
- Rebuild RecKids program to pre-pool closing numbers
- Continue to look for new ways and ideas to increase programming opportunities with the new facility renovations

Budget by revenue and expenses with prior years data

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	319,598	571,340	555,490	533,165	528,443	382,896	741,293
Expenses	672,952	753,309	774,881	809,344	964,382	585,140	1,335,563
Net Subsidy	(353,354)	(181,969)	(219,391)	(276,180)	(435,939)	(202,244)	(594,270)
% Cost Recovery	47%	76%	72%	66%	55%	65%	56%

Gypsum Area Budget

The Gypsum Area includes the Gypsum Recreation Center ("GRC"), Gypsum Creek Pool, and Gypsum Sports Complex. The GRC is managed by the Facility Supervisor, Facility Coordinator, Gymnastics Supervisor and staff, Aquatics Supervisor and staff, and programs provided by the Athletics and Sports, Outdoor Recreation, and RecKids / AOA teams.

Chief Purpose

The Gypsum Area consists of operational management of the Gypsum Recreation Center and the programs and activities hosted within the Gypsum area. Opened in 2006, the Gypsum Recreation Center is 57,000 sq ft and was funded by sales and use tax by the Town of Gypsum. The \$13 million facility is owned by the Town and operated / managed by Mountain Recreation as outlined in an Intergovernmental Agreement adopted in 2006. Our 3,270 members can enjoy child watch, café, community and birthday party rooms, 26 ft climbing tower with bouldering wall, gymnastics center, gymnasium, indoor pool, fitness floor, indoor track, two fitness studios, and a variety of program offerings.

2024 Accomplishments and Challenges

Facility Management

Successes

- 275 new members have been added in the last 12 months, for an overall total of 3,270 users
- The fitness staff has increased personal training sessions by 109 sessions, and reintroduced nutrition coaching, with 17 sessions sold
- Successfully added contract with cleaning contractor to service the GRC in the evenings and removed a full-time housekeeping position
- Facilitated pool pump room enhancements which included controls upgrades, new water feature pump/motor, and drain / skimmer valve install
- Successfully obtained third party pool contractor to perform pool pump room and overall aquatics operations audit
- Worked with a third-party energy consultant to perform facility energy audit
- Worked with district staff to develop and implement an Emergency Action Plan. Hosted trainings and conducted walk-through scenarios
- Coordination with Town of Gypsum building operations and capital improvements
- Successfully offered special events at the GRC, which included Rec or Treat, Easter event, craft fair, and New Year's Eve open house

Challenges

- Consistently retaining fulltime and part time housekeeping staff in 2024
- The GRC is aging and will turn 18 years old in 2024. Staff experienced issues with building hot water heater lines, overall tempered water quality throughout entire building, replacement of water mixing valves, electrical issues, and front-end heating/cooling issues

Programs

Successes

- Addition of Active Older Adult programming, including, six pickleball clinics, four nutrition presentations, six painting workshops, two gardening workshops, one wreath workshop, and one sewing workshop
- Successfully hosted and ran the annual Ascent Classic Gymnastics Meet
- Offered gymnastics programming to over 1,300 kids through October of 2024 with one more session being offered through the end of the year
- Increased and offered more, consistent pool hours increase from 32 hours per week to 45 hours per week), swim lessons, and swim team programming
- Certified over 25 lifeguards, 8 swim lesson instructors and hosted 11 junior lifeguards with more classes scheduled through the end of the year
- Provided childcare for 1,648 kids in our Rec Kids program with more camps being offered through the end of 2024 and received over \$11K in grant funding from the State of Colorado for the RecKids program
- Successfully worked with the Town of Gypsum to move our youth fall soccer and flag football leagues from Gypsum Sports Complex to Buckhorn Park to accommodate high school athletics
- Offered a new adult sport opportunity with a dodgeball league
- Continued to build up the Tots and Top Ropes climbing program
- Offered a more robust line up of Outdoor Recreation summer camps in the Gypsum area with 195 participants

Challenges

- Recruiting full-time gymnastics staffing after the head coach left for grad school and coordinator stepped into more of a part time role at the end of the summer
- Recruiting Aquatics staff including an Aquatics Coordinator, lifeguards and learn-to-swim instructors, especially throughout the summer months when we operated both outdoor pools in Gypsum

2025 Goals and Budget Highlights

Facility Management

- Facilities team will oversee pool maintenance operations with support from aquatics
- Oversee \$492,355 in capital projects, which includes flat roof replacement, gym lighting, refurbish aquatics slide, and new fire / security panel
- Increase membership revenues by 4% in the FY2023 budget
- Implement utility cost saving measures identified through energy audit
- Schedule the Gypsum Sports Complex working with outside user groups
- Increased janitorial contract services by \$72,000 to consistently provide a clean facility for the community
- Recruit a Maintenance Coordinator to perform preventative maintenance and reduce the need for contract services
- Increased building maintenance services by \$20,000 to address issues with aging facility and perform preventive maintenance

Programs

- Continue to offer our in-house Ascent Classic Gymnastics Meet
- Offer new youth basketball and volleyball clinics to ages currently not served with our leagues
- Continue to work to provide our community with consistent pool hours and aquatic programming
- Restart the Eagle Valley High School Lifeguard class in preparation for the Eagle Pool opening and to help build a pipeline for lifeguards in the future
- Work with local middle schools to offering Junior Lifeguarding programming as part of their physical education curriculum
- Continue to grow Active Older Adult and Adult program offerings

Budget by revenue and expenses with prior years data

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	656,694	1,101,200	1,506,643	1,635,839	1,592,013	1,297,409	1,730,178
Expenses	1,297,002	1,372,454	1,747,137	1,798,963	1,918,877	1,546,383	2,191,355
Net Subsidy	(640,308)	(271,254)	(240,494)	(163,123)	(326,864)	(248,974)	(461,177)
% Cost Recovery	51%	80%	86%	91%	83%	84%	79%

Edwards Area Budget

The Edwards Area includes the Edwards Fieldhouse. The EFH is managed by the Facility Supervisor, Facility Coordinator, Gymnastics Supervisor and staff, and programs provided by the Athletics and Sports, Outdoor Recreation, and RecKids / Active Older Adults teams.

Chief Purpose

The Edwards Fieldhouse opened in 2009 and was fully funded by Mountain Recreation. The 55,000 sq ft facility offers a gymnastics center, gymnasium, high performance trampolines, climbing tower and bouldering wall, indoor soccer field, community rooms, E-Sports lounge, Eagle County Sheriff substation, and space leased by the Snowboard Outreach Society.

2024 Accomplishments and Challenges

Facility Management

Successes

- Recruited and hired the Edwards Facility Coordinator during the summer of 2024
- Introduced a family membership option to the facility memberships
- Memberships increased by 36% from 2022 to 2023 and is trending to increase 5% from 2023 to 2024
- 96% cost recovery in the Edwards area budget in 2023
- Successfully replaced the EFH turf in August and within budget
- Contract with OLC architects to develop design options on renovations of Edwards Field House
- Contacted with Design Concepts for design options on the renovation of the Edwards Freedom Park splash pad
- Realized a 78% increase in E-sports summer camp registration. This went from 32 participants in 2023 to 57 in 2024. Introduced, Friday night drop-ins for E-sports in 2024
- Successfully transitioned the Howard Head lease space to Mountain Rec programming for RecKids camps in April of 2024. This was done internally and with minimal expense
- Increased pickleball drop-in hours, Sundays-Fridays from 9:30am-12:30pm and Friday nights from 5:30-7:30pm
- Volunteers and staff Built and provided two outdoor ice rinks for the very first time. This included a larger rink for hockey play and a second sheet of ice for general ice skating
- Completed the first set of maintenance repairs to the Edwards skatepark with the second set scheduled for 2025
- Negotiating lease renewal with SOS

Challenges

- The facility had a gas leak and power outage in late 2023 that resulted in approximately \$20,000 in repairs and a half day facility closure. The facility is 14 years old, experiencing in normal wear and tear.
- Part-time staffing continues to be a challenge with competition in the Vail, Avon, and Edwards markets

- Freedom Park is over 20 years old and shows both large and small issues with the bathroom building, irrigation systems, and skatepark. Staff have addressed these concerns to Eagle County
- Edwards ice rink is thoroughly supported by the public and local metro districts; however, the unlevel surface and volunteers remain a challenge in implementing and maintaining the rink throughout the winter. Staff is working to mitigate the unlevel playing surface with foam blocks

Programs

Successes

- Offered more Active Older Adult programming with four Tai Chi classes, eight pickleball clinics, eight wellness Wednesday classes, four acrylics painting classes, two gardening classes, and the annual senior expo in May
- Facility Supervisor introduced taekwondo summer camps with 8 new summer camp options for youth
- Provided childcare for 1,267 kids in our Rec Kids program with more camps being offered through the end of 2024
- Applied for and received over \$11K in grant funding from the State of Colorado for our licensed Rec Kids program
- Offered gymnastics and Anti-Gravity Center programming to over 1,500 kids through October of 2024 with one more session being offered through the end of the year
- Ran a dry land training class for 33 students from Ski and Snow Club Vail
- Provided recreational opportunities for 20 adult indoor soccer teams

Challenges

- Recruiting and maintaining a qualified site Director staff member for Rec Kids
- Limited space for program growth due to gym availability in schools to run both youth and adult sports programming
- Declining numbers in youth soccer due to more options for youth in the community through clubs and other local organizations
- Recruiting full-time gymnastics staffing after the head coach left for grad school and coordinator stepped into a part time role at the end of the summer

2025 Goals and Budget Highlights

Facility Management

- Work to increase facility hours for internal, public, and school use on Mondays-Fridays with no midday closure throughout the year and expanded evening hours
- With added daytime hours, increase drop-in pickleball and basketball hours during the winter
- Finalize and implement utility cost-saving measures identified through an energy audit
- Oversee \$1,315,709 in capital projects
- Oversee foam block project for the Edwards ice rink to mitigate unlevel surface
- FY2025 EFH tenant revenues decrease \$49,000 with the loss of the Howard Head lease in 2024

Programs

- Recruit and retain a director qualified staff for Rec Kids
- Add weekend tumble tot classes and work with the facility team to use birthday party staff
- Work to add program offerings during the 12:00-3:00pm time
- Create a game plan for what Anti-Gravity Center programming will look like with the new renovations and removal of high-performance trampolines

Budget by revenue and expenses with prior years data.

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	319,038	496,190	671,428	758,214	694,269	554,282	668,648
Expenses	504,150	585,210	689,230	786,170	939,059	662,706	1,034,342
Net Subsidy	(185,112)	(89,020)	(17,803)	(27,956)	(244,790)	(108,424)	(365,694)
% Cost Recovery	63%	85%	97%	96%	74%	84%	65%

Outdoor Recreation Budget

The Outdoor Recreation department is managed by the Outdoor Recreation Supervisor, Outdoor Recreation Coordinator, and seasonal and part-time staff.

Chief Purpose

The Outdoor Recreation (OR) department was formed in 2018 with the intention of providing affordable outdoor recreation opportunities to the under-served community. Since its inception, OR has provided numerous kids and adults with their first outdoor recreation experience. It was started in partnership with SOS outreach with a shared full-time supervisor. Now, OR has grown to 2 full-time staff members and more than 15 part-time seasonal staff funded entirely by Mountain Recreation. OR provides programs such as overnight monument trips, mountain bike camps, day camps, and other overnight camps that connect the participants to the outdoor. OR also provides access to outdoor gear at an affordable price through the mobile gear library that was established in 2023.

2024 Accomplishments and Challenges

Successes

- Continued to build up the Tots and Top Ropes climbing program
- Offered a more robust line up of Outdoor Recreation summer camps in the Gypsum area with 195 participants
- Offered Outdoor Recreation camps to 369 youth overall
- Successfully ran five Monument Trips (overnight trips to the Colorado National Monument in Fruita, CO) with five different local elementary and middle schools for over 265 kids, chaperones and teachers
- Successfully set up the Gear Library inventory and reservation software
- Provided 207 kids with the opportunity to learn and hone their mountain bike and BMX skills in Outdoor Rec Camps
- Ran an ice-skating event and a winter and summer camp out at Sylvan Lake State Park in partnership with Eagle Valley Outdoor Movement for 115 individuals

Challenges

- Recruiting OR staff with required certifications
- Storage space for outdoor rec programming and gear library gear
- BMX camp staffing challenges

2025 Goals and Budget Highlights

- Work to expand Outdoor Recreation programming from October – March
- Provide first-aid and CPR classes to the public
- Continue to provide quality monument trip programming in partnership with local schools
- Continue to refine gear library and membership process and add gear available to public

Budget by revenue and expenses with prior years data

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	73,270	124,513	124,613	182,478	235,050	211,398	227,230
Expenses	134,535	172,183	171,940	301,132	353,745	267,925	399,275
Net Subsidy	(61,265)	(47,670)	(47,327)	(118,653)	(118,695)	(56,528)	(172,045)
% Cost Recovery	54%	72%	72%	61%	66%	79%	57%

Conservation Trust Fund (CTF) Budget

Conservation Trust Fund dollars are provided through the Colorado lottery and funds can be used for capital improvements or maintenance for recreational purposes on a public site. The CTF Area includes Dotsero Park, Eagle Sports Complex, Freedom Park Sports Complex, and McCoy Park. All outdoor recreation space is managed by the Maintenance Supervisor, Maintenance Coordinator, two Maintenance Technicians, and part time seasonal staff.

Chief Purpose

The CTF Area consists of operational management of 24 acres of programable space at the Dotsero Park, Eagle Sports Complex, Freedom Park Sports Complex, and McCoy Park. Eagle County owns the land at the ESC and FP locations, and both are managed / operated by Mountain Recreation as outlined in an Intergovernmental Agreement.

In 2018, Mountain Recreation was awarded a grant to build a Kaboom playground at the Dotsero trailer park. Prior to that, the neighborhood did not have a place to recreate. The McCoy Park, located in Bond, is managed by a group of local volunteers, with financial support from Mountain Recreation. This facility offers a small playground feature, picnic shelter, and gymkhana equestrian arena.

The Freedom Park amenities include a skatepark, splash pad, picnic shelter, two baseball / softball fields with turf infields and natural grass outfields, three natural grass soccer fields, and one artificial turf soccer field. Eagle Sport Complex amenities include two baseball / softball fields with turf infields and grass outfields, one turf baseball field, and one multipurpose field with artificial turf.

2024 Accomplishments and Challenges

Successes

- Increased field rental revenues which include triple crown, lacrosse, and soccer usage through local league play and tournaments. Implemented rental rates for tournaments at outdoor facilities used by local youth non-profit organizations in 2024 produced approximately \$11,150 in added revenue
- Successfully produced and administered nine user group agreements with local non-profit youth organizations. Up from eight in 2023
- Successfully organized baseball Opening Day event
- Helped facilitate and reintroduce a tackle football program in the valley through the Mountain West Football League
- Provided recreational opportunities for 58 adult softball teams, pickleball for 129 individuals, and revamped adult cornhole league which had 20 participants
- The EPIR shade structure was repurposed and moved to McCoy Park. Transportation and finish materials were funded through the capital fund which saved \$9K compared to what was budgeted for a new shade structure

Challenges

- The original irrigation system at the Eagle Sports Complex is showing its age resulting in continual staff maintenance of lines and sprinkler heads throughout the summer

- Staff continue to work with Eagle County to determine when the Eagle Sports Complex will be moved to its new location. Eagle County plans to mine the existing location at some point in the future

2025 Goals and Budget Highlights

- Adjust staffing and budget due to Freedom Park operational cost sharing with Eagle County ending in 2024
- Oversee \$185,600 in capital projects at all outdoor facilities. Projects include new light bulbs at the ESC, a new gated storage yard, skatepark repairs, baseball field fencing at FR, and new picnic tables at McCoy Park
- \$12K increase in Freedom Park rental revenue.
- \$10K increase in CTF state distribution of Colorado Lottery funds
- Increase in full-time maintenance hours with the addition of a Maintenance Coordinator

Budget by revenue and expenses with prior years data

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	226,759	277,151	334,781	320,042	277,961	220,679	291,350
Expenses	191,948	287,176	246,567	306,095	368,948	291,368	418,978
Net Subsidy	34,811	(10,025)	88,214	13,947	(90,987)	(70,689)	(127,628)
% Cost Recovery	118%	97%	136%	105%	75%	76%	70%

Capital Project Fund (CPF) Budget

In Fiscal Year 2024, a new Capital Project Fund was created. This Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Chief Purpose

The District is committed to focusing on long-term sustainability and ensuring a high level of service for its citizens well into the future. As part of this commitment, we are dedicated to improving our facilities by prioritizing significant repairs and replacements. Last year, the Board approved a transfer of at least \$500,000 annually from the general fund to the capital project fund to support these efforts. For FY 2025, we have budgeted a transfer of \$1.5 million, positioning the District to be well-prepared for future opportunities to enhance existing facilities and potentially add new ones. This proactive approach ensures the District remains responsive to community needs while maintaining the infrastructure necessary for continued growth and service excellence.

2024 Accomplishments and Challenges

Successes

The FY 2024 achievements include the development of a comprehensive five-year capital plan, which has significantly enhanced the District's ability to strategically plan and allocate resources more efficiently. Notable accomplishments also include the successful replacement of the turf at Edwards Fieldhouse, ensuring improved quality and safety for users. Additionally, the reconstruction of the Eagle Pool remains on schedule, with completion anticipated by May 2025. These successes reflect the District's ongoing commitment to maintaining and improving its facilities to better serve the community.

Challenges

The Capital Project Fund faces several key challenges, foremost among them being the rising costs of construction, which continue to impact the scope and timing of planned projects. Additionally, the District's aging facilities are requiring increasingly frequent and costly maintenance, further straining available resources.

2025 Goals and Budget Highlights

A total of \$1,930,657 in capital expenditures is budgeted for the Capital Project Fund in FY2025. Major expenditures include \$1,200,000 for Phase 1 of the Edwards Fieldhouse renovation project, a significant investment aimed at modernizing the facility. Additionally, \$325,000 is allocated for the annual debt service on the Eagle Outdoor Pool. The capital contribution for the Gypsum Recreation Center (GRC) has also been increased from \$50,000 to \$175,000 to perform critical repairs and replacements as outlined in the reserve study. Furthermore, \$40,000 has been designated for the purchase of a van to support outdoor recreation programs, enhancing the District's capacity to offer a wider range of activities mainly monument trips.

Budget by revenue and expenses with prior years data

	2020	2021	2022	2023	2024	2024	2025
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Transfer in	107,092	283,758	186,372	307,009	4,650,600	635,211	1,500,000
Expenses	107,092	283,758	186,372	307,009	2,934,600	635,211	1,930,657
Beginning Fund balance	-	-	-	-	-	-	2,222,570
Ending Fund balance	-	-	-	-	1,716,000	-	1,791,913



5-Year Capital Improvement Project List

Capital Improvement	2025	2026	2027	2028	2029
Gypsum Recreation Center					
Remove and replace flat gravel roofs	\$250,000				
Spa Tile / Waterfall Repair	\$25,000				
Refurbish aquatics slide	\$55,000				
Remove and replace climbing wall flooring	\$27,718				
Replace music components	\$11,087				
Replace Lightbulbs in Gymnasium / Gymnastics	\$30,000				
Prep and stain facia	\$6,000				
New front fire panel	\$35,000				
Water Drinking Fountain w. bottle filler	\$8,300				
Sand media replacement and laterals Pool	\$10,000				
Sand media replacement and laterals SPA	\$10,000				
Gymnastics Equipment	\$9,000				
Soccer Goals 6.5 x 12	\$7,650				
Soccer Goals 6.5 x 18	\$7,600				
Remove and replace community room wall divider		\$12,000			
Replace portion of lobby furniture		\$9,000			
Replace Mr Steam unit		\$25,246			
Replace cardio equipment 20% / year		\$68,851			
Remove and replace splash play feature		\$75,000			
Remove and replace asphalt roofs		\$425,000			
Remove and replace foam blocks		\$28,000			
Prep and stain facia		\$6,000			
Prep and stain facia			\$5,938		
Replace exhaust fans			\$14,252		
Remove and replace bars and beams			\$41,569		
Replace cardio equipment 20% / year			\$73,000		
Replace filter sand			\$7,000		
Replace pool maintenance critical repair parts			\$9,125		
Replace exhaust fans				\$18,439	
Replace exhaust fans				\$9,834	
Duct Cleaning				\$18,439	
Replace ADA aquatic lift				\$24,585	
Replace cardio equipment 20% / year				\$73,555	
Repair roofs					\$7,238
Prep and paint no pool areas					\$32,898
Prep and paint pool and locker rooms					\$89,483
Replace spin room flooring					\$42,110
Replace exhaust fans					\$19,739
Replace 25HP centrifugal pump Griswald					\$47,374
Repair sections of concrete pool deck					\$65,797
Replace cardio equipment 20% / year					\$78,956
Replace pool maintenance critical repair parts					\$9,869
Total	\$492,355	\$649,097	\$150,884	\$144,852	\$393,464



5-Year Capital Improvement Project List

Capital Improvement	2025	2026	2027	2028	2029
Eagle Pool and Ice Rink					
Drainage repairs	\$7,874				
Replace gutters	\$2,772				
Exterior doors and hardware	\$3,375				
Replace ammonia alarm	\$1,687				
Replace chiller package	\$9,000				
Replace condenser pump	\$5,624				
Replace (P-6) centrifugal pump Grundfos	\$10,799				
Replace cabinet unit heaters	\$16,873				
Lobby floor					
New restroom countertops x4					
Renovate concessions to office space					
Interior paint and prep		\$14,038			
Replace scoreboards		\$12,000			
Replace P-7 centrifugal pump		\$11,016			
Maintain ammonia compressors #1 and #3		\$16,065			
Replace chiller package		\$9,180			
Replace propylene glycol		\$13,770			
Replace compressor motors 2 & 3		\$11,475			
Replace compressor oil coolers 1 & 2		\$5,738			
Replace fan coils		\$55,081			
Maintain ammonia compressors 2 & 4			\$17,033		
Replace chiller package			\$9,501		
Replace condensing unit			\$21,378		
Replace jacket cooling system			\$5,938		
Replace oil floats			\$3,563		
Replace hydronic unit heaters			\$16,628		
Repair dasher board			\$3,650		
General paint and prep				\$14,751	
HVAC controls				\$40,490	
Overhaul compressor #1				\$63,266	
Replace chiller package				\$10,123	
Replace condensor pump				\$6,146	
Replace Hockey bench and wall panel				\$15,184	
Maintain landscaping					\$6,580
Stain exterior wood posts					\$4,606
Replace rubber flooring					\$23,687
Maintain ammonia compressors 1 and 3					\$18,423
Replace chiller package					\$10,527
Replace ice edger					\$9,212
Replace player bench and scorer booth flooring					\$6,580
Repair dasher boards					\$3,948
Replace (P-2) centrifugal pump Grundfos					\$6,580
Sub-Total	\$58,004	\$148,363	\$77,691	\$149,960	\$90,143



5-Year Capital Improvement Project List

Capital Improvement	2025	2026	2027	2028	2029
Edwards Field House					
Replace exahast fans	\$31,709				
Hot Water Heater	\$10,000				
Security Cameras	\$10,000				
Phase 1 Renovation Project	\$1,200,000				
Replace foam blocks	\$30,000				
Front entrance enhancement	\$25,000				
Gymnastics equipment	\$9,000				
Replace dasher board hardware		\$6,000			
Seal coat, patch and crack fill		\$7,813			
Replace gutters			\$6,532		
Replace gymnastics floor			\$5,245		
Replace bars and beams			\$38,933		
Replace dasher boards			\$3,650		
Phase 2 Renovation Project			\$1,040,436		
Re-paint or re-coat Roof				\$284,697	
Remove and replace defibrillators (AEDs)				\$10,755	
Replace fire panel				\$32,266	
Remove and replace dasher boards				\$3,796	
Remove and replace netting				\$10,123	
Replace and patch turf seam				\$9,490	
Mill and overlay					\$138,995
Remove and replace concrete sidewalk					\$20,726
Exterior doors, and hardware					\$32,898
Remodel the bathrooms					\$118,434
Remove and replace fluorescent lighting					\$42,110
Remove and replace VAV units					\$76,982
Remove and replace electric heaters					\$18,423
Remove and replace infared heaters					\$71,060
Remove and replace large fans					\$26,319
Remove and replace solar panels					\$72,376
Remove and replace wiring, controls, inverters					\$31,582
Remove and replace dasher board hardware					\$6,580
Phase 3 Renovation Project					\$1,603,800
Sub-Total	\$1,315,709	\$13,813	\$1,094,796	\$351,127	\$2,260,285



5-Year Capital Improvement Project List

Capital Improvement	2025	2026	2027	2028	2029
Eagle Sports Complex					
Replace Musco light bulbs	\$50,000				
New Light Pole	\$8,500				
Seal coat, patch, crack fill			\$25,000		
Phase 1 Irrigation Replacement			\$75,000		
Repair backstop to south field			\$12,000		
Repair backstop to east field			\$12,000		
Repair backstop to west field			\$12,000		
Sub-Total	\$58,500	\$0	\$136,000	\$0	\$0
Freedom Park					
Replace perimeter netting	\$28,000				
New Gated Storage Yard	\$30,000				
Skate Park Repairs	\$27,000				
Baseball Field Fencing	\$33,000				
Sub-Total	\$118,000	\$0	\$0	\$0	\$0
McCoy Park					
Picnic Tables	\$9,600	\$5,000			
Replace arena fencing		\$3,000			
Replace arena fencing			\$3,000		
Replace arena fencing				\$3,796	
Remove and replace arena fencing					\$4,000
Sub-Total	\$9,600	\$8,000	\$3,000	\$3,796	\$4,000
Fairgrounds Ice Project	\$1,000,000				
Total CIP	\$3,052,168	\$819,273	\$1,462,371	\$649,735	\$2,747,892



APPENDIX

STRATEGIC PLAN



ACTIVE | HEALTHY | TOGETHER

Adopted February 21, 2024
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EDWARDS ▯ EAGLE ▯ GYPSUM

OUR STORY



Founded in 1980, Mountain Recreation was created to provide recreational services to residents and visitors of Edwards, Eagle, Gypsum, Dotsero, and unincorporated areas in western Eagle County. This Special District covers roughly 880 square miles and provides services for more than 35,000 residents.

Categorized as a political subdivision within the state of Colorado, Mountain Recreation is governed by a Board of Directors comprised of five elected residents within our boundaries. We receive funding from a variety of sources including property tax, user fees, grants, donations, and other miscellaneous revenues.

Over the past 40 years, Mountain Recreation has evolved into a full-service recreational organization. We offer a total of seven safe, clean, and welcoming recreation facilities across Eagle County and provide more than 250 community programs and events each year.



GYPSUM RECREATION CENTER

52 Lundgren Blvd
Gypsum, CO 81637
(970) 777-8888



EAGLE POOL & ICE RINK

1700 Bull Pasture Road
Eagle, CO 81631
(970) 328-5277



EDWARDS FIELD HOUSE

450 Miller Ranch Rd
Edwards, CO 81632
(970) 766-5555



MISSION

Mountain Recreation provides quality recreational facilities and programs so everyone has the opportunity to live a healthy and happy life.

VISION

Mountain Recreation is available to everyone and offers access to welcoming, clean, safe recreational facilities that promote healthy living and bring people together. Community members are invited to test their limits, try out new activities, and make new connections, whether engaging in activities just once or exploring opportunities they can enjoy for a lifetime.



CORE VALUES

COURAGE We believe that every human has the ability to trust themselves to test their limits. Courage is an essential ingredient in personal growth. It's what propels us to reach new milestones.

JOY We believe that the quest for true happiness has far more value than money, success, and achievement. Joy is healthy and is contagious!

COMMUNITY We believe there is strength in bringing people together that cannot be matched individually.

LEARNING We believe freedom comes from lifelong learning and personal development. We are thankful to create experiences that make our community better than yesterday, where enduring goals are achieved and dreams are born.

EXCELLENCE We believe that we have been entrusted with our community's most prized possessions – their health, their families, and their tax dollars. We will always meet our community's needs in an efficient, engaging, effective, and transparent manner.



BOARD PHILOSOPHY

We create experiences that make our community better than yesterday, where lifelong goals are achieved, and dreams are born. We don't settle for anything less than excellence in every area of our organization. We have the courage to be honest and adapt to change. Regardless of role, these values are embedded into our organization and make us a true leader in recreation.

STRATEGIC PLAN OBJECTIVES

ORGANIZATIONAL HEALTH

The team is the lifeblood of Mountain Recreation.

PROGRAMMING

The foundation of what we provide to the community.

FACILITIES

The places where our community unites and engages.

FINANCIAL HEALTH

We are committed to financial stability and fiscal health.

HEALTH + SOCIAL SERVICES

We are dedicated to improving the health of the community.

MOUNTAIN RECREATION COMMUNITY



WHERE WE'RE HEADED

Mountain Recreation's vision will guide the future development, operations, and maintenance of our organization into 2028. Our five strategic priorities will continue to guide Mountain Recreation as we maintain and strengthen our leadership role in recreation across the Western Slope and all of Colorado.

OBJECTIVE #1

ORGANIZATIONAL HEALTH

THE TEAM IS THE LIFEBLOOD OF MOUNTAIN RECREATION

Our ability to offer excellent recreational services depends on a unified organization that is aware of and aligned with its mission, vision, values, and objectives. To achieve this, we must:

- ▢ Work closely with community partners.
- ▢ Communicate clearly with internal and external audiences regarding goals, events, achievements, and use of funding.
- ▢ Recruit and retain skilled employees; offer competitive benefits and housing guidance.
- ▢ Recognize and celebrate employee achievement and workplace culture.
- ▢ Plan a sustainable future, considering facilities, funding, staffing, and community growth.

OBJECTIVE #2

PROGRAMMING

THE FOUNDATION OF WHAT WE PROVIDE TO THE COMMUNITY

Diverse community members and populations come together to improve physical, mental, and social well-being. Our programming should continue to:

- ▢ Be inclusive, accessible, safe, and welcoming.
- ▢ Promote activities at underutilized times and facilities to serve the community.
- ▢ Intentionally identify and fill gaps in youth skill development.
- ▢ Consider and complement other organizations' offerings to best serve the community.
- ▢ Foster strong community partnerships.
- ▢ Support after school care needs for working parents.

OBJECTIVE #3

FACILITIES

THE PLACES WHERE OUR COMMUNITY UNITES AND ENGAGES

Mountain Recreation's facilities are an outward display of the entire organization. These facilities offer the foundation for providing outstanding community programming. We strive for the following at each facility:

- ▣ A clean, safe, welcoming environment.
- ▣ Excellent customer service.
- ▣ Appropriate, forward-thinking, fiscally responsible maintenance and planning.
- ▣ Full utilization through strategic scheduling and creative collaboration with community partners.
- ▣ A sustainability action plan for efficient, effective operation.
- ▣ Guided by a Capital Reserve Study with a 20-year plan for strategic financial planning, evaluation, and a shared fund for repairs and future projects.



OBJECTIVE #4

FINANCIAL HEALTH

WE ARE COMMITTED TO FINANCIAL STABILITY AND FISCAL HEALTH

Mountain Recreation is committed to financial stability through planning and preparation. To ensure continued viability, we will:

- ▣ Review finance policies and procedures for clarity, effectiveness, and employee adherence.
- ▣ Provide easily accessible financial information to stakeholders.
- ▣ Implement operational efficiencies; maximize use of funding and alternative sources.
- ▣ Maintain mutually beneficial intergovernmental agreements with community organizations.
- ▣ Validate our value to the community with an economic impact study.

OBJECTIVE #5

HEALTH & SOCIAL SERVICES

WE ARE DEDICATED TO IMPROVING THE HEALTH OF THE COMMUNITY

Mountain Recreation provides recreational opportunities that improve the overall well-being of our community. To continue improving the wellness of our patrons, we will:

- ▣ Partner with local organizations to support community wellness and promote preventative health measures.
- ▣ Use data to track and validate improved participant health outcomes.
- ▣ Continue to provide and improve translation services.
- ▣ Maintain ADA compliance.

2025 MOUNTAIN RECREATION PAY RANGES

FULL-TIME

2025 FULL-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 100 - Non-Exempt	\$48,823	\$61,029	\$73,234
Aquatics Specialist Housekeeper Head Gymnastics Coach Maintenance Technician	\$23.47	\$29.34	\$35.21
Salary Grade 110 - Exempt	\$55,145	\$68,931	\$82,718
Facilities Coordinator Recreation Coordinator Administration Coordinator Marketing & Community Engagement Coordinator	\$26.51	\$33.14	\$39.77
Salary Grade 120 - Exempt	\$67,631	\$84,539	\$101,447
Facilities Supervisor Recreation Supervisor Maintenance Foreman	\$32.51	\$40.64	\$48.77
Salary Grade 130 - Exempt	\$75,362	\$94,202	\$113,043
Grade Placeholder	\$36.23	\$45.29	\$54.35
Salary Grade 140 - Exempt	\$85,086	\$106,357	\$127,629
People & Culture Manager	\$40.91	\$51.13	\$61.36
Salary Grade 150 - Exempt	\$91,499	\$114,373	\$137,248
Superintendent Recreation Facilities Superintendent Recreation Programs Marketing & Community Engagement Director Finance Director	\$43.99	\$54.99	\$65.98



2025 MOUNTAIN RECREATION PAY RANGES



PART-TIME

2025 PART-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 50	\$15.50	\$19.37	\$23.25
Child Watch Attendant Concessions Attendant Party Host Scorekeeper Facility Attendant Recreation Attendant Outdoor Recreation Guide in Training Pool Attendant Outdoor Recreation Overnight Assistant Guide			
Salary Grade 60	\$16.49	\$20.61	\$24.73
Anti-Gravity Center Coach Housekeeper Parkour Coach Outdoor Recreation Overnight Lead Guide			
Salary Grade 70	\$17.61	\$22.01	\$26.40
Assistant Swim Coach Day Camp Counselor Front Desk Attendant Gymnastics Coach I Lifeguard I Maintenance Technician Program Instructor I			
Salary Grade 80	\$18.78	\$23.47	\$28.17
Lead Day Camp Counselor Lifeguard II Outdoor Recreation Program Instructor			
Salary Grade 90	\$20.47	\$25.59	\$30.70
Gymnastics Coach II Lifeguard III Outdoor Recreation Lead (Seasonal) Program Instructor II Sports Site Supervisor Supervisor on Duty Swim Coach Water Safety Instructor			
Salary Grade 100	\$21.28	\$26.60	\$31.93
Ice Rink Maintenance Technician Day Camp Director Pool Maintenance Technician Head Lifeguard			
Salary Grade 110	\$24.22	\$30.29	\$36.34
Outdoor Recreation Coordinator (Seasonal) Maintenance Coordinator (Seasonal) Aquatics Coordinator (Seasonal) Day Camp Coordinator (Seasonal)			
Other Instructors & Adult Officials	Varies (pay per piece)		Non-
	Certified/Certified		
Youth Sports Official (rate depends on sport and certifications)*	\$25.00		\$42.50
Youth Basketball, Soccer, Softball, Volleyball (60 min games)	\$25.00		\$30.00
Youth Baseball (90 minute games)	\$37.50		\$42.50
Adult Sports Official (rate depends on sport and certifications)*	\$35.00		\$65.00
Adult Basketball, Soccer Softball (60 min)	\$35.00		\$40.00
Adult Hockey (75 min)	\$65.00		\$65.00
Ice Skate Instructor	\$25.00		\$35.00
Fitness Instructor	\$25.00		\$35.00
Personal Trainer - Certified Only	NA		\$27.00
*See 'Official Pay Policy' for clarification.			



Schedule of Fees and Charges 2025

FACILITY ADMISSIONS

	Gypsum			Eagle			Edwards	
	Rec Center	2025 Changes	Outdoor Pool	Ice Rink	Outdoor Pool	2025 Changes	Field House	2025 Changes
Daily Admission – Under 3 Years	FREE	No change	FREE	FREE	FREE	No Change	FREE	Free
Daily Admission – Youth (3 – 17 Years)	\$ 7	No change	\$ 7	\$7	\$7	No Change	\$7	\$7
Daily Admission – Adult (18 – 60 Years)	\$ 13		\$ 13	\$13	\$13	\$13	\$13	\$13
Daily Admission – Senior (61+ Years)	\$ 11		\$ 11	\$11	\$11	\$11	\$11	\$11
Daily Admission – Family of 4 (2 + 2 Children)	\$ 35		\$ 35	\$35	\$35	\$35	\$35	\$35
Daily Admission – Family – Additional Children								
Anti-Gravity Center – Member							\$13.00	
Anti-Gravity Center – Non-member							\$18.00	
				Hockey PC				
20-Punch Card – Youth	\$ 120				\$60	10 visit		
20-Punch Card – Adult	\$ 240				\$120	10 visit		
20-Punch Card – Senior	\$ 200				\$100	10 visit		
Season Pass – Youth (Summer only)					\$135			
Season Pass – Adult (Summer only)					\$200			
Season Pass – Senior (Summer only)					\$170			
Season Pass – Family (Summer only)					\$350			
Annual Family Membership							\$275	
Annual Monthly Pass - Youth - Including Esports							\$99	
Annual/Monthly Pass – Youth	\$308/\$28	\$317/\$29					\$79/NA	
Annual/Monthly Pass – Adult	\$693/\$63	\$714/\$65					\$99/NA	
Annual/Monthly Pass – Senior	\$521/\$47	\$533/\$48					\$89/NA	
Annual/Monthly Pass – Couple	\$1001/\$91	\$1,031/\$94						
Annual/Monthly Pass – Senior Couple	\$803/\$73	\$827/\$75						
Annual/Monthly Pass – Family of 2 adults and up to 6 children	\$1111/\$101	\$1,144/\$104						
Annual/Monthly Pass – Adult + 1 Child	\$803/\$73	\$827/\$75						
Monthly Pass – Set Up Fee	\$ 25	No change						
OTHER ADMISSIONS CHARGES:								
Stick Puck Session - Rink: child/adult				\$12				
Drop-in Hockey - Rink				\$12.00				
Free Style Sessions - Rink				\$15.00				
Skate Rental - Rink				\$4.00				
Skate Sharpening				\$8/\$11				



Schedule of Fees and Charges 2025

FACILITY RENTALS

Facility	Room/Area	Fee/Charge Title	Public	2025 Changes	Non-Profit	2025 Changes	Restrictions
Gypsum Rec Center	Meeting Rooms	Full Community Room	\$60/hr, \$375max	\$65/hour, no max	FREE		
		Medium Community Room partition	\$50/hr	\$55/hour	FREE		
		Small Community Room partition	\$35/hr	\$40/hour	FREE		
		Party Room	\$35/hr	\$40/hour	FREE		
		Sport Court	\$80/hr		FREE general use or \$40/hr for rental		
	Fitness Studio	includes use of equipment in room	\$80/hr		\$40/hr		
	Pool						Max of 15 people. Use of pool minus spa. Water slide may be available depending if open, but additional cost may apply if want it to be open during your time. Additional staffing fee may apply per hour for additional people in the pool or pending the activity. At least one adult must be in the water with the group. More may be required, pending number of people in the pool and/or activity.
		Normal Operational Hours Rental	\$100/hr		\$70/hr		
							Max of 20 people (depending on activity). Use of pool minus spa. Water slide may be available depending if open, but additional cost may apply if want it to be open during your time. Additional staffing fee may apply per hour for additional people in the pool or pending the activity. At least one adult must be in the water with the group. More may be required, pending number of people in the pool and/or activity.
		After Operational hours rental	\$250/hr		\$175/hr		
		Add-On: Additional Lifeguard	\$25/hr		\$25		May be required depending on activity or if you wish to have up to an additional people in the pool.
	Party Rentals	Add-On: Water Slide	\$30/hr		\$30/hr		
		Basic party- 2 hours	\$125	Will not change in 2025	N/A		15 kids max
							15 kids max / What value are we giving with birthday party hosts? Are these packages too expensive?
		Party with one activity- 2 hours	\$225 non-member/\$199 member	Will not change in 2025			15 kids max
		Gymnastics Center	Includes 1 staff supervisor		\$150/hr		
	Climbing Tower	Add-On: additional staff	\$35/hr	\$40/hr		\$40/hr	
							Maximum 20 People. No open toe shoes. Any participants or adults who want to belay during the rental must be belay tested/have passed BEFORE the rental date.
		Includes 2 staff for up to 3 hours rental/program	\$60/hour	\$80 to match new staffing change	\$40/hour		
		Full Facility Rental	\$2,500/Max 8hrs				
		Staffing charge	\$35/hour	\$40/hour	\$35/hour	\$40/hour	
Eagle Pool & Rink	Rink	Prime time/ hr (PUBLIC)	\$245/hr	\$257	\$208/hr	\$230	
		Non-prime/ hr (PUBLIC)	\$165/hr	\$179	\$140/hr	\$150	
		Prime Time/ hr (NON -Profit)	\$230/ Hr	\$242			
		Non- Prime/ Hr (Non-Profit)	\$150/ Hr	\$158			
		For Profit Prime	\$268/ Hr	\$281			
	Pool	For Profit AM	\$175/ Hr	\$184			
		Normal Operational Hours Rental	\$180/hr		\$124/hr		
		After Operational hours rental	\$350/hr		\$245/hr		
		Add-On: Additional Lifeguard	\$25/hr		\$17.50/hr		
		Basic Party	\$125	Will not change in 2025	N/A		15 kids max - daily rate for above 15, Max 30- \$4 skate rentals
	Party Rental		\$75/hr	\$80/hr	\$40		
	Rink Sport Court		\$35/hr	\$40/hr	\$35		
	Staffing charge					\$40/hr	50% discount for non-profit
	Lobby Rental		\$35/hr	\$40/hour			



Schedule of Fees and Charges 2025

RECREATION PROGRAMS

Specialization	Program	Detail/Notes	Low-High
Aquatics	Swim Lessons (6 months - 18 years old)	6-8 classes (30 minutes each class)	\$50 - \$80
	Private Swim/Competitive Lessons	Semi-private /Private – Both are 1 hour sessions	\$68/\$88 \$160/\$220
	Swim Team	1 or 2 days a week, per session	\$10 practice
	Lifeguard Training	Red Cross Certification Class	\$200
		Jr. Lifeguard training (no certification)	\$150
		As offered through Eagle Valley Public High Schools	\$100
	Lifeguard Instructor	Red Cross Instructor Certification	\$200
	Water Safety (WSI)	Certification course (in house)	\$200
	Babysitting Training with First Aid/CPR	Red Cross course	\$115
	Lifeguard Recert	For non-employees	\$120
	Adult and Pediatric First Aid/CPR/AED Course	For non-employees	\$100
	Adult Bilingual Swim Lessons	5 classes	\$55
Gymnastics	Tumble Tots	Edwards Drop-in: member/non-member	\$10/\$12
		Gypsum Drop-in - Included with Family Membership	FREE/\$12
	Toddler Tots/Mini Flip	4-8 week Sessions	\$15 class
	Instructional Classes	Gymnastics: Pre-School – Level 1/Boys- per 50 minutes	\$15 class
		Level 2, Boys Level 2 and Rock & Roll- per 80 minutes	\$20 class
		Anti-Gravity Center: Ages 5 – 17- 50 minutes/80 min	\$15 class
	Drop-in Classes	Gymnastics – Edwards- Parkour: member/non-member	\$13/\$15 class
		Anti-Gravity Center : 75 minutes member/non-member	\$15/\$18
	Ascent Team	Level III – Monthly- 4 hours/week	\$125/mo
		Pre-Team – Monthly- 4 hours/week	\$125/mo
		Ascent Team – Monthly (2 to 3 days/week)	\$135/\$165 month
		Ascent Team- Monthly (4 days/week)	\$195/mo
	Camps	Gymnastics/Anti-Gravity – Daily rate	\$35-\$55
		Gymnastics/Anti-Gravity – Weekly rate- 4 or 5 days/wk	\$140/\$240

Specialization	Program	Detail/Notes	Low-High
Health & Wellness	All Group Exercise	Gypsum - Included with memberships/non-member drop-in	FREE with membership or day pass
	Workshops	Chakra, Yoga, Meditation, Clean Eating, Zumba	\$35-\$65
	Personal Training	1 hour each session: member	55 / \$60
		1 hour each session: Non-member	65 / \$75
Day Camps and Seniors	Rec Kids Day Camps	Daily	\$50
		Weekly (Monday – Friday)	\$215
		½ Day Camp (daily)	\$35
	Kid's Night Out	Friday evenings, 5:30-8:00pm	\$35
	Senior Programs	Individual registrations	\$10-\$25
Outdoor Rec	Education Courses	WFR, WFA, Hunter Safety, CAIA, AIARE, etc.	\$50 - \$1100
	Gear Library Membership	Individual/family	\$15-\$150
	Youth Programs	Climbing, Afterschool programs, etc.	\$25-\$225
	Youth Camps (Sports)	BMX, Skateboarding, Mountain Bike, etc.	\$125-\$190
	Hikes/Snowshoes	individual,famliy	FREE - \$35
	Day Camps	Daily/Weekly (BYA, BYE, SUP, Climbing, etc.)	\$85 -\$310
	Overnight Camps	3-4 Days (Intro to camping/backpacking, advanced backpacking)	\$165-\$325
	Maloit Park Teambuilding Fees	# of individuals per group for range of 2-6 hours (ECSD, Non-profit, business rates)	\$50 - \$1000
Sports	Youth Leagues	individual entry (5-6yo = \$45, 7-11yo = \$65)	\$55 -\$75
	Wee Sports	individual entry	\$40
	Learn to Skate	5 -6 classes/session	\$75 - \$90
	Youth Hockey	individual	\$145
	Sports Camps/Clinics		\$60-\$150
	Adult Leagues	Individual- team entries	\$60 -\$1850
	Adult Leagues	Individual- team entries	\$200-\$1850

RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT

TO ADOPT 2025 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE MOUNTAIN RECREATION METROPOLITAN 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 Mountain Recreation Metropolitan District has appointed a budget committee to prepare and submit a proposed 2025 budget at the proper time; and

WHEAREAS, such committee has submitted a proposed budget to this governing body at the proper time, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 20, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Mountain Recreation Metropolitan District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be certified by any officer, the District Administrator, or the Accountant of the District and made a part of the public records of the District.

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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Mountain Recreation Metropolitan District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 20, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses debt service expenditure and capital expenditure purposes from property tax revenue is \$4,658,144 and;

WHEREAS, the Mountain Recreation Metropolitan District finds that it is required to temporarily lower the general operating mill levy to render a refund for \$0.00, and;

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue approved by voters or at public hearing is \$0.00, and;

WHEREAS, the 2024 valuation for assessment for the Mountain Recreation Metropolitan District, as certified by the County Assessor is \$1,276,203,710,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses of the Mountain Recreation Metropolitan District during the 2025 budget year, there is hereby levied a tax of 3.650 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. That for the purpose of meeting all capital expenditures of the Mountain Recreation Metropolitan District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO SET MILL LEVIES (CONTINUED)

Section 3. That for the purpose of meeting all payments for bonds and interest of the Mountain Recreation Metropolitan District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 4. That any officer, the District Administrator or the Accountant is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Mountain Recreation Metropolitan District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Mountain Recreation Metropolitan District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO APPROPRIATE SUMS OF MONEY
(PURSUANT TO SECTION 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 20, 2024, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal or greater to 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 and reserves or fund balances 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 MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenues of each fund to each fund, for the purposes stated:

GENERAL FUND:

Operating Expenditures	\$6,681,719
Transfer to CPF Fund	1,500,000
Transfer to CTF Fund	1,313,728

TOTAL GENERAL FUND:	<u>\$8,981,947</u>
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CONSERVATION TRUST FUND:

Conservation Trust Fund Operating Expenditures	\$418,978
Conservation Trust Fund Capital Expenditures	1,186,100

TOTAL CONSERVATION TRUST FUND	<u>\$1,605,078</u>
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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO ADOPT 2025 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)

CAPITAL PROJECT FUND:

Capital Project Expenditures	\$1,930,657
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TOTAL CAPITAL PROJECT FUND:	<u>\$1,930,657</u>
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The above resolutions to adopt the 2025 budget, set the mill levies and to appropriate sums of money were adopted this 20th day of November 2024.

By: _____

Title: Board President

Attest: _____

Title: Board Treasurer