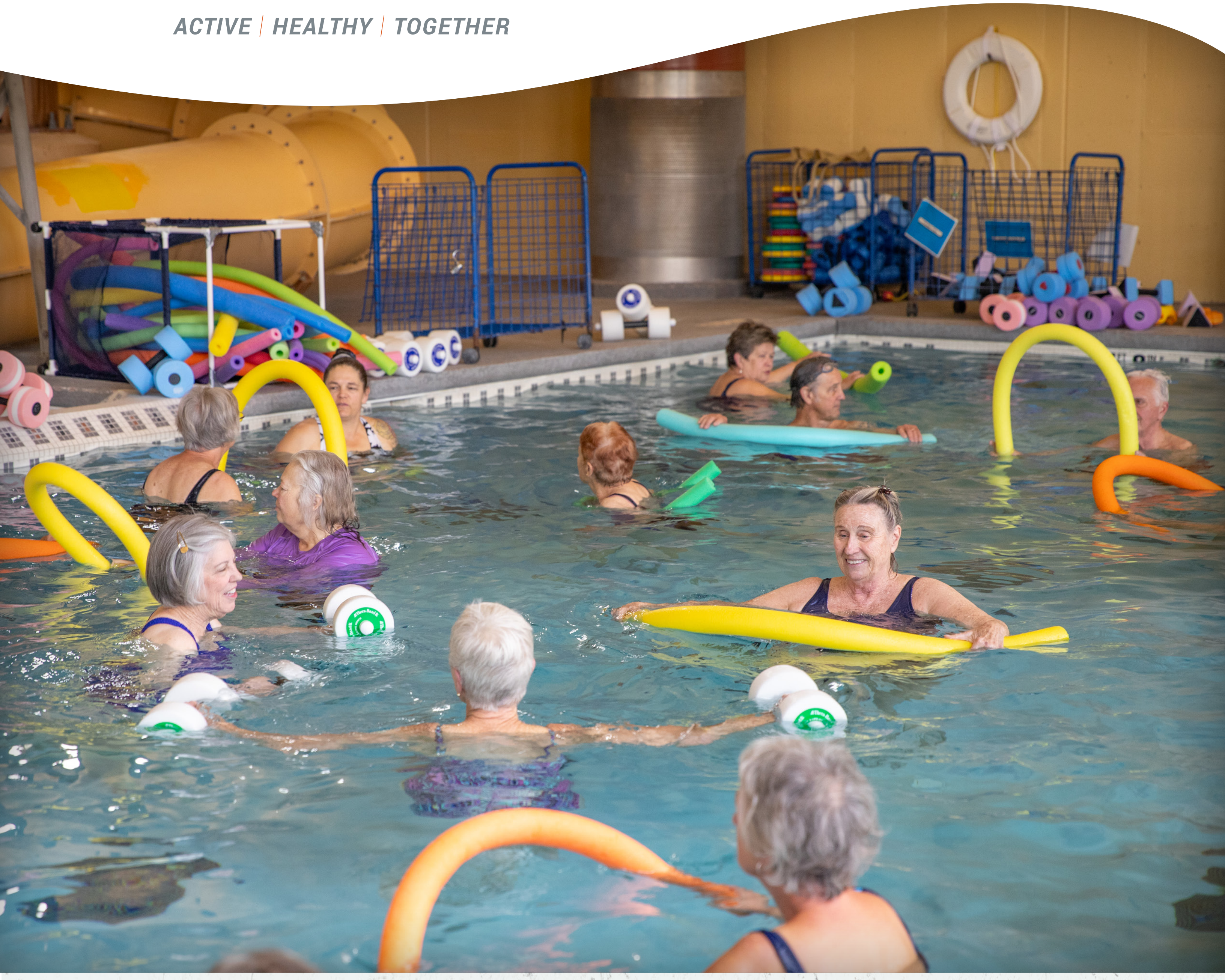
Mountain Recreation

ACTIVE | HEALTHY | TOGETHER



BOARD MEETING PACKET

OCTOBER 15, 2025 - 6PM
EDWARDS FIELD HOUSE

EDWARDS | EAGLE | GYPSUM

NOTICE IS HEREBY GIVEN that a Regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, has been scheduled to take place in the Edwards Field House, 450 Miller Ranch Road, Edwards, CO, on Wednesday, October 15, 2025, beginning at 6:00 p.m.
The agenda for the meeting follows.

The Mountain Recreation Board welcomes everyone to its meetings. A hybrid of an in-person meeting with an online Zoom platform is employed. Members of the public are invited to attend either in person or via Zoom. Please register in advance to join the online meeting. After registering, you will receive a confirmation email containing information on accessing the meeting.

BUSINESS MEETING AGENDA

1. Call to Order

2. Consideration of Changes to Agenda

3. Approval of Minutes – September 17th business meeting

4. Public Input
   Comments from the public are welcome during public input for any topics within the District's purview not included in the business agenda. In-person attendees will be invited first, then online participants. Please limit public comments to three minutes or less.

5. Presentations
   a. Presentation by EFLC – 2024 CPGP Awardee

BUSINESS

6. Business

   a. **Approve the Contract with Maverick for climbing amenities at the Edwards Field House**
   Staff requests board approval for the climbing wall contract with Maverick Climbing.

   b. ***Approve Contract with Streamline for a Website Refresh to meet State digital accessibility regulations.***
   Staff requests approval to sign a contract with Streamline for $2,500 to initiate the website refresh process.

   c. **Discussion of Mountain Recreation Investments and Strategy**
   Staff requests Board approval to reinvest funds of maturing CD at MBS.

   d. **Discussion of Long-Range Financial Planning**

e. **Proposed Fiscal Year 2026 Budget**
Included in the meeting packet for informational purposes. A discussion on the budget will take place at the October work session and the November business meeting, which will include a public hearing.

f. **Other Business**

FINANCIAL MATTERS & REPORTS

7. Financial Matters
   a. Financial Statements
   b. Accounts Payable
   c. Financial Analysis

8. Staff Reports
   a. Administration Division
   b. Facilities Division
   c. Recreation Programs Division

9. Reports & Board Communications

10. Adjournment
    The next regular meeting of the Mountain Recreation Metropolitan District Board will be held Tuesday, October 21st, 2025, at 9:00 am at the Edwards Fieldhouse.

YOUR BOARD MEMBERSHIP

<u>Mountain Recreation Metropolitan District Board</u>

Tom Edwards, President	Term Expires, May 2027
Tom Pohl, Vice President	Term Expires, May 2027
Joanna Kerwin, Secretary/Treasurer	Term Expires, May 2027
Jerry Santoro, Assistant Secretary/Treasurer	Term Expires, May 2029
Mark Weinreich, Board Member	Term Expires, May 2029

ACCESSIBILITY INFORMATION

An accessible entrance is available on the right side of the main entrance to the facility. Persons with disabilities needing auxiliary aids may request assistance by contacting Anna Engelhart at the Gypsum Recreation Center, 52 Lundgren Blvd. PO Box 375, Gypsum, Colorado 81637, or by calling (970) 688-7324 during business hours. We would appreciate contacting us at least 24 hours in advance of the scheduled meeting so that arrangements can be made to locate the requested auxiliary aid.

Posting Certification:

I hereby certify that a copy of the foregoing Notice of Regular Meeting was, by me personally, posted to the Mountain Recreation Website at least twenty-four (24) hours prior to the meeting to meet the open records meeting law requirement of full and timely notice pursuant to Section 24-6-402(2)(c)(I), C.R.S..

/s/ Zyanya Rodriguez

Minutes of the Regular Meeting
of the Board of Directors
Mountain Recreation Metropolitan District
September 17, 2025

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on September 17, 2025, at 6:00 pm, in the Gypsum Recreation Center, 52 Lundgren Blvd, Gypsum, CO 81637, and via Zoom platform, in accordance with the applicable statutes of the State of Colorado.

Attendance
The following Directors were present and acting:

- Joanna Kerwin (Via Zoom)
- Tom Edwards
- Tom Pohl
- Jerry Santoro
- Mark Weinreich

Also, in attendance were:

- Ture Nycum, Executive Director
- Scott Ruff, Superintendent of Recreation Facilities
- Erin Leach, People & Culture Manager
- Jamie Wilson, Marketing & Community Engagement Manager
- Karen Murphy, Finance Manager (via Zoom)
- Lauren Saunders, Facility Supervisor
- Michael Graff, Facility Coordinator
- Brad Johnson, Facility Supervisor
- Anna Englehart, Superintendent of Recreation Programs

1. **Call to Order**
   The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District was called to order by Director Edwards on September 17 at 6:01 p.m., noting that a quorum was present to conduct business.

2. **Changes to the Agenda**
   None

3. **Approval of Minutes**
Director Edwards asked the board to consider the minutes from the August 20, 2025, meeting minutes.
Director Santoro made a comment about the minutes page 3, 'Community Meeting"

Director Santoro moved to approve the August 20, 2025, meeting minutes as presented. Director Pohl seconded the motion. It was unanimously

RESOLVED to approve the August 20, 2025, meeting minutes as presented.

4. **Public Input**
Director Pohl made a comment about the GRC maintenance week. Congratulations, Mike and Lauren, on the deep clean at the Gypsum Recreation Center.

5. **Presentations**
   a. **Update on Mountain Recreation Aquatics Program**

Mr. Ruff recognized the aquatics team during the 2025 summer recap with a presentation featuring photos and team members. Over the summer, approximately $117,830 worth of summer passes were sold, along with $88,250 in daily admissions. In total, the aquatics program generated $113,691 in revenue for 2025, with 70 aquatic staff members recruited. June was the busiest month, and the busiest day was July 5, 2025, with 533 people attending.

Mr. Ruff also discussed the Gypsum Creek Pool, which was only open on weekends. Attendance there was significantly impacted by the opening of the Eagle Pool. He plans to meet with the Town of Gypsum to begin discussions about the future of the Gypsum Creek Pool and what the long-term plan might be.

Ms. Englehart shared details about the summer aquatic program. Twenty pool attendants were hired, and 10 of them became certified. There were 12 swim instructors over the summer, with 7 planning to continue through the year. Eagle had 143 swim program registrations, Gypsum had 78, and the swim team had 144 registrations. Additionally, there was a swim meet with 25 participants, held across two locations Avon and Eagle Vail.

Ms. Leach addressed the need to increase lifeguard pay to help maintain staffing levels and keep the pool operating. This was an important contributing factor to the summer's success. Mr. Delles noted that the pool's opening went smoothly, thanks to the hard work of all 70 lifeguards. He emphasized that the team performed exceptionally well this summer. Ms. Staten also expressed her appreciation, giving special recognition to Holden Delles and the entire aquatics team for their dedication, life-saving efforts, and outstanding performance.

6. Business

a. District Community Partnership Grant Program

Ms. Englehart shared important details about the eligibility criteria for organizations applying to the Community Partnership Grant Program. She explained that to qualify, organizations must offer recreational programs or improvement projects that expand or enhance recreational opportunities within the Mountain Recreation District. These initiatives need to primarily serve Eagle County residents, demonstrated either by having at least 80% of program participants from Eagle County or by proposing projects that directly benefit and are accessible to district residents.

Inclusivity is a fundamental part of the program. All applicants must ensure their programs are open and welcoming to everyone, without any restrictions based on factors such as race, ethnicity, religion, ability, skill level, or financial means. This aligns with Mountain Rec's commitment to creating equitable access to recreational activities for all members of the community.

Additionally, organizations must be officially registered as Colorado nonprofits in good standing with the Colorado Secretary of State and possess 501(c)(3) tax-exempt status. This ensures the grant supports legitimate, established groups that have a proven track record of serving the community.

Ms. Englehart emphasized that these requirements help maintain a focus on programs that not only provide fun and fitness but also foster social connections, lifelong health, and positive character development in the community. The grants are designed to support organizations that align with Mountain Rec's strategic mission to enrich lives through accessible, diverse, and inclusive recreational opportunities.

For example, the grant has supported programs like Battle Mountain High School's Project Graduation, which offers a safe, supervised celebration for seniors, and Habitat for Humanity's partnership, which helps families access childcare during critical housing development phases. These examples highlight how the program benefits a wide range of residents while promoting health, safety, and community connection.

Director Kerwin made a motion to approve the Community Partnership Grant Applications. Director Santoro seconded the motion. It was unanimously

RESOLVED to approve the Community Partnership Grant Application.

b. Discuss and Approve the 2026 Wellness Program

Ms. Leach gave us an update on the changes to Mountain Recreation's Wellness Program to make sure it meets the reimbursement rules from our benefits provider, CEBT. These updates are meant to help us keep promoting health and wellness at work, while also making the most of the resources available to support employees.

She explained that if at least 25% of eligible employees take part in the Wellness Program, Mountain Recreation can get reimbursed for 50% of the program's costs up to $125 per participant each year. If 50% of employees participate, the reimbursement goes up to 75%.

One of the main changes is that all full-time, benefit-eligible employees now need to complete at least one of the Tier One Core Wellness activities. These include a health risk assessment, biometric screening, health coaching, or an annual physical exam. If this requirement is met, full-time employees can earn up to $1,000 each year to use toward their personal wellness goals. To qualify for the bonus, employees must complete the activity and still be employed by Mountain Recreation on December 1, 2026.

Part-time employees can also earn a wellness bonus. If they work at least 500 hours between December 1, 2025, and November 30, 2026, they will be eligible for a $200 incentive. While part-time staff aren't covered under CEBT, they're still welcome to join in any of the wellness program activities.

These updates help us stay committed to building a healthy workplace, encourage more employees to participate, and make sure our program continues to grow and benefit everyone.

Director Pohl made a motion to approve the Motion to approve the changes to the Mountain Recreation Wellness Program. Director Weinreich seconded the motion. It was unanimously

> RESOLVED to approve the Motion to approve the changes to the Mountain Recreation Wellness Program.

c. Discuss and Approve the 2026 CEBT Benefits Plan

Ms. Leach shared that Mountain Recreation's health insurance premiums with the Colorado Employer Benefit Trust (CEBT) will increase by 17% for 2026. This bigger jump is due to more people using healthcare services again after the pandemic, costly claims for things like cancer and heart care, and rising healthcare costs overall.

These challenges are happening across Colorado and the whole country. Health insurance costs are going up faster than they have in 15 years because of economic factors like changes in trade policies and drug manufacturing.

Even with the increase, Ms. Leach recommends keeping the same benefit providers and plan options. CEBT is a non-profit and still offers good benefits compared to other plans.

Right now, Mountain Recreation offers three medical plans for full-time employees. Based on current numbers, we expect our total health insurance costs to rise by about $80,000 next year. Despite this, we are committed to covering 100% of employee premiums with no cost to staff.

We will continue watching these trends and make sure we balance costs with providing quality coverage for everyone.

Director Edwards moved to accept staff recommendations to maintain the current employee benefit plans for full-time Mountain Recreation employees through the Colorado Employer Benefit Trust (CEBT) for the 2026 benefit year. Director Santoro seconded the motion. It was unanimously

RESOLVED to approve staff recommendations to maintain the current employee benefit plans for full-time Mountain Recreation employees through the Colorado Employer Benefit Trust (CEBT) for the 2026 benefit year

d. Compensation Review and 2026 Pay Plan

Ms. Leach explained that Mountain Recreation is planning to give a 5% salary increase in 2026 to help employees keep up with the rising cost of living in Eagle County. Since there isn't a specific cost index for Eagle County, we use data from the nearby Denver-Aurora-Lakewood area, which recently saw a 2.9% increase. The Employment Cost Index for the Mountain region, which tracks wages and benefits, has also gone up by about 3.6% over the past year.

The cost of living in Eagle County is much higher than both the national and state averages, about 58% above the national average and 44% higher than the rest of Colorado. Housing costs are the biggest reason, with prices more than twice the national average. Other everyday expenses like food, transportation, healthcare, and childcare are also more expensive here compared to other places.

Because of these high costs, many employees struggle to cover their basic needs. In fact, more than half of our full-time staff earn less than what's needed to afford a modest lifestyle for a single adult in this area. Even more worryingly, many have families, which means their expenses are even higher.

The 5% raise will help employees keep their purchasing power and make sure their pay doesn't fall behind rising costs. It also helps Mountain Recreation stay competitive when hiring and keeping great staff. This raise is similar to what Eagle County government is proposing for next year.

Ms. Leach explained that this increase is part of a bigger plan to keep salaries fair, competitive, and aligned with living costs and market trends. At the same time, the organization wants to stay financially responsible while supporting employee morale and retention in this expensive area.

e. Discuss Proposed 2026 Field Rental Rates

Mr. Nycum shared that he has met with several of the user groups affected by the proposed rental rate changes. He emphasized the importance of pausing to carefully review the analysis and working collaboratively with our clubs and users. The goal is to develop a plan that aligns everyone's interests and reaches a mutual agreement.

Mr. Ruff added that they are presenting three different options for the rate changes. He acknowledged that, regardless of which option is chosen, some pushback from our partners and user groups is inevitable. If a lower rate makes it more affordable for the groups, it's important to start with an hourly or rental rate that balances fairness. The priority is to do right by the clubs and find a reasonable middle ground.

Mr. Nycum stated that the staff recommends not going below $25 for 2026. He also noted that clubs and organizations understand that rates will increase annually and have been receptive to this.

The director's suggested maintaining the $25 hourly rate for 2026 but emphasized the importance of informing our partners and organizations as early as possible. These groups have been longstanding partners, and keeping open communication is key to maintaining those relationships.

7. Financial Matters

a. Financial Summary

b. Financial Statements

c. Accounts Payable

Ms. Murphy presented the financials of August 2025 YTD.

Ms. Murphy presented that as of August 2025, expenses are under budget, with operating costs at 66% and capital expenses favorable by over $1.2 million due to timing at Edwards Field House. Revenues are 86% of the annual target and slightly above budget. The district's cash position remains healthy.

Director Weinreich motioned to approve the presented financial statements and accounts payable report. Director Santoro seconded the motion. It was unanimously

RESOLVED to approve the financial statements and accounts payable report.

8. Staff Reports
   - **a. Administration**
   - **b. Facilities Division**
   - **c. Recreation Programs Division**

9. Reports & Board Communication

10. Adjournment

Director Edwards moved to adjourn the board meeting. Director Pohl seconded the motion. It was unanimously

RESOLVED to adjourn the meeting at 8.22 pm.

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held on Wednesday, October 15, 2025, at 6:00 pm in the Edwards Field House.

BOARD MEETING ACTION REPORT

Meeting Date: October 15, 2025

Prepared by: Brad Johnson, Edwards Facility Supervisor
Scott Ruff, Facilities Superintendent

SUBJECT: Edwards Field House Renovation Phase One: Contract for Climbing Walls

RECOMMENDED ACTION: Approve climbing wall contract with Maverick Climbing in the amount of $288,205.

BACKGROUND:
The Edwards Field House was built and opened in 2010. With the building being 15 years old, public feedback, and programming needs for the district changing, Mountain Recreation pursued options for renovation of the Edwards Field House.

Mountain Recreation constituents were surveyed in 2023 to determine if any new or enhanced amenities were needed at the Edwards Field House. Total responses were 509 at the time of the survey. Below are the results from community members of the types of amenities those who responded would like to see in the future at the Edwards Field House. The full survey is linked here for your viewing - Edwards Survey Revisit 021523.pptx

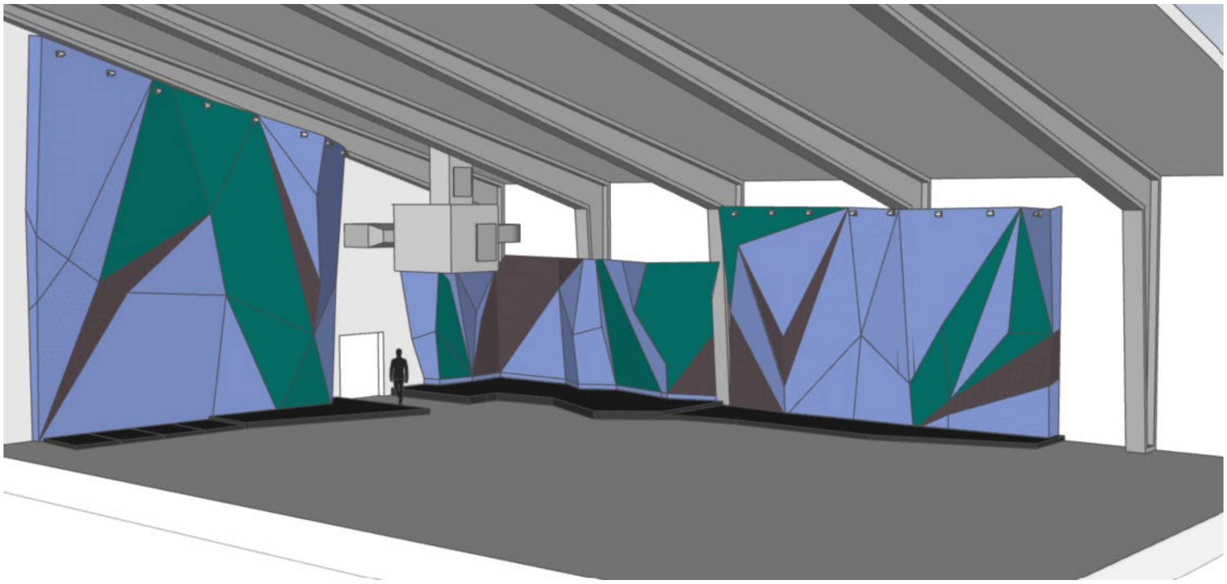
Under the direction of the Board of Directors of Mountain Recreation in early 2024, staff hired Ohlson Lavoe Corporation (OLC) Architects to design concepts with these Mountain Recreation programs, facilities, and community needs.

Staff have been working with OLC to build out the phase one renovations in 2025. Staff then sent a request for proposals to qualified climbing contractors for the climbing construction on phase one of renovation on June 6th. Staff received 1 bid back that is highlighted below. Staff selected Maverick Climbing utilizing the RFP rubric and Mountain Recreation policy for selection of qualified contractors.

Climbing Construction (April 5-18, 2026– Budgeted Cost $288,205)

1. **Contract Review and Execution -** By October 30
2. **Formal Design and Engineering Complete** – November 30, 2025
3. **Fabrication Complete** - January 2026
4. **Shipping and Logistics Complete –** February 1, 2026
5. **Installation Start/Complete –** April 5-18, 2026 (14 Days)

Contractor Name	Bid
Maverick Climbing	**$288,205**
No Other Bid Returned	



Total Funding Used in 2025	Fee
General Construction (Kiser Construction)	$725,000
Maverick Climbing	$144,102 (Deposit for Construction)
OLC Fees	$106,800
Gymnastics/Ninja Equipment	$90,000
Furnishings, Fixtures, Equipment (FF&E)	$15,000
Total	$1,080,902

There will be a carryover of $119,098 into 2026.

During the climbing RFP process, staff discovered that the radiant heating tubes were located too close to the proposed west climbing walls, creating a potential safety hazard. Staff consulted with the Outdoor Programs and Recreation Programs teams to determine whether that section of wall was essential for planned programming. After careful review, it was determined that the larger west wall is critical for most climbing activities. To resolve the issue, staff coordinated with Trane, the manufacturer of the radiant heating system, to obtain pricing and logistics for relocating the tubing. Details of those costs are provided below.

Additionally, during demolition of the existing trampoline area, staff discovered that the current trampolines were custom-built, which made sourcing replacement beds challenging. After evaluating options, staff compared the cost of ordering custom trampoline beds versus purchasing entirely new trampolines. In consultation with project partners, it was determined that pricing was comparable between the two options. As a result, staff recommends purchasing new trampolines to ensure compatibility and longevity.

Total Funding in 2026	Price
Relocation of Radiant Heaters	$33,146
Maverick Climbing	$144,102 (50% for construction)
Contingency	$22,501
Total	$199,749

Total project funding will then come in around $1,280,651.

RECOMMENDED ACTION: Approve climbing construction contract with Maverick Climbing in the amount of $288,205.

POLICY ISSUE: NA.

FINANCIAL CONSIDERATIONS:

X Budgeted item

☐ Non-Budgeted Line Item:

☐ Not applicable

Line item:

Amount: $288,205

ATTACHMENTS: **Maverick Climbing Proposal (RFP)**
Maverick Climbing Contract

Edwards Field House Climbing Wall Proposal
September 18, 2025

Maverick Climbing

Mountain Recreation

Contents

About Maverick

Maverick Climbing LLC
5963 S Jamaica Way, Englewood, CO 80111
www.maverickclimbing.com
Owner: Jerad Wells – jw@maverickclimbing.com 303-910-7583
Established 2024

Welcome to Maverick Climbing where we are shifting the paradigm in the climbing wall manufacturing industry. As pioneers in commercial climbing gym construction, we have a passion for pushing boundaries, Maverick Climbing transforms spaces into dynamic, state-of-the-art environments. It's through our cutting-edge design, construction techniques, and best-in-class wall systems that we can ensure that your vision is realized in magnificent fashion.

Welcome to the Maverick Revolution!

Why Maverick

Industry Experience: With 75+ years of industry expertise, our team has been involved in hundreds of completed projects with hundreds of thousands of completed sq/ft of climbing walls built both nationally and internationally. Rest assured that you have a seasoned, professional team guiding you through the intricacies of climbing wall design and construction.

Personalized Buying: Enjoy a personalized owner-to-owner journey, ensuring your vision is understood and executed seamlessly from start to finish.

Superior Craftsmanship: Our commitment to excellence shines through with the best-in-class product, crafted with precision and care highlighting fine, industry leading craftsmanship.

Cost Savings: Say goodbye to additional margins on logistical and rental costs. We transparently pass through these expenses, ensuring you get the most value for your investment.

Speed to Market: We understand and appreciate the importance of speed to market and your ability to generate revenue in your gym as soon as you can. We offer industry best lead times with highly efficient installations.

PROJECT APPROACH & OVERVIEW

Project Scope

Maverick Climbing is proposing to build a custom climbing walls for the Edwards Fieldhouse located in Edwards, CO. Scope of the project is currently slated to provide custom climbing walls ranging from 13'-6"' to 32' in height. There are 3 distinct climbing areas. One section of climbing wall at 20' tall with 8 roped lanes perfect for "learn to climb" programs. A section of bouldering with a wide variety of wall angles and geometry but still allowing for creative route setting. The third section of climbing wall will range from 26'-35' in height and contains 8 climbing lanes. Perfect terrain for beginners and seasoned climbers alike. Total climbing terrain in the current design is 2,970 (includes top to boulder).

Project Approach & Quality Assurance

Jerad Wells will personally oversea the installation from start to finish with at least 2 site visits and will provide daily reports. Starting in April of 2026 we expect onsite construction to take 2 weeks with a crew of 3 and are confident that the project can be delivered by the end of April 2026. Day 1, staging of materials, layout review and begin steel installation. Day 2-8 steel erection. Day 9-14 climbing panel installation. Day 13-14 Flooring installation. Day 14 owner walkthrough and punch list items resolved. All climbing wall panels and support structure are inspected prior to shipping to ensure compliance with shop drawings and quality control. Jerad Wells will be onsite to ensure the quality of the installation and owners' approval.

Schedule Overview:

Contract review and execution: October 30 (1 day)
Formal design and engineering complete: November 30, 2025
Fabrication Complete: January 2026
Shipping and logistics complete: February 1 2026 (60 days) Subject to change depending on shipping schedules.
Installation start/complete: April 5-18 2026 (14 days) Includes Saturday's.

Product Overview

Climbing Wall System:
Our climbing wall panels are crafted from 21mm full-max birch, responsibly sourced from Estonia and certified by the European Environment Agency. Each panel features a durable epoxy paint finish combined with a proprietary glass bead texture for enhanced grip.
For superior performance, panels are equipped with high-quality inox T-nuts and star drive fasteners. The custom-engineered steel support structure is meticulously designed to meet or exceed current CWA and EN design standards. Every Maverick installation includes a set of stamped engineering calculations, ensuring precision and reliability.

Flooring: Roped flooring system is comprised of a 2" base layer with a 1-3/8" carpet bonded foam top layer ASTM certified for a critical fall height of 10' 7".
Bouldering flooring system is comprised of 14" premium, Carpet bonded foam over Vinyl system. Up to current CWA standards.

Experience, References & Staffing Plan

Previous Projects of similar scope:

- Rendezvous Climbing Gym
- 6,000 Sq/ft of climbing wall
- Mark Messner
- markmessner@gmail.com
- 913-486-7883

- Climb NORA
- 4,000 Sq/ft of climbing wall
- Seung Park
- seung@climbnora.com
- 206-235-1411

- Roq Climbing
- 2,200 Sq/ft of climbing wall
- Michael Hauss
- Michael@roqclimbing.com
- 714-392-7678

- Apex Climbing & Spa
- Phillip Blume
- 4,200 Sq/ft of climbing wall
- Apexclimbinglife@gmail.com
- 706-614-7867

Staffing Plan

Project Manager/Owner-Maverick Climbing
Jerad Wells: 35+ years in climbing wall construction to oversea project from start to finish. Jerad is from Denver, CO and resides in Englewood, CO less than a 2-hr. drive from Edwards, CO.

RYE Structural to oversea engineering. Ryan Spalding has over 10 years of engineering climbing walls.

Jason Thomas to oversea formal design, renders and flythrough. Jason has over 15 years in climbing wall design.

Walltech Co.
Production and Installation
Tomas Sladek- Owner to oversea project works, logistics and installation crew.

Installation Crew will be comprised of 3 Walltech employees with no less than 10 years experience in climbing wall installations.

Strati Climbing will oversea flooring installation. Strati Climbing has over 5 years of experience in providing climbing wall flooring systems.

PROPOSED LAYOUT

2D Layout:

01 **Climbing Wall 1**

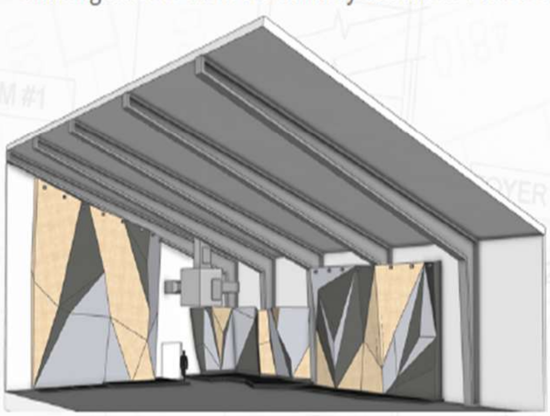
36 Linear ft of 20 ft tall climbing wall. Terrain progresses from under vertical on the right to slightly overhung on the left. 860sf of terrain with 340 sf of 5.5in dual density flooring. This wall hosts 8 clmbing lanes equipped with belay bars. 1 Access panel.

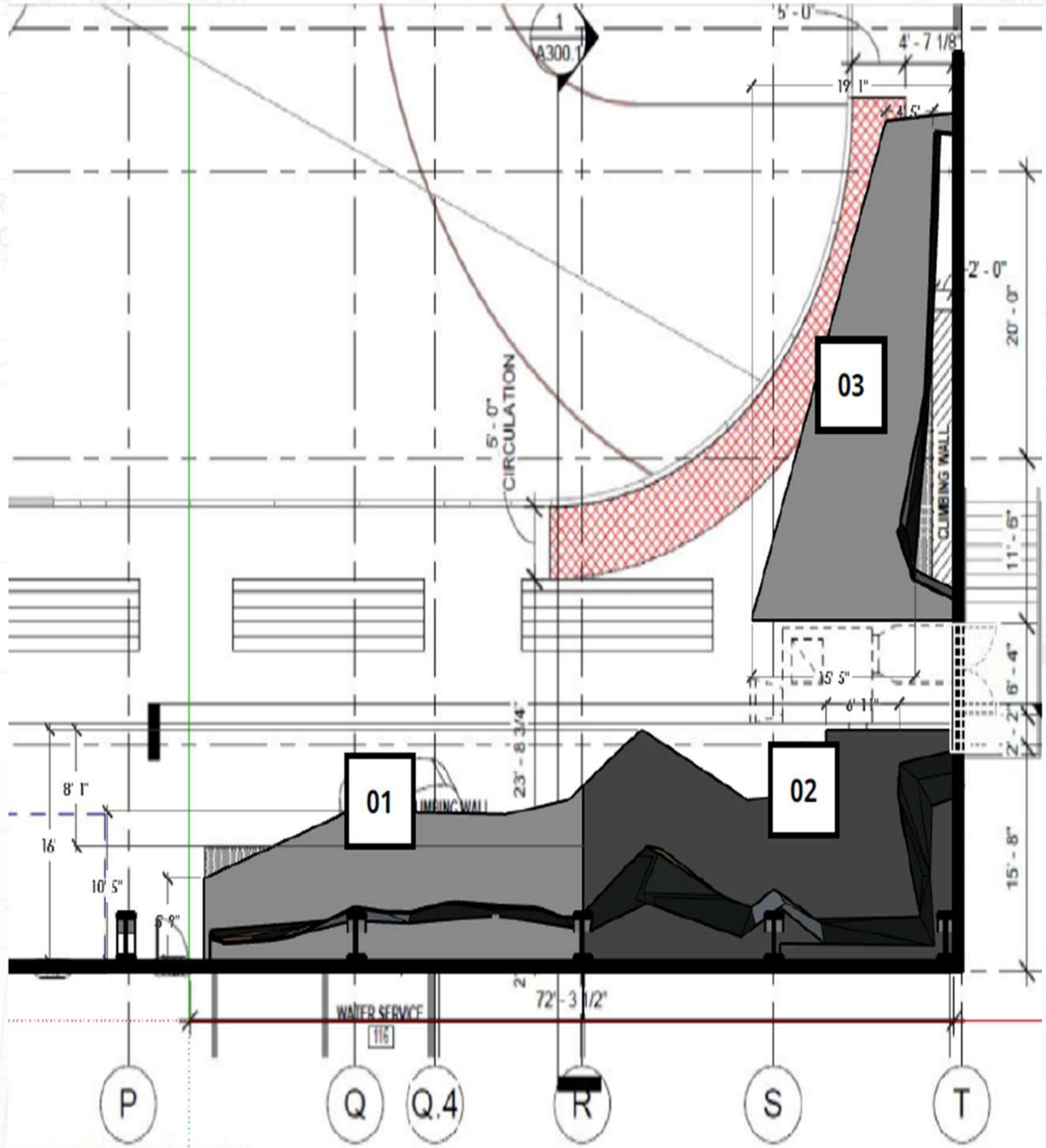
02 **Bouldering Wall**

35 Linear ft of 13'-6" ft tall bouldering wall. 740sf of terrain with 395 sf of 12-14in boulder flooring. A top can be built on the boulder totaling 210sf.

03 **Climbing Wall 2**

36 Linear ft of climbing wall that ranges from 26ft on the right to 35 ft tall on the left. This wall has more varied terrain than Wall 1. 1160 sf of terrain with 370 sf of 5.5in dual density flooring. This wall hosts 8 clmbing lanes equipped with belay bars and lead anchors. Four (4) 4ft x 6ft flip-up pads can be used at the left four climbing lanes to allow for walkway clearance. 1 Access panel.





01

Cost Proposal

Pricing includes the following:
Formal Design and Engineering
All associated logistical and rental costs (Pass through)
Fabrication and installation of climbing walls.

Budget/Estimates for pass through costs are shown. Actual costs to be paid by Edwards Field House. Maverick to provide receipts.

Max and Min height and total sq/ft:
Min height: 13'6"
Max height: 35'
Total Sq/ft 2,970 in current iteration

Pricing shown for the total scope of climbing walls per the current design. Design has not been finalized. Final design will indicate final scope of work. To maintain and simplify overall project costs we will use $81.50 USD per square foot as the pricing module for this project. Should scope of project fall under 2,500 total square feet of climbing wall price increases may be incurred.

Natural Birch Finish add $2 sq/ft
***Import duties are subject to change.**

Scope Authorization
Name: **Title:**
Signature:
Date:

Climbing walls total (2,970)	$242,055
Flooring	$46,150
Climbing Wall Total	$288,205
Pass Through Costs – Included in price above	
Containers 1@40' HC	$7,500
Lodging via Airbnb April 5-18th 2026	$3,600
Crew Flights X3	$3,600
Lift Rentals	$1,500
Port Storage/Processing Fees	$850
Car Rental	$600
Stamped Engineering Drawings	$2,000
*Import Duties	$13,200
Pass Through Cost Budget/Estimate	$32,970
Total Climbing Wall Price	$288,205

PAYMENT TERMS AND EXCLUSIONS

Payment Terms

- 15% Deposit at Contract
- 35% Start of Fabrication
- 30% Completion of Steel Framing Installation
- 20% Completion of Wood Panel Installation

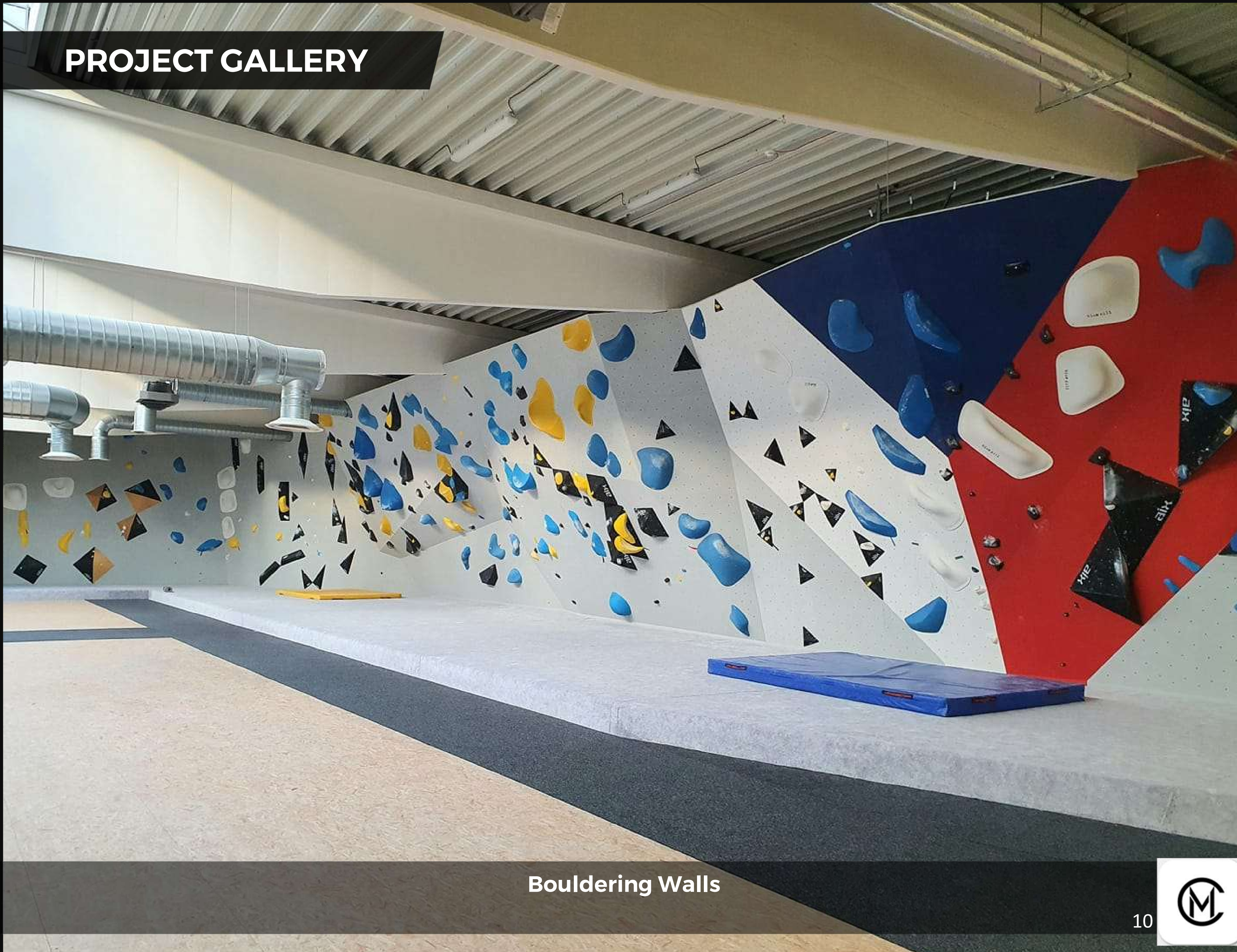
Exclusions

- Additional costs for encumbered equipment access at worksite (Worksite must allow access for appropriate forklifts, scissor lifts, etc.)
- Additional costs for any climbing walls not built on grade
- Additional logistics costs due to changes in production or installation schedules made by others (lodging, per diem, rental cars, rental equipment, etc.
- Labor and materials for sleeving, firestopping, fireproofing, and/or sealing of all penetrations caused by installation of climbing wall.
- Construction waste removal.
- Delays caused by weather, or other acts of God, will result in additional costs to cover increased logistic costs (Lodging, per diem, rental cars, rental equipment, etc.).
- Water, Heat (where needed), Electricity.
- Appropriate lighting – All to be provided by owner.
- Owner responsible for all associated costs of scheduling/permitting the unloading of product container.
- Building Engineer of Record to sign off on Maverick provided building loads and calculation pack.
- Insurance in addition to Maverick's existing coverage.
- Additional time and labor if scissor lifts cannot be used
- Construction permits and licensing must be provided by Owner.
- Protection of existing areas including, but not limited to, flooring, walls, and finishes.
- Scaffolding and additional labor costs of scaffolding.
- Tops/enclosures of walls; additional finishing of non-climbing surfaces.
- Onsite storage containers if required for staging.
- Specialty woods other than birch.
- Raw Material and Tariff Escalation.
- Route setting.
- Performance and Payment bonds.
- Taxes.
- Special job site inspections.
- Owner will need to maintain access before, during and post installation for all lifts and equipment in and out of the building.

PROJECT GALLERY

Top Rope and Lead Walls

PROJECT GALLERY



Bouldering Walls

PROJECT GALLERY

Birch Finish with Ascent Colors –
Dual Level Climbing

FLOORING GALLERY

ROPED FLOORING

BOULDERING FLOORING

Sample Flooring Installations

Bid Form

Mountain Recreation

ATTACHMENT A

Climbing Wall Contractor Bid Form

Request for Proposal (RFP) - Edwards Field House Renovations
RFP No.: 2025-02

Project Overview

Location: 450 Miller Ranch Road, Edwards, Colorado 81632
Owner/Client: Mountain Recreation Metropolitan District
Estimated Budget: To Be Determined
Bid Submissions due: Friday, 6/20/25, by 4pm (MT)

Bidder Information

Company Name: Maverick Climbing
Contact Person: Jerad Wells
Title: Owner
Address: 5963 s Jamaica Way, Englewood, CO 80111
Phone: 303-910-7583
Email: jw@maverickclimbing.com
License # and Expiration Date: N/A

Scope of Work (Check all that apply):

- ☐ General Requirements
- ☐ Concrete
- ☐ Masonry
- ☐ Metals
- ☐ Wood, Plastics and Composites
- ☐ Openings
- ☐ Finishes (include padded flooring)
- ☐ Specialties
- ☐ Equipment (include all T-Nuts, holds, ropes, auto belays, etc.)
- ☐ Furnishings
- ☑ Special Construction
- ☐ Fire Suppression
- ☐ Plumbing
- ☐ HVAC
- ☐ Electrical
- ☐ Other: ____________________

Base Bid Amount

Total Base Bid Amount: $ 288,205.00
(Includes all labor, materials, equipment, permits, overhead, profit, and applicable taxe:

Schedule

Proposed Start Date: June 30, 2026
Estimated Completion Date: March 21, 2026

Subcontractors (List Key Trades)

Trade	Subcontractor Name	License #	Contact Info
Climbing Wall Manufacturing/Installation.	Walltech CO		sladek@walltech.cz
Engineering	RYE Structural		ryan@ryestructural.com
Flooring	Strati Climbing		ernest@straticlimbing.com

Bid Inclusions & Exclusions

Inclusions:
See Proposal

Exclusions:
See Proposal

Certification

I hereby certify that the information provided in this Bid Form is accurate and complete. I have read and understood the RFP and all addenda and agree to perform the work in accordance with all requirements.

Signature: Jerad Wells

Printed Name: Jerad Wells

Title: Owner

Date: 6-16-25

Maverick GL Certificate

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 6/16/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER
Granite Insurance
56 North Main Street
Granite Falls NC 28630

CONTACT NAME:
PHONE (A/C, No, Ext): 828-396-3342 FAX (A/C, No):
E-MAIL ADDRESS: info@graniteinsurance.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Cincinnati Specialty Underwrit	13037
INSURER B : Lloyd's	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED MAVECLI-01
Maverick Climbing, LLC
5963 S Jamaica Way
Englewood CO 80111

COVERAGES CERTIFICATE NUMBER: 527039902 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			CSU 0245607	12/20/2024	12/20/2025	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE / OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$
B	Professional Liability			HPL24-0647	12/20/2024	12/20/2025	Limit	$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Proof of Insurance

Maverick Bonding Capacity

The Cincinnati Insurance Companies

The Cincinnati Insurance Company ▪ The Cincinnati Indemnity Company
The Cincinnati Casualty Company ▪ The Cincinnati Specialty Underwriters Insurance Company
The Cincinnati Life Insurance Company

6120 S. Gilmore Road
Fairfield, OH 45014-5141
(513) 973-3248
nathan_beighle@cinfin.com

NATHAN BEIGHLE
U/W Surety CSC
Surety Department

June 10, 2025

Re: Maverick Climbing

To whom it may concern,

The Cincinnati Insurance Company is the current Surety Company for Maverick Climbing. We have been the bonding company for them since 2025. At this time, we would favorably consider extending surety up to $500,000 single and $750,000 bonded aggregate depending on our normal underwriting standards.

Cincinnati Insurance has an AM Best rating of A+ and is listed on the U.S. Treasury List as an approved surety to issue bonds to the U.S. Government. Our current Federal Treasury Limit for a single job is $507,186,000.

Bonds required by contract are subject to satisfactory review of contract terms, warranty periods, bond forms, and financing for the project at the time of the bid or award. Please also note that we assume no liability to you or any other third party if for any reason we choose not to execute any Bid Proposal or Final Bonds.

Should you have any questions, please feel free to give me a call.

Sincerely,

Nathan Beighle

Nathan Beighle
Surety Underwriter

Walltech Insurance Certificate

Insurance Certificate

Follow the request of our client, we confirm that Česká podnikatelská pojišťovna, a. s., Vienna Insurance Group on 22.09.2016 concluded an insurance contract nb 0016814100 with insured: Walltech climbing, s.r.o, registration number: 496 80 129.

This insurance contract covers legal liability of the isured under the conditions stated in the insurance contract and in contractual arrangements and annexes, whose are an entire part of the insurance contract.

Limit of indemnity (general) .... **65.000.000,- CZK**
Deductible: .... **50.000,- CZK**

Limit of indemnity (product) .... **10.000.000,- CZK**
Deductible: .... **10.000,- CZK**

Territory scope of cover : World including USA and Canada

This insurance certificate is valid for the insurace period 01. 10. 2024 - 30. 09. 2025

Pavel Benda

Digitálně podepsal Pavel Benda
Datum: 2024.08.30 08:57:24 +02'00'

Most, 30. 08. 2024

Česká podnikatelská pojišťovna, a. s., Vienna Insurance Group
Pavel Benda

RYE Structural GL

Client#: 1796473 RYESTLLC

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/21/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER	
USI Insurance Services, LLC 8000 Norman Center Drive, Suite 400 Bloomington, MN 55437	CONTACT NAME: Anari Alston PHONE (A/C, No, Ext): 952-243-9380 FAX (A/C, No): 610-537-9630 E-MAIL ADDRESS: anari.alston@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Hartford Underwriters Insurance Company	30104
INSURER B : XL Specialty Insurance Company	37885
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

RYEstructural, LLC
918 Arapahoe Circle
Louisville, CO 80027

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			34SBWAG0R2S	04/17/2025	04/17/2026	EACH OCCURRENCE	$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$10,000
							PERSONAL & ADV INJURY	$1,000,000
							GENERAL AGGREGATE	$2,000,000
							PRODUCTS - COMP/OP AGG	$2,000,000
								$
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY			34SBWAG0R2S	04/17/2025	04/17/2026	COMBINED SINGLE LIMIT (Ea accident)	$Included
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
B	Professional Liability			DPS5041370	04/17/2025	04/17/2026	$250,000 Per Claim $250,000 Annl Aggr.	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Strati GL Certificate

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/16/2025

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PRODUCER AIS, LLC. dba Atlas Insurance Services 2009 Eubank Blvd NE Albuquerque NM 87112-2920	CONTACT NAME: Certificate Department PHONE (A/C, No, Ext): 505-793-5649 FAX (A/C, No): E-MAIL ADDRESS: mikev@aisnm.com
INSURED Futurist Climbing Flooring & Mats, Inc DBA: Strati Climbing 836 Floretta Dr. NW Albuquerque NM 87107	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : The Hartford - Twin City Fire Insurance Company	00914
INSURER B : Travelers	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY ☐ PRO-JECT ☐ LOC OTHER:	Y	Y	34SBMAG7J6Y	07/15/2024	07/15/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							Electronic Data Liability	$ 25,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS		Y	34SBMAG7J6Y	07/15/2024	07/15/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR X EXCESS LIAB ☐ CLAIMS-MADE DED X RETENTION $ 10,000	Y	Y	34SBMAG7J6Y	07/15/2024	07/15/2025	EACH OCCURRENCE	$ 2,000,000
							AGGREGATE	$ 2,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	UB-4R02541A-24-42-G	08/07/2024	08/07/2025	X PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Data Breach - Defense & Liab Covg		Y	34SBMAG7J6Y	07/15/2024	07/15/2025	Limit: $50,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

BOARD MEETING ACTION REPORT

Meeting Date: October 15, 2025

Prepared by: Jamie Wilson

SUBJECT: Website Refresh to Meet State Digital Accessibility Standards

RECOMMENDED ACTION: Authorize staff to proceed with a contract for website development services with Streamline.

BACKGROUND:
In compliance with Colorado's House Bill 21-1110, all state and local government entities, including special districts, are required to ensure their public-facing digital content meets WCAG 2.1 accessibility standards. This includes Mountain Rec's website, mountainrec.org, as well as any digital products or services provided by third-party vendors.

Mountain Recreation is committed to making its digital communications and technologies accessible to all. The current website, developed in 2018, is partially compliant with WCAG 2.1 and lacks complete mobile optimization. Many documents and images are not compliant. Staff is working with digital vendors, including its registration platform (Amelia/Smart Rec), to meet accessibility requirements. A compliance scan of mountainrec.org was completed on October 9 and is available here.

Staff evaluated several website development platforms and requested quotes for a compliant site. Most developers require extensive staff involvement and training to achieve full accessibility. Streamline was the only vendor offering a complete WCAG-compliant solution for government entities.

On October 6, staff met with Streamline to review the project scope, timeline and deliverables. This is available here. The project will require a review of the entire site to determine which pages/documents are needed or should be archived. It could take approximately six months before it is ready to launch.

Staff also consulted with Vail Recreation District and Eagle County Paramedic Services, both of which use Streamline and provided strong recommendations. The Town of Gypsum has also selected Streamline to meet its website accessibility requirements.

Staff requests approval to sign a contract to begin work on the website refresh in 2025, with a one-time fee of $2,500 to be expensed from the approved 2025 budget. This will be followed by an annual subscription agreement for $16,800 as proposed in the 2026 budget.

While formal Board approval is not required for this contract, staff seeks confirmation that the $16,800 will be available in 2026 to allow work to begin in 2025.

Staff recommends authorization to move forward with Streamline to develop a fully accessible, compliant website for Mountain Recreation in alignment with WCAG 2.1 standards and state law.

BOARD MEETING ACTION REPORT

Meeting Date: October 15, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Investment Strategy

RECOMMENDED ACTION: Authorize staff to reinvest funds of maturing CD at MBS

BACKGROUND:
The District has a total of 9 Certificate of Deposits (CDs) as of October 2025. They are with Multi-Bank Securities (MBS). One of the CDs, with State Bank of India NY, is maturing on December 10, 2025. The maturity value of the CD is $228,000. The remaining nine CDs have maturity dates in 2026 – 2029 (see charts below for current maturities and rates).

The current interest rate on the maturing CD is 1.10%. Interest rates currently offered at MBS for a 1-year CD is between 3.80% and 3.95% and would be fixed for the duration of the CD. The interest rate offered by Alpine Bank (money market) is 3.81% and the interest rate offered by CSIP is 4.22%. The interest rates offered by Alpine Bank and CSIP are floating and will fluctuate with market changes. Please note, these interest rates are current as of 10/7/25 and could change between now and at the time of decision (CD maturity).

All three investments are considered risk-free investment. They are the approved investment types per the Investment Policy approved by the Board in 2015. The District currently carries balances of approximately $5.6M at CSIP, $2.2M at MBS (including the maturing CD) and $211k in the Alpine Bank Money Market.

The long-term strategy is to continue "laddering" CD Maturities to have them mature each year, creating liquidity if needed. There is opportunity to invest in longer-term maturities in Q428 and Q129, and beyond, however, staff recommends we wait until after reviewing the 2026 Budget, Master Plan and Long-Range Financial Plan. For reference, currently at MBS, a 3-year CD is offered at 3.75% and a 4 year is offered at 3.85%.

Staff recommends the Board authorize a CD renewal for one year at $228,000 from MBS.

Maturity Distribution

Issuer	Product Type	Settle	Maturity	Rate	Amount (Current)	Market Price	Market Valuation
MERRICK BK SOUTH	DTC CD	11/30/2021	11/30/2026	1.150%	$240,000.00	97.067	$232,960.80
STATE BK INDIA NEW	DTC CD	12/10/2021	12/10/2025	1.100%	$228,000.00	99.455	$226,757.40
LIVE OAK BKG CO	DTC CD	12/10/2021	12/10/2026	1.200%	$240,000.00	97.052	$232,924.80
SAVANNAH BK NATL	DTC CD	12/29/2022	12/29/2027	4.100%	$245,000.00	100.963	$247,359.35
ALLIANT CR UN	DTC CD	12/30/2022	12/30/2027	4.850%	$245,000.00	102.570	$251,296.50
DORT FINL CR UN	DTC CD	2/10/2023	2/10/2028	4.250%	$245,000.00	101.340	$248,283.00
ALASKA USA FED CR UN	DTC CD	3/8/2023	3/8/2028	4.600%	$245,000.00	102.199	$250,387.55
ROCKLAND FED CR UN	DTC CD	12/29/2023	12/29/2028	4.350%	$247,000.00	102.058	$252,083.26
CITY FED CR UN	DTC CD	1/12/2024	1/12/2029	3.950%	$247,000.00	100.839	$249,072.33

POLICY ISSUE: None

FINANCIAL CONSIDERATIONS:

- ☒ Budgeted item:

  Line item: Interest Income
  Amount: $8,664 annually at 3.8%

- ☐ Non-Budgeted item
  Line item:
  Amount:

- ☐ Not applicable

ATTACHMENTS: **none**

Mountain Recreation Metropolitan District	ASSUMPTIONS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
Statem of Rev, Exp and Change in Fund Balance	Inflation	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Modified Accrual Budgetary Basis	Assesed Valuation YoY	8%		6%		6%		6%		6%		6%		6%		6%		6%		6%	
Summary of All Funds	Mill Levy Credit	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	SO Taxes	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%

	2024	2025	LONG RANGE PLAN PRELIMINARY									
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
- REVENUE -	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Assessed Valuation	1,256,336,880	1,255,854,180	1,378,011,010	1,378,011,010	1,460,691,671	1,460,691,671	1,548,333,171	1,548,333,171	1,641,233,161	1,641,233,161	1,739,707,151	1,739,707,151
Mill Levy	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650
Mill Levy credit	(0.100)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Property taxes	4,650,493	4,653,658	5,029,740	5,029,740	5,331,525	5,331,525	5,651,416	5,651,416	5,990,501	5,990,501	6,349,931	6,349,931
Specific ownership taxes	217,696	209,415	226,338	226,338	239,919	239,919	254,314	254,314	269,573	269,573	285,747	285,747
Property tax penalties and Interest	6,482	6,439	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Eagle Area	525,006	850,119	924,246	951,973	980,533	1,009,949	1,040,247	1,071,454	1,103,598	1,136,706	1,170,807	1,205,931
Gypsum Area	1,684,627	1,639,726	1,779,208	1,832,584	1,887,562	1,944,189	2,002,514	2,062,590	2,124,467	2,188,201	2,253,847	2,321,463
Edwards Area	698,888	660,263	659,849	679,644	700,034	721,035	742,666	764,946	787,894	811,531	835,877	860,953
Outdoor Recreation	230,483	239,838	233,975	240,994	248,224	255,671	263,341	271,241	279,378	287,760	296,393	305,284
Investment Income	445,190	298,483	190,000	195,700	201,571	207,618	213,847	220,262	226,870	233,676	240,686	247,907
Sponsorship revenue	17,500	24,825	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Contribution Income	36,000	25,000	-	-	-	-	-	-	-	-	-	-
Scholarship Revenue	1,038	1,350	-	-	-	-	-	-	-	-	-	-
Program sponsorship revenue	10,250	17,500	17,500	18,025	18,566	19,123	19,696	20,287	20,896	21,523	22,168	22,834
Event sponsorship	67,900	2,000	-	-	-	-	-	-	-	-	-	-
Grant Revenue	-	39,700	-	-	-	-	-	-	-	-	-	-
Other Income	33,465	500	-	-	-	-	-	-	-	-	-	-
Conservation Trust Fund (CTF)	289,096	263,350	309,705	318,996	328,566	338,423	348,576	359,033	369,804	380,898	392,325	404,095
Total Revenue	**8,914,114**	**8,932,166**	**9,395,561**	**9,519,746**	**9,963,021**	**10,094,768**	**10,564,754**	**10,704,525**	**11,202,833**	**11,351,116**	**11,879,451**	**12,036,764**
- EXPENDITURES -												
Administration	1,722,462	1,967,836	2,048,504	2,109,960	2,173,258	2,238,456	2,305,610	2,374,778	2,446,021	2,519,402	2,594,984	2,672,834
Eagle Area	867,087	1,314,073	1,568,774	1,615,838	1,664,313	1,714,242	1,765,669	1,818,639	1,873,199	1,929,395	1,987,276	2,046,895
Eagle cost recovery	61%	65%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%
Gypsum Area	2,052,043	2,208,991	2,322,513	2,392,189	2,463,954	2,537,873	2,614,009	2,692,429	2,773,202	2,856,398	2,942,090	3,030,353
Gypsum cost recovery	82%	74%	77%	77%	77%	77%	77%	77%	77%	77%	77%	77%
TOG reimbursement	(183,708)	(284,633)	(271,653)	(279,802)	(288,196)	(296,842)	(305,747)	(314,920)	(324,367)	(334,099)	(344,121)	(354,445)
Edwards Area	881,444	1,020,870	1,066,239	1,098,226	1,131,173	1,165,108	1,200,061	1,236,063	1,273,145	1,311,339	1,350,679	1,391,200
Edwards cost recovery	79%	65%	67%	69%	71%	73%	75%	77%	80%	82%	84%	87%
Outdoor Recreation (OR)	345,325	406,913	402,860	414,946	427,395	440,216	453,423	467,026	481,036	495,467	510,331	525,641
OR cost Recovery	67%	59%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%
Conservation Trust Fund (CTF)	380,673	397,688	426,450	439,243	452,421	465,993	479,973	494,372	509,203	524,479	540,214	556,420
Total Expenditures before Capital	**6,065,325**	**7,031,739**	**7,563,688**	**7,790,599**	**8,024,317**	**8,265,046**	**8,512,998**	**8,768,388**	**9,031,439**	**9,302,382**	**9,581,454**	**9,868,898**
- CAPITAL EXPENDITURES & DEBT -												
Capital Expenditures - GF	2,475,103											
Capital Expenditures - CPF	-	1,533,140	957,099									
Capital Expenditures - CTF	23,316	126,588	954,000									
Capital Expenditure from Reserve Study				1,759,371	645,939	2,743,892	1,671,722	365,047	783,936	888,573	5,087,879	1,617,285
Capital Expenditure Vehicles & Equip REPL				142,771	95,613	84,230	113,149	154,369	52,637	79,377	82,552	51,809
Capital Expenditures - EXPANSION				-	-	-	-	-	-	-	-	-
Debt Service		215,254	346,081	346,456	346,456	346,081	347,831	346,581	347,456	347,831	347,706	347,081
Total Capital Expenditures & Debt	**2,498,419**	**1,874,982**	**2,257,180**	**2,248,598**	**1,088,009**	**3,174,203**	**2,132,702**	**865,997**	**1,184,030**	**1,315,781**	**5,518,137**	**2,016,175**
Excess revenue over/(under) Exp.	**350,370**	**25,444**	**(425,307)**	**(519,451)**	**850,695**	**(1,344,481)**	**(80,945)**	**1,070,140**	**987,364**	**732,952**	**(3,220,140)**	**151,692**
Beg. Fund Balance	6,354,051	6,704,421	6,729,865	6,304,558	5,785,107	6,635,802	5,291,320	5,210,375	6,280,515	7,267,879	8,000,831	4,780,691
Fund transfer - Capital reserve to CPF	(3,000,000)	-										
Fund transfer - Capital reserve from GF	3,000,000	-										
Ending Fund Balance	**6,704,421**	**6,729,865**	**6,304,558**	**5,785,107**	**6,635,802**	**5,291,320**	**5,210,375**	**6,280,515**	**7,267,879**	**8,000,831**	**4,780,691**	**4,932,383**
- FUND BALANCE BREAKDOWN -												
Tabor restricted fund balance	257,000	210,952	226,911	233,718	240,730	247,951	255,390	263,052	270,943	279,071	287,444	296,067
Operating Reserve	1,522,119	1,757,935	1,890,922	1,947,650	2,006,079	2,066,262	2,128,249	2,192,097	2,257,860	2,325,596	2,395,363	2,467,224
Capital Project Fund	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497
Conservation Trust Fund	13,946	13,946	13,947									
Unrestricted (Available for Capital Expa	**2,705,859**	**2,555,481**	**1,967,281**	**1,398,242**	**2,183,496**	**771,610**	**621,239**	**1,619,870**	**2,533,579**	**3,190,667**	**(107,613)**	**(36,405)**

	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
- REVENUE -	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Assessed Valuation	1,844,089,580	1,844,089,580	1,954,734,955	1,954,734,955	2,072,019,052	2,072,019,052	2,196,340,195	2,196,340,195	2,328,120,607	2,328,120,607
Mill Levy	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650
Mill Levy credit	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Property taxes	6,730,927	6,730,927	7,134,783	7,134,783	7,562,870	7,562,870	8,016,642	8,016,642	8,497,640	8,497,640
Specific ownership taxes	302,892	302,892	321,065	321,065	340,329	340,329	360,749	360,749	382,394	382,394
Property tax penalties and Interest	6,720	6,921	7,129	7,343	7,563	7,790	8,024	8,264	8,512	8,768
Eagle Area	1,242,109	1,279,373	1,317,754	1,357,286	1,398,005	1,439,945	1,483,144	1,527,638	1,573,467	1,620,671
Gypsum Area	2,391,107	2,462,840	2,536,725	2,612,827	2,691,212	2,771,948	2,855,107	2,940,760	3,028,983	3,119,852
Edwards Area	886,782	913,385	940,787	969,011	998,081	1,028,023	1,058,864	1,090,630	1,123,349	1,157,049
Outdoor Recreation	314,443	323,876	333,592	343,600	353,908	364,525	375,461	386,725	398,327	410,277
Investment Income	255,344	263,004	270,895	279,021	287,392	296,014	304,894	314,041	323,462	333,166
Sponsorship revenue	26,878	27,685	28,515	29,371	30,252	31,159	32,094	33,057	34,049	35,070
Contribution Income	-	-	-	-	-	-	-	-	-	-
Scholarship Revenue	-	-	-	-	-	-	-	-	-	-
Program sponsorship revenue	23,519	24,224	24,951	25,699	26,470	27,264	28,082	28,925	29,793	30,686
Event sponsorship	-	-	-	-	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Conservation Trust Fund (CTF)	416,218	428,704	441,565	454,812	468,457	482,510	496,986	511,895	527,252	543,070
Total Revenue	**12,596,938**	**12,763,831**	**13,357,761**	**13,534,818**	**14,164,538**	**14,352,378**	**15,020,046**	**15,219,325**	**15,927,227**	**16,138,643**
- EXPENDITURES -										
Administration	2,753,019	2,835,609	2,920,677	3,008,298	3,098,547	3,191,503	3,287,248	3,385,866	3,487,442	3,592,065
Eagle Area	2,108,301	2,171,551	2,236,697	2,303,798	2,372,912	2,444,099	2,517,422	2,592,945	2,670,733	2,750,855
Eagle cost recovery	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%
Gypsum Area	3,121,264	3,214,902	3,311,349	3,410,689	3,513,010	3,618,400	3,726,952	3,838,761	3,953,923	4,072,541
Gypsum cost recovery	77%	77%	77%	77%	77%	77%	77%	77%	77%	77%
TOG reimbursement	(365,078)	(376,031)	(387,312)	(398,931)	(410,899)	(423,226)	(435,923)	(449,000)	(462,470)	(476,345)
Edwards Area	1,432,936	1,475,924	1,520,201	1,565,807	1,612,782	1,661,165	1,711,000	1,762,330	1,815,200	1,869,656
Edwards cost recovery	90%	92%	95%	98%	101%	104%	107%	110%	113%	117%
Outdoor Recreation (OR)	541,411	557,653	574,383	591,614	609,362	627,643	646,473	665,867	685,843	706,418
OR cost Recovery	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%
Conservation Trust Fund (CTF)	573,113	590,306	608,015	626,256	645,044	664,395	684,327	704,857	726,002	747,782
Total Expenditures before Capital	**10,164,965**	**10,469,913**	**10,784,011**	**11,107,531**	**11,440,757**	**11,783,980**	**12,137,499**	**12,501,624**	**12,876,673**	**13,262,973**
- CAPITAL EXPENDITURES & DEBT -										
Capital Expenditures - GF										
Capital Expenditures - CPF										
Capital Expenditures - CTF										
Capital Expenditure from Reserve Study	1,490,971	1,271,872	1,100,002	2,391,054	1,812,853	1,264,951	1,133,002	2,462,786	1,867,239	1,302,900
Capital Expenditure Vehicles & Equip REPL	103,143	211,336	141,531	124,681	167,488	228,504	77,916	117,497	122,197	76,689
Capital Expenditures - EXPANSION	-	-	-	-	-	-	-	-	-	-
Debt Service	345,956	346,656	346,956	346,856	346,231	347,481	347,981	347,731	346,631	-
Total Capital Expenditures & Debt	**1,940,071**	**1,829,865**	**1,588,489**	**2,862,591**	**2,326,572**	**1,840,936**	**1,558,899**	**2,928,014**	**2,336,067**	**1,379,589**
Excess revenue over/(under) Exp.	**491,903**	**464,053**	**985,260**	**(435,304)**	**397,209**	**727,463**	**1,323,647**	**(210,313)**	**714,487**	**1,496,081**
Beg. Fund Balance	4,932,383	5,424,286	5,888,339	6,873,599	6,438,295	6,835,504	7,562,967	8,886,614	8,676,301	9,390,788
Fund transfer - Capital reserve to CPF										
Fund transfer - Capital reserve from GF										
Ending Fund Balance	**5,424,286**	**5,888,339**	**6,873,599**	**6,438,295**	**6,835,504**	**7,562,967**	**8,886,614**	**8,676,301**	**9,390,788**	**10,886,868**
- FUND BALANCE BREAKDOWN -										
Tabor restricted fund balance	304,949	314,097	323,520	333,226	343,223	353,519	364,125	375,049	386,300	397,889
Operating Reserve	2,541,241	2,617,478	2,696,003	2,776,883	2,860,189	2,945,995	3,034,375	3,125,406	3,219,168	3,315,743
Capital Project Fund	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497	2,205,497
Conservation Trust Fund										
Unrestricted (Available for Capital Expa	**372,599**	**751,266**	**1,648,579**	**1,122,690**	**1,426,595**	**2,057,956**	**3,282,617**	**2,970,349**	**3,579,822**	**4,967,739**

BUDGET TRANSMITTAL LETTER

October 15, 2025

Mountain Recreation Metropolitan District Board of Directors and Citizens:

The proposed budget for Fiscal Year 2026 (“FY26”) is hereby submitted for your consideration.

The budget document presents Mountain Recreation Metropolitan District’s (the “District”) expenditure plan for FY26 and identifies the resources and revenues available to fund it. The 2026 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

FY25 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:

2025 has been a year of Capital Projects. The Eagle Outdoor Pool Replacement Project was completed and the pool opened to the community on June 5th. The project was successful in that it was under budget and delivered to the community on time. The project was a partnership with the Town of Eagle and funding this $13 Million project was equally split between the Town and Mountain Recreation. With the reopened pool, there was a need to hire, train and manage an expanded lifeguard team. A push to hire upwards of 60-70 new lifeguards was initiated and supported by an increase in lifeguard wages to compete and encourage applicants. Overall, the community response was tremendous and there were minimal issues with construction and opening the pool for operations.

Phase 1 renovations to the Edwards Field House have begun. This $1.2 million project to renovate the sports court area, trampoline and climbing wall amenities began in early August and will be completed in late October with the exception of the climbing amenities, which will be completed in early 2026. Funds for the climbing wall will be reappropriated into the 2026 budget. The project will provide enhanced ability to program basketball, volleyball and pickleball, as well as attract visitors to use these amenities during open court time.

Much planning has taken place internally and with other community organizations on how to address reduced hockey and ice-skating options while the Dobson Ice Arena in Vail is being remodeled. Staff have worked diligently to adjust schedules at the Eagle Pool and Ice Rink to accommodate the expected demand during the 2025-2026 season. While a permanent or semi-permanent sheet of ice was not developed, Mountain Recreation supported the development of funds towards this effort, including $25,000 towards the temporary "Rodeo Rink." In addition, Mountain Recreation will embark on a master planning effort in late 2025, ending in mid-2026 where we hope to gather community input and develop priorities for recreation for programming and facilities – existing and potentially new.

A challenge and an accomplishment were the transition of some key leadership within Mountain Recreation. In early 2025, Mountain Recreation hired a new Marketing and Community Engagement Manager, as well as a new Finance Manager. The transition to these two new hires had some bumps but both new hires come with great experience and energy to move these administrative services forward. Within Marketing and Community Engagement, there has been much discussion on the purpose and delivery of community and special events. A clearer focus on special events to develop visits to facilities, introduce residents to programs and develop funds for the scholarships program has been developed. Financial planning and overall transparency continue to be goals for the District, including this second annual Budget Book. Inclusive budget development processes with staff, long-range planning of Capital Projects and facility maintenance and a better explanation of the budget through this Budget Book provide the community, District board members and staff with a better understanding of how Mountain Recreation is utilizing resources bestowed to us.

Like last year, staffing continues to be a challenge, in particular with the Aquatics Division, due to the high cost of living and the competitive environment for employees which has driven up wages in our area. In early 2025 with the Board's support, lifeguard wages were increased (as mentioned above) to be competitive with neighboring agencies providing aquatic facilities. While this significantly helped with recruiting, it has had an impact on the overall budget. That impact of approximately $100,000 is seen in this year's (FY25) 'actual' aquatic part-time expenses and is also reflected in the FY26 budget.

Staying with Aquatics, full-time staffing has also been challenging. This year our Aquatics Supervisor of two years resigned and while we were able to hire a new Aquatics Supervisor this past summer, they resigned due to length of commute and other issues beyond Mountain Recreation's control. Due to inconsistent aquatics supervision, the vacant full-time maintenance position was moved to aquatics, and an additional Aquatics Specialist was hired to help stabilize day-to-day operations.

The District is poised to tackle challenges with the FY26 budget and will continue to work to provide a work environment where we can attract and train new staff. The District also intends to plan for the future with the development of a comprehensive master plan, as well as complete many of its capital projects while maintaining and improving existing facilities. Looking forward to FY26, 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.

2026 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 2025 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 2026 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 $5,029,740 property tax revenue in FY26, which is an increase of 8% from FY25.

<u>Generated or Charges for Services Revenues</u>: 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 47% of the annual operating budget from generated revenues.

<u>Other Revenue Sources:</u> 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 $226,388 which is an 8% increase from the prior year. Investment income is projected to be $190,000, which is a conservative estimate based on potentially declining interest rates in the remainder of FY25 and FY26. Other revenue including grants, sponsorship and contributions accounts for $37,500.

<u>Colorado Lottery Proceeds</u>: Proceeds from Colorado's Great Outdoors Colorado (GOCO) program is expected to assist in funding outdoor recreation services and projects. The FY 2026 state distribution to Mountain Recreation District has been projected at $160,000 an increase of 7%.

<u>Fund Balances and Expenditure</u>

<u>General Fund</u> – With an actual beginning FY25 fund balance of $6,704,421, the General Fund is projected to end FY 2025 with an ending fund balance of $6,729,865. Within that ending fund balance, there are operating reserves of $1,757,935 which is a required by fund balance policy and restricted fund balance reserve of $210,952 required by Tabor. The remaining fund balance of $2,955,119 is an unrestricted fund balance. In FY26, the beginning fund balance is projected to be $6,729,865. A deficit of $425,307, after required fund transfer to Capital Project Fund and Conservation Trust Fund is budgeted. The total fund balance at the end of FY26 is projected to be $6,304,558.

<u>Capital Project Fund</u>: 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 projected for FY25. The projected expenditure for Capital Project Fund in FY25 is $1,748,394 including a $1.2M expenditure for Phase I of Edwards Fieldhouse renovation. The annual debt service expenditure of $215,254 for the Eagle Outdoor Pool is budgeted as a part of Capital Project Fund expenditure. The FY25 ending fund balance of the Capital Project Fund is projected to be $1,974,176. After FY26 expenditures of $1,303,180 and a transfer in the same amount, the projected FY26 ending fund balance of the Capital Project Fund is $1,974,176.

<u>Conservation Trust Fund</u>: Conservation Trust Fund is projected to end FY25 at $13,946 which will be a beginning fund balance in FY26. A transfer of $1,070,745 from the General Fund to the Conservation Trust Fund is budgeted to cover the revenue under expenditure in the Conservation Trust Fund. The Conservation Trust Fund is projected to end FY26 at $13,946.

<u>Fund Balance Reserve</u>: 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 FY21 budget and will continue to guide reserve requirements for FY26.

The Fund Balance and Reserve Policy require the District reserve between 20-25% of operating expenses in an operating reserve. The proposed operating expenditure is approximately $7.56M. Staff have forecasted the FY25 ending fund balance to be $6.73M. After setting aside a Capital Project Fund Balance of $1,974,176 and Tabor restriction requirement of $227k, the remaining unrestricted fund balance is forecasted to be $2.2M.

The Fund Balance and Reserve Policy require 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 FY26, the contribution amount is proposed to be $1.3M. 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 17% due to rising health care costs throughout the nation. In FY25, employee plans were changed to help reduce the overall increase to the District. Staff recommends keeping those plans steady, instead of changing the options. As a result, all full-time year-round employees have the option to choose from the three plans consisting of the PPO5, PPO6 and the High-Deductible Health Plan for FY26.

Compensation – Given the rising cost of living in Eagle County, which is 58% above the national average and 44% above the state average, staff recommends a 5% salary increase in FY26. While CPI rose 2.9% and ECI increased 3.6%, these measures do not fully capture the extreme local cost pressures. The District’s intention is to help attract, recruit and retain qualified staff in the highly competitive employment market. The FY25 approved budget included a 5% cost-of-living adjustment for all employees. The FY26 draft budget includes funding for a 5% cost-of-living adjustment for all employees.

Conclusion

In 2026, 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 cost of living and staffing shortages which have led to increased costs 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 overcoming 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 Karen Murphy (Finance Manager), Erin Leach (People and Culture Manager), Jamie Wilson (Marketing Manager), 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

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

	2021	2022	2023	2024	2025			2026	YOY Variance
Revenue	**Actual**	**Actual**	**Actual**	**Actual**	**Forecast**	**Approved Budget**	**YTD as of 9/30/25**	**Draft Budget**	**Favorable/ (Unfavor)**
Assessed Valuation	**750,097,830**	**846,952,980**	**846,984,370**	**1,256,336,880**	**1,274,974,850**	**1,274,974,850**		**1,378,011,010**	
Mill Levy	**3.650**	**3.650**	**3.650**	**3.650**	**3.650**	**3.650**		**3.65**	
Mill Levy credit				**(0.100)**	**0.000**	**0.000**			
Property taxes	2,747,315	3,074,703	3,091,702	4,650,493	4,653,658	4,653,658	4,601,165	5,029,740	376,082
Specific ownership taxes	150,075	166,817	178,179	217,696	209,415	165,000	155,078	226,338	16,924
Property tax penalties and Interest	4,282	4,326	5,933	6,482	6,439	4,500	6,439	5,000	(1,439)
Eagle Area	571,340	555,490	533,165	525,006	850,119	741,293	628,973	924,246	74,128
Gypsum Area	1,101,200	1,506,643	1,635,839	1,684,627	1,639,726	1,730,178	1,239,255	1,779,208	139,482
Edwards Area	496,190	671,428	758,214	698,888	660,263	668,648	461,294	659,849	(414)
Outdoor Recreation	124,513	124,613	182,478	230,483	239,838	227,230	227,394	233,975	(5,863)
Investment Income	(11,542)	(63,572)	295,130	445,190	298,483	150,000	238,483	190,000	(108,483)
Sponsorship Income	-	-	10,000	17,500	24,825	17,500	24,825	20,000	(4,825)
Contribution Income	-	-	16,000	36,000	25,000	25,000	25,000	-	(25,000)
Scholarship Revenue	-	1,670	1,023	1,038	1,350	1,350	872	-	(1,350)
Sponsorship and Fundraising Rev.	49,660	36,000	30,583	10,250	17,500	17,500	10,250	17,500	-
Event sponsorship	-	-	49,270	67,900	2,000	7,500	1,000	-	(2,000)
Fiesta Americas	-	-	-	-	39,700	35,000	39,700	-	(39,700)
Grant Revenue	-	-	-	-	-	-	-	-	-
Grant Revenue- CHF	86,062	101,935	96,145	-	-	-	-	-	-
Other Income	31,433	11,723	16,137	33,465	500	5,000	250	-	(500)
Conservation Trust Fund (CTF)	277,151	334,781	320,042	289,096	263,350	291,350	186,714	309,705	46,355
									-
Total Revenue	**5,627,679**	**6,526,556**	**7,219,840**	**8,914,114**	**8,932,166**	**8,740,707**	**7,846,692**	**9,395,561**	**463,396**
Expenditures									0
Administration	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,048,504	80,668
Eagle Area	753,309	774,881	809,344	867,087	1,314,073	1,335,563	1,024,568	1,568,774	254,702
Eagle cost recovery	76%	72%	66%	61%	65%	56%	61%	59%	-6%
Gypsum Area	1,372,454	1,747,137	1,798,963	2,052,043	2,208,991	2,191,355	1,592,361	2,322,513	113,522
Gypsum cost recovery	80%	86%	91%	82%	74%	79%	78%	77%	2%
TOG reimbursement	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(271,653)	12,980
Edwards Area	585,210	689,230	786,170	881,444	1,020,870	1,034,342	710,997	1,066,239	45,368
Edwards cost recovery	85%	97%	96%	79%	65%	65%	65%	62%	-3%
Outdoor Recreation (OR)	172,183	171,940	301,132	345,325	406,913	399,275	320,088	402,860	(4,053)
OR cost Recovery	72%	72%	61%	67%	59%	57%	71%	58%	-1%
Conservation Trust Fund (CTF)	287,176	246,567	306,095	380,673	397,688	418,978	289,236	426,450	28,761
	97%	136%	105%	76%			65%	73%	73%
Total Expenditures before capital	**4,633,881**	**5,245,849**	**5,814,023**	**6,065,325**	**7,031,739**	**7,100,697**	**5,167,373**	**7,563,688**	**531,949**
Capital Expenditures									0
Capital Expenditures - CPF	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	(445,214)
Capital Expenditures - CTF	652,594	280,358	-	23,316	126,588	1,186,100	125,886	954,000	827,412
									-
Total Capital Expenditures	**936,352**	**466,730**	**307,009**	**2,498,419**	**1,874,982**	**3,116,757**	**1,086,977**	**2,257,180**	**382,198**
Fund transfer to CTF	**662,619**	**192,144**	**13,946**	**(114,893)**	**(260,926)**	**(1,313,728)**	**(228,408)**	**(1,070,745)**	**(809,818)**
Fund transfer from GF	**(662,619)**	**(192,144)**	**(13,946)**	**114,893**	**260,926**	**1,313,728**	**228,408**	**1,070,745**	**809,818**
Fund transfer to CPF	**-**	**-**	**-**	**1,650,600**	(1,500,000)	**(1,500,000)**	(961,090)	(1,303,180)	196,820
Fund transfer from GF	**-**	**-**	**-**	**(1,650,600)**	**1,500,000**	**1,500,000**	**961,090**	1,303,180	(196,820)
									0
Excess revenue over/(under) Exp.	**57,446**	**813,977**	**1,098,808**	**350,370**	**25,444**	**(1,476,748)**	**1,592,342**	**(425,307)**	**(450,752)**
Beg. Fund Balance	4,361,930	4,438,668	5,252,645	6,354,051	6,704,421	6,432,422	6,704,421	6,729,865	
Fund transfer - Restricted reserve to CPF				**(3,000,000)**				-	
Fund transfer - Restricted reserve from GF				**3,000,000**				-	
Ending Fund Balance	4,419,376	5,252,645	6,354,051	6,704,421	6,729,865	4,955,674	8,296,763	6,304,558	
FB breakdown									
Tabor restricted fund balance - 3%	171,000	190,000	197,000	257,000	210,952	213,021	213,021	226,911	
Operating Reserve - 25%	1,192,378	1,311,462	1,560,445	1,522,119	1,757,935	1,420,140	1,291,843	1,890,922	
Capital Reserve (CPF)	1,000,000	3,000,000	3,000,000	2,205,497	1,791,913	1,791,913	2,205,497	1,974,176	
Conservation Trust Fund (CTF)				13,946	13,946	13,946	13,946	13,947	
Unrestricted	2,055,998	751,183	1,596,605	2,705,859	2,955,119	1,516,654	4,572,456	2,198,602	

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

	2021	2022	2023	2024	2025			2026	YOY Variance
Revenue	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Assessed Valuation	**750,097,830**	**846,952,980**	**846,984,370**	**1,256,336,880**	**1,274,974,850**	**1,274,974,850**		**1,378,011,010**	
Mill Levy	**3.650**	**3.650**	**3.650**	**3.65**	**3.65**	**3.65**		**3.65**	
Mill Levy credit				**-0.1**	-	-			
Property taxes	2,747,315	3,074,703	3,091,702	4,650,493	4,653,658	4,653,658	4,601,165	5,029,740	376,082
Specific ownership taxes	150,075	166,817	178,179	217,696	209,415	165,000	155,078	226,338	61,338
Property tax penalties and Interest	4,282	4,326	5,933	6,482	6,439	4,500	6,439	5,000	500
Eagle Area	571,340	555,490	533,165	525,006	850,119	741,293	628,973	924,246	182,954
Gypsum Area	1,101,200	1,506,643	1,635,839	1,684,627	1,639,726	1,730,178	1,239,255	1,779,208	49,030
Edwards Area	496,190	671,428	758,214	698,888	660,263	668,648	461,294	659,849	(8,799)
Outdoor Recreation	124,513	124,613	182,478	230,483	239,838	227,230	227,394	233,975	6,745
Investment Income	(11,542)	(63,572)	295,130	445,190	298,483	150,000	238,483	190,000	40,000
Sponsorship Income	-	-	10,000	17,500	24,825	17,500	24,825	20,000	2,500
Contribution Income	-	-	16,000	36,000	25,000	25,000	25,000	-	(25,000)
Scholarship Revenue	-	1,670	1,023	1,038	1,350	1,350	872	-	(1,350)
Sponsorship and Fundraising Rev.	49,660	36,000	30,583	10,250	17,500	17,500	10,250	17,500	-
Event sponsorship	-	-	49,270	67,900	2,000	7,500	1,000	-	(7,500)
	-	-	-	-	39,700	35,000	39,700	-	(35,000)
Grant Revenue	-	-	-	-	-	-	-	-	-
Grant Revenue- CHF	86,062	101,935	96,145	-	-	-	-	-	-
Other Income	31,433	11,723	16,137	33,465	500	5,000	250	-	(5,000)
Total Revenue	**5,350,528**	**6,191,776**	**6,899,798**	**8,625,018**	**8,668,816**	**8,449,357**	**7,659,978**	**9,085,856**	636,500
Expenditures									
Administration	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,048,504	(96,731)
Eagle Area	753,309	774,881	809,344	867,087	1,314,073	1,335,563	1,024,568	1,568,774	(233,212)
Eagle cost recovery	76%	72%	66%	61%	65%	56%	61%	59%	
Gypsum Area	1,372,454	1,747,137	1,798,963	2,052,043	2,208,991	2,191,355	1,592,361	2,322,513	(131,159)
Gypsum cost recovery	80%	86%	91%	82%	74%	79%	78%	77%	
TOG reimbursement	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(271,653)	41,064
Edwards Area	585,210	689,230	786,170	881,444	1,020,870	1,034,342	710,997	1,066,239	(31,897)
Edwards cost recovery	85%	97%	96%	79%	65%	65%	65%	62%	
Outdoor Recreation (OR)	172,183	171,940	301,132	345,325	406,913	399,275	320,088	402,860	(3,585)
OR cost Recovery	72%	72%	61%	67%	59%	57%	71%	58%	
Total Expenditures before capital	**4,346,705**	**4,999,282**	**5,507,928**	**5,684,652**	**6,634,051**	**6,681,719**	**4,878,137**	**7,137,238**	455,519
Capital Expenditures									
Capital Expenditures - GF	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	(627,477)
Total Capital Expenditures	**283,758**	**186,372**	**307,009**	**2,475,103**	**1,748,394**	**1,930,657**	**961,090**	**1,303,180**	627,477
Fund transfer to CTF	**(662,619)**	**(192,144)**	**13,946**	**(114,893)**	**(260,926)**	**(1,313,728)**	**(228,408)**	**(1,070,745)**	(242,983)
Fund transfer to CPF	-	-	-	**(1,650,600)**	(1,500,000)	(1,500,000)	(961,090)	(1,303,180)	(196,820)
Fund transfer to CPF	-	-	-	**1,650,600**	-	-	-	-	-
Excess revenue over/(under) Exp.	**57,446**	**813,977**	**1,098,808**	**1,174,873**	**273,838**	**(1,046,091)**	**1,592,342**	**(425,307)**	620,784
Beg. Fund Balance	4,361,930	4,419,379	5,232,649	6,340,105	6,704,421	5,723,378	6,704,421	6,978,259	
Fund transfer - Restricted reserve to CPF									
Ending Fund Balance	4,419,376	5,233,356	6,331,457	6,704,421	6,978,259	4,677,287	8,296,763	6,552,952	
FB breakdown									
Tabor restricted fund balance	171,000	190,000	197,000	257,000	210,952	197,000	213,021		
Operating Reserve	1,192,378	1,249,820	1,560,445	1,522,119	1,757,935	1,637,696	1,291,843		
Capital Reserve (CPF)	1,000,000	3,000,000	3,000,000	2,205,497	1,791,913	-	2,205,497		
Unrestricted	2,055,998	793,536	1,574,012	2,762,512	3,217,459	2,842,591	4,586,402		

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	157,169	166,735	186,766	159,352	150,000	170,000	112,273	160,000	10,000
25-10-100-4409	CTF - Grant and Sponsorship Revenue	4,556	53,728	8,200	8,300	-	8,000	-	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	20,556	26,183	35,898	35,397	40,747	40,747	29,506	51,420	10,673
25-70-400-4257	CTF - Freedom Park Field Rentals	52,870	56,635	68,104	75,547	72,603	72,603	44,935	98,285	25,682
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	42,000	31,500	21,075	10,500	-	-	-	-	-
	Total Revenue	**277,151**	**334,781**	**320,042**	**289,096**	**263,350**	**291,350**	**186,714**	**309,705**	**46,355**
	Expenditures									
25-60-400-5000	Eagle Complex Salaries	40,732	33,374	26,534	28,452	48,000	21,391	35,297	37,977	(10,023)
25-60-401-5001	Eagle Complex Maint. Hourly - FT	-	-	23,230	32,601	20,000	55,275	13,869	24,956	4,956
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	-	-	11,663	12,397	3,760	13,000	3,760	12,000	8,240
25-60-400-5010	401a Payroll Tax	3,123	2,341	3,519	4,061	4,429	4,429	2,070	3,664	(764)
25-60-400-5013	Medicare and other taxes	-	-	1,050	1,062	1,300	1,300	779	1,087	(214)
25-60-400-5014	Unemployment	-	-	-	123	897	897	107	150	(747)
25-60-400-5020	Medical Coverage Premiums	6,168	6,226	13,389	15,261	24,573	24,573	11,891	18,481	(6,092)
25-60-400-5040	Retirement Benefits - 457 Match	739	791	2,321	2,975	7,392	7,392	3,705	4,720	(2,672)
25-60-400-6105	Eagle Complex Maintenance Equipment	4,492	1,748	555	1,525	2,800	2,300	2,543	10,000	7,200
25-60-400-6108	Eagle Complex Sports Equipment/Goals	2,400	-	1,792	2,172	2,000	2,000	500	1,000	(1,000)
25-60-400-6402	Eagle Complex Electric	20,278	20,451	20,286	19,909	20,000	20,000	18,292	20,000	-
25-60-400-6403	Eagle Complex Internet and IT Equipment	2,329	2,753	2,896	1,274	2,640	2,640	1,263	2,880	240
25-60-400-6404	Eagle Complex Natural Gas	3,299	5,189	3,937	1,356	4,900	4,900	418	4,900	-
25-60-400-6405	Eagle Complex Trash Service	2,890	1,675	2,105	1,246	3,200	2,550	2,759	2,250	(950)
25-60-400-6407	Eagle Complex Portable Toilets	680	2,700	1,995	1,013	4,800	1,250	4,267	1,750	(3,050)
25-60-400-6408	Eagle Complex Water/Sewer	1,023	1,300	1,268	884	1,520	1,520	143	1,500	(20)
25-60-401-6107	Eagle Complex Maintenance Supplies	10,540	8,655	11,837	11,280	10,000	15,250	6,422	15,300	5,300
25-60-401-6363	Eagle Complex Maintenance Service	6,969	6,327	8,208	8,889	14,000	8,330	11,794	16,395	2,395
25-70-401-5000	Freedom Park Maintenance Salaries	54,411	44,485	25,165	22,493	24,208	24,208	24,365	53,080	28,872
25-70-401-5001	Freedom park Maint. hourly Wages - FT	-	-	31,974	37,091	22,000	54,285	13,928	26,911	4,911
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	-	-	3,502	13,730	13,902	10,000	13,902	10,000	(3,902)
25-70-100-5010	401a Payroll Tax	3,785	3,383	3,428	3,744	4,247	4,247	2,013	4,425	178
25-70-100-5013	Medicare and other taxes	-	-	1,032	1,002	1,283	1,283	764	1,305	22
25-70-100-5014	Unemployment	-	-	-	114	885	885	105	180	(705)
25-70-100-5020	Medical Coverage Premiums	10,913	11,058	16,699	16,191	19,579	19,579	12,548	17,306	(2,272)
25-70-100-5040	Retirement Benefits - 457 Match	1,806	1,968	2,272	2,307	7,574	7,574	3,519	5,999	(1,575)
25-70-400-6108	Freedom Park Sports Equipment/Goals	2,514	-	2,000	5,200	3,000	3,000	-	3,000	-
25-70-400-6405	Freedom Park Trash Service	3,953	6,035	7,276	7,410	8,550	8,550	6,193	7,600	(950)
25-70-401-6105	Freedom Park Maintenance Equipment	2,156	1,251	944	1,715	7,000	2,100	6,674	2,100	(4,900)
25-70-401-6107	Freedom Park Maintenance Supplies	28,147	27,855	25,011	54,215	43,000	36,271	41,174	37,620	(5,380)
25-70-401-6200	Freedom Park Janitorial Services Contract	15,308	15,865	22,078	22,707	25,100	25,100	22,106	36,414	11,314
25-70-401-6201	Freedom Park Maint. Services Contract	12,968	12,610	10,655	10,711	13,100	13,100	11,292	20,650	7,550
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	37,821	18,037	7,081	14,312	7,400	7,400	1,604	7,400	-
25-80-400-6220	McCoy Park Maint. Services Contract	3,627	814	4,098	1,627	4,800	4,800	1,288	4,500	(300)
25-80-400-6312	McCoy Park Property Lease	1,500	4,627	1,500	3,971	5,000	1,500	3,211	1,750	(3,250)
25-80-400-6402	McCoy Park Electric	510	570	771	799	600	600	633	700	100
25-80-400-6407	McCoy Park Portable Toilets	1,490	3,240	3,600	3,750	4,000	4,000	2,540	4,250	250
25-80-400-7020	McCoy Park Equipment	-	-	-	2,092			-	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	605	1,240	425	2,092	2,250	2,250	1,500	2,250	-
	Capital Expenditures				6,921					-
	Total Expenditures	**287,176**	**246,567**	**306,095**	**380,673**	**397,688**	**418,978**	**289,236**	**426,450**	**28,761**

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

		2021	2022	2023	2024	2025			2026	YOY Variance
Account Number	**Account Name**	**Actual**	**Actual**	**Actual**	**Actual**	**Forecast**	**Approved Budget**	**YTD as of 9/30/25**	**Draft Budget**	**Favorable/ (Unfavor)**
	Capital Expenditures									
25-60-400-7062										
25-60-400-7061	Eagle Complex Capital Improvement	-	-	-	14,000	59,052	1,058,500	59,052	900,000	840,948
25-60-400-7062	Eagle Complex Capital Improvement	652,594	-	-		-	-	-	-	-
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	-	19,695	-	9,316			-	38,000	(38,000)
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	-	166,923	-	-	-	-	-	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	-	93,740	-	-	-	-	-	-	-
25-70-401-7020	Freedom Park Equipment	-	-	-		59,536	118,000	59,536	6,000	112,000
25-80-400-7015	McCoy Park Picnic/Playground	-	-	-	-	8,000	9,600	7,298	10,000	(400)
										-
	Total Capital Expenditures	**652,594**	**280,358**	**-**	**23,316**	**126,588**	**1,186,100**	**125,886**	**954,000**	**232,100**
	Revenue Over/(Under) Expenditures	**(662,619)**	**(192,144)**	**13,946**	**(114,893)**	**(260,926)**	**(1,313,728)**	**(228,408)**	**(1,070,745)**	
	Transfer from GF	662,619	192,144	-	114,893	260,926	1,313,728	228,408	1,070,745	-
	Fund Balance - Beginning	-	-	-	13,946	13,947	13,946	13,946	13,947	-
	Fund Balance - Ending	**-**	**-**	**13,946**	**13,947**	**13,947**	**13,946**	**13,946**	**13,947**	**-**

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 (new in 2024)

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
50-10-100-6103	Computer Equipment	67,658	16,774	9,592	10,427	10,000	19,850	3,451	9,600	10,250
50-10-100-7025	Reserve Study	92,953	-	-	-		-	-	-	-
50-10-100-7095	Vehicle replacement	-	13,750	13,750	63,430	61,917	40,000	61,917	70,000	(30,000)
50-20-400-7000	Eagle Area Minor Projects	-	5,589	18,742	6,782	29,002	29,002	11,169	17,500	11,502
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	50,000	175,000	50,000	50,000	50,000	50,000	150,000	(100,000)
50-30-400-7000	Gypsum Area Minor Projects	12,314	24,132	14,394	-	62,063	24,250	62,063	28,250	(4,000)
50-30-400-7001	GRC Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	175,000	175,000	175,000	375,000	(200,000)
50-40-400-7000	Edwards Area Minor Projects	10,833	26,127	-	140,495			0	107,000	(107,000)
50-40-400-7001	Field House Capital Replacement Funding	-	-	-	28,970	1,145,158	1,267,555	573,715	199,749	1,067,806
50-40-400-7100	Edwards E sports	-	-	25,530	-	-	-	0	-	-
50-20-400-7060	Eagle Pool Contributions	-	-	-	2,125,000	-	-	0	-	-
50-20-400-7900	Eagle Pool annual debt service	-	-	-	-	215,254	325,000	23,776	346,081	(21,081)
					-					-
	Total Capital Expenditures	**283,758**	**186,372**	**307,009**	**2,475,103**	**1,748,394**	**1,930,657**	**961,090**	**1,303,180**	**627,477**
	Transfer from GF				934,600	1,500,000	1,500,000	961,090	1,303,180	
	Transfer from GF				716,000	-	-			
	Total Other Financing Sources				**1,650,600**	**1,500,000**	**1,500,000**	**961,090**	**1,303,180**	
	Excess of Revenues and Other financing sources Over (Under) Expenditures				**(824,503)**	**(248,394)**	**(430,657)**	**-**	**-**	
	Fund Balance - Beginning					2,222,570	2,222,570	2,205,497	1,974,176	
	Fund transfer - Restricted reserve from GF				3,000,000	-	-	-		
	Fund Balance - Ending				**2,205,497**	**1,974,176**	**1,791,913**	**2,205,497**	**1,974,176**	

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	49,660	36,000	30,583	10,250	17,500	17,500	10,250	17,500	-
10-10-100-4401	Event Sponsorship	-	-	49,270	67,900	2,000	7,500	1,000	-	(2,000)
10-10-100-4407	Fiesta Americas	-	-	-	-	39,700	35,000	39,700	-	(39,700)
10-10-100-4410	Grant Revenue	-	-	-	-	-	-	0	-	-
10-10-100-4411	Grant Rev- CO Health Foundation	86,062	101,935	96,145	-			0	-	-
10-10-100-4513	Other Income	31,433	11,723	16,137	33,465	500	5,000	250	-	(500)
10-10-900-4000	Property Taxes	2,747,315	3,074,703	3,091,702	4,650,493	4,653,658	4,653,658	4,601,165	5,029,740	376,082
10-10-900-4001	Specific Ownership (Auto) Taxes	150,075	166,817	178,179	217,696	209,415	165,000	155,078	226,338	16,924
10-10-900-4002	Prop Tax Penalty & Interest Inc	4,282	4,326	5,933	6,482	6,439	4,500	6,439	5,000	(1,439)
10-10-900-4402	Cornerstone sponsorship	-	-	10,000	17,500	24,825	17,500	24,825	20,000	(4,825)
10-10-900-4502	Contribution Income	-	-	16,000	36,000	25,000	25,000	25,000	-	(25,000)
10-10-900-4504	Scholarship Revenue	-	1,670	1,023	1,038	1,350	1,350	872	-	(1,350)
10-10-900-4550	Investment income	(11,542)	(63,572)	295,130	445,190	298,483	150,000	238,483	190,000	(108,483)
	Total Revenue	**3,057,285**	**3,333,602**	**3,790,102**	**5,486,014**	**5,278,870**	**5,082,008**	**5,103,062**	**5,488,578**	**209,708**
	Expenditures									
10-10-100-5000	Administration Salaries	512,211	633,844	590,613	567,854	571,852	571,852	378,129	583,307	(11,455)
10-10-100-5001	Administration Hourly Wages - Full Time	-	-	45,955	19,087	57,750	57,750	41,311	60,724	(2,974)
10-10-100-5002	Administration Hourly Wages - Part Time	12,814	13,389	17,886	-	4,000	4,000	441	4,000	-
10-10-100-5004	Employee Bonuses	39,019	4,450	41,305	53,833	67,250	67,250	23,434	66,350	900
10-10-100-5010	401a Payroll Tax	36,786	41,221	30,286	25,232	26,777	26,777	16,170	24,301	2,476
10-10-100-5013	Medicare and other taxes	-	-	16,336	8,852	9,622	9,622	6,326	9,396	226
10-10-100-5014	Unemployment	-	-	-	1,071	2,036	2,036	872	1,296	740
10-10-100-5020	Medical Coverage Premiums	110,988	101,438	117,684	110,330	98,000	122,160	68,313	104,136	(6,136)
10-10-100-5024	HSA & FSA	985	3,330	2,439	3,117	8,300	8,300	5,677	7,200	1,100
10-10-100-5030	Employee Stipend	11,892	13,631	28,149	29,825	31,200	31,200	19,050	23,200	8,000
10-10-100-5033	Employee Uniforms	3,263	1,146	5,178	3,192	6,900	6,900	2,125	6,900	-
10-10-100-5040	Retirement Benefits - 457 Match	45,249	43,459	45,792	30,505	50,073	50,073	17,992	48,302	1,770
10-10-100-5055	Workers Compensation	60,149	34,819	45,634	37,625	42,512	55,000	24,155	33,759	8,753
	Total Personnel Expenditures	**833,356**	**890,726**	**987,257**	**890,521**	**976,272**	**1,012,919**	**603,993**	**972,871**	**3,400**

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-10-100-6100	Office Supplies	3,216	3,623	3,683	5,901	5,271	2,700	4,523	2,780	2,491
10-10-100-6120	Meeting Expenses	2,101	4,577	5,378	3,946	10,000	5,580	8,534	6,760	3,240
10-10-100-6122	Employee Relations	6,869	17,274	14,698	14,077	20,000	20,000	13,899	43,300	(23,300)
10-10-100-6140	District Vehicle Fuel & Maintenance	12,433	14,134	20,552	20,726	18,000	18,000	16,039	20,600	(2,600)
10-10-100-6150	Fundraising Expense - MRF	183	2,622	3,170	2,990	5,000	5,000	2,652	5,000	-
10-10-100-6210	Software Fees - Registration System	37,236	17,209	16,788	19,584	26,400	26,400	15,659	26,400	-
10-10-100-6305	Board of Directors Compensation	6,000	5,100	8,000	6,900	7,500	7,500	5,200	7,000	500
10-10-100-6307	Legal Services	28,597	33,895	42,904	29,828	30,000	40,000	20,468	33,000	(3,000)
10-10-100-6312	Dues, Subscriptions, Books	9,044	11,824	11,669	13,991	13,044	13,044	9,060	40,894	(27,850)
10-10-100-6317	Treasurer Fees (Eagle Co)	82,548	92,371	92,965	139,709	139,904	139,904	138,231	150,892	(10,988)
10-10-100-6330	Property & Liability Insurance	43,334	70,773	79,754	86,692	99,394	99,394	98,362	109,000	(9,606)
10-10-100-6340	Youth Program Scholarship Expense	11,197	26,614	15,833	12,380	24,000	24,000	16,236	24,000	-
10-10-100-6350	Conferences and Training	11,815	14,143	17,200	34,072	41,670	41,670	22,874	44,600	(2,930)
10-10-100-6810	Community Partnership Grant Expense	-	1,028	5,448	11,466	20,000	20,000	0	20,000	-
10-10-101-6300	Accounting Services	60,926	48,086	21,028	13,409	41,495	23,850	38,995	36,950	4,545
10-10-101-6301	Audit Services	9,975	10,275	10,600	10,900	12,000	11,300	0	12,600	(600)
10-10-101-6306	Election Management Expense	99,704	126,920	15,862	1,682	29,292	25,000	29,292	-	29,292
10-10-101-6316	Credit Card Processor Fees	47,428	66,648	77,792	81,414	82,000	82,000	63,015	87,000	(5,000)
10-10-102-5052	Employee Recruitment Expense	4,665	8,285	18,526	10,152	15,750	15,750	9,461	17,270	(1,520)
10-10-102-6123	Volunteer Appreciation/Recognition Expense	2,844	86	1,301	1,724	1,500	2,508	112	-	1,500
10-10-102-6215	Payroll Processing Fee	28,107	44,771	49,976	54,556	54,670	54,670	48,032	61,900	(7,230)
10-10-103-6150	Sponsorship Expenses	25,860	5,282	10,565	1,595	3,750	3,750	165	13,000	(9,250)
10-10-103-6221	Consulting	11,591	11,625	72,522	28,153	43,000	43,000	30,833	96,000	(53,000)
10-10-103-6302	Marketing and Communication Expense	35,087	50,066	35,425	31,169	40,178	40,178	26,848	36,791	3,387
10-10-103-6308	Marketing - Programs Expense					-	-		36,950	(36,950)
10-10-103-6309	Marketing - Facilities Expense					-	-		12,600	(12,600)
10-10-103-6306	Elections - Communication Expense	-	-	782	-	380	1,400	380	-	380
10-10-103-6801	CO Health Foundation Grant Exp	86,062	53,520	63,134	-	-	-		-	-
10-10-104-6130	Community Event Expense	16,555	28,444	51,946	32,794	41,200	41,200	34,776	33,150	8,050
10-10-104-6131	Community Engagement expense	-	-	-	6,859	6,000	8,000	3,241	7,800	(1,800)
10-10-104-6135	Fiesta Americas	-	-	-	53,907	47,110	35,000	46,110	-	47,110
10-10-105-6206	Computer/IT/Phone Services	69,170	76,423	74,124	91,197	88,056	88,056	74,686	89,396	(1,340)
10-10-900-6190	Contribution expenses	-	-	65,000	10,000	25,000	-	25,000	-	25,000
	Contingency	13,273								-
	Total Other Expenditures	**765,820**	**845,614**	**906,624**	**831,775**	**991,564**	**938,854**	**802,682**	**1,075,633**	**(84,069)**
	Total Expenditures	**1,599,176**	**1,736,340**	**1,893,881**	**1,722,462**	**1,967,836**	**1,951,773**	**1,406,675**	**2,048,504**	**(80,668)**
	Revenue Over/(Under) Expenditures	**1,458,109**	**1,597,261**	**1,896,221**	**3,763,552**	**3,311,034**	**3,130,235**	**3,696,387**	**3,440,074**	**129,040**

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	15,000	17,500	17,500	17,500	17,500	17,500	17,500	20,000	2,500
10-20-205-4300	Eagle Rec Kids Revenues	57,671	62,267	40,052	36,594	61,465	61,465	39,993	50,530	(10,935)
10-20-205-4410	Grant revenue	-	44,135	26,481	11,556	-	-	-	-	-
10-20-206-4300	Eagle Non-Sports Revenues	660	2,398	448	728	1,400	1,400	490	1,400	-
10-20-209-4300	Eagle Youth power after school program revenu	-	-	-	-	-	-	-	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	-	-	-	225	225	-	225	-
10-20-240-4300	Eagle Adult Sports Program Revenue	65,675	70,923	75,217	76,131	81,653	61,130	75,253	65,878	(15,775)
10-20-260-4300	Eagle Youth Sports Program Revenue	118,769	112,092	125,216	130,064	134,105	134,105	92,941	142,680	8,575
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	26,795	8,313	-	-	20,551	43,660	20,551	30,450	9,899
10-20-331-4310	Eagle Fitness	-	1,700	1,860	1,180	-	1,860	-	-	-
10-20-400-4220	Memberships/Season Passes	48,510	-	-	-	111,718	70,000	111,718	118,105	6,387
10-20-400-4230	Eagle Admissions - Daily Passes	74,685	30,964	29,269	26,253	110,109	70,000	107,891	112,249	2,140
10-20-400-4235	Eagle Admissions - Punch cards	17,150	10,861	5,440	5,750	26,000	18,800	24,199	26,540	540
10-20-400-4241	Eagle Skate Sharpening	5,711	7,918	7,643	6,887	7,500	7,500	4,785	7,000	(500)
10-20-400-4251	Eagle Facility Rentals	115,931	156,954	177,943	189,274	206,593	206,593	82,361	291,521	84,929
10-20-400-4261	Eagle Equipment/Skate Rental	5,687	7,752	6,987	6,679	7,000	7,000	3,531	6,695	(305)
10-20-400-4403	Eagle Facility Advertising Revenue	7,000	11,750	4,500	2,750	9,750	9,750	222	2,000	(7,750)
10-20-400-4505	Eagle Resale	5,604	5,770	5,488	6,150	5,500	5,500	5,145	8,335	2,835
10-20-400-4506	Eagle Concessions/Vending	1,256	556	465	1,542	39,408	18,580	35,917	33,888	(5,520)
10-20-400-4513	Eagle - Other Revenues	-	1,462	4,916	2,798	1,200	1,200	231	1,200	-
10-20-400-4800	Eagle Fun-raising Events	120	-	-	-	800	800	185	-	(800)
10-20-405-4256	Eagle Events & Parties	5,116	2,174	3,740	3,170	7,642	4,225	6,062	5,550	(2,092)
	Total Revenue	**571,340**	**555,490**	**533,165**	**525,006**	**850,119**	**741,293**	**628,973**	**924,246**	**74,128**
	Expenditures									
10-20-100-5000	Eagle Facility Salaries	201,561	249,940	307,897	308,519	368,883	368,883	269,602	432,431	(63,548)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	-	-	-	14,469	14,469	11,164	38,875	(24,406)
10-20-401-5001	Eagle Maint. Hourly Wages - FT	-	-	21,532	37,530	40,576	85,723	30,432	75,680	(35,104)
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	12,644	16,678	11,502	15,431	33,252	33,252	22,612	29,396	3,856
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	1,711	-	250	-	640	640	67	672	(32)
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	23,394	29,609	25,510	21,964	30,000	30,000	23,390	34,896	(4,896)
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	13,879	16,985	17,739	14,826	20,141	20,141	13,247	23,532	(3,391)
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	45,216	3,518	-	-	141,834	109,137	141,834	170,967	(29,133)
10-20-330-5002	Eagle Fitness Hourly Wages - PT	1,593	2,835	3,153	3,453	2,630	1,425	2,440	-	2,630
10-20-401-5002	Eagle Maint. Hourly Wages - PT	27,449	27,679	8,100	9,491	6,790	6,790	4,781	45,559	(38,769)
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	33,076	29,720	17,347	26,701	46,707	46,707	41,874	51,294	(4,587)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	-	-	-	6,710	6,710	6,346	10,563	(3,853)
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	24,835	22,080	12,985	7,771	23,540	23,540	4,464	-	23,540
10-20-100-5010	401a Payroll Tax	26,739	27,656	22,885	25,607	34,219	34,219	22,817	40,743	(6,524)
10-20-100-5013	Medicare and other taxes	-	-	7,278	6,539	10,994	10,994	8,291	13,251	(2,257)
10-20-100-5014	Unemployment	-	-	-	726	1,500	1,500	1,144	1,828	(328)
10-20-100-5020	Medical Coverage Premiums	71,753	75,011	97,025	102,016	130,000	146,904	93,313	164,816	(34,816)
10-20-100-5040	Retirement Benefits - 457 Match	13,977	15,254	17,784	24,235	25,000	25,000	21,306	38,180	(13,180)
	Total Wages and Benefits	**497,827**	**516,964**	**570,985**	**604,807**	**937,886**	**966,035**	**719,123**	**1,172,684**	**(234,798)**

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-20-400-5033	Eagle Staff Uniforms	1,487	892	794	403	1,726	1,000	1,726	1,450	276
10-20-400-6122	Eagle Employee Relations	647	580	256	591	800	800	616	1,200	(400)
10-20-400-6350	Eagle Staff Training Expense	687	880	100	576	600	600	570	5,237	(4,637)
10-20-400-6100	Eagle Office Supplies	684	689	335	1,049	3,700	750	3,471	1,450	2,250
10-20-400-6106	Eagle Janitorial & Medical Supplies	2,657	3,477	4,085	4,739	9,000	4,050	8,806	4,350	4,650
10-20-400-6107	Eagle Maintenance Supplies	2,991	4,266	2,038	8,855	9,000	4,000	8,452	5,500	3,500
10-20-400-6109	Eagle Pool - Operations expenses	15,284	6,675	-	-	15,000	22,552	10,898	19,645	(4,645)
10-20-400-6116	Eagle Resale Items	3,395	3,788	3,309	3,661	7,500	3,000	4,635	4,235	3,265
10-20-400-6117	Eagle Concession Supplies	-	686	-	895	15,000	7,900	12,956	13,900	1,100
10-20-400-6205	Eagle Copier and Office Equip	4,368	3,800	3,819	4,020	7,000	4,932	6,385	5,100	1,900
10-20-400-6302	Eagle Marketing and Communications Expense	2,047	1,457	3,167	1,288	4,000	4,000	1,767	2,000	2,000
10-20-400-6318	Eagle Sales Tax	895	512	548	562	500	500	228	600	(100)
10-20-400-6360	Eagle Building Maintenance Service	53,943	41,365	39,792	54,324	60,000	60,000	58,711	68,370	(8,370)
10-20-400-6363	Eagle Landscaping Expense	4,581	8,868	1,081	328	2,000	4,000	720	4,000	(2,000)
10-20-403-6114	Eagle Rink Supplies & Equipment	15,331	9,006	10,216	15,712	15,000	10,320	13,646	15,079	(79)
10-20-405-6102	Eagle Events/Parties Expense	1,097	1,348	1,342	702	800	800	759	800	-
10-20-205-6102	Eagle Rec Kids Program Expense	9,771	7,590	3,830	6,754	6,854	6,854	6,075	4,554	2,300
10-20-206-6102	Eagle Non-Sports Program expense	383	291	214	137	400	400	41	400	-
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	-	-	-	150	150	-	150	-
10-20-240-6108	Eagle Adult Sports Program Expense	4,320	6,743	16,745	14,908	12,000	8,232	10,133	6,906	5,094
10-20-260-6102	Eagle Youth Sports Program Expense	31,000	35,258	34,217	35,342	39,500	39,500	28,737	44,702	(5,202)
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	3,326	4,415	-	546	14,172	25,100	14,172	19,170	(4,998)
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	1,076	3,063	-	108	-	-	-	-	-
10-20-400-6401	Eagle Internet/Telephone/Cable	5,899	7,147	6,724	9,076	8,400	7,350	6,297	8,840	(440)
10-20-400-6402	Eagle Electric	47,151	48,217	48,917	49,841	62,000	62,000	47,287	65,100	(3,100)
10-20-400-6404	Eagle Natural Gas	25,013	41,882	47,311	35,019	65,000	65,000	48,086	68,250	(3,250)
10-20-400-6406	Eagle Security	3,086	3,394	682	3,775	4,085	4,085	2,410	4,125	(40)
10-20-400-6408	Eagle Water/Sewer/Trash	14,363	11,629	8,837	9,069	12,000	21,653	7,861	20,978	(8,978)
	Total Exp. Other than Wages and Benefits	**255,482**	**257,917**	**238,360**	**262,280**	**376,187**	**369,528**	**305,445**	**396,091**	**(19,904)**
	Total Expenditures	**753,309**	**774,881**	**809,344**	**867,087**	**1,314,073**	**1,335,563**	**1,024,568**	**1,568,774**	**(254,702)**
	Revenue Over/(Under) Expenditures	**(181,969)**	**(219,391)**	**(276,180)**	**(342,081)**	**(463,954)**	**(594,270)**	**(395,596)**	**(644,528)**	**(180,574)**

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

		2021	2022	2023	2024	2025			2026	YOY Variance
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	15,000	17,500	17,500	17,500	17,500	17,500	17,500	20,000	2,500
10-30-200-4404	Gypsum Scholarship Program Allocation	-	-	-	-	3,500	3,500	-	-	(3,500)
10-30-205-4300	Gypsum Rec Kids Revenues	109,075	97,788	94,088	79,128	90,000	90,000	65,717	79,600	(10,400)
10-30-205-4410	Grant revenue	-	44,135	35,308	11,556	-	-	-	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	5,536	5,286	6,840	1,624	2,500	3,130	1,106	1,960	(540)
10-30-211-4300	Gypsum Active older adult program revenu	-	-	-	7,063	5,980	5,980	4,531	5,350	(630)
10-30-240-4300	Gypsum Adult Sports Program Revenue	-	200	-	(594)	45	1,400	45	-	(45)
10-30-260-4300	Gypsum Youth Sports Program Revenue	23,935	42,590	33,214	44,165	56,455	56,455	51,538	56,125	(330)
10-30-290-4300	Gypsum Gymnastics Revenue	233,179	220,673	223,320	225,527	194,499	194,499	158,781	210,810	16,311
10-30-293-4300	Gypsum Gymnastics Meet Revenue	20,163	51,475	26,179	32,156	32,675	32,675	26,228	26,400	(6,275)
10-30-301-4300	Gypsum Aquatics - Swim Lesson Prog. Re	17,733	25,431	22,639	73,757	34,071	117,850	26,071	90,700	56,629
10-30-307-4230	Gyp. Creek Aquatics - Daily Passes reven	7,106	14,396	22,139	14,050	2,762	15,000	2,762	1,000	(1,762)
10-30-331-4310	Gypsum Fitness	7,549	16,877	24,028	24,848	31,800	31,800	23,262	48,048	16,248
10-30-400-4200	Gypsum Admissions - Memberships	507,533	761,647	928,294	972,559	975,000	975,000	733,072	1,040,250	65,250
10-30-400-4230	Gypsum Admissions - Daily Passes	75,940	112,310	74,367	75,600	90,000	90,000	60,074	85,000	(5,000)
10-30-400-4235	Gypsum Admissions - Punch cards	29,921	24,798	31,417	27,429	28,000	28,000	17,950	28,000	-
10-30-400-4250	Gypsum Facility Rentals	850	26,952	38,934	36,722	37,558	31,000	33,058	47,085	9,527
10-30-400-4503	Gypsum Tenant Lease Revenue	22,733	25,918	27,503	28,328	29,009	29,009	12,097	30,000	991
10-30-400-4505	Gypsum Resale	2,294	2,955	2,451	3,601	3,300	3,300	1,290	4,800	1,500
10-30-400-4506	Gypsum Concessions/Vending	2,091	3,737	3,300	4,271	4,592	3,600	3,992	3,600	(992)
10-30-400-4513	Gypsum Other Revenue	9,210	8,637	17,493	4,931	-	-	-	-	-
10-30-405-4256	Gypsum Events & Parties	10,961	2,960	5,395	-	-	-	-	-	-
10-30-406-4259	Gypsum Child Watch Admissions	391	382	1,430	405	480	480	180	480	-
	Total Revenue	**1,101,200**	**1,506,643**	**1,635,839**	**1,684,627**	**1,639,726**	**1,730,178**	**1,239,255**	**1,779,208**	**139,482**
	Expenditures									
10-30-100-5000	Gypsum Facility Salaries	286,339	325,874	356,241	436,860	512,500	512,500	352,178	529,907	17,407
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - F	-	-	83,691	68,080	50,424	50,424	27,822	25,201	(25,223)
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	-	-	36,583	42,966	-	-	-	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	-	-	-	58,970	76,100	43,407	57,075	72,509	(3,591)
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	51,820	73,179	49,735	57,415	55,000	55,000	52,521	60,581	5,581
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	1,988	354	212	46	1,840	1,840	73	1,932	92
10-30-210-5002	Gypsum Summer Lunch Hourly Wages - F	-	-	-	-	-	-	-	-	-
10-30-211-5002	Gypsum active older adult Wages - PT	-	-	-	-	-	420	-	420	420
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	-	-	-	-	600	-	-	-
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	1,829	1,733	1,753	2,444	3,000	3,000	2,597	4,752	1,752
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	72,897	70,753	43,414	32,633	39,685	26,150	29,764	31,200	(8,485)
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	88,457	116,345	112,834	172,607	217,954	164,177	180,265	209,956	(7,998)
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	21,638	22,986	23,260	34,154	7,063	26,100	7,063	21,648	14,585
10-30-330-5002	Gypsum Fitness hourly Wages - PT	42,422	54,312	58,540	62,610	65,000	65,000	43,330	73,920	8,920
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - P	51,681	51,918	17,016	25,763	40,000	40,000	27,547	42,000	2,000
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	95,477	124,778	119,245	127,237	135,000	135,000	100,642	146,196	11,196
10-30-405-5002	Gypsum Events/Parties Hourly Wages - P	71	622	-	4,702	-	-	-	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	15,649	25,518	27,815	29,515	34,529	34,529	25,407	39,880	5,351
10-30-100-5010	401a Payroll Tax	45,730	52,181	41,526	54,835	47,909	47,909	34,719	52,099	4,190
10-30-100-5013	Medicare and other taxes	-	-	16,144	17,109	18,317	18,317	13,186	18,867	550
10-30-100-5014	Unemployment	-	-	-	1,998	3,500	3,500	1,819	2,569	(931)
10-30-100-5020	Medical Coverage Premiums	78,557	85,448	116,412	144,056	132,561	172,680	98,561	166,028	33,466
10-30-100-5040	Retirement Benefits - 457 Match	13,925	16,570	21,375	25,985	35,559	35,559	21,836	41,171	5,612
	Total Wages and Benefits	**868,480**	**1,022,569**	**1,125,796**	**1,399,984**	**1,475,942**	**1,436,113**	**1,075,881**	**1,540,834**	**64,892**

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

		2021	2022	2023	2024	2025			2026	YOY Variance
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
	Other Expenditures									
10-30-400-5033	Gypsum Facility Staff Uniforms	2,362	2,391	1,772	5,622	2,500	1,000	2,193	1,000	(1,500)
10-30-400-6122	Gypsum Employee Relations	389	1,009	1,434	1,554	2,000	1,600	1,858	2,000	-
10-30-400-6350	Gypsum Staff Training Expense	44	180	1,296	2,075	800	800	374	2,650	1,850
10-30-400-6100	Gypsum Office Supplies	3,165	4,504	6,199	7,105	7,720	7,720	6,462	7,860	140
10-30-307-6109	Gypsum Creek Pool - Operations expense	9,906	20,259	3,960	31,531	16,912	16,912	16,056	13,739	(3,173)
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	-	-	-	280	280	-	-	(280)
10-30-400-6106	Gypsum Janitorial & Medical Supplies	38,879	37,059	31,929	29,891	38,000	38,000	24,039	40,450	2,450
10-30-400-6109	Gypsum Pool - Operations expenses	9,144	14,717	29,289	27,714	12,000	34,899	7,333	41,250	29,250
10-30-400-6116	Gypsum Resale Expense	735	1,018	1,573	1,243	1,200	1,200	535	2,100	900
10-30-400-6205	Gypsum Copier and Office Equip	5,206	5,598	6,820	6,036	6,000	6,000	5,039	6,000	-
10-30-400-6302	Gypsum Marketing and Comm. Expense	5,358	5,158	3,789	2,460	3,600	3,600	2,687	-	(3,600)
10-30-400-6318	Gypsum Sales Tax	115	227	171	277	250	250	76	250	-
10-30-401-6105	Gypsum Maintenance Equip <$5,000	-	-	430	-	-	-	-	-	-
10-30-401-6107	Gypsum Maintenance Supplies	13,006	24,611	34,473	9,917	15,000	15,000	11,755	19,300	4,300
10-30-401-6200	Gypsum Janitorial Services Contract	24,834	77,274	14,642	31,983	72,444	72,444	54,333	75,480	3,036
10-30-401-6360	Gypsum Building Maintenance Service	66,784	101,589	125,830	119,932	90,000	90,000	81,954	94,938	4,938
10-30-205-6102	Gypsum Rec Kids Program Expense	8,084	9,092	7,341	9,250	9,582	9,582	4,962	7,622	(1,960)
10-30-206-6102	Gypsum Non-Sports Program Expense	506	176	298	159	2,000	2,000	165	800	(1,200)
10-30-211-6102	Gypsum active older adult Program expen	-	-	832	2,096	4,800	4,800	2,016	4,800	-
10-30-240-6102	Gypsum Adult Sports Program Expense	-	196	1,168	954	2,000	500	1,826	-	(2,000)
10-30-260-6102	Gypsum Youth Sports Program Expense	23,536	27,623	19,774	20,359	32,500	32,500	28,263	33,302	802
10-30-290-6102	Gypsum Gymnastics Program Expense	3,865	22,803	5,855	8,533	10,975	10,975	3,223	5,675	(5,300)
10-30-293-6102	Gypsum Gymnastics Meet Expense	16,301	28,675	13,451	13,076	19,000	18,000	18,885	15,250	(3,750)
10-30-301-6102	Gypsum Aquatics - Program Expense	13,434	12,681	8,916	6,848	16,590	16,590	14,988	13,523	(3,067)
10-30-330-6102	Gypsum Fitness Program Expense	7,835	9,624	6,532	15,616	20,000	14,200	19,512	15,000	(5,000)
10-30-405-6102	Gypsum Events/Parties Expense	3,642	1,808	2,325	1,283	1,200	1,200	1,164	2,000	800
10-30-406-6102	Gypsum Child Watch Expense	61	162	391	33	150	150	145	150	-
10-30-400-6401	Gypsum Internet/Telephone/Cable	7,338	8,010	8,430	15,153	6,000	6,000	3,519	5,100	(900)
10-30-400-6402	Gypsum Electric	133,126	133,428	119,429	133,685	129,508	135,000	78,490	141,750	12,242
10-30-400-6404	Gypsum Natural Gas	75,111	153,431	189,196	112,288	159,675	175,000	96,773	183,750	24,075
10-30-400-6406	Gypsum Security/Fire Suppression	1,950	1,022	-	348	13,523	2,200	1,039	2,500	(11,023)
10-30-400-6408	Gypsum Water/Sewer/Trash	26,751	20,242	25,620	35,037	36,840	36,840	26,818	43,440	6,600
	Climbing expenses	2,507	-	-	-	-	-			-
	Contingency	-	-	-	-	-	-			
	Total Exp. Other than Wages and Benef	**503,974**	**724,568**	**673,167**	**652,059**	**733,050**	**755,242**	**516,480**	**781,679**	**48,630**
	Total Expenditures	**1,372,454**	**1,747,137**	**1,798,963**	**2,052,043**	**2,208,991**	**2,191,355**	**1,592,361**	**2,322,513**	**113,522**
	Revenue Over/(Under) Expenditures	**(271,254)**	**(240,494)**	**(163,123)**	**(367,416)**	**(569,265)**	**(461,177)**	**(353,106)**	**(543,305)**	**25,960**
	Split	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(271,653)	12,980

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
10-40-200-4400	Edwards Program Sponsorship Allocation	15,000	17,500	17,500	17,500	17,500	17,500	17,500	20,000	2,500
10-40-200-4404	Edwards Scholarship Program Allocation	-	-	-	-	-	3,500	-	-	-
10-40-205-4300	Edwards Rec Kids Revenues	79,276	91,875	81,132	84,765	77,475	77,475	53,671	74,700	(2,775)
10-40-205-4410	Grant revenue	-	44,135	35,308	11,556	-	-	-	-	-
10-40-206-4300	Edwards Non-Sports Revenues	1,605	1,256	1,092	6,171	3,500	3,500	1,015	2,450	(1,050)
10-40-211-4300	Edwards Active older adult program revenue	-	-	250	5,870	6,000	8,130	2,170	6,250	250
10-40-240-4300	Edwards Adult Sports Revenue	20,300	19,515	28,984	15,172	17,245	19,500	8,245	18,000	755
10-40-260-4300	Edwards Youth Sports Revenue	36,774	57,183	76,445	76,575	93,847	93,847	72,263	86,500	(7,347)
10-40-291-4300	Edwards Gymnastics Program Revenue	150,011	145,797	190,130	201,293	172,992	172,992	131,355	212,480	39,488
10-40-293-4300	Edwards Gymnastics Meet Revenue	9,968	22,223	26,986	50,556	36,970	36,970	32,105	51,670	14,700
10-40-294-4300	Edwards Antigravity Revenue	31,580	58,927	40,709	45,842	38,375	38,375	30,040	-	(38,375)
10-40-400-4200	Edwards Admissions - Memberships	8,142	18,097	24,615	22,368	24,029	24,029	9,632	24,788	759
10-40-400-4230	Edwards Admissions - Daily Passes	12,025	20,339	22,055	20,142	21,507	21,507	12,963	21,990	483
10-40-400-4252	Edwards Facility/Turf Rentals	51,035	83,305	99,581	78,515	88,540	88,540	46,878	82,790	(5,750)
10-40-390-4350	Edwards E sports revenue	-	-	-	10,911	14,499	12,499	13,595	13,500	(999)
10-40-400-4350	Edwards E sports revenue (Old)	-	-	5,250	(18,768)	-	-	-	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	-	-	3,500	2,750	-	2,500	-	-	-
10-40-400-4503	Edwards Tenant Lease Revenue	74,164	75,650	79,559	49,368	30,359	30,359	18,493	27,880	(2,479)
10-40-400-4505	Edwards Resale	808	540	105	85	-	-	-	-	-
10-40-400-4506	Edwards Concession/Vending	1,026	1,740	-	968	2,000	2,000	1,357	1,776	(224)
10-40-400-4513	Edwards Other Revenue	-	1,137	6,002	4,858	800	800	410	-	(800)
10-40-405-4256	Edwards Events- Parties	4,476	12,209	19,011	12,392	14,625	14,625	9,603	15,075	450
										-
	Total Revenue	**496,190**	**671,428**	**758,214**	**698,888**	**660,263**	**668,648**	**461,294**	**659,849**	**(414)**
	Expenditures									
10-40-100-5000	Edwards Facility Salaries	190,382	261,744	309,312	332,707	393,131	393,131	286,563	432,762	(39,631)
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	-	-	20,997	21,451	-	-	-	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	-	-	16,833	22,412	22,000	31,409	11,856	11,010	10,990
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	32,595	29,609	25,364	34,457	45,000	45,000	29,527	56,280	(11,280)
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	-	-	-	160	1,760	1,760	-	1,848	(88)
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-	-
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	5,740	10,022	15,053	13,505	11,370	11,370	6,850	13,440	(2,070)
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	8,140	5,106	6,905	10,224	15,424	15,424	10,132	20,514	(5,090)
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	41,115	40,503	26,778	24,353	24,635	24,635	21,885	37,080	(12,445)
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	8,315	14,349	10,743	10,455	11,400	11,400	8,320	-	11,400
10-40-390-5002	Edwards Esports - PT	-	-	387	10,682	7,180	7,180	4,753	5,118	2,062
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	16,041	15,946	3,981	1,666	815	5,130	815	-	815
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	45,615	27,834	35,709	35,931	60,500	60,500	41,883	71,205	(10,705)
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	-	1,051	4,049	4,258	-	-	-	-	-
10-40-100-5010	401a Payroll Tax	23,955	27,944	24,110	30,490	27,944	27,944	16,705	29,695	(1,751)
10-40-100-5013	Medicare and other taxes	-	-	8,345	7,692	8,482	8,482	6,067	9,414	(932)
10-40-100-5014	Unemployment	-	-	-	871	1,800	1,800	1,128	1,299	501
10-40-100-5020	Medical Coverage Premiums	43,432	46,814	64,053	68,293	74,638	100,445	54,338	84,448	(9,810)
10-40-100-5040	Retirement Benefits - 457 Match	11,863	15,534	16,350	23,110	28,038	22,000	21,029	32,180	(4,142)
	Total Wages and Benefits	**427,193**	**496,457**	**588,968**	**652,718**	**734,117**	**767,610**	**521,851**	**806,293**	**(72,175)**

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
	Other Expenditures									
10-40-400-5033	Edwards Facility Staff Uniforms	1,521	817	1,188	839	1,000	1,000	-	1,500	(500)
10-40-400-6122	Edwards Employee Relations	766	392	349	305	720	720	690	720	-
10-40-400-6350	Edwards Staff Training Expense	-	35	-	-	600	600	-	150	450
10-40-400-6100	Edwards Office Supplies	385	851	811	378	700	700	535	900	(200)
10-40-400-6116	Edwards Resale Items	-	-	-	-	-	-	-	-	-
10-40-294-6108	Edwards Antigravity Equipment	-	-	-	-	2,975	2,975	-	-	2,975
10-40-400-6205	Edwards Copier and Office Equipment	4,690	4,251	4,198	4,366	4,356	4,356	3,272	4,356	-
10-40-400-6302	Edwards Marketing and Comm. Expense	988	741	642	1,248	1,500	1,500	192	-	1,500
10-40-401-6106	Edwards Janitorial & Medical Supplies	4,357	5,396	6,120	5,202	6,225	6,225	4,396	6,225	-
10-40-401-6107	Edwards Maintenance Supplies	2,986	6,353	5,587	7,998	8,500	8,500	7,575	10,800	(2,300)
10-40-401-6200	Edwards Janitorial Services Contract	9,768	30,636	21,268	26,520	34,092	34,092	16,724	34,400	(308)
10-40-401-6360	Edwards Building Maintenance Service	19,644	20,996	29,879	38,537	50,000	30,000	41,715	28,800	21,200
10-40-205-6102	Edwards Rec Kids Program Expense	7,654	8,406	5,711	10,493	9,500	7,704	9,301	5,404	4,096
10-40-206-6102	Edwards Non-Sports Program Expense	421	77	200	386	500	1,575	132	700	(200)
10-40-211-6102	Edwards active older adult Program expense	-	-	-	3,307	5,000	6,750	2,637	6,250	(1,250)
10-40-240-6102	Edwards Adult Sports Program Expense	1,237	2,020	2,853	976	2,940	2,940	1,226	900	2,040
10-40-260-6102	Edwards Youth Sports Program Expense	28,675	35,653	28,627	22,303	46,995	46,995	22,223	37,664	9,331
10-40-290-6102	Edwards Gymnastics Program Expense	3,432	16,333	5,116	7,041	8,925	8,925	1,214	6,475	2,450
10-40-293-6102	Edwards Gymnastics Meet Expense	11,986	4,009	24,753	46,348	36,250	36,250	34,930	49,600	(13,350)
10-40-294-6102	Antigravity Program Expense	-	875	216	-	-	-	-	-	-
10-40-390-6102	Edwards E-sports program expense	-	-	465	1,486	1,300	500	1,046	500	800
10-40-403-6102	Edwards Climbing Expense	2,507	-	-	-	-	350	-	-	-
10-40-405-6102	Edwards Events/Parties Expense	-	-	28	-	850	250	730	250	600
10-40-400-6401	Edwards Internet/Telephone/Cable	4,603	5,140	6,871	6,437	7,200	7,200	4,890	8,977	(1,777)
10-40-400-6402	Edwards Electric	30,073	30,255	34,283	26,854	34,800	34,800	18,169	30,550	4,250
10-40-400-6404	Edwards Natural Gas	14,802	11,937	11,904	8,528	12,575	12,575	9,336	13,475	(900)
10-40-400-6406	Edwards Security/Fire Suppression	1,895	1,285	749	1,883	1,750	1,750	672	1,750	-
10-40-400-6408	Edwards Water/Sewer	5,627	6,315	5,384	7,292	7,500	7,500	7,542	9,600	(2,100)
	Total Exp. Other than Wages and Benefits	**158,017**	**192,773**	**197,202**	**228,726**	**286,753**	**266,732**	**189,146**	**259,946**	**26,807**
	Total Expenditures	**585,210**	**689,230**	**786,170**	**881,444**	**1,020,870**	**1,034,342**	**710,997**	**1,066,239**	**(45,368)**
	Revenue Over/(Under) Expenditures	**(89,020)**	**(17,803)**	**(27,956)**	**(182,556)**	**(360,607)**	**(365,694)**	**(249,704)**	**(406,390)**	**(45,782)**

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 Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2025 Approved Budget	2025 YTD as of 9/30/25	2026 Draft Budget	YOY Variance Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	104,891	114,613	152,373	181,303	-	-	-	-	-
10-50-280-4302	Gear library revenue	-	-	-	166	850	850	-	900	50
10-50-280-4500	Outdoor Rec - Contribution revenue	-	10,000	6,700	7,571	-	-	-	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	-	-	-	-	55,738	46,000	55,738	79,130	23,392
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	-	-	-	-	133,555	133,555	125,599	18,045	(115,510)
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	-	-	-	-	30,000	27,130	28,001	47,970	17,970
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	-	-	-	-	19,695	19,695	18,057	17,550	(2,145)
10-50-284-4300	Outdoor Rec - Special Events Revenue	-	-	-	40,454	-	-	-	-	-
10-50-285-4300	Outdoor Rec - Education Program Revenue	-	-	-	990	-	-	-	-	-
10-50-286-4300	Outdoor Rec - Clinics and Workshops Revenue	-	-	1,880	-			-	25,880	25,880
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-	-
10-50-288-4300	OR - Monument trips program revenue	-	-	21,525	-			-	44,500	44,500
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-	-
	SOS reimbursement	19,622	-	-	-	-	-			-
										-
	Total Revenue	**124,513**	**124,613**	**182,478**	**230,483**	**239,838**	**227,230**	**227,394**	**233,975**	**(5,863)**
10-50-280-5000	Outdoor Rec Salaries	48,191	69,780	101,911	131,102	138,207	138,207	100,870	142,186	3,979
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	41,117	27,756	90,926	108,029	132,568	132,568	112,796	139,690	7,122
10-50-280-5010	401a Payroll Tax	4,586	4,997	7,394	8,504	11,327	11,327	8,137	10,706	(621)
10-50-280-5013	Medicare and other taxes	-	-	3,241	3,213	4,331	4,331	3,123	4,087	(243)
10-50-280-5014	Unemployment	-	-	-	413	2,987	2,987	431	564	(2,423)
10-50-280-5020	Medical Coverage Premiums	7,893	18,435	31,707	21,647	25,000	25,000	21,798	27,687	2,687
10-50-280-5040	Retirement Benefits - 457 Match	-	4,060	5,136	7,544	13,821	13,821	5,806	8,380	(5,440)
	Total Wages and Benefits	**101,787**	**125,027**	**240,315**	**280,452**	**328,240**	**328,240**	**252,961**	**333,300**	**5,060**
										-
10-50-280-5033	Outdoor Rec Staff Uniforms	-	-	437	-	-	1,000	-	-	-
10-50-280-6100	Outdoor Rec Office Supplies	151	28	16	875	1,000	250	803	-	(1,000)
10-50-280-6102	Outdoor Rec Operating Expenses	-	-	14,027	27,408	11,500	3,000	10,290	9,475	(2,025)
10-50-280-6122	Outdoor Rec Employee Relations	-	-	162	451	1,675	1,675	832	-	(1,675)
10-50-280-6161	Gear Library expense	-	-	2,036	1,111	3,000	5,150	1,991	4,300	1,300
10-50-280-6302	Outdoor Rec Marketing & Comm. Expense	-	-	740	51	1,000	2,000	450	-	(1,000)
10-50-280-6350	Outdoor Rec Conferences and Training	-	-	1,434	1,145	600	1,200	-	-	(600)
10-50-280-6999	Outdoor recreation other expense	70,245	46,886	-	-	20	-	20	-	(20)
10-50-281-6102	Outdoor Rec Day Camp Program Expense	-	-	10,008	64	16,000	13,150	14,769	7,075	(8,925)
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	-	-	7,050	7,507	14,975	14,975	12,082	3,700	(11,275)
10-50-283-6102	Outdoor Rec Sports Camp program expense	-	-	9,233	5,206	11,305	11,305	10,054	1,500	(9,805)
10-50-283-6230	Outdoor Rec Camp Contractor Expense	-	-	-	6,017	17,330	17,330	15,569	15,360	(1,970)
10-50-284-6102	Outdoor Rec Special Event Program expense	-	-	10,185	1,773	64	-	64	-	(64)
10-50-285-6102	Outdoor Rec Education Program Expense	-	-	75	775	-	-	-	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	-	-	-	-	-	-	14,850	14,850
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-	-
10-50-288-6102	OR Monument trips - Program expense	-	-	5,414	12,491	204	-	204	13,300	13,096
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-	-
	Total Exp. Other than Wages and Benefits	**70,396**	**46,914**	**60,817**	**64,873**	**78,673**	**71,035**	**67,127**	**69,560**	**(9,113)**
	Total Expenditures	**172,183**	**171,940**	**301,132**	**345,325**	**406,913**	**399,275**	**320,088**	**402,860**	**(4,053)**
	Revenue Over/(Under) Expenditures	**(47,670)**	**(47,327)**	**(118,653)**	**(114,841)**	**(167,075)**	**(172,045)**	**(92,694)**	**(168,885)**	**(1,810)**

2026 MOUNTAIN RECREATION PAY RANGES

FULL-TIME

2026 FULL-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 100 - Non-Exempt	**$51,264**	**$64,081**	**$76,896**
Aquatics Specialist	$24.65	$30.81	$36.97
Lead Housekeeper			
Head Gymnastics Coach			
Lead Maintenance Technician			
Salary Grade 110 - Non-Exempt/Exempt	**$57,902**	**$72,378**	**$86,854**
Administration Coordinator	$27.84	$34.80	$41.76
Facilities Coordinator			
Maintenance Coordinator			
Marketing & Community Engagement Coordinator			
Recreation Coordinator			
Salary Grade 120 - Exempt	**$71,012**	**$88,766**	**$106,519**
Facilities Supervisor	$34.14	$42.68	$51.21
Maintenance Supervisor			
Recreation Supervisor			
Salary Grade 130 - Exempt	**$79,130**	**$98,912**	**$118,695**
Grade Placeholder	$38.04	$47.55	$57.06
Salary Grade 140 - Exempt	**$89,340**	**$111,675**	**$134,010**
People & Culture Manager	$42.95	$53.69	$64.43
Marketing & Community Engagement Manager			
Finance Manager			
Salary Grade 150 - Exempt	**$96,074**	**$120,092**	**$144,110**
Superintendent Recreation Facilities	$46.19	$57.74	$69.28
Superintendent Recreation Programs			

2026 MOUNTAIN RECREATION PAY RANGES

PART-TIME & SEASONAL

2026 PART-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 50	$16.28	$20.34	$24.41
Concessions Attendant			
Party Host			
Scorekeeper			
Facility Attendent			
Recreation Attendant			
Outdoor Recreation Guide-in-Training			
Aquatics Guard-in-Training			
Pool Attendant			
Outdoor Recreation Assistant Overnight Guide			
Outdoor Recreation Lead Overnight Guide			
Salary Grade 60	$17.32	$21.64	$25.97
Anti-Gravity Center Coach			
Child Watch Attendant			
Housekeeper			
Parkour Coach			
Salary Grade 70	$18.49	$23.11	$27.73
Assistant Swim Coach			
Day Camp Counselor			
Front Desk Attendant			
Gymnastics Coach I			
Maintenance Technician			
Program Instructor I			
Salary Grade 80	$19.71	$24.65	$29.58
Lifeguard I			
Outdoor Recreation Program Instructor			
Water Safety Instructor			
Salary Grade 90	$21.50	$26.87	$32.24
Gymnastics Coach II			
Lead Day Camp Counselor			
Lifeguard II			
Outdoor Recreation Lead Program Instructor			
Program Instructor II			
Sports Site Supervisor			
Supervisor on Duty			
Swim Coach			
Salary Grade 100	$22.34	$27.93	$33.52
Day Camp Director			
Head Lifeguard			
Head Swim Coach			
Ice Rink Maintenance Technician			
Pool Maintenance Technician			
Salary Grade 110	$25.43	$31.80	$38.16
Outdoor Recreation Coordinator (Seasonal)			
Maintenance Coorinator (Seasonal)			
Aquatics Coordinator (Seasonal)			
Day Camp Coordinator (Seasonal)			

Other Instructors & Adult Officials	Varies (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

BOARD MEETING

Meeting Date: October 15, 2025

Prepared by: Scott Ruff – Facilities Superintendent
Anna Englehart – Programs Superintendent

SUBJECT: Facilities and Programs Schedule of Fees Changes - 2026

Staff would like to hear feedback from the board on the proposed changes to the facility and program schedule of fees outlined below. If there is agreement on the proposed changes, staff will use the new rates when preparing the FY26 budget. Then, in November, when the board approves the FY26 budget they will also approve the entire schedule of fees.

BACKGROUND:
Prior to preparing the FY 2026 budget, staff reviewed fees charged for facilities and programs and identified a need to make adjustments to align with the district's increasing cost to provide services and to align with the current market rates for similar services. Below are the recommended changes to the schedule of fees for facilities.

Eagle Ice Rink Rentals

In 2025 the Board approved matching the rates offered at Dobson for the Vail Mountaineers Hockey Club for consistency. Staff also feel it is important to incentivize ice rink users to fill the non-prime time ice by offering a lower rate.

Fee Name/Title	2026 Rate	2025 Rate	2024 Rate	Comments
Prime Time Public	$270	$257	$245	
Non-Prime Time Public	$182	$173	$165	
Prime Time Non-Profit	$254	$242	$230	
Non-Prime Non-Profit	$166	$158	$150	
For Profit Prime	$295	$281		
For Profit AM	$193	$184		

Ice rental rates were increased in 2024 for the first time since 2021, to match the rates at Dobson Ice Arena. The board also approved a 5% increase annually.

Eagle Pool Summer Swim Pass

Fee Name/Title	2026 Rate	2025 Rate	2021 Rate	Comments
Youth Summer Pass	$139	$135	$125	
Adult Summer Pass	$206	$200	$175	
Senior Summer Pass	$175	$170	$150	
Family Summer Pass	$360	$350	$300	

Staff recommends a 3% increase to annual pool passes.

GRC Membership Fees

In 2023 the board approved a 3% increase annually to memberships to keep up with inflation. Memberships increased in 2023, as were daily admissions. Before that, fees were changed in 2018 after the "Fitness Facelift" which was the first time since opening in 2006.

Staff increased daily admissions by 20% in 2023 to incentivize guests to purchase a membership. These daily admissions will remain the same at all three facilities in 2026, with an increase in 2027.

2026 Rates	Annual	Monthly	2025 Rates	Annual	Monthly
Youth	$329	$30	Youth	$317	$29
Adult	$736	$67	Adult	$714	$65
Senior	$544	$49	Senior	$533	$48
Couple	$1,065	$97	Couple	$1,031	$94
Senior Couple	$850	$77	Senior Couple	$827	$75
Family	$1,178	$107	Family	$1,144	$104
Adult + 1 Child	$850	$77	Adult + 1 Child	$827	$75

Edwards Fieldhouse

Fee Name/Title	2026 Rate / hr	2025 Rate / hr	Comments
Non Profit Rental Indoor	$120	$110	
Full Turf Rental Indoor	$120	$110	
Half Turf Rental Indoor	$70	$60	
Full Basketball Court	$80	$40	
Half Basketball Court	$40	N/A	
Youth Annual Pass	$89	$79	
Adult Annual Pass	$109	$99	
Senior Annual Pass	$99	$89	

Eagle Sports Complex / Freedom Park

At the September 2025 meeting, the board approved a $25/hr rental fee for local user groups who have entered into a usage agreement with Mountain Recreation. The proposed numbers below identify both an increase in staffing, as well as rental fees for outside groups.

Fee Name/Title	2026 Rate	2025 Rate
User Group Rental Fee	$25 / hr / $250 per field	Direct Cost
Eagle County Public	$50 / hr	$35 / hr
Out of County Public	$140 / hr	$125 / hr
Parking Lot Rental	$50 / hr	$40 / hr
Additional Staffing Charge	$45 / hr	$40 / hr
Snow Plow (Staff / Fuel)	$65 / hr	$50 / hr

Programs

Adjustments to a higher fee are to help offset the rising cost of staffing, equipment/supplies, and activities.

Fee Name/Title	2026 Rate	2025 Rate	Comments
Drop-in classes and all session-based classes.	$10-$21 per class/week	$9-$20 per class/week	Proposing to raise all by $1 per class/week
Ascent Pre-Team	$130/mo.	$125/mo.	
Ascent Team (2 to 3 days/week)	$145/$175/mo.	$135/$165/mo.	
Ascent Team (4 days/week)	$200/mo.	$195/mo.	

POLICY ISSUE: Non-profit, 501c3 organizations will need to provide proof of charitable status. An organization which deems itself “nonprofit” will not be honored the “nonprofit” rate without confirmation of IRS 501c3 designation. This aligns with the revenue policy to be put in place 1/1/2020.

FINANCIAL CONSIDERATIONS: This does not impact any budgetary expenses, but does ensure that the District’s expenses are covered, and appropriate increases have been put in place to offset rising employee wages and operational costs. The adjustment of facility fees will ensure higher district-generated revenues and a higher return to the general fund balance. The FY 2026 Budget will be built with the proposed fees included.

☐ Budgeted item

Line item:
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

ATTACHMENTS:

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

	December 31, 2024					September 30, 2025				
Account Name	**General Fund**	**CTF**	**CPF**	**Long term Assets/Liab**	**Total**	**General Fund**	**CTF**	**CPF**	**Long term Assets/Liab**	**Total**
Alpine Checking	152,099	13,946			166,045	88,177	13,946			102,123
CSIP - CSIP Liquid 4.22%	1,653,192		2,205,497		3,858,689	3,588,487		2,205,497		5,793,984
Alpine MM - 3.81%	107,529				107,529	211,585				211,585
First Bank Time deposit account	105,180				105,180	107,385				107,385
Petty cash	700				700	700				700
MBS Cash	7,378				7,378	17,555				17,555
Accrued interest	7,267				7,267	5,429				5,429
City Fed CR UN 3.95% 01/12/29	246,513				246,513	246,513				246,513
Rockland Fed CR UN 4.35% 12/29/28	250,159				250,159	250,159				250,159
Morgan Stanley NA 1/9% 1/30/25	244,461				244,461	-				-
Merrick Bank CD 1.15% 11/30/26	227,299				227,299	227,299				227,299
Live Oak Bank 1.2% 12/10/2026	227,364				227,364	227,364				227,364
St Bk of India CD 1.1% 12/10/25	221,650				221,650	221,650				221,650
Savannah 4.10% 12/29/2027	245,662				245,662	245,662				245,662
Alliant CR UN 4.85% 12/30/27	250,846				250,846	250,846				250,846
Dort Finl CD 4.25% 2/10/28	246,774				246,774	246,774				246,774
Alaska CU 4.60% 3/8/28	249,363				249,363	249,363				249,363
Total cash	**4,443,436**	**13,946**	**2,205,497**	**-**	**6,662,879**	**6,184,949**	**13,946**	**2,205,497**	**-**	**8,404,391**
Due From County Treasurer	20,292				20,292	-				-
Accounts Receivable	104,662				104,662	81,027				81,027
Property Tax Receivable	4,653,658				4,653,658	54,934				54,934
Prepaid Expenses	122,852				122,852	-				-
Contribution Receivable	183,708				183,708	183,709				183,709
Lease Receivable - NPV	304,576				304,576	77,241				77,241
Right to use leased assets, net				49,737	49,737				49,737	49,737
Fixed Assets	-			21,542,003	21,542,003				21,544,810	21,544,810
Accumulated Depreciation	-			(8,310,579)	(8,310,579)				(8,330,474)	(8,330,474)
Total Assets	**9,833,184**	**13,946**	**2,205,497**	**13,281,161**	**25,333,788**	**6,581,860**	**13,946**	**2,205,497**	**13,264,073**	**22,065,375**

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

	December 31, 2024					September 30, 2025				
Account Name	**General Fund**	**CTF**	**CPF**	**Long term Assets/Liab**	**Total**	**General Fund**	**CTF**	**CPF**	**Long term Assets/Liab**	**Total**
Accounts Payable	119,736				119,736	259,273				259,273
Gift card liabilities	1,039				1,039	942				942
Payroll Liabilities	100,234				100,234	91,816				91,816
401A (SS Replacement)	-				-					-
457 Retirement	-				-					-
HSA ER contributions	-				-	2,386				2,386
Deferred Revenue	167,962				167,962	123,377				123,377
Compensated Absences	-			100,138	100,138				100,138	100,138
Lease obligations - NPV	-	-	-	30,506	30,506		-	-	10,658	10,658
Total Liabilities	**388,971**	**-**	**-**	**130,644**	**519,616**	**477,795**	**-**	**-**	**110,796**	**588,591**
Deferred property taxes revenue	4,653,658			-	4,653,658	54,934			-	54,934
Deferred Inflows - related to leases	285,582				285,582	71,274				71,274
					-					-
Invested in Fixed Assets, net of related debt	-			13,250,655	13,250,655	-			13,253,415	13,253,415
Net Assets - Restricted TABOR	197,000				197,000	355,035				355,035
Net Assets - Restricted CPF			2,205,497		2,205,497			2,205,497		2,205,497
Net Assets - Restricted CTF		13,946			13,946		13,946			13,946
Net Assets - Restricted Capital and Op Reserve	1,522,119				1,522,119	1,420,140				1,420,140
Net Assets - Unrestricted	2,785,854			(100,138)	2,685,715	4,202,682			(100,138)	4,102,543
Total Equity	**4,504,972**	**13,946**	**2,205,497**	**13,150,517**	**19,874,932**	**5,977,856**	**13,946**	**2,205,497**	**13,153,277**	**21,350,576**
Total Liabilities, Deferred Inflows and Net Assets	**9,833,184**	**13,946**	**2,205,497**	**13,281,161**	**25,333,788**	**6,581,859**	**13,946**	**2,205,497**	**13,264,073**	**22,065,375**

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 All Funds

	2024	2025	2025 YTD as of 9/30/25		Variance	2025 Current Month		Variance
Revenue	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
Assessed Valuation	**846,984,370**	**1,274,974,850**						
Mill Levy	**3.650**	**3.650**						
Mill Levy credit	**(0.100)**	**0.000**						
Property taxes	4,650,493	4,653,658	4,626,977	4,601,165	(25,812)	16,991	47,325	30,334
Specific ownership taxes	217,696	165,000	111,599	155,078	43,479	16,131	18,682	2,551
Property tax penalties and Interest	6,482	4,500	3,250	6,439	3,189	500	1,398	898
Eagle Area	525,006	741,293	576,514	628,973	52,459	72,546	26,021	(46,525)
Gypsum Area	1,684,627	1,730,178	1,295,994	1,239,255	(56,739)	124,810	99,766	(25,045)
Edwards Area	717,656	668,648	489,808	461,294	(28,514)	43,095	24,065	(19,030)
Outdoor Recreation	230,483	227,230	227,017	227,394	377	71	23,402	23,331
Investment Income	441,621	150,000	112,455	238,483	126,028	12,495	27,915	15,420
Sponsorship revenue	17,500	17,500	13,125	24,825	11,700	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	1,012	872	(140)	112	68	(44)
Program sponsorship revenue	10,250	17,500	14,997	10,250	(4,747)	2,503	-	(2,503)
Event sponsorship	67,900	7,500	5,623	1,000	(4,623)	625	-	(625)
Fiesa Americas Revenue	-	35,000	26,250	39,700	13,450	2,917	-	(2,917)
Other Income	8,069	5,000	3,749	250	(3,499)	417	-	(417)
Conservation Trust Fund (CTF)	289,096	291,350	226,750	186,714	(40,036)	49,270	39,448	(9,822)
Total Revenue	**8,903,917**	**8,740,707**	**7,760,119**	**7,846,692**	**86,573**	**342,482**	**308,089**	**(34,394)**
Expenditures								
Administration	1,722,296	1,951,773	1,542,864	1,406,675	136,189	136,878	97,590	39,289
Eagle Area	867,087	1,335,563	993,002	1,024,568	(31,566)	110,913	63,734	47,179
Eagle cost recovery	61%	56%	58%	61%				
Gypsum Area	2,052,043	2,191,355	1,659,231	1,592,361	66,869	182,612	110,204	72,408
Gypsum cost recovery	82%	79%	78%	78%				
TOG reimbursement	(183,708)	(230,588)	(181,618)	(176,553)	5,065	(28,901)	(5,219)	23,681
Edwards Area	881,444	1,034,342	786,852	710,997	75,854	78,021	55,889	22,132
Edwards cost recovery	81%	65%	62%	65%				
Outdoor Recreation (OR)	345,325	399,275	321,125	320,068	1,057	30,841	24,996	5,845
OR cost Recovery	67%	57%	71%	71%				
Conservation Trust Fund (CTF)	403,989	418,978	322,630	289,236	33,393	35,761	25,875	9,885
Total Expenditures before capital	**6,088,475**	**7,100,698**	**5,444,084**	**5,167,353**	**286,862**	**546,125**	**373,068**	**220,420**
Capital Expenditures								
Capital Expenditures - GF	2,475,103	-	-	-		-	-	-
Capital Expenditures - CPF	-	1,930,657	1,802,826	961,090	841,735	34,475	388,106	(353,631)
Capital Expenditures - CTF	23,316	1,186,100	903,862	125,886	777,975	93,929	27,994	65,935
Total Capital Expenditures	**2,498,419**	**3,116,757**	**2,706,687**	**1,086,977**	**1,619,711**	**128,404**	**416,100**	**(287,696)**
Fund transfer (to)/from CTF	**138,208**	**(1,313,728)**	**(999,741)**	**(228,408)**	**771,333**	**(80,420)**	**(14,421)**	**65,999**
Fund transfer (to)/from GF	**(138,208)**	**1,313,728**	**999,741**	**228,408**	**(771,333)**	**80,420**	**14,421**	**(65,999)**
Fund transfer (to)/from CPF	**1,650,600**	**(1,500,000)**	**(1,802,826)**	**(961,090)**	**841,735**	**(34,475)**	**(388,106)**	**(353,631)**
Fund transfer (to)/from GF	**(1,650,600)**	**1,500,000**	**1,802,826**	**961,090**	**(841,735)**	**34,475**	**388,106**	**353,631**
Excess revenue over/(under) Exp.	**317,023**	**(1,476,748)**	**(390,653)**	**1,592,362**	**1,983,015**	**(332,046)**	**(481,079)**	**(149,033)**
Beg. Fund Balance	6,354,051	6,432,422	6,432,422	6,671,074				
Fund transfer - Capital reserve to CPF	(3,000,000)	-						
Fund transfer - Capital reserve from GF	3,000,000	-						
Ending Fund Balance	6,671,074	4,955,674	6,041,769	8,263,436				
FB breakdown								
Tabor restricted fund balance	197,000	355,035	355,035	355,035				
Operating Reserve	1,522,119	1,420,140	1,420,140	1,420,140				
Capital Project Fund	2,205,497	1,774,840	1,774,840	2,205,497				
Conservation Trust Fund	13,946	13,946	13,946	13,946				
Unrestricted	2,732,512	1,391,713	2,477,808	4,268,818				

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

	2024	2025	2025 YTD as of 9/30/25		Variance	2025 Current Month		Variance
Revenue	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
Assessed Valuation	846,984,370	1,274,974,850						
Mill Levy	3.650	3.650						
Mill Levy credit	0.000	(0.100)						
Property taxes	4,650,493	4,653,658	4,626,977	4,601,165	(25,812)	16,991	47,325	30,334
Specific ownership taxes	217,696	165,000	111,599	155,078	43,479	16,131	18,682	2,551
Property tax penalties and Interest	6,482	4,500	3,250	6,439	3,189	500	1,398	898
Eagle Area	525,006	741,293	576,514	628,973	52,459	72,546	26,021	(46,525)
Gypsum Area	1,684,627	1,730,178	1,295,994	1,239,255	(56,739)	124,810	99,766	(25,045)
Edwards Area	717,656	668,648	489,808	461,294	(28,514)	43,095	24,065	(19,030)
Outdoor Recreation	230,483	227,230	227,017	227,394	377	71	23,402	23,331
Investment Income	441,621	150,000	112,455	238,483	126,028	12,495	27,915	15,420
Sponsorship revenue	17,500	17,500	13,125	24,825	11,700	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	1,012	872	(140)	112	68	(44)
Program sponsorship revenue	10,250	17,500	14,997	10,250	(4,747)	2,503	-	(2,503)
Event sponsorship	67,900	7,500	5,623	1,000	(4,623)	625	-	(625)
Grant Revenue	-	35,000	26,250	39,700	13,450	2,917	-	(2,917)
Grant Revenue- CHF	-	-	-	-	-	-	-	-
Other Income	8,069	5,000	3,749	250	(3,499)	417	-	(417)
Total Revenue	8,614,820	8,449,357	7,533,369	7,659,978	126,609	293,212	268,640	(24,572)
Expenditures								
Administration	1,722,296	1,951,773	1,542,864	1,406,675	136,189	136,878	97,590	39,289
Eagle Area	867,087	1,335,563	993,002	1,024,568	(31,566)	110,913	63,734	47,179
Eagle cost recovery	61%	56%	58%	61%				
Gypsum Area	2,052,043	2,191,355	1,659,231	1,592,361	66,869	182,612	110,204	72,408
Gypsum cost recovery	82%	79%	78%	78%				
TOG reimbursement	(183,708)	(230,588)	(181,618)	(176,553)	(5,065)	(28,901)	(5,219)	(23,681)
Edwards Area	881,444	1,034,342	786,852	710,997	75,854	78,021	55,889	22,132
Edwards cost recovery	81%	65%	62%	65%				
Outdoor Recreation (OR)	345,325	399,275	321,125	320,068	1,057	30,841	24,996	5,845
OR cost Recovery	67%	57%	71%	71%				
Total Expenditures before capital	5,684,486	6,681,719	5,121,455	4,878,117	243,338	510,364	347,192	163,171
Fund transfer (to)/from CTF	(138,208)	(1,313,728)	(999,741)	(228,408)	771,333	(80,420)	(14,421)	65,999
Fund transfer (to)/from CPF	(1,650,600)	(1,500,000)	(1,802,826)	(961,090)	841,735	(34,475)	(388,106)	(353,631)
Excess revenue over/(under) Exp.	1,141,526	(1,046,091)	(390,653)	1,592,362	1,983,015	(102,257)	(481,079)	(475,376)
Beg. Fund Balance	6,340,105	5,723,378	5,723,378	4,481,631				
Fund transfer - Capital reserve to CPF	(3,000,000)	(3,000,000)						
Ending Fund Balance	4,481,631	1,677,287	5,332,725	6,073,993				
FB breakdown								
Tabor restricted fund balance	197,000	197,000	203,000	203,000				
Operating Reserve	1,522,119	1,637,696	1,556,662	1,560,445				
Capital Reserve	-	-	-	-				
Unrestricted	2,762,512	(157,409)	3,573,063	4,310,548				

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 Number	Account Name	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	159,352	170,000	130,000	112,273	(17,727)	44,000	35,213	(8,787)
25-10-100-4409	CTF - Grant and Sponsorship Revenue	8,300	8,000	3,000	-	(3,000)	-	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	35,397	40,747	30,947	29,506	(1,441)	150	490	340
25-70-400-4257	CTF - Freedom Park Field Rentals	75,547	72,603	62,803	44,935	(17,868)	5,120	3,745	(1,375)
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	10,500	-	-	-	-	-	-	-
	Total Revenue	**289,096**	**291,350**	**226,750**	**186,714**	**(40,036)**	**49,270**	**39,448**	**(9,822)**
	Expenditures								
25-60-400-5000	Eagle Complex Salaries	28,452	21,391	16,037	35,297	(19,260)	1,782	3,681	(1,899)
25-60-401-5001	Eagle Complex Maint. Hourly - FT	32,601	55,275	41,440	13,869	27,570	4,604	1,651	2,953
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	12,397	13,000	9,746	3,760	5,986	1,083	-	1,083
25-60-400-5010	401a Payroll Tax	4,061	4,429	3,320	2,070	1,251	369	202	167
25-60-400-5013	Medicare and other taxes	1,062	1,300	975	779	196	108	78	30
25-60-400-5014	Unemployment	123	897	672	107	565	75	11	64
25-60-400-5020	Medical Coverage Premiums	15,261	24,573	18,422	11,891	6,531	2,047	-	2,047
25-60-400-5040	Retirement Benefits - 457 Match	2,975	7,392	5,541	3,705	1,836	616	395	221
25-60-400-6105	Eagle Complex Maintenance Equipment	1,525	2,300	1,724	2,543	(818)	192	-	192
25-60-400-6108	Eagle Complex Sports Equipment/Goals	2,172	2,000	1,499	500	999	167	-	167
25-60-400-6402	Eagle Complex Electric	19,909	20,000	14,994	18,292	(3,298)	1,666	2,245	(579)
25-60-400-6403	Eagle Complex Internet and IT Equipment	1,274	2,640	1,979	1,263	717	220	116	104
25-60-400-6404	Eagle Complex Natural Gas	1,356	4,900	3,674	418	3,255	408	27	381
25-60-400-6405	Eagle Complex Trash Service	1,246	2,550	1,912	2,759	(848)	212	-	212
25-60-400-6407	Eagle Complex Portable Toilets	1,013	1,250	937	4,267	(3,330)	104	-	104
25-60-400-6408	Eagle Complex Water/Sewer	884	1,520	1,139	143	997	127	-	127
25-60-401-6107	Eagle Complex Maintenance Supplies	11,280	15,250	11,433	6,422	5,011	1,270	458	812
25-60-401-6363	Eagle Complex Maintenance Service	8,889	8,330	6,245	11,794	(5,549)	694	85	609
25-70-401-5000	Freedom Park Maintenance Salaries	22,493	24,208	18,149	24,365	(6,216)	2,017	2,556	(540)
25-70-401-5001	Freedom park Maint. hourly Wages - FT	37,091	54,285	40,697	13,928	26,770	4,522	1,577	2,945
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	13,730	10,000	7,497	13,902	(6,405)	833	2,480	(1,647)
25-70-100-5010	401a Payroll Tax	3,744	4,247	3,184	2,013	1,171	354	249	105
25-70-100-5013	Medicare and other taxes	1,002	1,283	1,625	764	862	181	109	71
25-70-100-5014	Unemployment	114	885	663	105	558	74	13	60
25-70-100-5020	Medical Coverage Premiums	16,191	19,579	14,678	12,548	2,130	1,631	-	1,631
25-70-100-5040	Retirement Benefits - 457 Match	2,307	7,574	5,678	3,519	2,159	631	380	250
25-70-400-6108	Freedom Park Sports Equipment/Goals	5,200	3,000	3,000	0	3,000	-	-	-
25-70-400-6405	Freedom Park Trash Service	7,410	8,550	6,600	6,193	407	650	684	(34)
25-70-401-6105	Freedom Park Maintenance Equipment	1,715	2,100	2,100	6,674	(4,574)	150	400	(250)
25-70-401-6107	Freedom Park Maintenance Supplies	54,215	36,271	33,171	41,174	(8,003)	2,743	3,680	(937)
25-70-401-6200	Freedom Park Janitorial Services Contract	22,707	25,100	22,500	22,106	394	3,700	3,289	411
25-70-401-6201	Freedom Park Maint. Services Contract	10,711	13,100	11,600	11,292	308	1,500	-	1,500
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	14,312	7,400	500	1,604	(1,104)	-	57	(57)
25-80-400-6220	McCoy Park Maint. Services Contract	1,627	4,800	3,599	1,288	2,311	400	-	400
25-80-400-6312	McCoy Park Property Lease	3,971	1,500	1,125	3,211	(2,087)	125	1,000	(875)
25-80-400-6402	McCoy Park Electric	799	600	450	633	(183)	50	81	(31)
25-80-400-6405	McCoy Park Trash Service	-	-	-	-	-	-	-	-
25-80-400-6407	McCoy Park Portable Toilets	3,750	4,000	2,999	2,540	459	333	-	333
25-80-400-7020	McCoy Park Equipment	-	-	-	-	-	-	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	2,092	1,500	1,125	1,500	(375)	125	371	(246)
	Capital Expenditures	32,329							
	Total Expenditures	**403,989**	**418,978**	**322,630**	**289,236**	**33,393**	**35,761**	**25,875**	**9,885**

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 Number	Account Name	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
	Capital Expenditures								
25-60-400-7062									
25-60-400-7061	Eagle Complex Capital Improvement	14,000	1,058,500	808,200	59,052	749,148	83,300	-	83,300
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	9,316	-	-	-	-	-	-	-
25-70-401-7020	Freedom Park Improvements	-	118,000	88,465	59,536	28,929	9,829	27,994	(18,165)
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	-	-	-	-	-	-	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	-	-	-	-	-	-	-	-
25-80-400-7015	McCoy Park Picnic/Playground		9,600	7,197	7,298	(101)	800	-	800
	Total Capital Expenditures	**23,316**	**1,186,100**	**903,862**	**125,886**	**777,975**	**93,929**	**27,994**	**65,935**
	Revenue Over/(Under) Expenditures	**(138,208)**	**(1,313,728)**	**(999,741)**	**(228,408)**	**771,333**	**(80,420)**	**(14,421)**	**65,999**
	Transfer from GF	138,208	1,313,728	999,741	228,408	771,333	80,420	14,421	65,999
	Fund Balance - Beginning	13,946	13,946	13,946	13,946				
	Fund Balance - Ending	**13,946**	**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

		2024	2025	2025 YTD as of 9/30/25		Variance	2025 Current Month		Variance
Account Number	**Account Name**	**Actual**	**Approved Budget**	**Budget**	**Actual**	**Favorable/ (Unfavor)**	**September Budget**	**September Actual**	**Favorable/ (Unfavor)**
50-10-100-4513	Other income	-	-	-	-	-	-	-	-
50-10-100-6103	Computer Equipment	10,427	19,850	14,887	3,451	11,437	1,654	-	1,654
50-10-100-7095	Reserve study	-	-	0	0	-	-	-	-
50-10-100-7025	Vehicle replacement	63,430	40,000	29,988	61,917	(31,929)	3,332	-	3,332
50-20-400-7000	Eagle Area Minor Projects	6,782	29,002	21,743	11,169	10,574	2,416	-	2,416
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	50,000	50,000	50,000	-	-	-	-
50-30-400-7000	Gypsum Area Minor Projects	-	24,250	0	62,063	(62,063)	-	-	-
50-30-400-7001	GRC Capital Replacement Fund Contribution	50,000	175,000	175,000	175,000	-	-	-	-
50-40-400-7000	Edwards Area Minor Projects	140,495		0	0	-	-	-	-
50-40-400-7001	Field House Capital Replacement Funding	28,970	1,267,555	1,267,555	573,715	693,840	-	388,106	(388,106)
50-40-400-7100	Edwards E sports	-	-	0	0	-	-	-	-
50-20-400-7060	Eagle Pool Contributions	2,125,000	-	0	0	-	-	-	-
50-20-400-7900	Eagle Pool annual debt service	-	325,000	243,653	23,776	219,877	27,073	-	27,073
	Total Capital Expenditures	**2,475,103**	**1,930,657**	**1,802,826**	**961,090**	**841,735**	**34,475**	**388,106**	**(353,631)**
	Transfer from GF	934,600	1,500,000	1,802,826	961,090	841,735	34,475	388,106	(353,631)
	Transfer from GF	716,000	-	-	-	-	-	-	-
	Total Other Financing Sources	**1,650,600**	**1,500,000**	**1,802,826**	**961,090**	**841,735**	**34,475**	**388,106**	**(353,631)**
	Excess of Revenues and Other financing sources Over (Under) Expenditures	**(824,503)**	**(430,657)**	**-**	**-**	**-**	**-**	**-**	**-**
	Fund Balance - Beginning	-	2,205,497	2,205,497	2,205,497				
	Fund transfer - Restricted reserve from GF	3,000,000		-	-				
	Fund Balance - Ending	**2,205,497**	**1,774,840**	**2,205,497**	**2,205,497**				

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Program Sponsorship Revenue	10,250	17,500	14,997	10,250	(4,747)	2,503	-	(2,503)
Event Sponsorship	67,900	7,500	5,623	1,000	(4,623)	625	-	(625)
Event - Fiesta Americas	-	35,000	26,250	39,700	13,450	2,917	-	(2,917)
Grant Rev- CO Health Foundation	-	-	0	0	-	-	-	-
Other Income	8,069	5,000	3,749	250	(3,499)	417	-	(417)
Property Taxes	4,650,493	4,653,658	4,626,977	4,601,165	(25,812)	16,991	47,325	30,334
Specific Ownership (Auto) Taxes	217,696	165,000	111,599	155,078	43,479	16,131	18,682	2,551
Prop Tax Penalty & Interest Inc	6,482	4,500	3,250	6,439	3,189	500	1,398	898
Sponsorship Income	17,500	17,500	13,125	24,825	11,700	-	-	-
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	1,012	872	(140)	112	68	(44)
Investment income	441,621	150,000	112,455	238,483	126,028	12,495	27,915	15,420
Total Revenue	**5,457,049**	**5,082,008**	**4,944,036**	**5,103,062**	**159,026**	**52,691**	**95,387**	**42,696**
Expenditures								
Administration Salaries	567,854	571,852	428,717	378,129	50,589	47,635	42,733	4,902
Administration Hourly Wages - Full Time	19,087	57,750	43,295	41,311	1,984	4,811	4,446	364
Administration Hourly Wages - Part Time	-	4,000	2,999	441	2,558	333	118	215
Employee Bonuses	53,833	67,250	50,417	23,434	26,984	5,602	5,258	343
401a Payroll Tax	25,232	26,777	20,075	16,170	3,904	2,231	1,792	438
Medicare and other taxes	8,852	9,622	7,214	6,326	888	802	691	110
Unemployment	1,071	2,036	1,526	872	653	170	95	74
Dental	-	-	0	0	-	-	-	-
Medical Coverage Premiums	110,330	122,160	91,583	68,313	23,271	10,176	-	10,176
HSA & FSA	3,117	8,300	6,223	5,677	546	691	658	34
Group Term Life	-	-	0	0	-	-	-	-
AD&D	-	-	0	0	-	-	-	-
Employee Stipend	29,825	31,200	23,391	19,050	4,341	2,599	1,600	999
Relocation expenses	-	-	0	0	-	-	-	-
Employee Uniforms	3,192	6,900	5,173	2,125	3,048	575	75	500
Retirement Benefits - 457 Match	30,505	50,073	37,540	17,992	19,548	4,171	1,669	2,502
Workers Compensation	37,625	55,000	41,234	24,155	17,079	4,582	-	4,582
Total Personnel Expenditures	**890,521**	**1,012,919**	**759,385**	**603,993**	**155,392**	**84,376**	**59,136**	**25,240**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Other Expenditures								
Office Supplies	5,901	2,700	2,024	4,523	(2,498)	225	252	(27)
Meeting Expenses	3,946	5,580	4,183	8,534	(4,351)	465	911	(446)
Employee Relations	14,077	20,000	14,994	13,899	1,095	1,666	-	1,666
District Vehicle Fuel & Maintenance	20,726	18,000	13,495	16,039	(2,544)	1,499	1,677	(177)
Fundraising Expense - MRF	2,990	5,000	4,445	2,652	1,792	135	22	113
Software Fees - Registration System	19,584	26,400	19,800	15,659	4,141	2,200	-	2,200
Board of Directors Compensation	6,900	7,500	5,623	5,200	423	625	500	125
Legal Services	29,828	40,000	29,988	20,468	9,521	3,332	1,856	1,476
Dues, Subscriptions, Books	13,991	13,044	9,779	9,060	719	1,087	140	947
Treasurer Fees (Eagle Co)	139,709	139,904	139,065	138,231	834	700	1,462	(762)
Property & Liability Insurance	86,692	99,394	99,394	98,362	1,032	-	-	-
Youth Program Scholarship Expense	12,380	24,000	17,993	16,236	1,757	1,999	350	1,649
Conferences and Training	34,072	41,670	31,240	22,874	8,366	3,471	2,679	792
Community Partnership Grant Expense	11,466	20,000	14,994	0	14,994	1,666	-	1,666
Accounting Services	13,409	23,850	17,880	38,995	(21,115)	1,987	-	1,987
Audit Services	10,900	11,300	8,472	0	8,472	941	-	941
Election Management Expense	1,682	25,000	25,000	29,292	(4,292)	-	-	-
Credit Card Processor Fees	81,414	82,000	61,475	63,015	(1,540)	6,831	-	6,831
Employee Recruitment Expense	10,152	15,750	11,808	9,461	2,346	1,312	594	718
Volunteer Appreciation/Recognition Expense	1,724	2,508	1,880	112	1,768	209	-	209
Payroll Processing Fee	54,556	54,670	40,986	48,032	(7,046)	4,554	5,077	(523)
Sponsorship Expenses	1,595	3,750	3,750	165	3,585	-	-	-
Consulting	28,153	43,000	32,237	30,833	1,404	3,582	2,666	916
Marketing and Communication Expense	31,169	40,178	33,758	26,848	6,910	2,923	(196)	3,119
Elections - Communication Expense	-	1,400	1,050	380	670	117	-	117
CO Health Foundation Grant Exp	-	-	0	0	-	-	-	-
Community Event Expense	32,794	41,200	39,912	34,776	5,136	61	290	(229)
Community Engagement expense	6,859	8,000	6,000	3,241	2,759	667	-	667
Fiesta Americas	53,907	35,000	26,240	46,110	(19,871)	2,916	13,429	(10,513)
Computer/IT/Phone Services	91,197	88,056	66,016	74,686	(8,671)	7,335	6,746	589
Contribution expenses	10,000	-	0	25,000	(25,000)	-	-	-
Total Other Expenditures	**831,775**	**938,854**	**783,479**	**802,682**	**(19,203)**	**52,502**	**38,454**	**14,049**
Total Expenditures	**1,722,296**	**1,951,773**	**1,542,864**	**1,406,675**	**136,189**	**136,878**	**97,590**	**39,289**
Revenue Over/(Under) Expenditures	**3,734,752**	**3,130,235**	**3,401,172**	**3,696,387**	**295,215**	**(84,188)**	**(2,203)**	**81,985**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Eagle Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Eagle Rec Kids Revenues	36,594	61,465	46,080	39,993	(6,088)	5,120	1,000	(4,120)
Grant revenue	11,556	-	-	-	-	-	-	-
Eagle Non-Sports Revenues	728	1,400	1,050	490	(560)	117	-	(117)
Eagle Youth power after school program revenue	-	-	-	-	-	-	-	-
Eagle Active older adult program revenue	-	225	169	-	(169)	19	-	(19)
Eagle Adult Sports Program Revenue	76,131	61,130	45,847	75,253	29,405	5,094	6,061	967
Eagle Youth Sports Program Revenue	130,064	134,105	100,538	92,941	(7,598)	11,171	11,639	468
Eagle Aquatics - Swim team lesson revenue	-	43,660	32,732	20,551	(12,181)	3,637	-	(3,637)
Eagle Fitness	1,180	1,860	1,394	-	(1,394)	155	-	(155)
Memberships/Season Passes	-	70,000	70,000	111,718	41,718	17,500	-	(17,500)
Eagle Admissions - Daily Passes	26,253	70,000	52,479	107,891	55,412	5,831	2,782	(3,049)
Eagle Admissions - Punch cards	5,750	18,800	14,100	24,199	10,099	1,567	1,290	(277)
Eagle Skate Sharpening	6,887	7,500	4,100	4,785	685	1,300	1,273	(27)
Eagle Facility Rentals	189,274	206,593	154,944	82,361	(72,584)	17,216	257	(16,959)
Eagle Equipment/Skate Rental	6,679	7,000	5,248	3,531	(1,717)	583	92	(491)
Eagle Facility Advertising Revenue	2,750	9,750	7,313	222	(7,091)	813	-	(813)
Eagle Resale	6,150	5,500	4,123	5,145	1,022	458	698	240
Eagle Concessions/Vending	1,542	18,580	13,929	35,917	21,987	1,548	1,509	(39)
Eagle - Other Revenues	2,798	1,200	1,200	231	(969)	-	-	-
Eagle Fun-raising Events	-	800	600	185	(415)	67	-	(67)
Eagle Events & Parties	3,170	4,225	3,167	6,062	2,895	352	(580)	(932)
Total Revenue	**525,006**	**741,293**	**576,514**	**628,973**	**52,459**	**72,546**	**26,021**	**(46,525)**
Expenditures								
Eagle Facility Salaries	308,519	368,883	276,552	269,602	6,950	30,728	31,140	(412)
Eagle Aquatics Hourly Wages - FT	-	14,469	10,847	11,164	(316)	1,205	1,833	(628)
Eagle Maint/Cleaning Hourly Wages - FT	37,530	85,723	64,266	30,432	33,835	7,141	5,247	1,893
Eagle Rec Kids Hourly Wages - PT	15,431	33,252	24,929	22,612	2,317	2,770	-	2,770
Eagle Non-Sports Programs Hourly Wages - PT	-	640	480	67	413	53	-	53
Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-
Eagle Adult Sports Hourly Wages - PT	21,964	30,000	22,500	23,390	(890)	2,500	2,667	(167)
Eagle Youth Sports Hourly Wages - PT	14,826	20,141	15,100	13,247	1,853	1,678	671	1,007
Eagle Aquatics Hourly Wages - PT	-	109,137	81,820	141,834	(60,014)	9,091	8,763	328
Eagle Fitness Hourly Wages - PT	3,453	1,425	1,068	2,440	(1,372)	119	210	(91)
Eagle Maint/Cleaning Hourly Wages - PT	9,491	6,790	5,090	4,781	310	566	-	566
Eagle Front Desk Hourly Wages - PT	26,701	46,707	35,016	41,874	(6,858)	3,891	3,007	883
Eagle Concessions Hourly Wages - PT	-	6,710	5,032	6,346	(1,314)	559	134	425
Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
Eagle Rink Hourly Wages - PT	7,771	23,540	17,648	4,464	13,184	1,961	417	1,544
401a Payroll Tax	25,607	34,219	25,654	22,817	2,837	2,850	2,274	576
Medicare and other taxes	6,539	10,994	8,242	8,291	(49)	916	789	127
Unemployment	726	1,500	1,125	1,144	(19)	125	109	16
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	102,016	146,904	110,134	93,313	16,821	12,237	(374)	12,611
Retirement Benefits - 457 Match	24,235	25,000	18,743	21,306	(2,564)	2,083	2,433	(351)
Total Wages and Benefits	**604,807**	**966,035**	**724,246**	**719,123**	**5,123**	**80,472**	**59,320**	**21,152**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Other Expenditures								
Eagle Staff Uniforms	403	1,000	800	1,726	(926)	100	432	(332)
Eagle Employee Relations	591	800	700	616	84	100	154	(54)
Eagle Staff Training Expense	576	600	450	570	(120)	50	500	(450)
Eagle Office Supplies	1,049	750	562	3,471	(2,909)	62	-	62
Eagle Janitorial & Medical Supplies	4,739	4,050	3,038	8,806	(5,768)	338	411	(74)
Eagle Maintenance Supplies	8,855	4,000	2,999	8,452	(5,453)	333	909	(576)
Eagle Pool - Operations expenses	-	22,552	16,907	10,898	6,009	1,879	(30,460)	32,339
Eagle Resale Items	3,661	3,000	2,250	4,635	(2,385)	250	1,518	(1,268)
Eagle Concession Supplies	895	7,900	5,925	12,956	(7,031)	658	1,535	(876)
Eagle Copier and Office Equip	4,020	4,932	3,699	6,385	(2,686)	411	537	(126)
Eagle Marketing and Communications Expense	1,288	4,000	2,750	1,767	983	417	(880)	1,297
Eagle Sales Tax	562	500	238	228	10	-	-	-
Eagle Building Maintenance Service	54,324	60,000	45,000	58,711	(13,711)	5,000	10,172	(5,172)
Eagle Landscaping Expense	328	4,000	3,000	720	2,280	333	-	333
Eagle Rink Supplies & Equipment	15,712	10,320	7,740	13,646	(5,906)	860	2,884	(2,024)
Eagle Events/Parties Expense	702	800	200	759	(559)	-	123	(123)
Eagle Rec Kids Program Expense	6,754	6,854	4,575	6,075	(1,500)	226	-	226
Eagle Non-Sports Program expense	137	400	300	41	259	33	-	33
Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-
Eagle active older adult Program Expense	-	150	112	-	112	12	-	12
Eagle Adult Sports Program Expense	14,908	8,232	5,298	10,133	(4,835)	-	628	(628)
Eagle Youth Sports Program Expense	35,342	39,500	29,613	28,737	876	3,290	3,997	(707)
Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-
Eagle Aquatics - Program Expense	546	25,100	18,817	12,709	6,108	2,091	734	1,357
Eagle Aquatics - Swim Team Program Expense	108	-	-	1,463	(1,463)	-	-	-
Eagle Internet/Telephone/Cable	9,076	7,350	5,701	6,297	(596)	548	130	418
Eagle Electric	49,841	62,000	40,047	47,287	(7,239)	5,889	5,188	701
Eagle Natural Gas	35,019	65,000	48,731	48,086	644	5,415	5,817	(402)
Eagle Security	3,775	4,085	3,064	2,410	654	340	86	254
Eagle Water/Sewer/Trash	9,069	21,653	16,240	7,861	8,379	1,804	-	1,804
Total Exp. Other than Wages and Benefits	**262,280**	**369,528**	**268,756**	**305,445**	**(36,689)**	**30,441**	**4,413**	**26,028**
Total Expenditures	**867,087**	**1,335,563**	**993,002**	**1,024,568**	**(31,566)**	**110,913**	**63,734**	**47,179**
Revenue Over/(Under) Expenditures	**(342,081)**	**(594,270)**	**(416,488)**	**(395,596)**	**20,893**	**(38,367)**	**(37,712)**	**654**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Gypsum Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Gypsum Scholarship Program Allocation	-	3,500	2,624	-	(2,624)	292	-	(292)
Gypsum Rec Kids Revenues	79,128	90,000	67,473	65,717	(1,756)	7,497	2,500	(4,997)
Grant revenue	11,556	-	-	-	-	-	-	-
Gypsum Non-Sports Program Revenues	1,624	3,130	2,346	1,106	(1,240)	261	413	152
Gypsum Active older adult program revenue	7,063	5,980	4,483	4,531	48	498	100	(398)
Gypsum Adult Sports Program Revenue	(594)	1,400	600	45.00	(555)	600	-	(600)
Gypsum Youth Sports Program Revenue	44,165	56,455	42,324	51,538	9,214	4,703	1,016	(3,687)
Gypsum Gymnastics Revenue	225,527	194,499	145,874	158,781	12,907	16,208	5,531	(10,677)
Gypsum Gymnastics Meet Revenue	32,156	32,675	24,506	26,228	1,722	2,723	-	(2,723)
Gypsum Aquatics - Swim Lesson Program Rev	73,757	117,850	88,352	26,071	(62,281)	9,817	1,328	(8,489)
Gypsum Creek Aquatics - Daily Passes revenue	14,050	15,000	15,000	2,762	(12,238)	750	240	(510)
Gypsum Fitness	24,848	31,800	23,840	23,262	(578)	2,649	2,644	(5)
Gypsum Admissions - Memberships	972,559	975,000	721,500	733,072	11,572	68,250	74,966	6,716
Gypsum Admissions - Daily Passes	75,600	90,000	68,400	60,074	(8,326)	5,400	5,428	28
Gypsum Admissions - Punch cards	27,429	28,000	20,440	17,950	(2,490)	560	1,600	1,040
Gypsum Facility Rentals	36,722	31,000	23,250	33,058	9,808	1,550	3,859	2,309
Gypsum Tenant Lease Revenue	28,328	29,009	21,748	12,097	(9,651)	2,416	-	(2,416)
Gypsum Resale	3,601	3,300	2,673	1,290	(1,383)	297	126	(171)
Gypsum Concessions/Vending	4,271	3,600	2,699	3,992	1,293	300	-	(300)
Gypsum Other Revenue	4,931	-	-	-	-	-	-	-
Gypsum Events & Parties	-	-	-	-	-	-	-	-
Gypsum Child Watch Admissions	405	480	360	180	(180)	40	15	(25)
Total Revenue	**1,684,627**	**1,730,178**	**1,295,994**	**1,239,255**	**(56,739)**	**124,810**	**99,766**	**(25,045)**
Expenditures								
Gypsum Facility Salaries	436,860	512,500	384,221	352,178	32,044	42,691	37,653	5,039
Gypsum Maint/Cleaning Hourly Wages - FT	68,080	50,424	37,803	27,822	9,981	4,200	1,676	2,525
Gypsum Gymnastics Hourly Wages - FT	42,966	-	-	-	-	-	-	-
Gypsum Aquatics Hourly Wages - FT	58,970	43,407	32,542	57,075	(24,533)	3,616	5,309	(1,693)
Gypsum Rec Kids Hourly Wages - PT	57,415	55,000	41,234	52,521	(11,287)	4,582	-	4,582
Gypsum Non-Sports Hourly Wages - PT	46	1,840	1,379	73	1,307	153	73	80
Gypsum Adult Sports Hourly Wages - PT	-	600	-	-	-	-	-	-
Gypsum Youth Sports Hourly Wages - PT	2,444	3,000	2,249	2,597	(347)	250	66	184
Gypsum Gymnastics Hourly Wages - PT	32,633	26,150	20,662	29,764	(9,101)	1,263	1,843	(579)
Gypsum Aquatics Hourly Wages - PT	172,607	164,177	123,084	180,265	(57,181)	13,676	12,563	1,113
Gypsum Creek Pool Hourly Wages - PT	34,154	26,100	26,100	7,063	19,037	1,827	1,355	472
Gypsum Fitness hourly Wages - PT	62,610	65,000	48,731	43,330	5,401	5,415	3,159	2,256
Gypsum Maint/Cleaning Hourly Wages - PT	25,763	40,000	29,988	27,547	2,441	3,332	3,972	(640)
Gypsum Front Desk Hourly Wages - PT	127,237	135,000	100,575	100,642	(67)	11,475	10,329	1,146
Gypsum Events/Parties Hourly Wages - PT	4,702	-	-	-	-	-	-	-
Gypsum Child Watch Hourly Wages - PT	29,515	34,529	25,886	25,407	479	2,876	2,747	129
401a Payroll Tax	54,835	47,909	35,917	34,719	1,198	3,991	3,126	865
Medicare and other taxes	17,109	18,317	13,732	13,186	546	1,526	1,193	333
Unemployment	1,998	3,500	2,624	1,819	805	292	164	127
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	144,056	172,680	129,458	98,561	30,897	14,384	-	14,384
Retirement Benefits - 457 Match	25,985	35,559	26,659	21,836	4,822	2,962	2,194	768
Total Wages and Benefits	**1,399,984**	**1,436,113**	**1,083,159**	**1,075,881**	**7,278**	**118,546**	**87,421**	**31,124**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Other Expenditures								
Gypsum Facility Staff Uniforms	5,622	1,000	1,000	2,193	(1,193)	-	-	-
Gypsum Employee Relations	1,554	1,600	1,410	1,858	(448)	157	-	157
Gypsum Staff Training Expense	2,075	800	600	374	226	67	-	67
Gypsum Office Supplies	7,105	7,720	5,788	6,462	(675)	643	129	514
Gypsum Creek Pool - Operations expenses	31,531	16,912	12,679	16,056	(3,377)	1,409	427	982
Gypsum Adult Sports Program Equipment	-	280	-	-	-	-	-	-
Gypsum Janitorial & Medical Supplies	29,891	38,000	28,489	24,039	4,450	3,165	4,673	(1,508)
Gypsum Pool - Operations expenses	27,714	34,899	34,100	7,333	26,767	4,617	275	4,342
Gypsum Resale Expense	1,243	1,200	900	535	365	100	-	100
Gypsum Copier and Office Equip	6,036	6,000	4,498	5,039	(540)	500	549	(49)
Gypsum Marketing and Communications Expense	2,460	3,600	2,700	2,687	13	300	15	285
Gypsum Sales Tax	277	250	187	76	112	21	-	21
Gypsum Maintenance Equip <$5,000	-	-	-	-	-	-	-	-
Gypsum Maintenance Supplies	9,917	15,000	11,246	11,755	(510)	1,250	(4,036)	5,285
Gypsum Janitorial Services Contract	31,983	72,444	54,311	54,333	(22)	6,035	1,548	4,486
Gypsum Building Maintenance Service	119,932	90,000	67,473	81,954	(14,481)	7,497	2,610	4,887
Gypsum Rec Kids Program Expense	9,250	9,582	8,854	4,962	3,891	325	-	325
Gypsum Non-Sports Program Expense	159	2,000	1,499	165	1,334	167	49	117
Gypsum active older adult Program expense	2,096	4,800	3,599	2,016	1,583	400	-	400
Gypsum Adult Sports Program Expense	954	500	375	1,826	(1,451)	42	-	42
Gypsum Youth Sports Program Expense	20,359	32,500	24,365	28,263	(3,898)	2,707	1,894	814
Gypsum Gymnastics Program Expense	8,533	10,975	8,231	3,223	5,009	915	189	726
Gypsum Gymnastics Meet Expense	13,076	18,000	13,500	18,885	(5,385)	1,500	280	1,220
Gypsum Aquatics - Program Expense	6,848	16,590	12,437	14,988	(2,551)	1,382	5,695	(4,313)
Gypsum Fitness Program Expense	15,616	14,200	10,646	19,512	(8,866)	1,183	55	1,128
Gypsum Events/Parties Expense	1,283	1,200	900	1,164	(264)	100	204	(105)
Gypsum Child Watch Expense	33	150	112	145	(33)	12	30	(18)
Gypsum Internet/Telephone/Cable	15,153	6,000	4,498	3,519	979	500	150	350
Gypsum Electric	133,685	135,000	101,210	78,490	22,720	11,246	-	11,246
Gypsum Natural Gas	112,288	175,000	131,198	96,773	34,425	14,578	17,237	(2,660)
Gypsum Security/Fire Suppression	348	2,200	1,649	1,039	611	183	(12,484)	12,668
Gypsum Water/Sewer/Trash	35,037	36,840	27,619	26,818	801	3,069	3,294	(225)
Total Exp. Other than Wages and Benefits	**652,059**	**755,242**	**576,072**	**516,480**	**59,591**	**64,066**	**22,783**	**41,283**
Total Expenditures	**2,052,043**	**2,191,355**	**1,659,231**	**1,592,361**	**66,869**	**182,612**	**110,204**	**72,408**
Revenue Over/(Under) Expenditures	**(367,416)**	**(461,177)**	**(363,237)**	**(353,106)**	**10,131**	**(57,801)**	**(10,438)**	**47,363**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Edwards Program Sponsorship Allocation	17,500	17,500	17,500	17,500	-	-	-	-
Edwards Scholarship Program Allocation	-	3,500	2,624	-	(2,624)	292	-	(292)
Edwards Rec Kids Revenues	84,765	77,475	58,083	53,671	(4,412)	6,454	1,050	(5,404)
Grant revenue	11,556	-	-	-	-	-	-	-
Edwards Non-Sports Revenues	6,171	3,500	2,624	1,015	(1,609)	292	140	(152)
Edwards Active older adult program revenue	5,870	8,130	6,095	2,170	(3,925)	677	-	(677)
Edwards Adult Sports Revenue	15,172	19,500	14,625	8,245	(6,380)	1,625	4,500	2,875
Edwards Youth Sports Revenue	76,575	93,847	70,385	72,263	1,878	7,821	6,344	(1,477)
Edwards Gymnastics Program Revenue	201,293	172,992	129,744	131,355	1,611	14,416	5,656	(8,761)
Edwards Gymnastics Meet Revenue	50,556	36,970	27,727	32,105	4,378	3,081	990	(2,091)
Edwards Antigravity Revenue	45,842	38,375	28,781	30,040	1,259	3,198	195	(3,003)
Edwards Admissions - Memberships	22,368	24,029	13,733	9,632	(4,101)	623	79	(544)
Edwards Admissions - Daily Passes	20,142	21,507	14,488	12,963	(1,525)	347	105	(242)
Edwards Facility/Turf Rentals	78,515	88,540	58,317	46,878	(11,439)	859	620	(239)
Edwards E sports revenue	10,911	12,499	10,224	13,595	3,371	150	1,225	1,075
Edwards E sports revenue	-	-	-	-	-	-	-	-
Edwards Facility Advertising Revenues	2,750	2,500	1,875	-	(1,875)	208	-	(208)
Edwards Tenant Lease Revenue	49,368	30,359	22,751	18,493	(4,258)	2,536	2,261	(275)
Edwards Resale	85	-	-	-	-	-	-	-
Edwards Concession/Vending	968	2,000	647	1,357	710	-	-	-
Edwards Other Revenue	4,858	800	600	410	(190)	67	-	(67)
Edwards Events- Parties	12,392	14,625	8,985	9,603	618	450	900	450
Total Revenue	**717,656**	**668,648**	**489,808**	**461,294**	**(28,514)**	**43,095**	**24,065**	**(19,030)**
Expenditures								
Edwards Facility Salaries	332,707	393,131	294,730	286,563	8,168	32,748	30,342	2,406
Edwards Gymnastics Hourly Wages - FT	21,451	-	-	-	-	-	-	-
Edwards maint/cleaning hourly Wages - FT	22,412	31,409	23,547	11,856	11,691	2,616	1,766	850
Edwards Rec Kids Hourly Wages - PT	34,457	45,000	33,737	29,527	4,209	3,749	-	3,749
Edwards Non-Sports Hourly Wages - PT	160	1,760	1,319	-	1,319	147	-	147
Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-
Edwards Adult Sports Hourly Wages - PT	13,505	11,370	8,528	6,850	1,678	948	160	788
Edwards Youth Sports Hourly Wages - PT	10,224	15,424	11,568	10,132	1,436	1,285	870	415
Edwards Gymnastics Hourly Wages - PT	24,353	24,635	18,476	21,885	(3,409)	2,053	1,035	1,018
Edwards Antigravity Hourly Wages - PT	10,455	11,400	8,550	8,320	230	950	50	900
Edwards E sports wages - PT	10,682	7,180	6,430	4,753	1,677	250	48	202
Edwards Maint/Cleaning Hourly Wages - PT	1,666	5,130	3,846	815	3,031	427	-	427
Edwards Front Desk Hourly Wages - PT	35,931	60,500	44,298	41,883	2,415	3,578	3,278	300
Edwards Events/Parties Hourly Wages - PT	4,258	-	-	-	-	-	-	-
401a Payroll Tax	30,490	27,944	20,950	16,705	4,245	2,328	1,464	864
Medicare and other taxes	7,692	8,482	6,359	6,067	292	707	544	162
Unemployment	871	1,800	1,349	1,128	222	150	75	75
Dental	-	-	-	-	-	-	-	-
Medical Coverage Premiums	68,293	100,445	75,304	54,338	20,965	8,367	-	8,367
Retirement Benefits - 457 Match	23,110	22,000	16,493	21,029	(4,536)	1,833	2,290	(457)
Total Wages and Benefits	**652,718**	**767,610**	**575,484**	**521,851**	**53,633**	**62,134**	**41,923**	**20,212**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Other Expenditures								
Edwards Facility Staff Uniforms	839	1,000	1,000	-	1,000	500	-	500
Edwards Employee Relations	305	720	540	690	(150)	60	-	60
Edwards Staff Training Expense	-	600	450	-	450	50	-	50
Edwards Office Supplies	378	700	525	535	(10)	58	-	58
Edwards Resale Items	-	-	-	-	-	-	-	-
Edwards Antigravity Equipment	-	2,975	2,975	-	2,975	-	-	-
Edwards Copier and Office Equipment	4,366	4,356	3,267	3,272	(5)	363	536	(173)
Edwards Marketing and Communications Expense	1,248	1,500	1,125	192	934	125	-	125
Edwards Janitorial & Medical Supplies	5,202	6,225	4,690	4,396	294	510	(4,334)	4,844
Edwards Maintenance Supplies	7,998	8,500	7,750	7,575	175	250	(2,778)	3,028
Edwards Janitorial Services Contract	26,520	34,092	25,569	16,724	8,845	2,841	1,885	956
Edwards Building Maintenance Service	38,537	30,000	23,650	41,715	(18,065)	2,100	12,980	(10,880)
Edwards Rec Kids Program Expense	10,493	7,704	7,472	9,301	(1,828)	131	-	131
Edwards Non-Sports Program Expense	386	1,575	1,181	132	1,049	131	-	131
Edwards active older adult Program expense	3,307	6,750	5,060	2,637	2,423	562	-	562
Edwards Adult Sports Program Expense	976	2,940	2,205	1,226	979	245	-	245
Edwards Youth Sports Program Expense	22,303	46,995	43,006	22,223	20,783	35	2,054	(2,020)
Edwards Gymnastics Program Expense	7,041	8,925	5,952	1,214	4,739	-	-	-
Edwards Gymnastics Meet Expense	46,348	36,250	27,187	34,930	(7,743)	3,021	1,902	1,118
Antigravity Program Expense	-	-	-	-	-	-	-	-
Edwards E sports program expense	1,486	500	500	1,046	(546)	-	70	(70)
Edwards Climbing Expense	-	350	262	-	262	29	-	29
Edwards Events/Parties Expense	-	250	250	730	(480)	-	-	-
Edwards Internet/Telephone/Cable	6,437	7,200	5,400	4,890	510	600	30	570
Edwards Electric	26,854	34,800	26,100	18,169	7,931	2,900	-	2,900
Edwards Natural Gas	8,528	12,575	7,875	9,336	(1,461)	750	191	559
Edwards Security/Fire Suppression	1,883	1,750	1,750	672	1,078	-	672	(672)
Edwards Water/Sewer	7,292	7,500	5,625	7,542	(1,917)	625	757	(132)
Total Exp. Other than Wages and Benefits	**228,726**	**266,732**	**211,368**	**189,146**	**22,222**	**15,887**	**13,966**	**1,921**
Total Expenditures	**881,444**	**1,034,342**	**786,852**	**710,997**	**75,854**	**78,021**	**55,889**	**22,132**
Revenue Over/(Under) Expenditures	**(163,788)**	**(365,694)**	**(297,044)**	**(249,704)**	**47,340**	**(34,926)**	**(31,824)**	**3,102**

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	2024 Actual	2025 Approved Budget	2025 YTD as of 9/30/25 Budget	2025 YTD as of 9/30/25 Actual	Variance Favorable/ (Unfavor)	2025 Current Month September Budget	2025 Current Month September Actual	Variance Favorable/ (Unfavor)
Outdoor Rec MRMD Program Revenue	181,303	-	-	-	-	-	-	-
Gear library revenue	166	850	637	-	(637)	71	-	(71)
Outdoor Rec - Contribution revenue	7,571	-	-	-	-	-	-	-
Outdoor Rec - Day Camps Revenue	-	46,000	46,000	55,738	9,738	-	23,702	23,702
Outdoor Rec - Overnight Camps Revenue	-	133,555	133,555	125,599	(7,956)	-	-	-
Outdoor Rec - Sports Camps Revenue	-	27,130	27,130	28,001	871	-	-	-
Outdoor Rec - Sports Camps (contracted)	-	19,695	19,695	18,057	(1,638)	-	(300)	(300)
Outdoor Rec - Special Events Revenue	40,454	-	-	-	-	-	-	-
Outdoor Rec - Education Program Revenue	990	-	-	-	-	-	-	-
Outdoor Rec - Clinics and Workshops Revenue	-	-	-	-	-	-	-	-
Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-
OR - Monument trips program revenue	-	-	-	-	-	-	-	-
OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-
Total Revenue	**230,483**	**227,230**	**227,017**	**227,394**	**377**	**71**	**23,402**	**23,331**
Outdoor Rec Salaries	131,102	138,207	103,614	100,870	2,743	11,513	10,631	882
Outdoor Rec Hourly Wages - Part Time	108,029	132,568	118,716	112,796	5,920	9,343	6,995	2,348
401a Payroll Tax	8,504	11,327	8,492	8,137	354	944	735	209
Medicare and other taxes	3,213	4,331	3,247	3,123	123	361	282	79
Unemployment	413	2,987	2,239	431	1,808	249	39	210
Dental	-	-	-	-	-		-	-
Medical Coverage Premiums	21,647	25,000	18,743	21,798	(3,055)	2,083	-	2,083
Retirement Benefits - 457 Match	7,544	13,821	10,361	5,806	4,556	1,151	607	544
Total Wages and Benefits	**280,452**	**328,240**	**265,411**	**252,961**	**12,450**	**25,642**	**19,288**	**6,354**
Outdoor Rec Staff Uniforms	-	1,000	750	-	750	83	-	83
Outdoor Rec Office Supplies	875	250	187	803	(616)	21	105	(84)
Outdoor Rec Operating Expenses	27,408	3,000	3,000	10,290	(7,290)	-	1,125	(1,125)
Outdoor Rec Employee Relations	451	1,675	1,675	832	843	-	-	-
Gear Library expense	1,111	5,150	5,150	1,991	3,159	100	28	72
Outdoor Rec Marketing & Communications Expense	51	2,000	1,500	450	1,050	167	-	167
Outdoor Rec Conferences and Training	1,145	1,200	900	-	900	100	-	100
Outdoor recreation other expense	-	-	-	-	-	-	-	-
Outdoor Rec Day Camp Program Expense	64	13,150	9,859	14,769	(4,910)	1,095	3,569	(2,474)
Outdoor Rec Overnight Camp program Expense	7,507	14,975	11,227	12,082	(856)	1,247	308	939
Outdoor Rec Sports Camp program expense	5,206	11,305	8,475	10,054	(1,578)	942	369	573
Outdoor Rec Camp Contractor Expense	6,017	17,330	12,992	15,569	(2,576)	1,444	-	1,444
Outdoor Rec Special Event Program expense	1,773	-	-	64	(64)	-	-	-
Outdoor Rec Education Program Expense	775	-	-	-	-	-	-	-
Outdoor Rec Clinics & Workshops Expense	-	-	-	-	-	-	-	-
Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-
OR Monument trips - Program expense	12,491	-	-	204	(204)	-	204	(204)
OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-
Total Exp. Other than Wages and Benefits	**64,873**	**71,035**	**55,714**	**67,107**	**(11,393)**	**5,199**	**5,708**	**(509)**
Total Expenditures	**345,325**	**399,275**	**321,125**	**320,068**	**1,057**	**30,841**	**24,996**	**5,845**
Revenue Over/(Under) Expenditures	**(114,841)**	**(172,045)**	**(94,108)**	**(92,674)**	**1,434**	**(30,770)**	**(1,594)**	**29,176**

Mountain Recreation Metro District, CO

Vendor History Report

By Vendor Name

Posting Date Range 09/01/2025 - 09/30/2025

Payment Date Range -

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number	Payment Date / Account Name	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set: 01 - Vendor Set 01												
00035 - Alpine Bank							**38,100.72**	**0.00**	**0.00**	**0.00**	**38,100.72**	**38,100.72**
AB09.30.25	credit card		9/30/2025		DFT0001737	10/26/2025	38,100.72	0.00	0.00	0.00	38,100.72	38,100.72
Superior Pool Products	0.00	0.00	2,729.66	10-20-400-6109		Eagle Pool - Operations expenses	2,729.66					
Tent Weights for Fiesta I	0.00	0.00	2,472.00	10-10-104-6135		Fiesta Americas	2,472.00					
Fall Soccer 2025	0.00	0.00	2,288.00	10-20-260-6102		Eagle Youth Sports Program Expens	1,056.00					
				10-30-260-6102		Gypsum Youth Sports Program Exp	504.00					
				10-40-260-6102		Edwards Youth Sports Program Exp	728.00					
Fall 2025 Basbetball Jers	0.00	0.00	1,760.00	10-20-260-6102		Eagle Youth Sports Program Expens	672.00					
				10-30-260-6102		Gypsum Youth Sports Program Exp	560.00					
				10-40-260-6102		Edwards Youth Sports Program Exp	528.00					
Monument Walmart	0.00	0.00	1,398.99	10-50-281-6102		Outdoor Rec Day Camp Program Ex	1,398.99					
Walmart Monument	0.00	0.00	1,095.37	10-50-281-6102		Outdoor Rec Day Camp Program Ex	1,095.37					
Wee Sports Jerseys	0.00	0.00	1,000.00	10-20-260-6102		Eagle Youth Sports Program Expens	312.00					
				10-30-260-6102		Gypsum Youth Sports Program Exp	336.00					
				10-40-260-6102		Edwards Youth Sports Program Exp	352.00					
Jerseys	0.00	0.00	981.99	10-20-260-6102		Eagle Youth Sports Program Expens	981.99					
Walmart Monument	0.00	0.00	928.40	10-50-281-6102		Outdoor Rec Day Camp Program Ex	928.40					
OR Operating Expenses	0.00	0.00	904.00	10-50-280-6102		Outdoor Rec Operating Expenses	904.00					
Fiestas Americas Lunch	0.00	0.00	860.00	10-10-104-6135		Fiesta Americas	860.00					
Rec or Treat Photo Boot	0.00	0.00	823.68	10-10-104-6135		Fiesta Americas	823.68					
Subway Food For meetir	0.00	0.00	705.71	10-10-100-6120		Meeting Expenses	705.71					
Competition Meet Fee	0.00	0.00	667.58	10-40-293-6102		Edwards Gymnastics Meet Expense	667.58					
Fall Hockey Jerseys	0.00	0.00	654.00	10-20-260-6102		Eagle Youth Sports Program Expens	654.00					
Fiestas America T shirt	0.00	0.00	583.96	10-10-104-6135		Fiesta Americas	583.96					
Summer Softball Champ	0.00	0.00	577.50	10-20-240-6108		Eagle Adult Sports Program Expens	577.50					
Ferguson	0.00	0.00	547.92	10-40-401-6107		Edwards Maintenance Supplies	547.92					
Amazon	0.00	0.00	516.11	10-20-400-6117		Eagle Concession Supplies	516.11					
Walmart EPIR	0.00	0.00	514.58	10-10-100-6100		Office Supplies	81.12					
				10-20-400-6117		Eagle Concession Supplies	400.57					
				10-20-403-6114		Eagle Rink Supplies & Equipment	32.89					
Fall Volleyball Jerseys 2C	0.00	0.00	504.00	10-20-260-6102		Eagle Youth Sports Program Expens	205.00					
				10-30-260-6102		Gypsum Youth Sports Program Exp	168.00					
				10-40-260-6102		Edwards Youth Sports Program Exp	131.00					
Walmart	0.00	0.00	499.00	10-10-104-6135		Fiesta Americas	499.00					
Fiestas Americas Hat Pri	0.00	0.00	472.50	10-10-104-6135		Fiesta Americas	472.50					
Ferguson	0.00	0.00	456.05	10-30-401-6107		Gypsum Maintenance Supplies	456.05					
JB T shirts	0.00	0.00	432.18	10-20-400-5033		Eagle Staff Uniforms	432.18					
Sensor replacment Grair	0.00	0.00	431.59	10-30-401-6107		Gypsum Maintenance Supplies	431.59					
Flights for gymnastics m	0.00	0.00	404.91	10-40-293-6102		Edwards Gymnastics Meet Expense	404.91					
Costco EPIR	0.00	0.00	400.70	10-20-400-6106		Eagle Janitorial & Medical Supplies	23.48					
				10-20-400-6117		Eagle Concession Supplies	377.22					
CPRA	0.00	0.00	400.00	10-10-102-5052		Employee Recruitment Expense	400.00					

Payable Number **Description** **Post Date** **1099** **Payment Number** **Payment Date** **Amount** **Shipping** **Tax** **Discount** **Net** **Payment**

Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount
Vail Valley Partnership	0.00	0.00	400.00	10-10-100-6350	Conferences and Training	400.00
Fiestas America Raffle	0.00	0.00	399.99	10-10-104-6135	Fiesta Americas	399.99
Costco	0.00	0.00	370.90	25-80-401-6107	McCoy Park Maintenance Supplies	370.90
EPIR Trainning	0.00	0.00	350.00	10-20-400-6350	Eagle Staff Training Expense	350.00
EPIR Home Depot	0.00	0.00	345.27	10-20-400-6107	Eagle Maintenance Supplies	345.27
Costco EPIR	0.00	0.00	311.88	10-20-400-6106	Eagle Janitorial & Medical Supplies	64.96
				10-20-400-6117	Eagle Concession Supplies	116.93
				10-20-403-6114	Eagle Rink Supplies & Equipment	129.99
Added Wee Teams	0.00	0.00	304.00	10-40-260-6102	Edwards Youth Sports Program Exp	304.00
Gypsum Meet Sanction	0.00	0.00	265.00	10-30-293-6102	Gypsum Gymnastics Meet Expense	265.00
American Red Cross	0.00	0.00	264.00	10-20-301-6102	Eagle Aquatics - Program Expense	264.00
Amazon light ballasts	0.00	0.00	247.50	10-30-401-6107	Gypsum Maintenance Supplies	247.50
Fiestas America Signage	0.00	0.00	230.00	10-10-104-6135	Fiesta Americas	230.00
Gypsum Soccer and FF fi	0.00	0.00	209.52	10-30-260-6102	Gypsum Youth Sports Program Exp	209.52
Science Museum	0.00	0.00	204.00	10-50-288-6102	OR Monumnet trips - Program expe	204.00
Costco	0.00	0.00	199.98	10-30-401-6107	Gypsum Maintenance Supplies	199.98
American Red Cross	0.00	0.00	188.00	10-20-301-6102	Eagle Aquatics - Program Expense	188.00
American Red Cross	0.00	0.00	188.00	10-20-301-6102	Eagle Aquatics - Program Expense	188.00
Wagons for tabling and	0.00	0.00	185.39	10-10-103-6302	Marketing and Communication Exp	185.39
Rec or Treat Supplies	0.00	0.00	182.50	10-30-405-6102	Gypsum Events/Parties Expense	182.50
Fiestas America TOG Lur	0.00	0.00	172.48	10-10-104-6135	Fiesta Americas	172.48
Office Supplies	0.00	0.00	170.53	10-10-100-6100	Office Supplies	170.53
GRC Mountain Pest	0.00	0.00	170.00	10-30-401-6360	Gypsum Building Maintenance Serv	170.00
Fiestas America Volunte	0.00	0.00	164.29	10-10-104-6135	Fiesta Americas	164.29
Voting boxes for mascot	0.00	0.00	163.60	10-10-103-6302	Marketing and Communication Exp	163.60
Sharpen Wheels	0.00	0.00	158.97	10-20-403-6114	Eagle Rink Supplies & Equipment	158.97
Labor Day staff	0.00	0.00	153.50	10-20-400-6122	Eagle Employee Relations	153.50
OR Expence	0.00	0.00	152.77	10-50-280-6102	Outdoor Rec Operating Expenses	152.77
RInk Association	0.00	0.00	150.00	10-20-400-6350	Eagle Staff Training Expense	150.00
Amazin Supplies for Gyn	0.00	0.00	145.20	10-30-290-6102	Gypsum Gymnastics Program Exper	145.20
AOAP Recruting	0.00	0.00	135.00	10-10-102-5052	Employee Recruitment Expense	135.00
PDS EFH	0.00	0.00	134.16	10-40-401-6107	Edwards Maintenance Supplies	134.16
EPIR Mountain Pest	0.00	0.00	130.00	10-20-400-6360	Eagle Building Maintenance Service	130.00
Cones for parking lot clo	0.00	0.00	129.19	10-30-401-6107	Gypsum Maintenance Supplies	129.19
Conferences and Trainin	0.00	0.00	129.00	10-10-100-6350	Conferences and Training	129.00
Fiestas America plants fo	0.00	0.00	123.28	10-10-104-6135	Fiesta Americas	123.28
Fiestas America	0.00	0.00	123.00	10-10-104-6135	Fiesta Americas	123.00
GRC Internet	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable	120.00
Facebook Ads	0.00	0.00	116.00	10-10-104-6135	Fiesta Americas	116.00
Amazon	0.00	0.00	112.00	10-30-400-6106	Gypsum Janitorial & Medical Suppli	112.00
Facebook Ads	0.00	0.00	108.00	10-10-104-6135	Fiesta Americas	108.00
Garmin	0.00	0.00	104.85	10-50-280-6100	Outdoor Rec Office Supplies	104.85
Gypsum Soccer and FF F	0.00	0.00	104.76	10-30-260-6102	Gypsum Youth Sports Program Exp	104.76

Payable Number	Description			Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment

Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount
Facebook Ads	0.00	0.00	101.00	10-10-104-6135	Fiesta Americas	101.00
EPIR Internet	0.00	0.00	99.95	10-20-400-6401	Eagle Internet/Telephone/Cable	99.95
American Red cross	0.00	0.00	94.00	10-20-301-6102	Eagle Aquatics - Program Expense	94.00
Facebook Ads	0.00	0.00	94.00	10-10-104-6135	Fiesta Americas	94.00
GRC PDS	0.00	0.00	92.97	10-30-401-6107	Gypsum Maintenance Supplies	92.97
Overnight Expence	0.00	0.00	90.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	90.00
Cloud Cover	0.00	0.00	89.85	10-20-400-6401	Eagle Internet/Telephone/Cable	29.95
				10-30-400-6401	Gypsum Internet/Telephone/Cable	29.95
				10-40-400-6401	Edwards Internet/Telephone/Cable	29.95
Monument Truck Fuel	0.00	0.00	88.36	10-10-100-6140	District Vehicle Fuel & Maintenance	88.36
Facebook Ads	0.00	0.00	87.00	10-10-104-6135	Fiesta Americas	87.00
EFH Mountain Pest	0.00	0.00	85.00	10-40-401-6360	Edwards Building Maintenance Serv	85.00
EFH Mountain Pest	0.00	0.00	85.00	10-40-401-6360	Edwards Building Maintenance Serv	85.00
Monument Grocies	0.00	0.00	84.35	10-50-282-6102	Outdoor Rec Overnight Camp progr	84.35
Facebook Ads	0.00	0.00	81.00	10-10-104-6135	Fiesta Americas	69.14
				10-20-260-6102	Eagle Youth Sports Program Expens	3.95
				10-30-260-6102	Gypsum Youth Sports Program Expe	3.95
				10-40-260-6102	Edwards Youth Sports Program Exp	3.96
Amazon	0.00	0.00	80.53	10-20-400-6117	Eagle Concession Supplies	80.53
Costco EPIR	0.00	0.00	79.27	10-20-400-6107	Eagle Maintenance Supplies	79.27
Lowes	0.00	0.00	77.45	10-20-405-6102	Eagle Events/Parties Expense	77.45
Leadership forum regist	0.00	0.00	75.00	10-10-100-6350	Conferences and Training	75.00
Conferences and Trainin	0.00	0.00	75.00	10-10-100-6350	Conferences and Training	75.00
Aquatics unifroms	0.00	0.00	75.00	10-10-100-5033	Employee Uniforms	75.00
Monument Fuel	0.00	0.00	72.49	10-10-100-6140	District Vehicle Fuel & Maintenance	72.49
Etown	0.00	0.00	72.27	10-10-100-6120	Meeting Expenses	72.27
Truck Fuel	0.00	0.00	70.60	10-10-100-6140	District Vehicle Fuel & Maintenance	70.60
Lunch with new kids inst	0.00	0.00	70.35	10-10-100-6120	Meeting Expenses	70.35
Homebase Scheduling	0.00	0.00	70.00	10-10-100-6312	Dues, Subscriptions, Books	70.00
MCP Homebase	0.00	0.00	70.00	10-10-100-6312	Dues, Subscriptions, Books	70.00
Maverik	0.00	0.00	64.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	64.00
GRC Supplies	0.00	0.00	63.30	10-30-400-6100	Gypsum Office Supplies	63.30
Lunch with Joanna	0.00	0.00	62.89	10-10-100-6120	Meeting Expenses	62.89
Van Fuel	0.00	0.00	61.38	10-10-100-6140	District Vehicle Fuel & Maintenance	61.38
E-Town lunch Ice Rink V	0.00	0.00	57.18	25-70-401-6240	FP Outdoor Ice Rink Maintenance E	57.18
Monument Fuel	0.00	0.00	57.12	10-10-100-6140	District Vehicle Fuel & Maintenance	57.12
Amazon supplies	0.00	0.00	55.95	10-30-400-6100	Gypsum Office Supplies	40.96
				10-30-401-6107	Gypsum Maintenance Supplies	14.99
Replacement Boxing Glc	0.00	0.00	54.98	10-30-330-6102	Gypsum Fitness Program Expense	54.98
Cones for parking lot clo	0.00	0.00	53.90	10-30-401-6107	Gypsum Maintenance Supplies	53.90
Stock Photo Subscriptio	0.00	0.00	50.42	10-10-103-6302	Marketing and Communication Exp	50.42
Amazon	0.00	0.00	50.12	10-20-240-6108	Eagle Adult Sports Program Expens	50.12
Amazon	0.00	0.00	48.92	10-30-400-6106	Gypsum Janitorial & Medical Suppli	48.92

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment

Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount
Monument	0.00	0.00	48.79	10-50-281-6102	Outdoor Rec Day Camp Program Ex	48.79
EPIR PDS	0.00	0.00	45.94	10-20-400-6107	Eagle Maintenance Supplies	45.94
Halloween Decor	0.00	0.00	45.51	10-20-405-6102	Eagle Events/Parties Expense	45.51
OR Expense	0.00	0.00	45.13	10-50-280-6102	Outdoor Rec Operating Expenses	45.13
Amazon	0.00	0.00	43.55	10-30-400-6100	Gypsum Office Supplies	13.56
				10-30-406-6102	Gypsum Child Watch Expense	29.99
Monument	0.00	0.00	42.34	10-50-281-6102	Outdoor Rec Day Camp Program Ex	42.34
Fiestas America Volunte	0.00	0.00	41.80	10-10-104-6135	Fiesta Americas	41.80
Fiestas America Lunch	0.00	0.00	41.12	10-10-104-6135	Fiesta Americas	41.12
Truck Fuel	0.00	0.00	41.07	10-10-100-6140	District Vehicle Fuel & Maintenance	41.07
Fiestas America Volunte	0.00	0.00	40.93	10-10-104-6135	Fiesta Americas	40.93
Housekeeping Supplies	0.00	0.00	40.79	10-30-400-6106	Gypsum Janitorial & Medical Suppli	40.79
Amazon	0.00	0.00	40.41	10-20-403-6114	Eagle Rink Supplies & Equipment	40.41
City Market	0.00	0.00	39.16	10-20-400-6117	Eagle Concession Supplies	39.16
Monument Fuel	0.00	0.00	36.39	10-10-100-6140	District Vehicle Fuel & Maintenance	36.39
Gypsum Ace	0.00	0.00	33.99	10-20-400-6107	Eagle Maintenance Supplies	33.99
Monument	0.00	0.00	33.43	10-50-281-6102	Outdoor Rec Day Camp Program Ex	33.43
Monument	0.00	0.00	32.70	10-50-282-6102	Outdoor Rec Overnight Camp progr	32.70
Signs for parking lot clos	0.00	0.00	31.02	10-30-401-6107	Gypsum Maintenance Supplies	31.02
Stock video for mascor c	0.00	0.00	30.86	10-10-103-6221	Consulting	30.86
Shell Oil Gas	0.00	0.00	30.79	10-10-100-6140	District Vehicle Fuel & Maintenance	30.79
Housekeeping	0.00	0.00	30.49	10-30-400-6106	Gypsum Janitorial & Medical Suppli	30.49
Scheduling Software	0.00	0.00	30.00	10-30-290-6102	Gypsum Gymnastics Program Exper	30.00
Gymnastics Background	0.00	0.00	30.00	10-40-293-6102	Edwards Gymnastics Meet Expense	30.00
Pizza for E-Sports night	0.00	0.00	29.99	10-40-390-6102	E-sports Program Supplies	29.99
Fiestas America tools for	0.00	0.00	29.62	10-10-104-6135	Fiesta Americas	29.62
Fiestas America Decor	0.00	0.00	29.24	10-10-104-6135	Fiesta Americas	29.24
Gear Library	0.00	0.00	27.83	10-50-280-6161	Gear Library expense	27.83
Stock Video for masot ca	0.00	0.00	23.84	10-10-103-6221	Consulting	23.84
Stock Video for mascot c	0.00	0.00	23.84	10-10-103-6221	Consulting	23.84
League Lobster	0.00	0.00	22.27	10-20-260-6102	Eagle Youth Sports Program Expens	7.43
				10-30-260-6102	Gypsum Youth Sports Program Expe	7.41
				10-40-260-6102	Edwards Youth Sports Program Exp	7.43
Fiestas Supplies	0.00	0.00	22.17	10-10-104-6135	Fiesta Americas	22.17
QR Code for cookbook	0.00	0.00	21.99	10-30-405-6102	Gypsum Events/Parties Expense	21.99
Monument gas	0.00	0.00	21.85	10-10-100-6140	District Vehicle Fuel & Maintenance	21.85
Monument Fuel	0.00	0.00	21.85	10-10-100-6140	District Vehicle Fuel & Maintenance	21.85
Monument Fuel	0.00	0.00	21.85	10-10-100-6140	District Vehicle Fuel & Maintenance	21.85
Monument	0.00	0.00	21.77	10-50-281-6102	Outdoor Rec Day Camp Program Ex	21.77
MRF Fundraising Expens	0.00	0.00	21.52	10-10-100-6150	Fundraising Expense - MRF	21.52
MCP City Market	0.00	0.00	21.50	10-30-206-6102	Gypsum Non-Sports Program Exper	21.50
GRC KND	0.00	0.00	21.37	10-30-206-6102	Gypsum Non-Sports Program Exper	21.37
Monument Fuel	0.00	0.00	20.75	10-10-100-6140	District Vehicle Fuel & Maintenance	20.75

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number		Account Name	Dist Amount					
Fiestas America volunte	0.00	0.00	20.43	10-10-104-6135		Fiesta Americas	20.43					
Microsft Xbox subscripti	0.00	0.00	19.99	10-40-390-6102		E-sports Program Supplies	19.99					
Microsoft Xbox Subscrip	0.00	0.00	19.99	10-40-390-6102		E-sports Program Supplies	19.99					
City Market	0.00	0.00	19.95	10-50-280-6102		Outdoor Rec Operating Expenses	19.95					
Fiestas America Volunte	0.00	0.00	18.94	10-10-104-6135		Fiesta Americas	18.94					
Mascot Campaign	0.00	0.00	18.79	10-10-103-6302		Marketing and Communication Exp	18.79					
Laminating Sheets	0.00	0.00	17.78	10-30-400-6100		Gypsum Office Supplies	17.78					
Email List Cleaning	0.00	0.00	17.55	10-10-103-6302		Marketing and Communication Exp	17.55					
Amazon	0.00	0.00	15.74	10-20-400-6106		Eagle Janitorial & Medical Supplies	15.74					
Canva Marketing	0.00	0.00	15.00	10-30-400-6302		Gypsum Marketing and Communica	15.00					
Fiestas America Poster	0.00	0.00	15.00	10-10-104-6135		Fiesta Americas	15.00					
Director course	0.00	0.00	15.00	10-30-293-6102		Gypsum Gymnastics Meet Expense	15.00					
Canva	0.00	0.00	15.00	10-20-260-6102		Eagle Youth Sports Program Expens	15.00					
Fiestas America TOG Lur	0.00	0.00	14.57	10-10-104-6135		Fiesta Americas	14.57					
Magnets for team locke	0.00	0.00	13.40	10-30-290-6102		Gypsum Gymnastics Program Expe	13.40					
Lint Rollers	0.00	0.00	12.39	10-30-400-6205		Gypsum Copier and Office Equip	12.39					
Washes company vechic	0.00	0.00	12.00	10-10-100-6140		District Vehicle Fuel & Maintenance	12.00					
SMS Subscription	0.00	0.00	8.00	10-10-103-6302		Marketing and Communication Exp	8.00					
Amazon GRC	0.00	0.00	6.55	10-30-206-6102		Gypsum Non-Sports Program Expe	6.55					
Facebook Ads	0.00	0.00	5.40	10-10-104-6135		Fiesta Americas	5.40					
Amazon	0.00	0.00	4.27	10-20-400-6117		Eagle Concession Supplies	4.27					
OR Expence	0.00	0.00	2.99	10-50-280-6102		Outdoor Rec Operating Expenses	2.99					
Amazon Refund	0.00	0.00	-6.99	10-30-400-6100		Gypsum Office Supplies	-6.99					
Refund from Amazon	0.00	0.00	-47.99	10-30-400-6106		Gypsum Janitorial & Medical Suppli	-47.99					
Costco Refund	0.00	0.00	-199.98	10-30-401-6107		Gypsum Maintenance Supplies	-199.98					
00044 - AM Gas Marketing Corp.							**7,828.89**	**0.00**	**0.00**	**0.00**	**7,828.89**	**7,828.89**
18201	Energy GRC and EPIR		9/17/2025		DFT0001723	9/30/2025	7,828.89	0.00	0.00	0.00	7,828.89	7,828.89
Energy GRC and EPIR	0.00	0.00	7,828.89	10-20-400-6404		Eagle Natural Gas	4,457.75					
				10-30-400-6404		Gypsum Natural Gas	3,371.14					
00066 - Apex Security							**86.30**	**0.00**	**0.00**	**0.00**	**86.30**	**86.30**
1687299	EPIR Alarm September		9/5/2025		DFT0001691	9/11/2025	86.30	0.00	0.00	0.00	86.30	86.30
EPIR Alarm September	0.00	0.00	86.30	10-20-400-6406		Eagle Security	86.30					
01226 - Arapahoe Roofing and Sheet Metal							**1,295.00**	**0.00**	**0.00**	**0.00**	**1,295.00**	**0.00**
30857	Roof Leaking Inspection		9/26/2025				1,295.00	0.00	0.00	0.00	1,295.00	0.00
Roof Leaking Inspection	0.00	0.00	1,295.00	10-40-401-6360		Edwards Building Maintenance Serv	1,295.00					
00085 - Background Investigation Bureau, LLC							**59.00**	**0.00**	**0.00**	**0.00**	**59.00**	**59.00**
INV-80067	Background Checks		9/18/2025		DFT0001692	9/22/2025	59.00	0.00	0.00	0.00	59.00	59.00
Background Checks	0.00	0.00	59.00	10-10-102-5052		Employee Recruitment Expense	59.00					

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number	Payment Date / Account Name	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
00094 - Becker Arena Products, Inc.							**2,521.62**	**0.00**	**0.00**	**0.00**	**2,521.62**	**1,173.76**
617219	EPIR Supplies		9/16/2025		52893	9/29/2025	1,173.76	0.00	0.00	0.00	1,173.76	1,173.76
EPIR Supplies	0.00	0.00	1,173.76	10-20-403-6114		Eagle Rink Supplies & Equipment	1,173.76					
73690	EPIR Maintanace		9/5/2025				1,347.86	0.00	0.00	0.00	1,347.86	0.00
EPIR Maintanace	0.00	0.00	1,347.86	10-20-403-6114		Eagle Rink Supplies & Equipment	1,347.86					
00107 - Black Hills Energy/Source Gas							**2,617.41**	**0.00**	**0.00**	**0.00**	**2,617.41**	**2,617.41**
559275338309.05.25	ESC Natural Gas		9/5/2025		DFT0001693	9/25/2025	26.78	0.00	0.00	0.00	26.78	26.78
ESC Natural Gas	0.00	0.00	26.78	25-60-400-6404		Eagle Complex Natural Gas	26.78					
770218778109.04.25	EFH Natural Gas		9/4/2025		DFT0001694	9/24/2025	190.70	0.00	0.00	0.00	190.70	190.70
EFH Natural Gas	0.00	0.00	190.70	10-40-400-6404		Edwards Natural Gas	190.70					
905660341009.08.25	EPIR Natural Gas		9/8/2025		DFT0001724	9/29/2025	1,359.05	0.00	0.00	0.00	1,359.05	1,359.05
EPIR Natural Gas	0.00	0.00	1,359.05	10-20-400-6404		Eagle Natural Gas	1,359.05					
905673400609.08.25	GRC Natural Gas		9/8/2025		DFT0001725	9/29/2025	1,040.88	0.00	0.00	0.00	1,040.88	1,040.88
GRC Natural Gas	0.00	0.00	1,040.88	10-30-400-6404		Gypsum Natural Gas	1,040.88					
01221 - Carly Post							**614.56**	**0.00**	**0.00**	**0.00**	**614.56**	**614.56**
CP09.24.25	Check		9/24/2025		52891	9/25/2025	614.56	0.00	0.00	0.00	614.56	614.56
Check	0.00	0.00	614.56	10-2100		Payroll Liabilities	614.56					
01115 - Catabella Music							**3,000.00**	**0.00**	**0.00**	**0.00**	**3,000.00**	**3,000.00**
90992409.11.25	Mariacchi Band for Fiesta Americas		9/11/2025	Y	52858	9/14/2025	3,000.00	0.00	0.00	0.00	3,000.00	3,000.00
Mariacchi Band for Fiest	0.00	0.00	3,000.00	10-10-104-6135		Fiesta Americas	3,000.00					
00145 - CEM Sales & Service, Inc							**361.92**	**0.00**	**0.00**	**0.00**	**361.92**	**361.92**
I2501642	Pool Moss Bulk		9/8/2025		52864	9/17/2025	361.92	0.00	0.00	0.00	361.92	361.92
Pool Moss Bulk	0.00	0.00	361.92	10-30-307-6109		Gypsum Creek Pool - Operations ex	361.92					
01197 - Christina Hovater							**2,587.50**	**0.00**	**0.00**	**0.00**	**2,587.50**	**2,587.50**
CH09.03.25	Check		9/3/2025		52839	9/9/2025	2,587.50	0.00	0.00	0.00	2,587.50	2,587.50
Check	0.00	0.00	2,587.50	10-10-103-6221		Consulting	2,587.50					
00196 - Complete Ice Arena Services							**6,773.03**	**0.00**	**0.00**	**0.00**	**6,773.03**	**6,773.03**
3081	Capital Reimburse		9/11/2025		52865	9/17/2025	6,773.03	0.00	0.00	0.00	6,773.03	6,773.03
Capital Reimburse	0.00	0.00	6,773.03	10-20-400-6360		Eagle Building Maintenance Service	6,773.03					
00218 - Decypher Technologies, Inc							**6,746.35**	**0.00**	**0.00**	**0.00**	**6,746.35**	**72.54**
158478DCY	Computer IT Services		9/11/2025				120.00	0.00	0.00	0.00	120.00	0.00
Computer IT Services	0.00	0.00	120.00	10-10-105-6206		Computer/IT/Phone Services	120.00					
158567DCY	It Computer Services		9/16/2025				949.87	0.00	0.00	0.00	949.87	0.00
It Computer Services	0.00	0.00	949.87	10-10-105-6206		Computer/IT/Phone Services	949.87					
158603MSP	Computer IT Services		9/16/2025				5,603.94	0.00	0.00	0.00	5,603.94	0.00
Computer IT Services	0.00	0.00	5,603.94	10-10-105-6206		Computer/IT/Phone Services	5,603.94					

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number	Payment Date / Account Name	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
158919DCY	Computer It Service		9/25/2025		52895	9/29/2025	42.54	0.00	0.00	0.00	42.54	42.54
Computer It Service	0.00	0.00	42.54	10-10-105-6206		Computer/IT/Phone Services	42.54					
INV-3958	Computer IT Services		9/24/2025		52895	9/29/2025	30.00	0.00	0.00	0.00	30.00	30.00
Computer IT Services	0.00	0.00	30.00	10-10-105-6206		Computer/IT/Phone Services	30.00					
00257 - Eagle County Fleet Services							**1,120.12**	**0.00**	**0.00**	**0.00**	**1,120.12**	**1,120.12**
August 2025	Fuel Monthly		9/4/2025		52866	9/17/2025	1,120.12	0.00	0.00	0.00	1,120.12	1,120.12
Fuel Monthly	0.00	0.00	1,120.12	10-10-100-6140		District Vehicle Fuel & Maintenance	1,120.12					
00269 - Eagle River Water & Sanitation Dist.							**1,282.56**	**0.00**	**0.00**	**0.00**	**1,282.56**	**1,282.56**
2883702	EFH Water		9/3/2025		DFT0001705	9/22/2025	757.36	0.00	0.00	0.00	757.36	757.36
EFH Water	0.00	0.00	757.36	10-40-400-6408		Edwards Water/Sewer	757.36					
2883706	FP Ice Rinks		9/3/2025		DFT0001704	9/22/2025	525.20	0.00	0.00	0.00	525.20	525.20
FP Ice Rinks	0.00	0.00	525.20	25-70-400-6408		Water / Sewer / Trash	525.20					
01223 - Education Foundation of Eagle County							**250.00**	**0.00**	**0.00**	**0.00**	**250.00**	**250.00**
513	Wild West Days Tabling Event		9/2/2025		52896	9/29/2025	250.00	0.00	0.00	0.00	250.00	250.00
Wild West Days Tabling	0.00	0.00	250.00	10-10-104-6130		Community Event Expense	250.00					
01215 - Eric Tinajero							**400.00**	**0.00**	**0.00**	**0.00**	**400.00**	**400.00**
ET09.11.25	Fiesta Americas Activities Sound DJ		9/11/2025	Y	52859	9/14/2025	400.00	0.00	0.00	0.00	400.00	400.00
Fiesta Americas Activitie	0.00	0.00	400.00	10-10-104-6135		Fiesta Americas	400.00					
01103 - Finke Tank							**1,300.00**	**0.00**	**0.00**	**0.00**	**1,300.00**	**1,300.00**
292/1	Fiestas America Photography		9/19/2025	Y	52897	9/29/2025	1,300.00	0.00	0.00	0.00	1,300.00	1,300.00
Fiestas America Photogr	0.00	0.00	1,300.00	10-10-104-6135		Fiesta Americas	1,300.00					
01110 - Golden Eagle Site Council							**715.00**	**0.00**	**0.00**	**0.00**	**715.00**	**715.00**
GESC09.16.25	Flights Day color fun run		9/16/2025		52867	9/17/2025	715.00	0.00	0.00	0.00	715.00	715.00
Flights Day color fun run	0.00	0.00	715.00	10-20-405-4256		Eagle Events & Parties	715.00					
00389 - Hartman Brothers, Inc.							**466.65**	**0.00**	**0.00**	**0.00**	**466.65**	**466.65**
452986	Carbon Dioxide		9/14/2025		52868	9/17/2025	66.45	0.00	0.00	0.00	66.45	66.45
Carbon Dioxide	0.00	0.00	66.45	10-30-400-6109		Gypsum Aquatics - Operations expe	66.45					
453199	Carbon Dioxide		9/19/2025		52898	9/29/2025	208.20	0.00	0.00	0.00	208.20	208.20
Carbon Dioxide	0.00	0.00	208.20	10-30-400-6109		Gypsum Aquatics - Operations expe	208.20					
453290	CO2 Fee		9/19/2025		52898	9/29/2025	131.00	0.00	0.00	0.00	131.00	131.00
CO2 Fee	0.00	0.00	131.00	10-20-400-6106		Eagle Janitorial & Medical Supplies	131.00					
453361	CO2 Fee		9/19/2025		52898	9/29/2025	61.00	0.00	0.00	0.00	61.00	61.00
CO2 Fee	0.00	0.00	61.00	10-20-400-6106		Eagle Janitorial & Medical Supplies	61.00					
00407 - Holy Cross Energy							**7,432.79**	**0.00**	**0.00**	**0.00**	**7,432.79**	**7,432.79**
11251500009.11.25	ESC Energy		9/11/2025		DFT0001726	9/30/2025	2,244.60	0.00	0.00	0.00	2,244.60	2,244.60
ESC Energy	0.00	0.00	2,244.60	25-60-400-6402		Eagle Complex Electric	2,244.60					

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50135810109.11.25	EPIR Energy		9/11/2025		DFT0001729	9/30/2025	5,188.19	0.00	0.00	0.00	5,188.19	5,188.19
EPIR Energy	0.00	0.00	5,188.19	10-20-400-6402		Eagle Electric	5,188.19					
00408 - Home Depot							**606.47**	**0.00**	**0.00**	**0.00**	**606.47**	**606.47**
611812287620541	Home Depot Invoices #3025390 #30942 #5		9/25/2025		DFT0001732	9/26/2025	606.47	0.00	0.00	0.00	606.47	606.47
Home Depot	0.00	0.00	606.47	10-20-400-6107		Eagle Maintenance Supplies	202.15					
				10-20-400-6107		Eagle Maintenance Supplies	202.17					
				10-30-401-6107		Gypsum Maintenance Supplies	202.15					
00413 - Howies Hockey Tape							**1,607.70**	**0.00**	**0.00**	**0.00**	**1,607.70**	**1,517.60**
INV000335248	EPIR Hockey Supplies		9/8/2025		52869	9/17/2025	1,517.60	0.00	0.00	0.00	1,517.60	1,517.60
EPIR Hockey Supplies	0.00	0.00	1,517.60	10-20-400-6116		Eagle Resale Items	1,517.60					
INV000340929	Hockey Supplies		9/25/2025				90.10	0.00	0.00	0.00	90.10	0.00
Hockey Supplies	0.00	0.00	90.10	10-20-260-6102		Eagle Youth Sports Program Expens	90.10					
01222 - Idea Labs, LLC Nadia Y Ali							**2,000.00**	**0.00**	**0.00**	**0.00**	**2,000.00**	**2,000.00**
275	Implict Bias Staff Training		9/12/2025	Y	52899	9/29/2025	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00
Implict Bias Staff Trainin	0.00	0.00	2,000.00	10-10-100-6350		Conferences and Training	2,000.00					
00921 - Intermountain							**1,063.37**	**0.00**	**0.00**	**0.00**	**1,063.37**	**340.87**
32775	GRC Intermountain		9/8/2025		52870	9/17/2025	340.87	0.00	0.00	0.00	340.87	340.87
GRC Intermountain	0.00	0.00	340.87	10-30-400-6406		Gypsum Security/Fire Suppression	340.87					
32798	Service Repair Alarm		9/9/2025				722.50	0.00	0.00	0.00	722.50	0.00
Service Repair Alarm	0.00	0.00	722.50	10-30-401-6360		Gypsum Building Maintenance Serv	722.50					
01219 - Juan carlos Cruz Mejia							**400.00**	**0.00**	**0.00**	**0.00**	**400.00**	**400.00**
001	Repair Starter in FP		9/16/2025	Y	52871	9/17/2025	400.00	0.00	0.00	0.00	400.00	400.00
Repair Starter in FP	0.00	0.00	400.00	25-70-401-6105		Freedom Park Maintenance Equipn	400.00					
01205 - Kiser Construction							**388,105.88**	**0.00**	**0.00**	**0.00**	**388,105.88**	**180,400.17**
2	Contractor payment for EFH		9/5/2025		52872	9/17/2025	180,400.17	0.00	0.00	0.00	180,400.17	180,400.17
Contractor payment for	0.00	0.00	180,400.17	50-40-400-7001		Field House Capital Replacement Fu	180,400.17					
3	Payment for EFH Renovation		9/26/2025				207,705.71	0.00	0.00	0.00	207,705.71	0.00
Payment for EFH Renova	0.00	0.00	207,705.71	50-40-400-7001		Field House Capital Replacement Fu	207,705.71					
01220 - Mackenzie Legg							**1,780.71**	**0.00**	**0.00**	**0.00**	**1,780.71**	**1,780.71**
ML09.24.25	Check for Mackenzie		9/24/2025		52892	9/25/2025	1,780.71	0.00	0.00	0.00	1,780.71	1,780.71
Check for Mackenzie	0.00	0.00	1,780.71	10-2100		Payroll Liabilities	1,780.71					
00535 - McCoy Wildcats							**1,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**1,000.00**
30	Monthly Stipend		9/5/2025		52874	9/17/2025	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00
Monthly Stipend	0.00	0.00	1,000.00	25-80-400-6312		McCoy Park Property Lease	1,000.00					

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00557 - Mountain Pest Control, INC.							**405.00**	**0.00**	**0.00**	**0.00**	**405.00**	**405.00**
1349019	EFH Mountain Pest		9/10/2025		52875	9/17/2025	85.00	0.00	0.00	0.00	85.00	85.00
EFH Mountain Pest	0.00	0.00	85.00		10-40-401-6360	Edwards Building Maintenance Serv		85.00				
1349254	GRC Mountain Pest		9/10/2025		52875	9/17/2025	85.00	0.00	0.00	0.00	85.00	85.00
GRC Mountain Pest	0.00	0.00	85.00		10-30-401-6360	Gypsum Building Maintenance Serv		85.00				
1349625	EPIR Mountain Pest		9/9/2025		52875	9/17/2025	85.00	0.00	0.00	0.00	85.00	85.00
EPIR Mountain Pest	0.00	0.00	85.00		10-20-400-6360	Eagle Building Maintenance Service		85.00				
1349992	ESC Mountain Pest		9/3/2025		52875	9/17/2025	85.00	0.00	0.00	0.00	85.00	85.00
ESC Mountain Pest	0.00	0.00	85.00		25-60-401-6363	Eagle Complex Maintenance Servic		85.00				
1350315	GCP Mountain Pest		9/11/2025		52875	9/17/2025	65.00	0.00	0.00	0.00	65.00	65.00
GCP Mountain Pest	0.00	0.00	65.00		10-30-307-6109	Gypsum Creek Pool - Operations ex		65.00				
00577 - Nextiva							**826.39**	**0.00**	**0.00**	**0.00**	**826.39**	**826.39**
40005340602	Nextiva Monthly		9/27/2025		DFT0001721	9/29/2025	826.39	0.00	0.00	0.00	826.39	826.39
Nextiva Monthly	0.00	0.00	826.39		10-20-400-6205	Eagle Copier and Office Equip		275.91				
					10-30-400-6205	Gypsum Copier and Office Equip		275.91				
					10-40-400-6205	Edwards Copier and Office Equipme		274.57				
01206 - Oscar Ali Jose Garcia							**250.00**	**0.00**	**0.00**	**0.00**	**250.00**	**250.00**
OAJG09.12.25	Fiestas America		9/12/2025		52860	9/14/2025	250.00	0.00	0.00	0.00	250.00	250.00
Fiestas America	0.00	0.00	250.00		10-10-104-6135	Fiesta Americas		250.00				
00876 - PEAC Solutions							**782.87**	**0.00**	**0.00**	**0.00**	**782.87**	**782.87**
40979659	Xerox printer Lease		9/27/2025		DFT0001722	9/18/2025	782.87	0.00	0.00	0.00	782.87	782.87
Xerox printer Lease	0.00	0.00	782.87		10-20-400-6205	Eagle Copier and Office Equip		260.95				
					10-30-400-6205	Gypsum Copier and Office Equip		260.95				
					10-40-400-6205	Edwards Copier and Office Equipme		260.97				
01189 - Pinto Art LLC							**500.00**	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**
PALLC09.11.25	Remaining Balance		9/11/2025	Y	52861	9/14/2025	500.00	0.00	0.00	0.00	500.00	500.00
Remaining Balance	0.00	0.00	500.00		10-10-104-6135	Fiesta Americas		500.00				
00984 - Poo Free Parks							**2,024.85**	**0.00**	**0.00**	**0.00**	**2,024.85**	**2,024.85**
PFP2898	Dog poop bags for FP		9/16/2025		52901	9/29/2025	2,024.85	0.00	0.00	0.00	2,024.85	2,024.85
Dog poop bags for FP	0.00	0.00	2,024.85		25-70-401-6107	Freedom Park Maintenance Supplie		2,024.85				
00667 - Rocky Mountain Reserve							**1,620.81**	**0.00**	**0.00**	**0.00**	**1,620.81**	**1,620.81**
1018702	HSA Contribution		9/3/2025		DFT0001714	9/3/2025	190.15	0.00	0.00	0.00	190.15	190.15
HSA Contribution	0.00	0.00	190.15		10-10-100-5024	HSA & FSA		190.15				
1026673	RMR Replenish		9/8/2025		DFT0001713	9/9/2025	90.19	0.00	0.00	0.00	90.19	90.19
RMR Replenish	0.00	0.00	90.19		10-2116	HSA ER contributions		90.19				
1036073	HSA Contribution		9/10/2025		DFT0001712	9/10/2025	190.15	0.00	0.00	0.00	190.15	190.15
HSA Contribution	0.00	0.00	190.15		10-10-100-5024	HSA & FSA		190.15				

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1053609	RMR Replenish		9/22/2025		DFT0001711	9/23/2025	764.79	0.00	0.00	0.00	764.79	764.79
RMR Replenish	0.00	0.00	764.79	10-2116		HSA ER contributions	764.79					
1066184	HSA Contribution		9/23/2025		DFT0001710	9/24/2025	190.15	0.00	0.00	0.00	190.15	190.15
HSA Contribution	0.00	0.00	190.15	10-10-100-5024		HSA & FSA	190.15					
1066976	RMR Replenish		9/29/2025		DFT0001731	9/30/2025	108.08	0.00	0.00	0.00	108.08	108.08
RMR Replenish	0.00	0.00	108.08	10-2116		HSA ER contributions	108.08					
1381433	RMR Monthly Admin Services		9/11/2025		DFT0001709	9/22/2025	87.30	0.00	0.00	0.00	87.30	87.30
RMR Monthly Admin Se	0.00	0.00	87.30	10-10-100-5024		HSA & FSA	87.30					
01084 - Ruthmary Allison							**37.00**	**0.00**	**0.00**	**0.00**	**37.00**	**37.00**
RA09.24.25	Colorado National Monument		9/24/2025	Y	52903	9/29/2025	37.00	0.00	0.00	0.00	37.00	37.00
Colorado National Mon	0.00	0.00	37.00	10-50-282-6102		Outdoor Rec Overnight Camp progr	37.00					
01218 - SCEGA California Classic							**800.00**	**0.00**	**0.00**	**0.00**	**800.00**	**800.00**
SCEGA09.12.25	Meet Entry for Gymnastics		9/12/2025		52878	9/17/2025	800.00	0.00	0.00	0.00	800.00	800.00
Meet Entry for Gymnast	0.00	0.00	800.00	10-40-293-6102		Edwards Gymnastics Meet Expense	800.00					
01200 - Scott Pasquale							**200.00**	**0.00**	**0.00**	**0.00**	**200.00**	**200.00**
SP09.11.25	Fiestas America		9/11/2025	Y	52862	9/14/2025	200.00	0.00	0.00	0.00	200.00	200.00
Fiestas America	0.00	0.00	200.00	10-10-104-6135		Fiesta Americas	200.00					
00697 - ServiceMaster Commc. Cleaning Solutions							**13,193.59**	**0.00**	**0.00**	**0.00**	**13,193.59**	**12,615.74**
24435	Janitorial Services		9/1/2025		52879	9/17/2025	1,885.10	0.00	0.00	0.00	1,885.10	1,885.10
Janitorial Services	0.00	0.00	1,885.10	10-40-401-6200		Edwards Janitorial Services Contrac	1,885.10					
24436	Janitorial Services		9/1/2025		52879	9/17/2025	6,037.00	0.00	0.00	0.00	6,037.00	6,037.00
Janitorial Services	0.00	0.00	6,037.00	10-30-401-6200		Gypsum Janitorial Services Contract	6,037.00					
24437	FP September		9/1/2025		52879	9/17/2025	3,288.89	0.00	0.00	0.00	3,288.89	3,288.89
FP September	0.00	0.00	3,288.89	25-70-401-6200		Freedom Park Janitorial Services Co	3,288.89					
24456	Ice Rink Areas		9/15/2025		52879	9/17/2025	1,404.75	0.00	0.00	0.00	1,404.75	1,404.75
Ice Rink Areas	0.00	0.00	1,404.75	10-20-400-6360		Eagle Building Maintenance Service	1,404.75					
24483	Janitorial Services		9/30/2025				577.85	0.00	0.00	0.00	577.85	0.00
Janitorial Services	0.00	0.00	577.85	10-20-400-6360		Eagle Building Maintenance Service	577.85					
00719 - Spencer Fane Britt & Browne LLP							**1,856.00**	**0.00**	**0.00**	**0.00**	**1,856.00**	**1,856.00**
1437418	Legal Fees		9/3/2025		52880	9/17/2025	1,856.00	0.00	0.00	0.00	1,856.00	1,856.00
Legal Fees	0.00	0.00	1,856.00	10-10-100-6307		Legal Services	1,856.00					
01216 - Stennor Dahlen							**300.00**	**0.00**	**0.00**	**0.00**	**300.00**	**300.00**
#001	DJ for Skatepark Celebration		9/16/2025	Y	52882	9/17/2025	300.00	0.00	0.00	0.00	300.00	300.00
DJ for Skatepark Celebra	0.00	0.00	300.00	10-10-104-6130		Community Event Expense	300.00					

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number		Account Name	Dist Amount					
00891 - Summit Laboratories Inc							**410.00**	**0.00**	**0.00**	**0.00**	**410.00**	**410.00**
152199	Water Treatment Rink		9/2/2025		52883	9/17/2025	410.00	0.00	0.00	0.00	410.00	410.00
Water Treatment Rink	0.00	0.00	410.00	10-20-400-6360		Eagle Building Maintenance Service	410.00					
00763 - Taylor Fence Company							**27,994.00**	**0.00**	**0.00**	**0.00**	**27,994.00**	**27,994.00**
65810	Replace backstop fencing		9/3/2025		52885	9/17/2025	27,994.00	0.00	0.00	0.00	27,994.00	27,994.00
Replace backstop fencin	0.00	0.00	27,994.00	25-70-401-7020		Freedom Park Equipment	27,994.00					
00786 - Tolin Mechanical Systems							**6,012.39**	**0.00**	**0.00**	**0.00**	**6,012.39**	**6,012.39**
CH5556045	Comprehensive Service		9/13/2025		52904	9/29/2025	3,524.00	0.00	0.00	0.00	3,524.00	3,524.00
Comprehensive Service	0.00	0.00	3,524.00	10-20-400-6360		Eagle Building Maintenance Service	791.00					
				10-30-401-6360		Gypsum Building Maintenance Serv	1,424.00					
				10-40-401-6360		Edwards Building Maintenance Serv	1,309.00					
SV557674	Water leak boiler room		9/24/2025		52904	9/29/2025	2,488.39	0.00	0.00	0.00	2,488.39	2,488.39
Water leak boiler room	0.00	0.00	2,488.39	10-30-401-6360		Gypsum Building Maintenance Serv	2,488.39					
00792 - Town of Gypsum							**3,028.80**	**0.00**	**0.00**	**0.00**	**3,028.80**	**3,028.80**
01-02089-0109.04.25	GRC Water		9/4/2025		DFT0001730	9/22/2025	3,028.80	0.00	0.00	0.00	3,028.80	3,028.80
GRC Water	0.00	0.00	3,028.80	10-30-400-6408		Gypsum Water/Sewer/Trash	3,028.80					
00832 - Vail Honeywagon Ltd							**265.29**	**0.00**	**0.00**	**0.00**	**265.29**	**265.29**
5864236V323	Fuel and Materials		9/1/2025		DFT0001717	9/2/2025	265.29	0.00	0.00	0.00	265.29	265.29
Fuel and Materials	0.00	0.00	265.29	10-30-400-6408		Gypsum Water/Sewer/Trash	265.29					
01127 - Vail Valley Apex Waste Solutions							**683.50**	**0.00**	**0.00**	**0.00**	**683.50**	**683.50**
639424	Freedom Park Trash		9/16/2025		DFT0001720	9/18/2025	683.50	0.00	0.00	0.00	683.50	683.50
Freedom Park Trash	0.00	0.00	683.50	25-70-400-6405		Freedom Park Trash Service	683.50					
00850 - Visionary Broadband							**115.86**	**0.00**	**0.00**	**0.00**	**115.86**	**115.86**
1419923	Fairgrounds Internet		9/1/2025		DFT0001718	9/8/2025	115.86	0.00	0.00	0.00	115.86	115.86
Fairgrounds Internet	0.00	0.00	115.86	25-60-400-6403		Eagle Complex Internet and IT Equi	115.86					
00861 - Western Paper Distributors/CDC							**2,947.94**	**0.00**	**0.00**	**0.00**	**2,947.94**	**2,042.78**
5260522	Cleaning Supplies for EFH		9/4/2025		52889	9/17/2025	400.69	0.00	0.00	0.00	400.69	400.69
Cleaning Supplies for EF	0.00	0.00	400.69	10-40-401-6106		Edwards Janitorial & Medical Suppl	400.69					
5260523	Toilet Paper for FP		9/4/2025		52889	9/17/2025	628.10	0.00	0.00	0.00	628.10	628.10
Toilet Paper for FP	0.00	0.00	628.10	25-70-401-6107		Freedom Park Maintenance Supplie	628.10					
5264296	Toilet Paper for EFH		9/9/2025		52889	9/17/2025	318.60	0.00	0.00	0.00	318.60	318.60
Toilet Paper for EFH	0.00	0.00	318.60	10-40-401-6106		Edwards Janitorial & Medical Suppl	318.60					
5264297	Hand Soap for FP		9/9/2025		52889	9/17/2025	122.28	0.00	0.00	0.00	122.28	122.28
Hand Soap for FP	0.00	0.00	122.28	25-70-401-6107		Freedom Park Maintenance Supplie	122.28					
5264301	Cleaning Supplies for ESC		9/9/2025		52905	9/29/2025	457.88	0.00	0.00	0.00	457.88	457.88
Cleaning Supplies for ES	0.00	0.00	457.88	25-60-401-6107		Eagle Complex Maintenance Suppli	457.88					

Payable Number / Item Description	Description / Units	Price	Post Date / Amount	1099 / Account Number	Payment Number	Payment Date / Account Name	Amount / Dist Amount	Shipping	Tax	Discount	Net	Payment
5270355	EPIR Western Paper		9/16/2025		52905	9/29/2025	115.23	0.00	0.00	0.00	115.23	115.23
EPIR Western Paper	0.00	0.00	115.23	10-20-400-6106		Eagle Janitorial & Medical Supplies	115.23					
5281764	Trash Bags for FP		9/30/2025				905.16	0.00	0.00	0.00	905.16	0.00
Trash Bags for FP	0.00	0.00	905.16	25-70-401-6107		Freedom Park Maintenance Supplie	905.16					
00878 - Yampa Valley Electric Assoc., Inc.							**81.00**	**0.00**	**0.00**	**0.00**	**81.00**	**81.00**
1001550209.04.25	Electric for park in McCoy		9/4/2025		DFT0001719	9/19/2025	81.00	0.00	0.00	0.00	81.00	81.00
Electric for park in McCc	0.00	0.00	81.00	25-80-400-6402		McCoy Park Electric	81.00					
					Vendors: (51)	**Total 01 - Vendor Set 01:**	**546,458.84**	**0.00**	**0.00**	**0.00**	**546,458.84**	**327,140.85**
					Vendors: (51)	**Report Total:**	**546,458.84**	**0.00**	**0.00**	**0.00**	**546,458.84**	**327,140.85**

BOARD MEETING ACTION REPORT

Meeting Date: October 15, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Financial Analysis – September 2025 YTD

RECOMMENDED ACTION: For information and discussion.

District Financial Summary:
District operating expenditures year to date as of September 2025 are favorable to budget by $286,862. YTD expenditure represents 73% of the operating budget. Capital expenditure is favorable to budget by $1,619,711. Favorable results are due to timing of the budgeted expenditures, specifically at Edwards Field House and the budgeted $1M for Ice that has / will not be spent. It is expected that expenditures will be at or below budget for 2025.

Revenues to date represent approximately 89% of the revenues projected for the entire year's budget. Year-to-date revenue is favorable to the budget by $86,573. Favorable income in Eagle and Investment Income offset the unfavorable revenue, seen in Gypsum and Edwards and Outdoor Recreation. It is still expected that revenue will be at or above budget for 2025.

Cost Center Financial Summaries:
The **CTF** cost center's year-to-date revenue as of September 2025 is unfavorable to the budget by $40k and expenditure is favorable to the budget by $33k.

In comparison to the FY 2025 annual budget:

Revenues are at 64%	$186,714 received of $291,350 projected.
Expenditures are at 69%	$289,236 spent of $418,978 budgeted.

The **Eagle Area**'s year-to-date revenue is favorable to budget by $52k and expenditure is unfavorable to budget by $32k. Unfavorable expenses are due to higher than anticipated aquatics expenses, in both wages and operating costs.

In comparison to the FY 2025 annual budget:

Revenues are at 85%	$628,973 received of $741,293 projected.
Expenditures are at 77%	$1,024,568 spent of $1,335,563 budgeted.

The **Gypsum Area's** year-to-date revenue is unfavorable to budget by $57k and expenditure is favorable to budget by $67k. Unfavorable revenue is because of lower than anticipated aquatic swim lesson revenue.

In comparison to the FY 2025 annual budget:

Revenues are at 72%	$1,239,255 received of $1,730,178 projected.
Expenditures are at 73%	$1,592,361 spent of $2,191,355 budgeted.

The **Edwards Area's** year-to-date revenue is unfavorable to the budget by $29k and expenditure is favorable to budget by $76k.

In comparison to the FY 2025 annual budget:

Revenues are at 69%	$461,294 received of $668,648 projected.
Expenditures are at 69%	$710,997 spent of $1,034,342 budgeted.

Outdoor Recreation's year-to-date revenue is on pace with budget and expenditure is unfavorable to budget by $1k.

In comparison to the FY 2025 annual budget:

Revenues are at 100%	$227,394 received of $227,230 projected.
Expenditures are at 80%	$320,068 spent of $399,275 budgeted.

ATTACHMENTS: None

ADMINISTRATION DIVISION REPORT – 10/15/2025

PEOPLE & CULTURE – ERIN LEACH

Fall is officially here, and with it we've begun the recruitment process for our next Aquatics Supervisor. We have already received several strong applications and began interviews last week. Our goal is to find the best fit to support and strengthen our Aquatics team.

At our September Leadership Team Meeting, the team met with Sydney Jackson-Clockson from Citrine Unlimited, who delivered an engaging and thought-provoking presentation on implicit bias. The session explored how unconscious attitudes and stereotypes can shape decision-making, workplace interactions, and organizational culture—often without our awareness. Sydney guided staff through strategies to recognize and interrupt bias, create more equitable practices, and foster inclusive leadership. Her nonjudgmental and practical approach encouraged strong participation from staff, resulting in thoughtful discussions and positive feedback. This training was an important step in building awareness and equipping our team with tools to support a more inclusive and respectful workplace.

On October 8th, the Eagle County Regional Cohort for H.O.P.E. Certification has officially begun with inaugural participants East West Hospitality, Mountain Recreation, and the Westin Riverfront Resort & Spa in partnership with United Suicide Survivors International. H.O.P.E. (Helping Our People Elevate Through Tough Times) Certification is a 12-month culture-changing program with quarterly training and ongoing coaching on how to implement 9 evidence-based, best practices to create and foster an atmosphere in your organization that supports the wellbeing of your workforce. Areas of focus include preventing suicide and overdose, fostering addiction recovery, and promoting overall mental health and wellbeing for your teams and our community.

Mountain Recreation's Open Enrollment period is scheduled for October 20 through November 21. This year's process will be *passive*, meaning staff are not required to take action unless they wish to adjust their current health plan elections. As part of the October Leadership Team Meeting, employees will meet with a representative from CEBT as well as Francisco Chacón from the Colorado Retirement Association to review available benefit options. This engagement is designed to ensure staff understand and maximize the value of Mountain Recreation's benefits package.

Anna and Erin attended the Ethical Leadership Forum in Vail on October 10. This year's theme, *Leading Ethically in an Age of Division*, focused on how leaders can approach conflict with integrity, compassion, and courage. The keynote address was delivered by Mike Johnston, current Mayor of Denver, former educator, and state senator, who is nationally recognized for his innovative approaches to complex challenges. With roots in Vail, Johnston brought both personal connection and perspective shaped by this community.

MARKETING & COMMUNITY ENGAGEMENT – JAMIE WILSON


- New Mountain Rec Mascot Campaign: We are inviting the community to help shape the new face of Mountain Rec by submitting ideas for both the mascot's character and name. To support the campaign, staff created flyers, submission forms and an online Google Form. Idea submissions are open through October 31. Voting boxes and forms have been placed at each facility, and staff may print additional forms as needed. In November, submissions will be narrowed to the top three finalists, and the community will be invited to vote again. By engaging residents in this process, we aim to create a mascot that is embraced as a true reflection of Mountain Rec's spirit. This initiative is designed to increase visibility, strengthen community connections, and enhance Mountain Rec's presence at events, programs and leagues.
- Jamie and Z are both participating in the Professional Fundraising Certificate Program, an eight-week class taught by Robin Thompson in partnership with the Vail Valley Partnership.
- Jamie and Z are also participating in the H.O.P.E Certification program with several Mountain Rec staff members to learn how to implement meaningful changes in our organization as it relates to mental health concerns, addiction and substance abuse, suicide, and overdose. Thank you to our team leader Erin.
- Jamie met with Maren Ceremeli, President of the Mountain Recreation Foundation Board, to discuss future partnerships and the role of the foundation board. The board will be meeting in early December.
- Follow-up with Fiesta Americas sponsors is underway.
- Current marketing initiatives also include: Adult Drop-in Hockey on Wednesdays, Rec-or-Treat at the Gypsum Rec Center, afterschool climbing series, CPR/First Aid classes, E-Sports Free Play on Fridays, Adult Dodge Ball, Kids Night Out, learn to swim lessons, adult co-rec pickleball and more.
- As of October 9, Marketing has had a presence at or helped facilitate the following events/activities:
  - Eagle Valley Middle School Connections Night on March 3
  - Volunteer Appreciation Dinner on March 22
  - It's Work Week, Not Shark Week on April 1 and April 3
  - Town of Gypsum Eggstravaganza on April 16
  - Mountain Rec Gymnastics Meet April 19
  - Dia de Los Ninos with MIRA on April 30
  - Town of Gypsum Clean Up Day on May 3
  - Election Day on May 6

    - Wisdom & Wellness Healthy Aging Expo on May
    - Community Kickball Tournament on Thursday, May 15 at the Eagle Sports Complex
    - Stars for Families: Justin Roberts Concert on May 15 at GRC (partnership with the Vilar Performing Arts Center)
    - Community Kickball Tournament on May 15
    - American Red Cross Blood Drive on May 21
    - Eagle Pool Soft Opening on May 31
    - Eagle Pool Grand Opening on June 5
    - Mountain Rec Opening Day on June 14
    - Eagle Skate Park Design Meeting on June 17
    - Vail Valley Partnership Mixer on June 18 at the Eagle Pool
    - Eagle Flight Days Parade and Booth on June 27-28
    - National Parks and Recreation Month in July
    - Gypsum Daze on June 18-19: Running Race, Deadlift Competition, Pickleball Tournament
    - Eagle County Fair and Rodeo Sponsorship and Volunteer Night on July 24
    - Butch Reynolds Softball Tournament on July 26-27 (Fundraiser for Volunteer Appreciation Dinner and Youth Scholarships).
    - Eagle River Village Back-to-School with MIRA on August 5
    - Sports Gear Swap on August 14
    - Fiesta Americas on September 14
    - Wild West Days on September 28
    - Eagle County School District Career Fair on October 9
- Events Coming Up
    - Rec or Treat on October 30
    - Christmas on Broadway Parade on December 6
    - Vail Yeti Hockey Games on December 19 & 20
    - Winter Extravaganza in December
    - Winter Craft Fair at the Gypsum Rec Center on December 6
    - Visits with Santa at the Ice Rink on December 21
    - New Years Eve at the GRC on December 31

FINANCE – KAREN MURPHY

- Karen attended the SDA Conference in Keystone in mid-September. It was a wonderful experience with over 1100 in attendance and many learning opportunities and motivational speakers!
- In early October, meetings took place with the Eagle Advisory Committee and the Gypsum Advisory Committee to discuss capital projects in 2026 and the resulting capital inlay that would be required for these projects. Mountain Recreation staff is awaiting response and/or approvals from both Town of Eagle and Town of Gypsum.
- Budget continues to be the highest priority for the Finance Team.
- An end-of-year forecast has also been completed and is included with the budget. It appears that Mountain Recreation will exceed revenue expectations and remain under budget on expenditures.
- Upcoming events and training:
    - 10/10: CGFOA Audit Training
    - 10/15-17: CPRA Annual Conference – Vail
    - 11/12-13: Paylocity Elevate Conference - Virtual

FACILITIES DIVISION REPORT – 10/15/25

EAGLE POOL AND ICE RINK INFORMATION

Aquatics

The Eagle Pool closed for the season on Monday, September 1, with a strong turnout of 341 guests on the final day. The summer season concluded positively, with many community members expressing appreciation for the pools. Looking ahead, the primary improvement identified for the 2026 season is the addition of increased shade options to enhance the guest experience.

Ice Rink Operations

Preparations for the ice season began in mid-August with the removal of the sport court flooring. Staff successfully completed this task in a single day, followed by touch-up painting of the rink floor, which was also completed within one day. Two new rink maintenance employees and two new front desk staff have joined the team. The maintenance team has quickly adapted to Olympia ice resurfacing operations and are performing well.

The Eagle Ice Rink officially opened on Monday, September 15. Prior to opening, the facility hosted high school hockey tryouts at the request of the Vail Mountaineers. Initial public programming (public skating and drop-in hockey) began with light attendance, while the Vail Mountaineers conducted tryouts throughout late September before beginning regular practices on September 29. The rink also successfully hosted the Vail Mountaineers High School Division Tournament during the second weekend of operation. The event was well-run, with only minor player incidents reported.

There continues to be significant community interest surrounding the new temporary “Rodeo Rink.” Staff is monitoring program duplication in the region and will assess the potential budget impacts as the season progresses.

Programs

The Colorado Avalanche “Learn to Play Hockey” program launched with full enrollment at 50 participants from Vail through Gypsum. The fall session of Learn to Skate lessons also began with nearly 80 students registered. Several new instructors have joined the team, strengthening the program’s instructional capacity.

Capital Projects & Maintenance

Rink mechanical projects continued into early October, including scheduled capital repairs. Staff have gained confidence in operating the new controls system, which now allows for full remote monitoring. The installation of a variable frequency drive (VFD) on the cooling tower has already begun reducing energy costs. The EPIR Capital Committee met on October 1 to begin planning for 2026 facility projects, with further updates forthcoming.

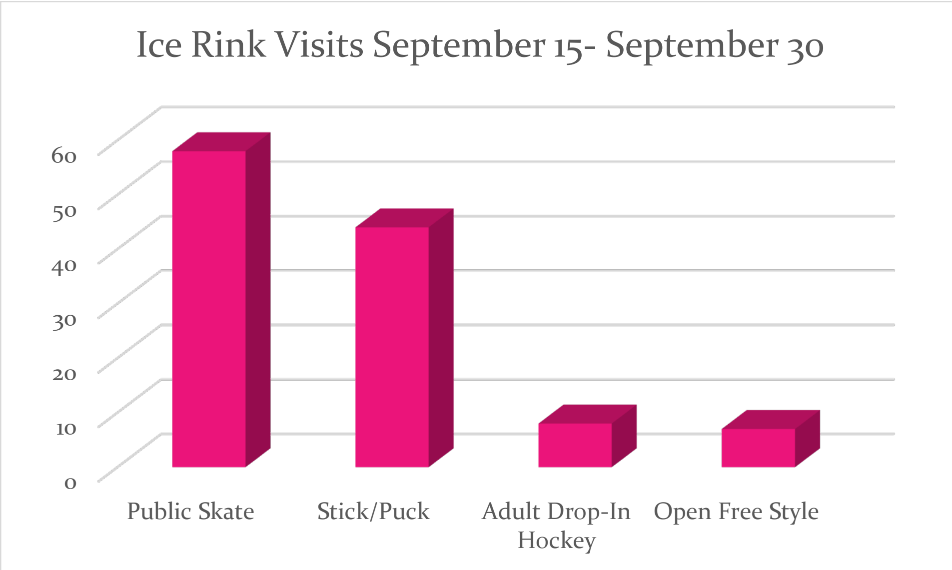
Brightview Pools arrived in late September to complete pool winterization. Aquatics staff are expected to train alongside construction staff during this process to build internal knowledge of winterization procedures going forward.

Community Partnerships & Donations

- Donated 1.5 hours of ice time for Fall CIHIRA Referee clinic
- Donated 6 hours of ice + staff time for Avalanche Mile High LTP program

- Community donation- 1.5 hours of ice for Skating Club of Vail Neon Night Fundraiser.
- Donated remaining sport swap items to the Youth Closet.
- Donating extra rink/sport court netting to Rodeo Rink.

These partnerships reinforce our commitment to making recreation accessible for all regional youth.



Ice rink visits for the first 2 weeks of season were nominal compared to summer daily pool admissions. Staff see low interest in ice skating when outdoor temps are nice, and soccer programs are still running. Additional stick/puck sessions were added with the earlier opening of the ice rink, and it was disappointing to see the lack of skater attendance.

ON DECK

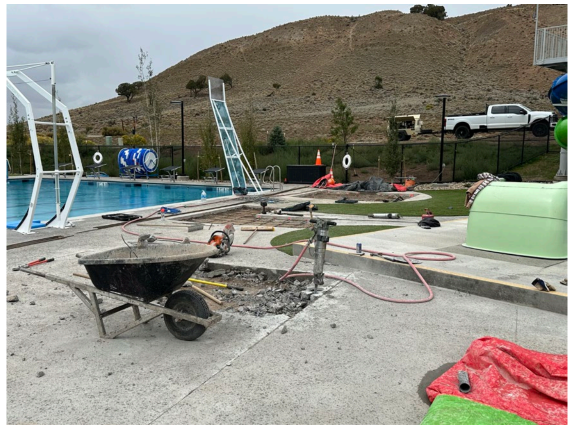
- Oct 3- Skating Club of Vail Neon Night Fundraiser
- Oct 10- St Mary's Skate FunRaiser
- Oct 24-26- Vail Sportsmanship Hockey Tournament
- October 31- Nov 2- Vail Sportsmanship Hockey Tournament

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, the August financial picture shows:

Revenues are at 81%	$602,952 received of $741,293 projected.
Expenditures are at 70%	$931,868 spent of $1,335,563 budgeted.
	Cost recovery is at 65%

Sport Court Removal



Pool Deck warranty repairs

BMHS took the tournament WIN!

Colorado Avalanche Learn to Play Program- 50 new players enrolled!

EDWARDS FIELD HOUSE INFORMATION

Edwards Field House – September was a busy month at the Edwards Field House. There were 25 hours of rentals, school, and non-profit usage, and 1 birthday party in September.

Taekwondo had 25 kids signed up on Tuesdays and Wednesdays in the large community room in September.

E-Sports Free Play Friday nights started back up and we hosted two in September on September 12 and 26. Both sessions were full with 12 kids each and 24 total.

The renovation is going well. All walls are completed and FRP has been put on all walls around the court area separating the gymnastics/courts, along with the new office space. Painters will be on site the week of October 6th. We will be able to move into the new office space the following week. Court space flooring will be bumped into the first week of November. The beams and metal are being installed for the basketball hoops with the first phase of flooring being installed the week of October 6th. Gymnastics, trampoline, and ninja equipment have been ordered and will be installed late October.

Co-Rec Soccer league started on October 1st, and will run on Wednesdays and Thursdays.

Staff contracted, removed, and replaced a section of concrete around the playground in early October.

Stone Creek Charter School hosted their annual jog-a-thon fundraiser on September 26th at the Edwards Field House turf. They had roughly 300 people in the facility.

Freedom Park - The Vail Valley Soccer Club tournament will take place October 3-5 at both the Eagle and Edwards Complexes.

Regular weekly programming, including Mountain Rec soccer and football leagues, camps, Vail Valley Soccer Club, Vail Valley Lacrosse Club, Battle Mountain HS, Vail Christian HS, La Liga men's soccer, and La Liga men's masters' soccer.

Staff met with main volunteers for the Edwards seasonal ice rinks. Staff are preparing documentation to Eagle County for renewal of site plans and use agreements for upcoming season.

Special Events (Edwards Field House)
Field House Renovation (August 18-November 4)
Stone Creek Charter (September 26)

Special Events (Freedom Park)
Concrete Repair around Playground (October 1-6)
Vail Valley Soccer Club Tournament (October 3-5)

	2023	2024	2025
EFH Facility Rentals/Hrs	40	28	25
EFH Membership Scans	77	120	25

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, the August 2025 financial picture shows:
Revenues are at 65% $437,229 received of $668,648 projected.
Expenses are at 63% $646,975 of $1,034,342 budgeted.
Cost Recovery is at 68%

GYPSUM RECREATION CENTER INFORMATION

Work continued on the steam room this month. AJ Construction has removed and replaced all framing and insulation, as well as provided mold treatment. All framing for electrical and plumbing work was completed as well. Our tile is expected to be ready by October 1st, which will then be installed and followed by any finishing touches. We anticipate opening the steam room again in mid-October.

DCPS completed replacement of our flat gravel roofs this month. We have noticed less leaks in the lobby and look forward to replacing the sloped roofs next year to avoid any leaks. While the roof was being replaced, the team noticed a small gas leak. Black Hills Energy turned off our gas immediately and Tolin Mechanical was able to come and replace the union where the gas leak was. Our gas was turned back on by noon the following day.

Staff began planning for our Rec or Treat event on October 30th this month. This year will include the organizations on the basketball court for trick or treating, a haunted house in the community room, a mermaid meet-and-greet in the aquatics area, a dance party in the fitness studio, and a story time and craft by the EVLD in the birthday party room.

We are excited to announce our plan for a Gypsum Rec Center Community Cookbook! This month we are accepting submissions for recipes from members and guests of the Gypsum Rec Center. We are hoping to have all recipes received by November 1st and then print and sell, with proceeds going towards the Mountain Rec Youth Scholarship.

We had the following rentals/community events in our facility this month.

- 4 pool parties
- 5 gymnastics parties
- SOS Outreach registration night
- Airport Interchange Project Design public meeting
- Fiesta Americas
- Vail Health Fitness Presentation in Spanish
- Mountain Youth Community Training
- Girl Scouts meetings

FITNESS INFORMATION

We have brought on two new personal trainers to help spread the workload and are in the midst of planning a big promotion for the new year – lock in trainer prices before they go up in the New Year – "New Year, New You" type feels.

Mike is currently putting a lot of planning into the Rec or Treat Haunted House, which was a hit last year.

We are preparing for a workshop hosted by Shila in November – Pre and Post Natal deep core care.

MEMBERSHIPS / DAILY ADMISSIONS

The Gypsum Rec Center had a total of 3,216 memberships at the end of the month, which is 27 more than last month. We had 10,100 membership scans throughout the month. We brought in $5,459 in daily admissions throughout the month.

ON DECK

This month, we have the following events scheduled:

- 4 gymnastics parties
- 1 pool party
- SOS Outreach
- Active Aging Week including the following
    - Medicare Essentials by Jonnah Glassman
    - Mental Wellness & Resilience by Vail Health Behavioral Health
    - Holistic Health Presentation
    - Tai Chi Workshop
    - Seated and Strong, Chair Fitness
- Mountain Valley Developmental Services
- Girl Scouts
- Mountain Youth Safety in Action
- Rec or Treat

FINANCIAL PERFORMANCE

In comparison to the FY 2025 annual budget, August 2025 financial picture shows:

Revenues are at 66%	$1,139,489 earned of $1,730,178 budgeted
Expenses are at 66%	$1,444,401 spent of $2,191,355 budgeted
	Cost recovery is at 79%

PROGRAMS DIVISION REPORT – 10/15/2025

AQUATICS PROGRAMS – ANNA ENGLEHART

September was a shoulder month for Aquatics, so to speak. The team took some time to rest from the busy season and then jumped back into action. We have brought back a small offering of swim lessons and the swim team as we are working on our plan to expand in the new year, following the holiday business that typically occurs at the end of the year. We still have 45 active guards on our roster, with the availability fluctuating as they participate in extracurricular activities through the school and other clubs.

Holden, Josh, and Sonam are settling into their roles with just one pool and are revamping in-services, examining scheduling efficiencies, and working on a plan to resume private lessons. They continue to work hard and make sure that the department is running smoothly. I am very proud of each of them for stepping up, taking the lead, and working hard to ensure the department continues to run smoothly.

We are still searching for the next Aquatics Supervisor. We have set up 3 interviews for the week of October 6th with potential candidates. All 3 candidates have strong qualities and experiences that we are excited to get to know more about. If all goes well, we hope to make an offer the week of October 20th after the school break and CPRA conference.

GYMNASTICS PROGRAMS – BECKY JOHNSON

September always brings a fresh sense of energy to the gymnastics program. With summer officially behind us, we've shifted into school-year programming, competitions, and training. Despite ongoing construction at the Field House, we successfully ran classes at both the Field House and Edwards facilities. The start of Session 6 in Edwards was pushed back by two weeks due to construction delays, and classes officially began on September 8. While the gymnastics area remained mostly untouched aside from some wall movement. It required a significant amount of cleaning to make it safe and appropriate for use. Even with a few dirty black feet, families were just happy we were able to open at all. 😊

Tumble Tots was delayed by an additional week to ensure the area was completely safe for our youngest participants. Because of this shortened schedule, participation numbers for that program were lower in September. However, once it was up and running again, families were excited to return and engage in play with their children. With the AGC Center no longer available, we had to get creative with how we run our trampoline and ninja classes until our new equipment arrives. Even without the full new setup, the classes ran smoothly, and we will continue with the current arrangements until everything is installed. We anticipate having the new equipment in place by the first week of November.

Our Ascent team held its annual testing during the week of September 15 to evaluate which competition levels each gymnast will participate in for the 2026 season. Following the testing, we hosted a few well-received parent meetings to go over the upcoming season. The girls are now excitedly practicing in their official levels as they prepare for competition.

As our newest gymnastics coordinator settled in, it was nice to have those initial two weeks spent solely in Gypsum to provide an opportunity for focused training, and she is already fitting in well. It's been refreshing to bring in someone with a new perspective, and we're looking forward to seeing how her ideas enhance the program moving forward.

On the facility side, I've been working closely with Trevor to coordinate the redesign of the gymnastics area. He has made several trips to Edwards to make sure everything will fit correctly and that the new layout will function smoothly. The equipment order has been placed, and we expect installation to occur in late October or early November. We're very excited to see how the remodeled space will open up new programming opportunities.

In addition to facility and staffing updates, we're also working on implementing the "skills" tracking system in our registration system, Amilia, which is similar to what's used in the Aquatics program. This will help ensure that participants register for the correct class levels based on demonstrated skills rather than perceived readiness. Once a gymnast passes a level, that skill will be added to their profile, allowing them to register for the appropriate next level. We hope to have this system in place by the time registration opens for Session 7.

As we move into October, we hope to have staff training, some gym clean-ups, and excitement to hopefully get Edwards remodeled and ready for the next round of classes.

EDWARDS Program	Current session	Last Similar Session	% Change	Last Year	% Change
AGC Drop-in	N/A	12	N/A	12	Neutral
Gymnastics Drop-in	12	20	-40%	5	+140%
Instructional Programs	139	58	+140%	130	+7%
AGC Classes *Will switch to trampoline classes	8	8	Neutral	24	-66%
Team/Pre-Team	31	21	+47%	30	+3%
Tumble tots	58	41	+41%	205	-71%

*The AGC Center was removed so we will no longer be tracking those numbers

GYPSUM Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	144	83	+73%	131	+9%
Team/Pre-Team	43	34	+26%	45	-4%
Tumble Tots	265	96	+176%	238	+11%

OUTDOOR RECREATION PROGRAMS – KAILI SCHROEDER

EXCURSION

Three schools participated in MR's Monument Excursions this fall:

Red Hill Elementary School

(5th Grade, 42 students, September 2–5)
Our first 4-day program of the season allowed us to build itinerary aligned with 5th grade science standards. Students engaged in hands-on learning and field-based activities. A mid-trip weather shift created some logistical challenges, but it also added to the richness of the experience. Students left with greater confidence, resilience, and stronger bonds with one another.

Stone Creek Charter School – East and West Campuses

(5th Grade, 28 students, September 10–12)
The 3-day program was designed to unify students across both campuses. Teachers used the trip as a platform to strengthen community identity, while MR staff facilitated group challenges, hikes, and team-building activities. The program was a success in blending social dynamics and helping students feel part of a larger SCCS community.

Brush Creek Elementary School

(4th Grade, 50 students, September 17–19)
Our largest group this fall required significant coordination with 20 adults and 50 students. MR guides managed logistics smoothly, while teachers and chaperones played a vital role in maintaining structure. The trip was a strong example of how community support and staff dedication can create meaningful outdoor opportunities even at large scale.

Overall, these September excursions showcased the collaborative effort between teachers, chaperones, and Mountain Rec staff. Monument programming continues to provide students with first-time outdoor experiences, personal growth, and leadership-building opportunities.

Anna's Note: I was fortunate to get to go on the Red Hill Monument trip as a chaperone and staff member. I cannot praise our team enough for all the hard work, dedication, planning, logistics, love, and everything else they put into making these trips happen. I hear about them all the time, and I am so glad I was able to go. I am so proud of each of them for providing these experiences to the kids in our community. Some of the kids had a lot of firsts on this trip, from camping to rock climbing outside, as well as the chaperones. The kids absolutely ADORED each of them, and I wanted to make sure that they got some major kudos because I know how much they pour into each trip and kid. Here are some of my favorite photos I got of staff in action. 😊

Kaili and my daughter, Ada, doing team building games.

Seth doing a skit and he had to smear a banana on his face!

Steph and Matt leading rock Climbing.

Goodbye hugs all around! The kids were sad to have to say goodbye and loved our staff so much!

MALOIT PARK:

September brought tangible updates to Maloit Park. The new kiosk has been installed, featuring signage that highlights the low ropes elements, MR contacts, and information on key partners who support the site. The “Nitro Swing” low ropes element is now standing thanks to contributions from MR staff and the Eagle County Climbing Coalition (ECCC).

Programming at Maloit Park is still under discussion, with the focus shifting toward developing a more consistent set of offerings for spring and fall of 2026. This planning process will ensure Maloit Park becomes a stronger hub for outdoor education in future seasons.

UPDATES:

OUTDOOR GEAR LIBRARY (OGL)

The Outdoor Gear Library continues to grow and mature, thanks in large part to the leadership of Piper (OGL Lead) and Seth (Seasonal Coordinator). Their efforts have made the OGL fully operational, with strong systems for membership, check-outs, and community use. The OGL is becoming a consistent resource for helping our community get outdoors, but there is still room for growth.

Looking ahead, one major priority is developing a dedicated trailer for OR operations, separate from the OGL trailer. This would ensure OGL operations extend beyond summer and become a year-round, standalone community resource.

As we transition into the colder season, the OGL will be shifting to winter hours, with details still to be determined for check-out availability.

YOUTH AND ADULT SPORTS PROGRAMS – MATT KREUTZER

YOUTH SPORTS PROGRAMS

Our fall sports season officially wrapped up during the first week of October, closing out another fun and successful run. Players, parents, and coaches all helped make it a smooth and exciting season.

Basketball registration went exceptionally well, and we are nearly at max capacity across the board. There is still a little room for growth in the 7–8-year-old division in Gypsum, but otherwise, we are packed and ready to roll.

Youth Hockey registration is also off to a fantastic start. Mites has a waitlist of 11 eager players, and Squirts is completely full with 20 kids on the waitlist. Both programs drop the puck on October 20, and the energy is already building for what is shaping up to be a great season on the ice.

ADULT SPORTS PROGRAMS

Fall Adult Softball is in full swing with 12 men's teams and 6 co-rec teams, which is a strong showing and one of our most balanced seasons to date.

Co-Rec Hockey filled up fast with 6 teams ready to hit the ice starting October 12. Indoor Soccer kicked off last night in Edwards with 6 upper and 4 lower division teams, giving players plenty of opportunities to keep the competition going indoors.

Adult Pickleball gave us a little surprise this year. It took nearly two days to fill instead of the usual 10 minutes. Maybe the craze is cooling off just a touch 😉. The season starts on November 3.

CONCLUSION

September has been a whirlwind of registration deadlines, championship games, and early-season excitement. Our youth programs continue to thrive, our adult leagues are holding strong, and the community's appetite for recreation shows no signs of slowing down. As we head into October, we are looking forward to shifting gears into winter sports and another season of great participation, teamwork, and community connection.

YOUTH & SENIOR PROGRAMS – MIRIAH CLARKE-POSTLE

REC KIDS CAMPS
September gives us a chance to catch up and tie up loose ends from the summer camp season now that the kids are back in school. We've reset state forms in preparation for next year's Rec Kids sessions and opened registration for October.

We're also looking ahead and planning for the upcoming school break camp week. School's Out Camps are scheduled for the upcoming October 13–17 break. These camps will be held exclusively at the Gypsum Rec Center due to ongoing construction in Edwards. We're hopeful that by November, with construction wrapping up, we'll be able to host camps at both Gypsum and the Field House locations, expanding access to our normal operations.

NON-SPORTS PROGRAMMING

Kids Night Out

We kicked off fall with a successful September Kids Night Out in Gypsum! Our next event is planned for October, when we'll host a Friday Fun Movie Night at the Field House. Although the facility is currently limited, we have the opportunity to program in the front area of the camp room for dinner, games, and fun activities for the kids.

Active Older Adult Programming

In September, I had the opportunity to visit and observe Pat Nolan with Eagle County Healthy Aging at their Minturn location (Vail Ski and Snowboard Academy/Maloit Park Senior Space). This visit provided valuable insight into the programming offered to our older adult community. It was also great to connect with local participants and explore ideas for future collaboration and our AOA offerings.

COMMUNITY CELEBRATIONS AND IMPACTS

Gymnastics – Becky Johnson

- Team Gymnast of the Month: Autumn
- Rec Gymnast of the Month: Gwyneth
- Coach of the Month: Hana

ON DECK

Gymnastics – Becky Johnson

- Session 6 2025 runs: August 25th- October 10th (Gypsum) September 9th-October 10th (Edwards)
- Session 7 2025: Registration opens October 6th at 12pm
- Staffing training: October 13th

Outdoor Rec – Kaili Schroeder

- **Reflection & Reorganization**: October will focus on reviewing and redesigning OR operations to prepare for the next season.
- **Final De-Gear**: A capstone clean-up with OR guides to wrap up a strong Monument season.
- **Maloit Park**: Continued discussions on future programming, with planning aimed at 2026 spring, fall offerings.
- **Outdoor Gear Library**: Transition to winter hours and planning for trailer operations.

Youth and Senior Programs – Miriah Clarke-Postle

- Active Aging Week: October 6–10 at the Gypsum Rec Center
- School’s Out Break Camps: October 13–17 at GRC
- Colorado Parks and Rec conferences
- Kids Night Out