



ACTIVE | HEALTHY | TOGETHER



BOARD MEETING PACKET

NOVEMBER 19, 2025 - 6PM
GYPSUM REC CENTER

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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 Gypsum Recreation Center, 52 Lundgren Blvd, Gypsum, CO, on Wednesday, November 19, 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 – October 15th business meetings
4. Public Input
Comments from the public are welcomed 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. Mountain Valley Horse Rescue

BUSINESS

6. Business
 - a. **Presentation and Discussion on Eagle County Housing Study**
Brian Pool & Agustin Leone, from Government Performance Solutions, Inc.
 - b. **Master Plan Firm Selection Process and Discussion**
 - c. **Discussion of Long-Range Financial Planning**
Ken Marchetti & Maria Galardo, from Marchetti & Weaver
 - d. **FY 2025 Budget Adoption – Public Hearing**
Following the board's budget work session, staff will present the information requested. A public hearing will be opened to accept public comment regarding the budget. Four action items will be considered by the board and can be found in the FY2026 Budget Book included in this agenda packet:
 - i. A Resolution Adopting the FY 2026 Budget and Levy
 - ii. Adoption of the FY 2026 Proposed Budget
 - iii. Adoption of the FY 2026 Schedule of Fees and Charges

iv. *Adoption of the FY 2026 Pay Scale and Ranges*

- e. Discussion on CD Investments
- f. 2025 Auditor Letter of Engagement
- g. 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 Wednesday, December 17th, 2025, at 6:00pm in the Edwards Field House.

YOUR BOARD MEMBERSHIP

Mountain Recreation Metropolitan District Board

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 Ture Nycum at the Gypsum Recreation Center, 52 Lundgren Blvd. PO Box 375, Gypsum, Colorado 81637, or by calling (970) 777-8888 x873 during business hours. We would appreciate you 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

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – October 15, 2025, Meeting Minutes

**Minutes of the Regular Meeting
of the Board of Directors
Mountain Recreation Metropolitan District
October 15, 2025**

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on October 15, 2025, at 6:00 pm, in the Edwards Field House, 450 Miller Ranch Rd, Edwards, CO 81632, 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
- Tom Edwards
- Jerry Santoro
- Mark Weinreich

Tom Pohl was absent and excused.

Also, in attendance were:

- Scott Ruff, Superintendent of Recreation Facilities
- Erin Leach, People & Culture Manager
- Jamie Wilson, Marketing & Community Engagement Manager
- Karen Murphy, Finance Manager
- Brad Johnson, Facility Supervisor
- Anna Englehart, Superintendent of Recreation Programs
- Sheryl Staten, Facility Supervisor (online via Zoom)
- Whitney Young, Edwards Family Learning Center

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 October 15, 2025, 15 at 6:05 p.m., noting that a quorum was present to conduct business.

2. Changes to the Agenda

Ms. Murphy added that Mr. Ken Marchetti cannot attend the meeting today. He was supposed to attend to present the Long Range Financial Plan and will push this to the November agenda, which will tie in with the Budget meeting.

3. Approval of Minutes

Ms. Murphy noted that the Aquatics staff was left off the September meeting minutes.

Director Edwards asked the board to consider the minutes with the inclusion of the Aquatics staff present from the September 17, 2025, meeting minutes.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – October 15, 2025, Meeting Minutes

Director Santoro moved to approve the September 17, 2025, meeting minutes as presented. Director Weinrich seconded the motion. It was unanimously

RESOLVED to approve the September 17, 2025, meeting minutes as with the addition of the Aquatics staff present.

4. Public Input

Director Kerwin gave positive feedback on the condition of the Edwards Soccer Fields during the most recent tournament she had volunteered for. She commended Mountain Recreation staff for the high caliber of the fields.

5. Presentations

a. Presentation by EFLC-2024 CPGP Awardee

Ms. Young from the Edwards Early Learning Center shared photos from several events that were made possible from the grant funds provided by Mountain Recreation. Thanked the Board and staff for the opportunity that was provided using Mountain Recreation facilities.

Funds were used for swimming lessons, staff training, and recreation opportunities for more than 100 community children, their families, and teachers. Director Kerwin thanked Ms. Young for sharing the ways and impact of how the grant funds were used.

6. Business

a. Approve the Contract with Maverick for climbing amenities at the Edwards Field House

Mr. Johnson reminded the Board about the conversation last Board meeting about the issue of the Edwards Field house radiant heating ran into the climbing wall, working with the manufacturer on cost and design. Also collaborated with the Outdoor Recreation and Programming department to ensure that the new climbing wall would be sufficient for current programming offering.

Mr. Johnson proposed moving forward with the contract with Maverick for the climbing amenities at the Edwards Field House. Mr. Johnson stated that he believed that the installation of the climbing amenities would potentially be completed by early to mid-April 2026.

Additionally, Mr. Johnson informed the Board about the purchasing of new trampoline as the old trampoline mats were custom-made and not replaceable. Because the trampoline programs at the Edwards Field House are a larger revenue generating program, he is proposing moving forward with purchasing the new trampolines.

Director Santoro asked about the location of the manufacturing of the new amenities, including if Mountain Recreation would be impacted by import tariffs. Mr. Johnson suggested that we would not with the estimates provided.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – October 15, 2025, Meeting Minutes

Ms. Murphy also added that we are going to be under budget in the 2025 budget as some of these expenses will be pushed into the 2026 budget.

Director Weinrich made a motion to approve the climbing wall contract with Maverick Climbing in the amount of \$288,205. Director Santoro seconded the motion. It was unanimously

RESOLVED to approve the contract with Maverick Climbing in the amount of \$288,205

b. Approve Contract with Streamline for a Website Refresh to meet state digital accessibility regulations.

Ms. Wilson addressed the Board that the current Mountain Recreation website was developed in 2018, and several areas of the Mountain Recreation website are not in compliance with Colorado's House Bill 21-1110. HB 21-1110 requires all state and local government entities, including special districts, are required to have their public-facing digital content meets WCAG 2.1 accessibility standards.

Ms. Wilson stated that working with Streamline would be more efficient with staff training and work hours as opposed to other website building and updating. Ms. Wilson also reviewed with the Board what other agencies and municipalities in Eagle County may be moving or using with this new legislation. Ms. Wilson is recommending Board approval to move forward with signing the contract with Streamline for a website refresh.

Director Edwards gave directions to Ms. Wilson to move forward with signing the contract with Streamline for website development.

c. Discussion of Mountain Recreation Investments and Strategy

Ms. Murphy stated that in the Action Report she had included current interest rates for the CDs that are held by Mountain Recreation. She suggested that she foresees the fed cutting interest rates before the end of the year.

Ms. Murphy stated it would be best to "ladder" the CDs as reflected in the report and recommends authorizing a CD renewal for another year.

Director Weinrich about shorter term investments with the current economic environment. Ms. Murphy stated short term rates will likely continue to change (lower) given the recent Fed decision.

Director Weinrich asked about other local banks in the valley and if we have searched around with local providers. Advised keeping money local instead of out of state banks. Director Edwards agreed, adding that there may be other advantages to staying local.

d. Discussion of Long-Range Financial Planning

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – October 15, 2025, Meeting Minutes

Ms. Murphy stated that this was the Business Item that Mr. Marchetti from Marchetti and Weaver was asking to move to the November Board meeting so the discussion could be in more detail.

e. Proposed Fiscal Year 2026 Budget

Ms. Murphy stated that the 2026 Budget was included in the Board packet. This includes the forecast for 2025, where Ms. Murphy added that Mountain Recreation could be below our expenditure goal and exceed our revenue goal.

Ms. Murphy added that a Budget Book would be sent out by the end of this week, which includes budget narratives explaining and summarizing the 2026 Budget.

f. Other Business

Mr. Ruff stated that staff had made changes to the Schedule of Fees for the field rental rates per discussion at the previous Board meeting in September. Mr. Ruff also added that Mountain Recreation would increase per Borad recommendations for out-of-town tournaments at the Sports Complex and Freedom Park usages.

Director Weinrich stated that he felt that those out of District should be paying more for use of Mountain Recreation facilities. The community survey that was given earlier in 2025 had many Eagle County residents out of District giving input but paying the same prices as in-District residents.

Director Edwards disagreed with Director Weinrich, with the information provided from the Town of Gypsum meeting and Mountain Recreation presentation on October 14. Director Edwards stated that he would be concerned that the Gypsum Recreation Center would not see the business from Eagle if prices were changed.

Director Weinrich clarified his statement, saying that he had meant that out of District would be the ones with the increase.

Director Edwards asked staff why facility fees are not being raised by the same percentage that Mountain Recreation is raising the staff salaries. Director Santoro asked about the cutoff point of where a price could be considered too high and what residents would or would not consider paying for recreational use.

Director Edwards asked Mr. Ruff if he had the statistics presented at the Town of Gypsum. Mr. Ruff stated that Ms. Lauren Saunders, Gypsum Recreation Center Facility Supervisor, and himself presented information about the Gypsum Recreation Center. Annual passholders for the Gypsum Recreation Center: 61% are from Gypsum, 27%, from Eagle, 3% from Edwards, and 3% from Avon.

Ms. Wilson stated that she sat down with My Future Pathways about the future of Fiesta Americas and the potential of their organization taking event over from Mountain Recreation. Ms. Wilson will update the Borad when the information becomes available.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – October 15, 2025, Meeting Minutes

7. Financial Matters

- a. Financial Summary**
- b. Financial Statements**
- c. Accounts Payable**

Ms. Murphy presented the financials of September 2025 YTD.

Director Santoro motioned to approve the presented financial statements and accounts payable report. Director Kerwin 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 Weinrich moved to adjourn the board meeting. Director Kerwin seconded the motion. It was unanimously

RESOLVED to adjourn the meeting at 7:12 pm.

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held on Wednesday, November 19, 2025, at 6:00 pm in the Gypsum Recreation Center.

Regional Housing Solutions: Action, Investment, & Impact in Eagle River Valley



Insights & Strategies



Envisioning Futures
Custom Solutions
Beyond the Drawing Board

Agenda

- **Introductions**
- **Purpose of Today's Session**
- **Background**
 - Eagle County Housing Issue
 - Local Progress & Community Solutions
 - The Remaining Gap
 - Regional Solutions
- **Community Discussion**
- **What's Next?**



Government Performance Solutions, Inc.

Brian Pool

Agustín Leone



Erin Ulric



- Brian, Erin & Agustín work for Colorado-based Government Performance Solutions, Inc. (GPS)
- GPS partners with public and social sector organizations to navigate change by:
 - Using deep listening & a collaborative approach,
 - Engaging agency staff, their partners, and the community to co-create solutions that drive sustainable transformations, and
 - Reconnecting staff to align and rally around measurable goals.

Learn more about GPS at:
<https://www.governmentperformance.us/>



Today's Purpose & Your Role



This is the first in a *series of community workshops* to shape coordinated, community-driven housing solutions across Eagle County in the Eagle River Valley.

What We're Doing Today

- Ground in the facts and local context
- Spotlight what's working and what's missing
- Explore options for doing more, together
- Hear directly from you

What We're Asking of You

- **Listen actively** > Take in facts, stories, and possibilities.
- **React honestly** > What surprises you? What resonates?
- **Gauge boldness** > What's the appetite for bigger moves?
- **Spot the gaps** > What are we missing?



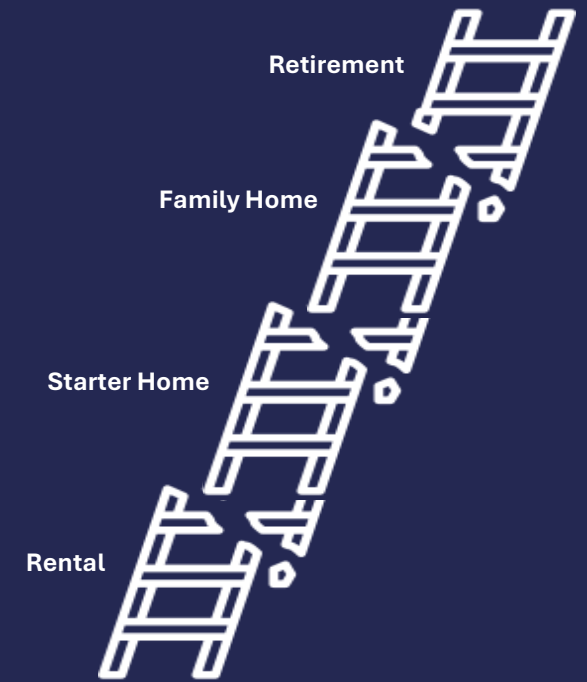
**Missed something?
Got more to say?
Scan here.**



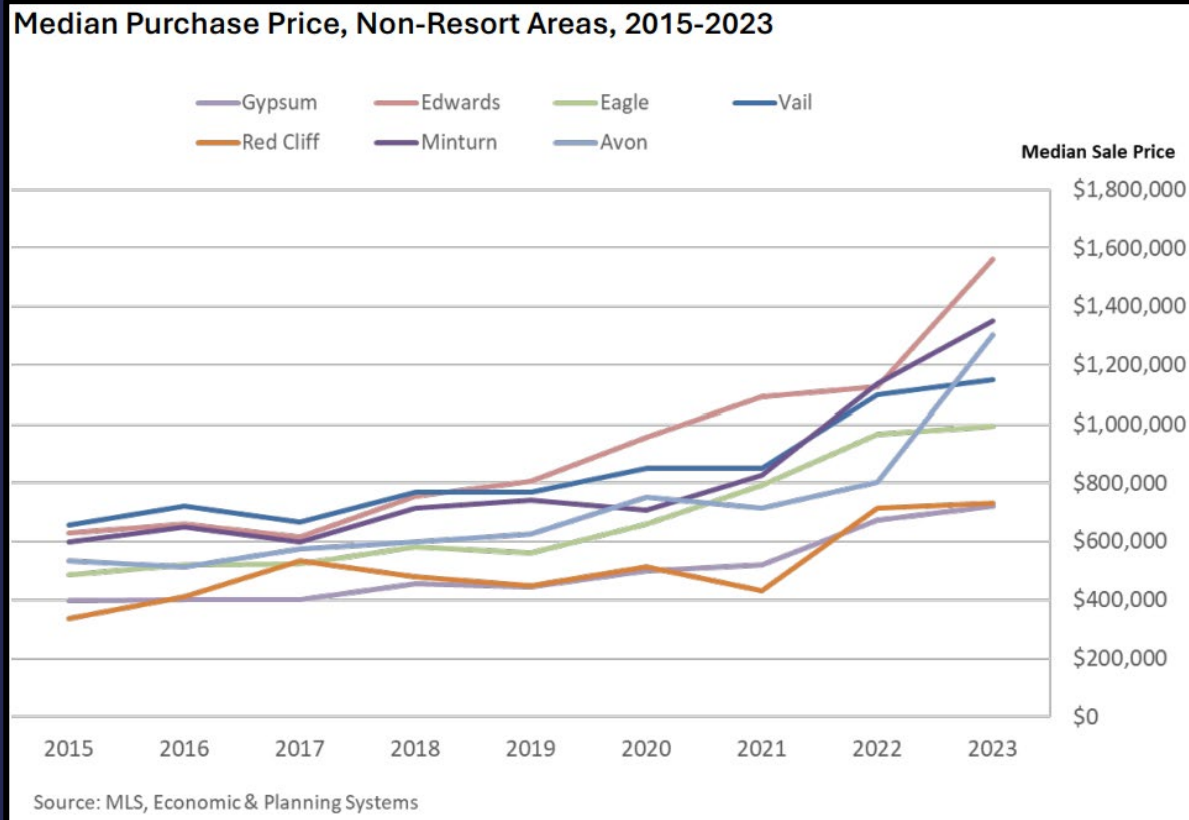
Why Housing Matters for Eagle County's Future

World-class communities require a world-class workforce, and that means housing locals here, not elsewhere.

- **Local Economy:** A strong workforce = competitive resorts. Steamboat, Aspen, Park City, Tahoe all invest in housing to keep talent close.
- **Workforce Flight:** When workers live beyond Eagle County, costs rise, service accessibility diminishes, and the community ultimately loses.
- **Stability:** Homeownership anchors families, schools, and neighborhoods; it's the keystone to a resilient community.
- **Broken Ladder:** Today's market has too few rungs; middle-income mobility is nearly gone.
- **Location:** Housing near jobs and transit cuts congestion and advances climate goals.
- **Market Gap:** Free market won't serve low and middle-income households; strategic action is essential.



The Housing Market Has Moved Beyond Reach



Home prices in Eagle County have skyrocketed; outpacing local incomes and pricing out the workforce.

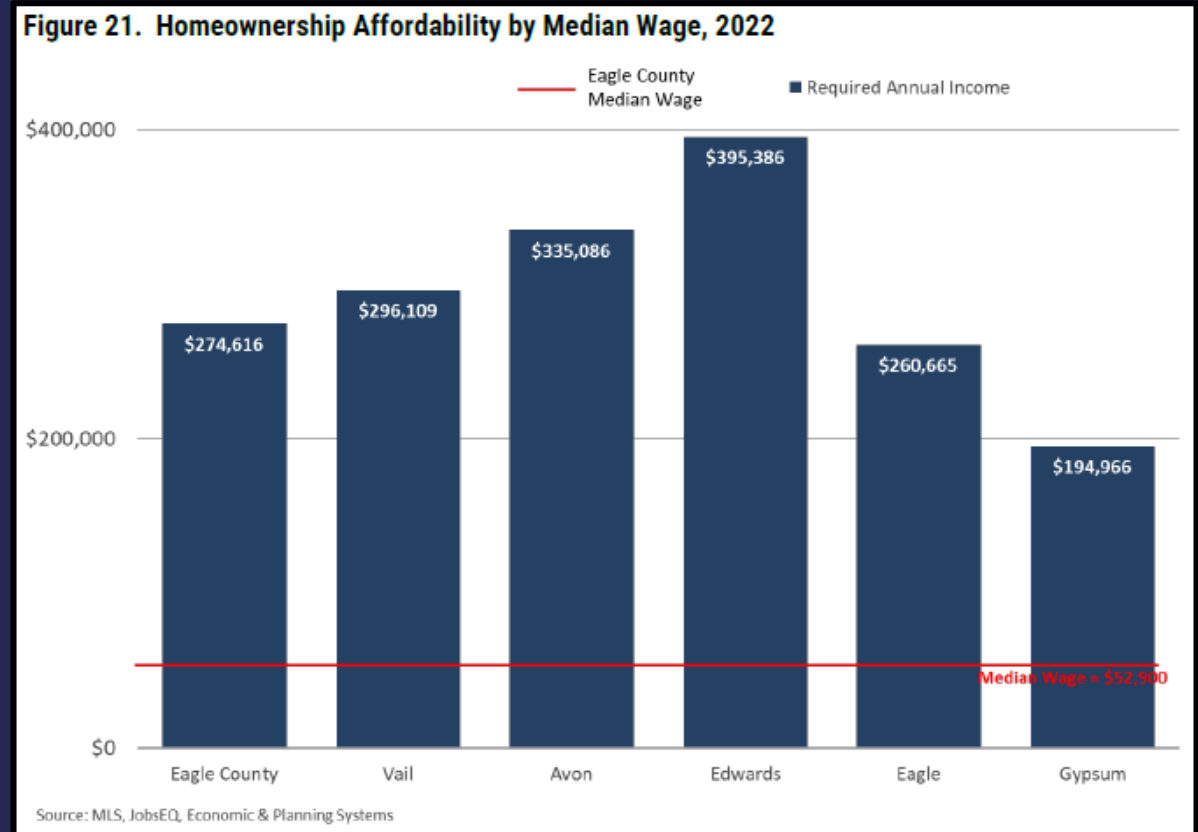
- From **2015 to 2023**, median home prices in non-resort areas have **nearly doubled** across most towns.
- **Even traditionally more affordable towns like Gypsum and Eagle have seen sharp increases**, approaching or exceeding **\$1M**.



The Housing Affordability Gap - Homebuyers

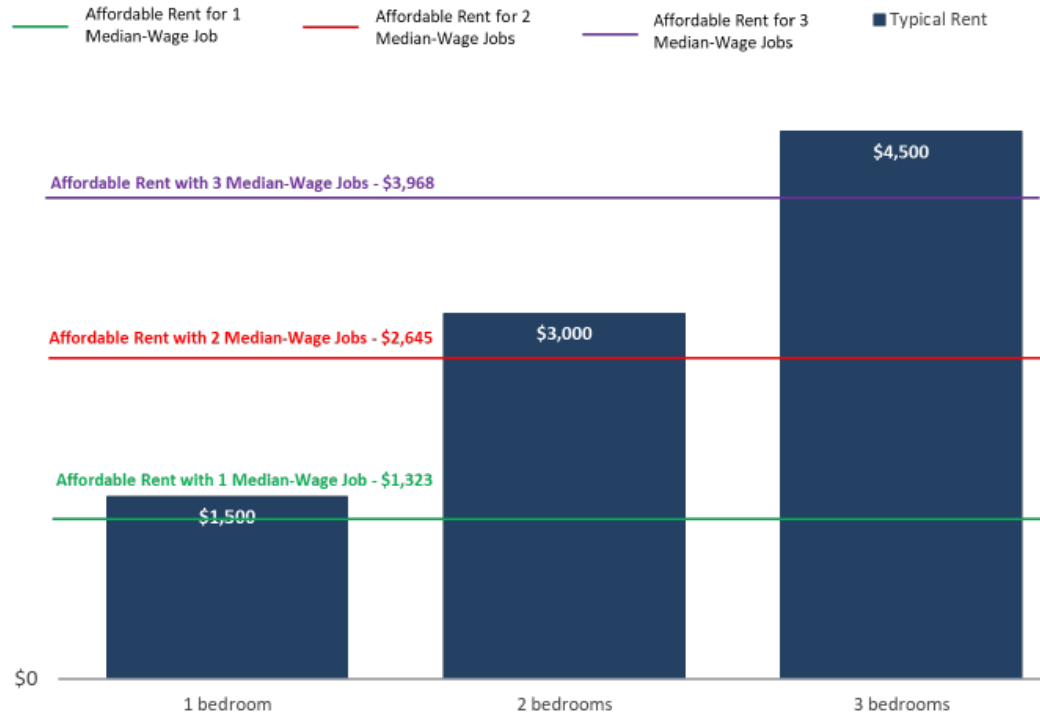
Wages in Eagle County no longer match the cost of housing for home buyers.

In Eagle County, a household would need 5.2 median-wage earners (\$53,000) to afford a median-priced home.



The Housing Affordability Gap - Renters

Figure 16. Rental Affordability by Bedrooms for Median Wage, 2022



Source: U.S.Census Bureau, JobsEQ, Economic & Planning Systems

Typical rent far exceeds what most households can afford.

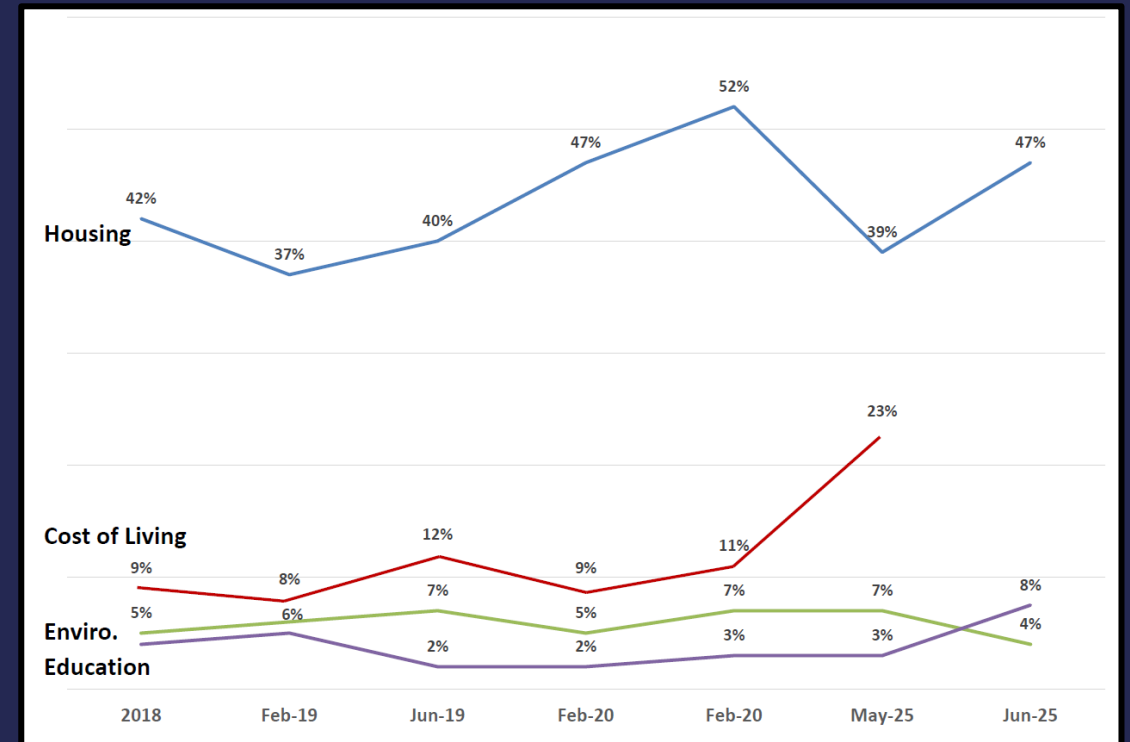
To rent a 2-bedroom at \$3,000/month, it would take 2.3 median-wage earners to rent a median-price rental.



Housing: Eagle County's Top Priority

Year after year, housing stands out as the *#1 concern* for residents and business owners.

- Since 2018, housing has **consistently ranked** as the most pressing issue among Eagle County residents.
- Housing concern outpaces other major issues like **cost of living (9 – 23%)** **environment (4 – 7%)** and **education (2 – 8%)**.



Not Just Numbers — Our Neighbors' Realities

Every statistic hides a story: here's what it looks like on the ground.

- The Valley Home Store has 1,500 buyers actively looking to purchase.
- A life-long valley resident retires but stays in their deed restricted home. Now there is one less employee and one less housing unit.
- A purchase 10 years ago with a median-home sales price of \$700,000 provided easier step-up inventory in the housing spectrum of needs. That inventory is now priced at \$1.6M, so is unattainable for move-up buyers.
- Higher rental rates are pushing buyers to purchase to relieve the pressure of unknown housing impacts, like a landlord selling the unit.



Current and Future Housing Demand

Based on the Eagle County Regional Housing Needs Assessment completed in 2025 there is a current need for 2,638 units and a future need of 3,736 units over the next decade, amounting to a need for 6,375 total units by 2035.

Jurisdiction/Entity	Estimated Allocation for Next 10 Years
<i>Eagle County Housing & Dev. Authority</i>	24%
<i>Town of Vail</i>	26%
<i>Town of Avon</i>	25%
<i>Eagle</i>	16%
<i>Gypsum</i>	8%
<i>Minturn</i>	1%



What Communities are Already Investing

Across Eagle County, local jurisdictions are contributing real resources. Here's how much.

Jurisdiction/Entity	Estimated Total Units Preserved/Created Over Past 5 Years
<i>Eagle County Housing & Dev. Authority</i>	747 units
<i>Town of Vail</i>	690 units
<i>Town of Avon</i>	69 units
<u>5 Year Total</u>	<u>1506 Units</u>



Investment in Action

Local housing investments are delivering units and preserving affordability.

- **County Investment:** \$65M invested over 4 years with 747 units/families supported, leveraging proceeds from Lake Creek Village sale (2021) and \$10M Commissioner allocation.
- **Deed Restriction Programs:**
 - **Good Deeds** – ~176 units, permanent price caps, immediate demand (“funds gone within days”).
 - **Vail In-Deed, Mi Casa Avon** – additional permanent affordability; hundreds of units preserved.
- **Local Code Updates:** Eagle County, Eagle, Gypsum, and Minturn advancing zoning updates to promote housing.
- **Employers Stepping Up:** Eagle County School District, ERWSD, Vail Health actively investing in workforce housing.



Beyond the Numbers — Real People, Real Impact

“We thought we’d never be able to buy a home, but this program changed everything and gave us real hope in Eagle County.” — Local couple, 15 years in Eagle County.

“This is the only way we could afford a home here. We feel blessed to be part of this community and finally put down roots.” — School administrator, 18 years in Eagle County.

“Owning a home here once felt out of reach. Now, I finally have a place to call my own and a sense of stability.” — Local family, after moving three times in three years as renters.

“We never thought we could own a home here. This program let us stay, build our future, and start our family in the community we love.” — Newlyweds working in healthcare and education.



How We Operate Today

Multiple jurisdictions working through The Valley Home Store with aligned programs. Diverse goals for each entity.

- Housing partnerships exist, but with different goals, programs, inconsistent funding, and priorities.
- We collaborate, but differing boards create localized goals.
- **The result?** Progress, but inefficient.
- We could be **aligned in vision, coordination, funding and impact.**



Today	Missing
Partnerships	Centralized Execution
Localized Goals	Unified Board Leadership
Collaboration	Strategic Coordination
Localized Impact	Regional Scaling



Meeting Local Demand for Community Housing

What Could we Achieve?

Scenario	Dedicated Funds	Estimated Units Created
Current Dedicated Funds (Assumes no funding change)	~\$8M	53 units per year
Moderate Investment	+ \$25M per year	167 units per year
Bold Investment	+ \$40M per year	267 units per year

Does not include General Fund Investments*

Assumes ~\$150K public investment per unit; costs vary by type and location*



Option 1: Non-Revenue Housing Solutions

Policy-based and regulatory tools that enable housing creation without direct public funding. Examples include: housing mitigation requirements, inclusionary zoning, development incentives, community housing overlays, and fast-track approvals.

When it Shines	Where it Stalls
Leverages Private Development: Captures affordability without tapping public dollars.	No Guarantees: Policies can be revised or repealed; durability depends on political will.
	Equity Concerns: Developers may seek exemptions or pass costs to market-rate buyers/renters.
Scalable Incentives: Density bonuses, fee waivers, or streamlined approvals encourage private participation.	Inconsistent Results: Effectiveness varies widely based on local enforcement and market conditions.
	Limited Impact: Only generates a <i>small fraction of the housing needed</i> .



Option 2: Continued Local Collaboration

Each jurisdiction keeps control of its own housing programs, but partners via an Intergovernmental Agreement (IGA) to pool programs and services. Together, they launch a regional Housing Coalition to deploy shared tools like buy-downs, deed restriction resales, and housing programs.

When it Shines	Where it Stalls
Real Dollars: Collective funding creates scale - cash, land, fee offsets	Voluntary: No guaranteed baseline funding; participation may shift
Flexible Tools: Can support diverse needs such as preservation and buy-downs	Admin Burden: Heavy lift to manage and coordinate across entities
Some Quick Wins: Some solutions (like <i>Mi Casa Avon</i> or Good Deeds) can show results within months	Leadership Changes: Turnover can disrupt continuity and weaken commitment
Local Control: Each jurisdiction still runs its own programs and priorities in collaboration	Competing Priorities: Housing may lose focus to other local needs
	Sustainability: Without long-term strategy, efforts risk being short-lived

Option 3: Regional Housing Authority (RHA)

A regional housing authority with shared governance and a voter-approved revenue stream (e.g. tax or fee) dedicated to housing. Operates independently to plan, fund, and execute housing solutions across the region with scale, speed, and staying power.

When it Shines	Where it Stalls
Plans & Build at Scale: Based on funding source, can deliver hundreds of units/year with long-range pipeline visibility	Needs a Ballot Win: Must mount a successful public campaign to secure RHA with funding
Stable Funding: Voter-approved revenue unlocks bonding power and predictable cash flow	
One Stop Shop: For programs, partnerships, and buyers/sellers	Funding Source is Political: Sales tax vs. property tax vs. fee; each has tradeoffs
More Bang for the Buck: Greater administrative efficiency, centralized staff, fewer redundancies	
One Playbook: Client ease of use, education, unified programs, standard processes, one application for the public	Trust Must be Earned: Collaborative success yields more value to the community
Developer Friendly: Easier, more attractive partner with streamlined processes for development partnerships	

Discussion

1. *When you first bought or rented in Eagle County, what was that experience like? Could someone repeat it today?*
2. *How is the housing challenge impacting you and your friends in Eagle County?*
3. *What other challenges are important?*
4. *What options are the most appropriate for the Eagle County community today?*
5. *How would you define a successful regional housing program?*
6. *What strategies or ideas should be included?*



Next Steps



Phase 1:
*Insights &
Strategies*

Phase 2:
*Options &
Proposals*

- **Engagement in Motion**

We're meeting with partners across Eagle County; surfacing themes, gaps and shared direction.

- **After the New Year**

Potential solutions will be presented for review, discussion and input at a second series of community workshops.



**Missed something?
Got more to say?
Scan here.**





Government Performance Solutions Inc.

Your Partner for:

**Strategic
Planning**

**Stakeholder
Engagement**

**Operational
Excellence**

**Organizational
Effectiveness**

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1	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	
2	State 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%		6%				
4	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			
5					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%			
7							2024		2025	LONG RANGE PLAN PRELIMINARY																																				
8							2024		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045																	
9	- REVENUE -					Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
10	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	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																			
11	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	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650	3.650			
12	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	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	0.000	0.000	0.000	0.000	0.000				
13	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	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																			
14	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	302,892	302,892	321,065	321,065	340,329	340,329	360,749	360,749	382,394	382,394																			
15	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	6,720	6,921	7,129	7,343	7,563	7,790	8,024	8,264	8,512	8,768																			
16	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	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																			
17	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	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																			
18	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	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																			
19	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	314,443	323,876	333,592	343,600	353,908	364,525	375,461	386,725	398,327	410,277																			
20	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	255,344	263,004	270,895	279,021	287,392	296,014	304,894	314,041	323,462	333,166																			
21	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	26,878	27,685	28,515	29,371	30,252	31,159	32,094	33,057	34,049	35,070																			
22	Contribution Income					36,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
23	Scholarship Revenue					1,038	1,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
24	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	23,519	24,224	24,951	25,699	26,470	27,264	28,082	28,925	29,793	30,686																			
25	Event sponsorship					67,900	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
26	Grant Revenue					-	39,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
28	Other Income					33,465	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
29	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	416,218	428,704	441,565	454,812	468,457	482,510	496,986	511,895	527,252	543,070																			
31	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	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																			
32	- EXPENDITURES -																																													
33	Administration					1,722,462	1,967,836	2,123,504	2,187,210	2,252,826	2,320,411	2,390,023	2,461,724	2,535,575	2,611,643	2,689,992	2,770,692	2,853,812	2,939,427	3,027,610	3,118,438	3,211,991	3,308,351	3,407,601	3,509,829	3,615,124	3,723,578																			
34	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	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																			
35	Eagle cost recovery					61%	65%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%	59%																		
36	Gypsum Area					2,052,043	2,208,991	2,327,768	2,397,601	2,469,529	2,543,614	2,619,923	2,698,521	2,779,476	2,862,860	2,948,746	3,037,209	3,128,325	3,222,175	3,318,840	3,418,405	3,520,957	3,626,586	3,735,384	3,847,445	3,962,868	4,081,755																			
37	Gypsum cost recovery					82%	74%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%	76%																		
38	TOG reimbursement					(183,708)	(284,633)	(274,280)	(282,508)	(290,983)	(299,713)	(308,704)	(317,965)	(327,504)	(337,330)	(347,449)	(357,873)	(368,609)	(379,667)	(391,057)	(402,789)	(414,873)	(427,319)	(440,139)	(453,343)	(466,943)	(480,951)																			
39	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	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																			
40	Edwards cost recovery					79%	65%	67%	69%	71%	73%	75%	77%	80%	82%	84%	87%	90%	92%	95%	98%	101%	104%	107%	110%	113%	117%																			
41	Outdoor Recreation (OR)					345,325	406,913	402,860	414,946	427,394	440,216	453,422	467,025	481,036	495,467	510,331	525,641	541,410	557,652	574,382	591,613	609,362	627,643	646,472	665,866	685,842	706,417																			
42	OR cost Recovery					67%	59%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%																		
43	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	573,113	590,306	608,015	626,256	645,044	664,395	684,327	704,857	726,002	747,782																			
45	Total Expenditures before Capital					6,065,325	7,031,739	7,641,315	7,870,554	8,106,671	8,349,871	8,600,367	8,858,378	9,124,130	9,397,854	9,679,789	9,970,183	10,269,288	10,577,367	10,894,688	11,221,529	11,558,174	11,904,920																							



MOUNTAIN RECREATION METROPOLITAN DISTRICT
2026 Budget, Mill Levy, and Fees
November 19, 2025

Board of Directors

Tom Edwards – President
Tom Pohl – Vice President
Joanna Kerwin – Secretary/Treasurer
Jerry Santoro – Assistant Secretary/Treasurer
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Karen Murphy - Finance Manager
Anna Engelhart – Recreation Programs Superintendent
Scott Ruff – Recreation Facilities Superintendent
Erin Leach – People and Culture Manager
Jamie Wilson – Marketing and Community Engagement Manager

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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.

Generated or Charges for Services Revenues: Each cost center generates revenues to assist in the operation of its facilities and programs. While each cost center's cost recovery from generated revenues will be discussed separately, the District overall is projected to receive 47% of the annual operating budget from generated revenues.

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

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

Fund Balances and Expenditure

General Fund – 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 \$502,934, 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 \$6,226,931.

Capital Project Fund: In Fiscal Year 2024, a new fund, Capital Project Fund, was created. This Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The beginning fund balance of Capital Project Fund for FY 2025 is projected to be \$2,222,570. A transfer of \$1,500,000 from General Fund to the Capital Project Fund is 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.

Conservation Trust Fund: 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.

Fund Balance Reserve: It is recommended that governmental agencies maintain a fund balance as a percentage of annual operating expenditure plus a reserve (restricted fund balance) for capital replacement and future expansion projects. The board approved a fund balance reserve policy in March 2020 that took effect with the 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 \$7.64M. 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 \$2.1M.

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

Introduction

District Overview

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

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

Mission

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

Vision

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

Core Values

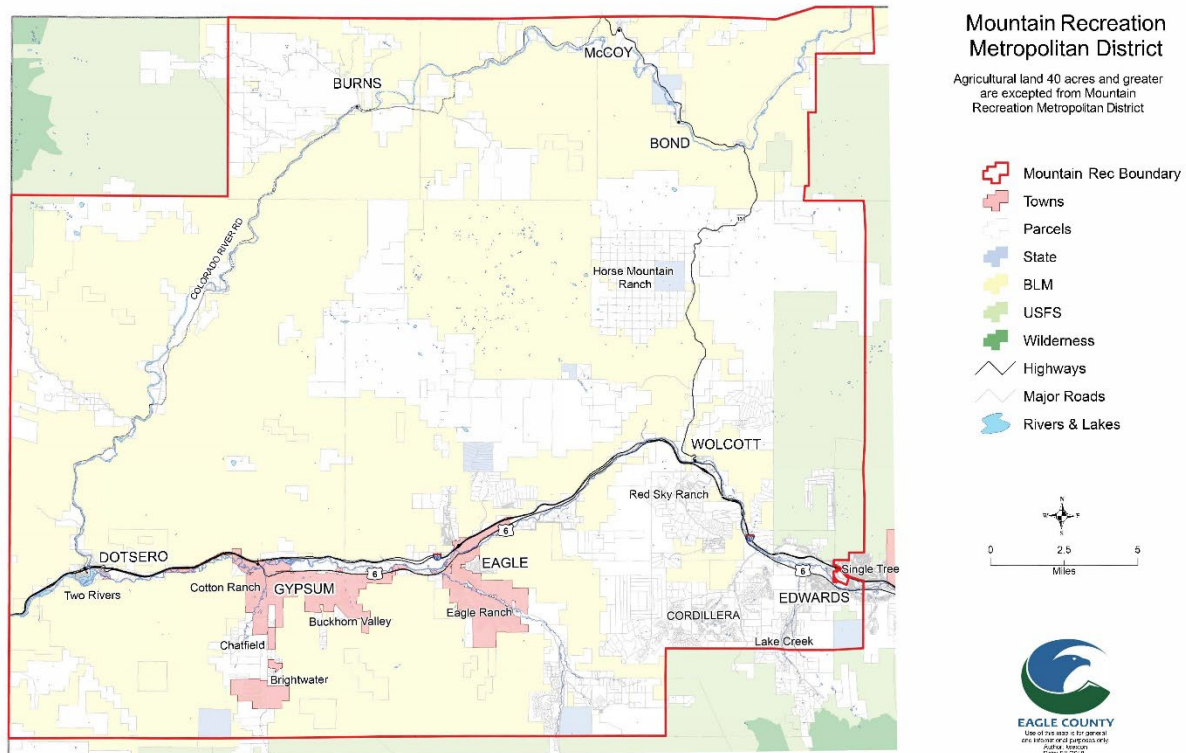
- **Courage**: We believe that every human has the ability to trust themselves to test their limits. Courage is an essential ingredient in personal growth. It’s what propels us to reach new milestones.
- **Joy**: We believe that the quest for true happiness has far more value than money, success, and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

Board Philosophy

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

Mountain Recreation District Boundaries

Mountain Recreation encompasses approximately 880 square miles in Western Eagle County, Colorado. There are three primary population hubs: Town of Gypsum, Town of Eagle and the community of Edwards, which is comprised of Residential Metropolitan Districts, including the Edwards Metropolitan District. Dotsero, Burns, Bond, McCoy, and Wolcott are small unincorporated communities with less than 1,000 residents in population or have a post office or other community service that serves a greater surrounding area. Within the Mountain Recreation boundaries an estimated 32,000 residents are served.



Recreational Facilities

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

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

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

The Edwards Field House is currently under renovation in 2025. The multi-use court is being expanded to accommodate 1 full size or 2 youth basketball courts, 2 volleyball courts and 3 pickleball courts. The playing surface is being transitioned into a traditional maple wood flooring system. The gymnastics area is also expanding to include Ninja training areas and incorporating the trampoline systems into its area. Lastly, the free-standing climbing wall is being moved and replaced with a newly designed climbing system in the Northwest corner of the facility (scheduled for early 2026).

Freedom Park in Edwards

Built in cooperation with Eagle County, Freedom Park hosts:

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

Eagle Pool and Ice Rink

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

- Regulation Ice Rink (hosts Vail Mountaineers, Battle Mountain High School, Vail Skate Club, and many other internally run programs)
- Eagle Outdoor Pool: The pool was closed in 2022 due to the northernmost part of the pool sinking from unstable soils. The new aquatics facility reopened in May 2025 and has two pools. The 6-lane lap pool has starting blocks for each of the lap lanes, a zip-line, a climbing wall, and a removable Wibit system. The leisure pool consists of a zero-depth entry area with play features, a lazy river, and a splash area that can host volleyball and basketball play. There are also dual free-standing slides as well as deck and lawn space.
- Locker rooms support the ice rink in the winter months and the outdoor pool in the summer months. With the pool renovations in 2025, 4 new family-change rooms were built. These will accommodate bathers in the summer months but will also be used a 5th locker room for hockey which will better accommodate co-ed skating and teams.

Eagle Sports Complex in Eagle

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

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

Gypsum Recreation Center

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

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

Gypsum Creek Pool

The Gypsum Creek Pool was built by the developer of the Cotton Ranch sub-division; however, the Town of Gypsum purchased the pool (and golf course) when the golf course went into bankruptcy. While Mountain Recreation operates the pool and performs maintenance, expenses and revenues are split equally between the Town and Mountain Recreation. The pool is a standard 6-lane lap pool with changing facilities, bathrooms, and an entrance facility.

Other Areas Managed by Mountain Recreation

- Dotsero Playground: A KaBoom park built in 2018
- McCoy Park in Bond: Includes gymkhana rodeo grounds, a covered picnic area, and a small playground

Recreational Programs

Mountain Recreation offers a diverse range of recreational programs, activities and events for our district and the broader community. Programs and activities are grouped into the following categories:

Sports and Athletics

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

Aquatics

Aquatics oversees the operations of the Gypsum Recreation Indoor Center Pool, Gypsum Creek Outdoor Pool and the Eagle Outdoor Pool. The Gypsum Creek and Eagle Outdoor Pools are opened and operated from Memorial Day to Labor Day while the Gypsum Recreation Center Pool is opened and operated year-round. Aquatics hires and trains all lifeguards and water safety instructors to provide a safe swimming and learning environment. Programs offered by the Aquatics team include learn-to-swim, swim team, water aerobics, and American Red Cross courses such as lifeguard training and junior lifeguarding.

Day Camps and Active Older Adults

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

Gymnastics

The gymnastics program is run out of the Gypsum Recreation Center and the Edwards Field House. Programs range from Tumble Tots to a competitive gymnastics team that has competed throughout Colorado and the region, including California and Texas. They also offer a wide array of summer camps, ranging from ninja/parkour to team camps, in both their gymnastics centers.

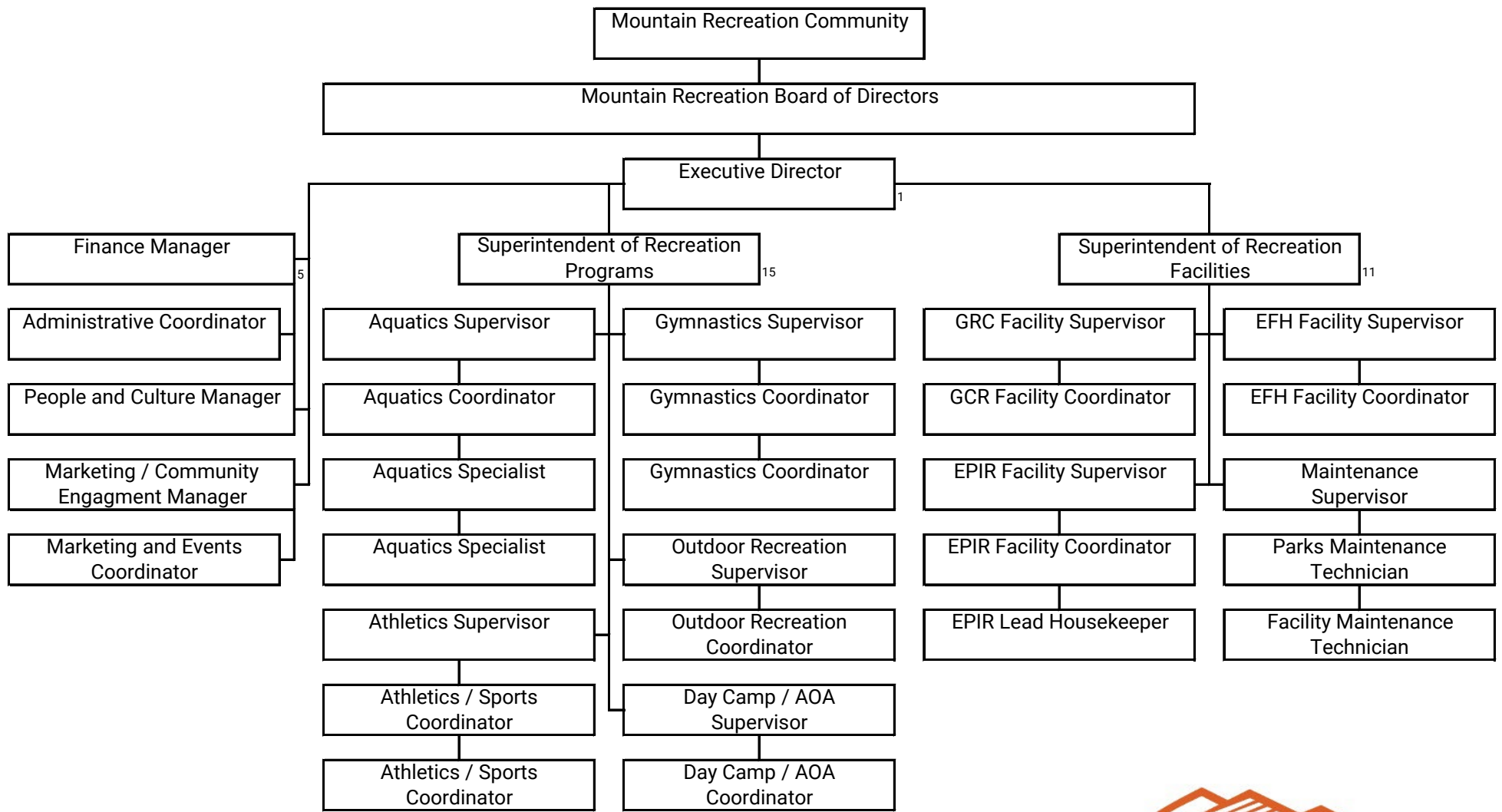
Outdoor Recreation

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

Other Programming

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

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



Budget Summary

Budget Process

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

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

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

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

The District follows these procedures and compiles a Budget Calendar each year to guide its budget creation by achieving milestones. These Milestones or activities lead us to a final budget document, which is presented to the Board in October and then sets us up for budget adoption in November.

MONTH	EVENT/ACTIVITY	DATE/ DEADLINE	BOARD MEETING
January	Start of the Fiscal Year 2025	1/1/2025	
January	Submit Budget to DOLA	1/31/2025	
May	Staff review of Long Range Financial Projections	5/28/2025	
May	Management team review of compensation plan for 2025	5/28/2025	
June	Preparation of Budget Planning Spreadsheets/Open budget in Incode	6/1/2025	
June	Budget Preparation calendar distributed to board and staff	6/19/2025	6/18/2025
June	Budget Preparation Period Kick Off Meeting (staff)	June division meeting	
July	Schedule of fees update	6/1/2025	7/16/2025
July	Deadline for submitting audit report to the State Auditor	7/31/2025	7/16/2025
July	VERP (autos, computers, equipment) Review	7/1 - 7/15/2025	
July	Capital Budget Planning	7/1 - 7/15/2025	
July	Budget meetings - with staff members lead by superintendents	7/1 - 7/31/2025	
July	Operating Budget - first pass due	7/31/2025	
August	Receive total new assessed and actual values/TABOR limits	8/4/2025	
August	Management team Budget Review and Revisions	8/5-8/15/25	
August	Goals and Objectives - Retreat	8/11/2025	8/11/2025
August	EOY projections reviewed and affirmed	8/31/2025	
August	Update forecast	8/31/2025	
October	Publish notice of and accept public comments - mill levy & proposed budget	10/1/2025	
October	Proposed Budget Presented to Board	10/15/2025	10/15/2025
October	Mill Levy set by Board	10/15/2025	10/15/2025
November	Board Budget Work Session	10/21/2025	10/21/2025
October	Budget finalized with changes made as requested by Board	10/21-10/31/25	
November	Publish Notice of CY Budget Adjustments (if required)	10/30/2025	
November	Mill Levy, Final Budget, and CY Budget Amendment Consideration	11/19/2025	11/19/2025
November	Obtain updated Assessed Value from County Assessor	11/24/2025	
December	Complete Mill Levy Certification and email it to County Treasurer	12/8/2025	
December	Review approved 2026 Budget with staff members	12/31/2025	
December	End of Fiscal Year 2025	12/31/2025	

Budget Highlights

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

Continued Focus on Maintenance - With aging facilities (GRC is 19 years old, EPIR is 22 years old and EFH is 16 years old), the District is focusing on maintenance and care of these facilities.

Consolidation of Marketing Expenditures for Transparency and Efficiencies - Tracking and applying invoices for marketing expenses across multiple funds has posed challenges for both the marketing and finance teams. To streamline processes and improve efficiency, marketing funds from both the facilities and programs divisions (GRC, EFH, EPIR, OR, CTF) will be consolidated into the 2026 Administration Division budget. These funds will remain flat compared to 2025.

Edwards Field House Renovation, Phase 1 – 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.

Continual Implementation of 5 Year Capital Plan – The District continues to identify and outline the potential long-term maintenance and capital needs over the next 20 years. Using the reserve study completed in 2023, staff develops, edits and maintains a 5-year plan that focuses on the enhancement of existing facilities and adding new amenities to the facilities whenever possible. The District has budgeted a total of \$2,257,180 in capital expenditures between the Conservation Trust Fund and the Capital Project Fund.

Strategic Planning for the Future – The District is in process of initiating the development of a Comprehensive Master Plan, a project the District has never completed. Additionally, due to ongoing efforts to potentially expand ice offerings in the community, a feasibility study for an additional sheet of ice may also be developed. These planning efforts will begin in 2026 and \$150,000 has been included in the 2026 budget.

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
	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
Revenue									
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	2,123,504	(155,668)
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	2,327,768	(118,776)
Gypsum cost recovery	80%	86%	91%	82%	74%	79%	78%	76%	-2%
TOG reimbursement	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(274,280)	(10,353)
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	7,641,315	(609,576)
Capital Expenditures									
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
Excess revenue over/(under) Exp.	57,446	813,977	1,098,808	350,370	25,444	(1,476,748)	1,592,342	(502,934)	528,379
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	6,226,931	
FB breakdown									
Tabor restricted fund balance - 3%	171,000	190,000	197,000	257,000	210,952	213,021	213,021	229,239	
Operating Reserve - 25%	1,192,378	1,311,462	1,560,445	1,522,119	1,757,935	1,420,140	1,291,843	1,910,329	
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	2,099,239	

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	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)
	-	-	-	-	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)
									-
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	417,041
Expenditures									
Administration	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,123,504	(155,668)
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%	0
Gypsum Area	1,372,454	1,747,137	1,798,963	2,052,043	2,208,991	2,191,355	1,592,361	2,327,768	(118,776)
Gypsum cost recovery	80%	86%	91%	82%	74%	79%	78%	76%	(0)
TOG reimbursement	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(274,280)	(10,353)
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%	0
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%	0
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	7,214,866	580,815
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	445,214
Total Capital Expenditures	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	445,214
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 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	(502,934)	(776,773)
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	6,475,325	
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	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	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

Account Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		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	53,536
25-80-400-7015	McCoy Park Picnic/Playground	-	-	-	-	8,000	9,600	7,298	10,000	(2,000)
										-
	Total Capital Expenditures	652,594	280,358	-	23,316	126,588	1,186,100	125,886	954,000	(827,412)
	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	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	Favorable/ (Unfavor)
50-10-100-6103	Computer Equipment	67,658	16,774	9,592	10,427	10,000	19,850	3,451	9,600	400
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	(8,083)
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	33,813
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	945,409
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	(130,827)
					-					
	Total Capital Expenditures	283,758	186,372	307,009	2,475,103	1,748,394	1,930,657	961,090	1,303,180	445,214
	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	2022	2023	2024	2025		YTD as of	2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	9/30/25	Draft Budget	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	2022	2023	2024	2025		2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25 Draft Budget	Favorable/ (Unfavor)
	Other Expenditures								
10-10-100-6100	Office Supplies	3,216	3,623	3,683	5,901	5,271	2,700	4,523	2,491
10-10-100-6120	Meeting Expenses	2,101	4,577	5,378	3,946	10,000	5,580	8,534	3,240
10-10-100-6122	Employee Relations	6,869	17,274	14,698	14,077	20,000	20,000	13,899	(23,300)
10-10-100-6140	District Vehicle Fuel & Maintenance	12,433	14,134	20,552	20,726	18,000	18,000	16,039	(2,600)
10-10-100-6150	Fundraising Expense - MRF	183	2,622	3,170	2,990	5,000	5,000	2,652	-
10-10-100-6210	Software Fees - Registration System	37,236	17,209	16,788	19,584	26,400	26,400	15,659	-
10-10-100-6305	Board of Directors Compensation	6,000	5,100	8,000	6,900	7,500	7,500	5,200	500
10-10-100-6307	Legal Services	28,597	33,895	42,904	29,828	30,000	40,000	20,468	(3,000)
10-10-100-6312	Dues, Subscriptions, Books	9,044	11,824	11,669	13,991	13,044	13,044	9,060	(27,850)
10-10-100-6317	Treasurer Fees (Eagle Co)	82,548	92,371	92,965	139,709	139,904	139,904	138,231	(10,988)
10-10-100-6330	Property & Liability Insurance	43,334	70,773	79,754	86,692	99,394	99,394	98,362	(9,606)
10-10-100-6340	Youth Program Scholarship Expense	11,197	26,614	15,833	12,380	24,000	24,000	16,236	-
10-10-100-6350	Conferences and Training	11,815	14,143	17,200	34,072	41,670	41,670	22,874	(2,930)
10-10-100-6810	Community Partnership Grant Expense	-	1,028	5,448	11,466	20,000	20,000	0	-
10-10-101-6300	Accounting Services	60,926	48,086	21,028	13,409	41,495	23,850	38,995	4,545
10-10-101-6301	Audit Services	9,975	10,275	10,600	10,900	12,000	11,300	0	(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	(5,000)
10-10-102-5052	Employee Recruitment Expense	4,665	8,285	18,526	10,152	15,750	15,750	9,461	(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	(7,230)
10-10-103-6150	Sponsorship Expenses	25,860	5,282	10,565	1,595	3,750	3,750	165	(9,250)
10-10-103-6221	Consulting	11,591	11,625	72,522	28,153	43,000	43,000	30,833	(128,000)
10-10-103-6302	Marketing and Communication Expense	35,087	50,066	35,425	31,169	40,178	40,178	26,848	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	8,050
10-10-104-6131	Community Engagement expense	-	-	-	6,859	6,000	8,000	3,241	(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	(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	1,150,633
	Total Expenditures	1,599,176	1,736,340	1,893,881	1,722,462	1,967,836	1,951,773	1,406,675	2,123,504
	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	54,040

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	2022	2023	2024	2025		YTD as of 9/30/25	2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget		Draft Budget	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
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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	2022	2023	2024	2025		2026	YOY Variance	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	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

Account Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		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 revenue	-	-	-	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 revenue	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	44,865	(10,336)
10-30-100-5010	401a Payroll Tax	45,730	52,181	41,526	54,835	47,909	47,909	34,719	52,286	(4,377)
10-30-100-5013	Medicare and other taxes	-	-	16,144	17,109	18,317	18,317	13,186	18,939	(622)
10-30-100-5014	Unemployment	-	-	-	1,998	3,500	3,500	1,819	2,579	921
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	1,546,088	(70,147)

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 Number	Account Name	2021	2022	2023	2024	2025		2026	YOY Variance	
		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	2,327,768	(118,776)
	Revenue Over/(Under) Expenditures	(271,254)	(240,494)	(163,123)	(367,416)	(569,265)	(461,177)	(353,106)	(548,560)	20,706
	Split	(135,627)	(120,247)	(81,562)	(183,708)	(284,633)	(230,588)	(176,553)	(274,280)	10,353

10,353

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	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	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	2022	2023	2024	2025		2026	YOY Variance	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	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	2022	2023	2024	2025			2026	YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/25	Draft Budget	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)



Summaries by Budget Area

Administration Department

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

Chief Purpose

The Administration Department provides leadership and support to all divisions of Mountain Recreation through:

- Oversight of District operations, including strategic planning, guidance, and Board communication.
- Budget development and responsible fiscal management.
- Financial services, including accounts payable/receivable, payroll, and overall financial management.
- Human resources, including recruitment and retention, staff and leadership development, benefits administration, and fostering positive workplace culture.
- Marketing and community engagement, including promotional campaigns, advertising, special events, and outreach initiatives.
- Oversight of the District's information technology needs.

2025 Successes and Challenges

Successes

In 2025, the Administration Department focused on strengthening both organizational infrastructure and employee experience:

- **Employer of Choice Initiatives:** Adjusted vacation accrual amounts and introduced two additional paid holidays and two floating holidays for full-time staff to enhance work-life balance.
- **Wellness Program Enhancements:** Strengthened the employee wellness program by adding a required annual health screening, further supporting preventive care and promoting a culture of health and well-being.
- **Recognition Programs:** Expanded employee recognition with new milestone awards for years of service and updated seasonal recognition programs to support recruitment and retention across summer and winter operations.
- **Equity & Transparency:** Conducted a pay equity review and began developing tools for communicating salary structures to ensure fairness and clarity.
- **Community Engagement:** Elevated public outreach through targeted promotional campaigns, bilingual and "Try For Free" programming.
- **Operational Support:** Continued to modernize financial systems, payroll processes, and IT support to increase efficiency and reliability across the District.

In early 2025, the Mountain Recreation Board approved a significant pay rate increase for lifeguards to ensure the District remained competitive with neighboring communities offering aquatics programs. This decision was informed by a thorough review of local hiring practices and cost-of-living considerations, ensuring our wages aligned with regional standards and attracted qualified candidates. While this adjustment resulted in an unbudgeted increase in expenses of just under \$100,000, it allowed Mountain Recreation to successfully recruit and grow our team to approximately 70 lifeguards and swim instructors, supporting the opening of the newly constructed Eagle Outdoor Pool and maintaining safe, high-quality aquatic programming for the community.

The 2024 audit was successfully completed with minimal adjustments. With the turnover and transition to a new Finance Manager, processes and controls are being kept in place to produce similar results for the 2025 audit.

In the spring of 2025, Mountain Recreation conducted a Community Satisfaction Survey, receiving positive feedback across all facilities and programs. The survey provides a baseline understanding of how our recreational services meet community needs and highlights opportunities for continued improvement. Results from the survey are available on the Mountain Recreation website.

Major Capital Projects were either completed or started in 2025. The Eagle Outdoor Pool was opened in June. The flat-roof sections of the Gypsum Recreation Center were replaced, lights in the GRC Gymnasium were updated, and the Edwards Field House Phase 1 renovations have begun, among other projects.

Challenges

In 2025, Mountain Recreation saw transitions in two key leadership positions: Finance Manager and Marketing & Community Engagement Manager. While we successfully recruited and onboarded two highly qualified new team members, the transitions presented challenges, as the District temporarily lost the historical and institutional knowledge held by the previous employees.

Providing special events to the community has presented organizational and staffing challenges for Mountain Recreation. With the consolidation of community engagement responsibilities into other administrative roles, coordinating events has placed additional demands on staff across the District. To address this, an in-house Special Event Committee was formed to evaluate how events will be delivered moving forward.

The committee determined that Mountain Recreation will focus on special events that align with our mission, drive residents to our facilities, introduce them to programs, and support scholarship development. After careful review, the Fiesta Americas event was identified as not fitting within this new strategic direction. As a result, funding for Fiesta Americas has been removed from the 2026 Budget, with a \$5,000 allocation retained to support the event should an external organization take the lead. Mountain Recreation will actively seek a new organizational partner to coordinate this community celebration in the future.

With the Dobson Ice Arena in Vail undergoing renovation, planning continues for the provision of ice during the 2025–2026 season. Mountain Recreation collaborated with Eagle County on a proposal for a permanent, seasonal ice facility at the future Expo Center. While the design developed through this effort was comprehensive, it exceeded the short-term financial capacity of the County, Mountain Recreation, and the community.

As an alternative, Mountain Recreation provided funding to support the local hockey club in erecting a temporary ice facility at the Eagle County Fairgrounds. In addition, staff have adjusted skate times and expanded hours at the Eagle Pool and Ice Rink to maximize skating opportunities while Dobson undergoes renovations, and the temporary facility is in operation.

2026 Goals and Budget Highlights

People & Culture / Organizational Health

At Mountain Recreation, our people are at the heart of our mission. We know that a healthy, engaged, and supported workforce is key to delivering the quality programs and services our community relies on. In the coming year, we are investing in organizational health and culture through the following initiatives: One of our priorities is expanding language access and cultural competency. We will translate 100% of public-facing informational materials, broaden translation and interpretation services for staff, and provide professional development in bilingual education and cultural awareness. These efforts will ensure equitable access to information and services while fostering a more inclusive and responsive organization.

We are also committed to creating a comprehensive District-wide compensation strategy. By refining pay structures, conducting market analyses, and assessing merit incentives, we will reinforce fairness and transparency in compensation practices. This work will strengthen recruitment and retention, while also providing recognition and reward for the contributions that advance our mission.

Supporting mental health and overall well-being is another cornerstone of our plan. We will equip staff with tools and training to address critical topics such as mental health, addiction, and suicide prevention. By empowering staff to serve as mental health champions and recognizing teams that demonstrate strong prevention and crisis response practices, we aim to build a workplace culture rooted in psychological safety.

Listening to employee feedback remains essential to our organizational health. The annual engagement survey will continue to provide valuable insights into workplace culture, communication, leadership, and job satisfaction. These results will guide strategic improvements and help foster a more inclusive and engaging environment for all staff.

Looking ahead to 2026, Mountain Rec will launch a Community Volunteer Program that allows employees to dedicate work-supported hours to local nonprofits, charities, and other organizations aligned with our mission. This program will feature clear guidelines, a partner organization list, approval processes, and a tracking system to encourage meaningful community involvement.

We also recognize the challenges employees face in securing affordable housing. To help address this issue, we will evaluate options such as potential District ownership of housing units and the creation of programs to offset rent and relocation expenses. These efforts are designed to reduce housing barriers, improve staff recruitment and retention, and support overall well-being.

Finally, we will improve efficiency and communication by consolidating all part-time staff scheduling and communication into a single district-wide platform. This system will enhance coordination, reduce scheduling conflicts, and provide a more consistent and streamlined experience for staff and supervisors across all locations and departments.

Property Tax Revenues

Revenues from property taxes are budgeted to increase by 8%, reflecting higher property valuations and the addition of new properties within Mountain Recreation's boundaries. We will work to maintain and improve our relationships with partner organizations. Intergovernmental Agreements with Eagle County and the Town of Gypsum will be reviewed and renewed. Field Rental Rates will also be reviewed and updated to align with our cost recovery goals, as set through the 110% study. Local youth sports clubs, which are impacted by rising rental rates, will be engaged and brought along throughout the process.

Partnerships and Agreements

Mountain Recreation will continue to maintain and strengthen relationships with partner organizations. Intergovernmental Agreements with Eagle County and the Town of Gypsum will be reviewed and renewed as needed. Field rental rates will also be evaluated and updated to align with cost recovery goals established through the 110% study. Local youth sports clubs, which may be affected by changes in rental rates, will be engaged throughout this process to ensure transparency and collaboration.

Software subscription services, such as Incode (Accounting), ADA Website Annual Fee and Budget Compliance Software are now consolidated into "Dues and Subscriptions".

Accounting Services, Marketing and Consulting

To ensure back-up and redundancy, funding for accounting services has been increased. Marchetti and Weaver will be engaged more frequently in 2026 to ensure Mountain Recreation's finances are properly managed and that all required reporting to DOLA, Eagle County, and other entities is completed accurately and on time.

Tracking and applying invoices for marketing expenses across multiple funds has posed challenges for both the marketing and finance teams. To streamline processes and improve efficiency, marketing funds from other divisions (GRC, EFH, EPIR, OR, CTF) will be consolidated into the 2026 Administration Division budget. These funds will remain flat compared to 2025.

Consulting services are projected to increase in 2026 to support the development of a comprehensive master plan and a facility feasibility study.

Additionally, the District is budgeting for a 17% increase in medical coverage premiums in 2026, which will be fully absorbed to continue providing quality benefits for staff.

Budget by revenue categories with prior years' data

	2021	2022	2023	2024	2025	2025	2026
Revenue	Actual	Actual	Actual	Actual	Approved Budget	YTD as of 9/30/25	Draft Budget
Property Taxes & SO taxes	2,901,672	3,245,846	3,275,814	4,874,671	4,823,158	4,762,682	5,261,078
Grant & Contributions Revenue	86,062	101,935	112,145	36,000	25,000	25,000	-
Sponsorship Revenue	49,660	37,670	90,876	96,688	78,850	76,647	37,500
Investment income	(11,542)	(63,572)	295,130	445,190	150,000	238,483	190,000
Other Income	31,433	11,723	16,137	33,465	5,000	250	-
Total Revenue	3,057,285	3,333,602	3,790,102	5,486,014	5,082,008	5,103,062	5,488,578

Increase in Property taxes due to increase in assessed valuation. Investment income increases year over year due to higher interest rates.

Budget by expenditure categories with prior years' data

	2021	2022	2023	2024	2025	2025	2026
Expenditures	Actual	Actual	Actual	Actual	Approved Budget	YTD as of 9/30/25	Draft Budget
Salary, wages and benefits	833,356	890,726	987,257	890,521	1,012,919	603,993	972,871
Professional Services	99,498	92,256	74,532	54,137	75,150	59,463	82,550
Election Expenses	99,704	126,920	16,643	1,682	26,400	29,672	-
Insurance	43,334	70,773	79,754	86,692	99,394	98,362	109,000
IT services	69,170	76,423	74,124	91,197	88,056	74,686	89,396
Marketing	35,087	50,066	35,425	31,169	40,178	26,848	86,341
Other Admin Expenditures	419,027	329,526	626,146	567,064	609,676	513,651	783,346
Total Expenditures	1,599,176	1,636,688	1,893,881	1,722,462	1,951,773	1,406,675	2,123,504

Salaries, wages and benefits decreased year over year based on new hires and benefit allocations. Professional Services increased based on expected need. No election expenses are expected in 2026 due to no election being held. Insurance increases are based on estimated costs. Other Admin Expenditures include \$150,000 for the Comprehensive Master Plan and Feasibility Study.

Eagle Area Budget

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

Chief Purpose

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

Facility Management

2025 Successes and Challenges

Successes

The staff successfully opened and operated the new Eagle Pool, receiving amazing appreciation from the community after a three-year absence without a pool. Approximately 22,775 guests visited the Eagle Pool in 2025, and \$117,000 in summer pass sales were generated.

Capital equipment upgrades included a new ice plant control system, an oil separator and compressor overhauls, which the Facility Supervisor supervised.

The Eagle Rink hosted the Skating Club of Vail's figure skating show, as Dobson was closed for renovations. Staff and volunteers removed glass on the spectator side to provide a better viewing experience.

In 2025, the aquatics staff certified and onboarded 70 staff members to operate three pools (Eagle Pool, Gypsum Recreation Center Pool and Gypsum Creek Pool). Three pools operated without an Aquatics Supervisor beginning in June. The three existing full-time staff stepped up into new, temporary roles.

The Eagle Pool and Ice Rink staff recruited and onboarded two new seasonal rink maintenance employees.

The ice rink staff met with ice user groups early in the year to communicate that the 2025-26 season will look different and their typical schedules will change. Additional operating hours were added to accommodate nearly every skating group during the 2025-26 season.

Staff worked with Borne Consulting to incorporate the new pool mechanical components into the current CIP document. The CIP was initially completed in 2023.

Challenges

The Aquatics Supervisor resigned before the opening of Eagle Pool, which led to operating inconsistencies. The vacancy was filled in August, but for only four weeks. A search is underway.

The ice rink user groups were difficult to work with because their ice schedule differed from that of previous years. Staff reiterated that the 2025-26 rink season will look different and asked for their flexibility.

2026 Goals and Budget Highlights

Staff will oversee \$208,363 in capital projects, which will include additional pool shade, interior paint and prep, rink chiller relocation and compressor enhancements. These projects will be coordinated with the Town of Eagle capital improvement committee.

Revenues are expected to increase by \$180,954 in the FY26 budget, primarily due to additional ice time rentals, increased summertime pool usage, and increased concessions sales. Staff wages increased by \$206,649 in FY26 due to additional full and part-time wages, medical coverage and utilities.

Programs

2025 Successes and Challenges

Successes

The Program Team had an exceptional year in 2025, making full use of the Eagle area year-round, with the majority of programming taking place between June and August. Their dedication and hard work led to significant achievements across all areas.

One of the standout accomplishments was a 40% increase in Rec Kids registration, reaching an impressive 679 participants. The team also successfully reestablished swimming procedures for the Rec Kids Day Camps, ensuring a safe and enjoyable experience for all involved.

In preparation for a busy summer, the aquatics team expertly recruited, trained, and onboarded 70 lifeguards and pool attendants to manage operations across three pools. Aquatics programming also engaged 333 youth and adult participants through swim lessons, swim team, and masters swim.

Expanding opportunities for young athletes, the sports team added five new Skyhawks Summer Sports Camps for children ages 2–12. Their efforts in youth sports were especially noteworthy, as they coordinated leagues in soccer, basketball, flag football, baseball/softball, volleyball, and hockey, serving a total of 2,576 youth. In addition, 280 youth and adults participated in the Learn to Skate programs, reflecting the team's commitment to skill development and community engagement.

Adult sports were also a success, with leagues and programs supporting 62 softball teams, 128 pickleball players, 165 hockey players, and 57 tennis players. Outdoor Recreation programming continued to thrive, reaching 357 youth and adults. These accomplishments reflect the Program Team's outstanding commitment to delivering high-quality recreational opportunities and fostering a vibrant, active community.

Challenges

While every successful year comes with its share of challenges, we are grateful that issues in the Eagle area were minimal and well-managed by our dedicated team. Early in the summer, our Aquatics Supervisor stepped away for personal reasons. Despite this unexpected transition, the team rose to the occasion, demonstrating remarkable leadership and collaboration to ensure a smooth and successful aquatics season.

One ongoing challenge we continue to face is limited access to school gym space and ice time, which constrains our ability to expand both youth and adult sports programming. Additionally, we experienced some difficulties with communication and staffing related to our contracted tennis program provider. However, these experiences have provided valuable insights that we are using to strengthen our processes moving forward. Overall, the team's ability to adapt and maintain high-quality programming in the face of these obstacles speaks to their professionalism, commitment, and strong problem-solving skills.

2026 Goals and Budget Highlights

As we look ahead to 2026, we are excited to build on the momentum of this past year and continue striving for excellence in all areas of our programming. Our focus will remain on evaluating and refining our processes to ensure programs are delivered as efficiently and effectively as possible. We are committed to increasing both customer satisfaction and participation, creating meaningful and engaging experiences for all members of the community. Recognizing the ongoing challenge of limited programming space, we are actively exploring creative and innovative solutions to maximize available resources. Additionally, we aim to strengthen our partnerships with other community organizations, working collaboratively to expand opportunities and enhance the overall impact of our programs. With a dedicated team and a clear vision, we are optimistic about what 2026 holds and confident in our ability to continue making a positive difference in the lives of those we serve.

Combined Revenues and Expenses

Budget by revenue categories with prior years data

	2021	2022	2023	2024	2025	2025	2026
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	571,340	555,490	533,165	525,006	741,293	628,973	924,246
Expenses	753,309	774,881	809,344	867,087	1,335,563	1,024,568	1,568,774
Net Subsidy	(181,969)	(219,391)	(276,180)	(342,081)	(594,270)	(395,596)	(644,528)
% Cost Recovery	76%	72%	66%	61%	65%	61%	59%

Gypsum Area Budget

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

Chief Purpose

The Gypsum Area consists of operational management of the Gypsum Recreation Center and the programs and activities hosted within the Gypsum area. Opened in 2006, the Gypsum Recreation Center is 57,000 sq. ft. and was funded by sales and use tax by the Town of Gypsum. The \$13 million facility is owned by the Town and operated / managed by Mountain Recreation as outlined in an Intergovernmental Agreement adopted in 2006. Our 3,400 members can enjoy child watch, café, community and birthday party rooms, 26 ft climbing tower with bouldering wall, gymnastics center, gymnasium, indoor pool, fitness floor, indoor track, two fitness studios and a variety of program offerings.

Facility Management

2025 Successes and Challenges

Successes

Staff facilitated the pool and pump room enhancements which included new pool filter sand and lateral replacement, moss chamber installation, VGB drain install, and slide refurbish. Other facility enhancements included a new fire panel, low slope roof replacement, playground / climbing wall floor replacement, and complete LED lighting retrofit in the gymnastics center and gymnasium that equaled \$256,000.

On average, the GRC welcomed 100 more members per month in 2025 compared to 2024. The facility saw an average of 3,400 members per month.

Two housekeeping day porters were retained throughout the year, and they have done a phenomenal job. A cleaning contract with Service Master supplements after-hour cleaning. Staff retention also remains high throughout the year for child watch, front desk, and fitness.

The Gypsum Recreation Center hosted numerous special events including Eggstravaganza, Gypsum Daze Deadlift Competition, 5K and Pickleball Tournament, Rec or Treat, Craft Fair and NYE event.

A Personal Trainer-based promotion called "Power up for Summer" ran in the spring with great success. All personal trainers provided exceptional services to our fitness clients. Taekwondo classes were added at the Gypsum Recreation Center, every class/session was at capacity with a wait list. Zumbini – a fitness/dance class designed for toddlers was introduced and successful. "Summer Nights at the Gypsum Recreation Center" was welcomed by the membership with fun music and LED lighting which created a new vibe for the fitness floor.

Challenges

The Gypsum Creek Pool visits were at an all-time low because of the excitement of opening the new Eagle Pool. Weekend hours were only offered in 2025.

Mold growth was discovered in the steam room which led to an unexpected restoration through the shared capital improvement account with the Town of Gypsum.

The Gypsum Recreation Center continues to age, and staff worked through unforeseen maintenance issues such as hot water line leaks, gas line leak, water fountain leaks and HVAC air flow issues.

2026 Goals and Budget Highlights

The aquatics team will oversee pool maintenance operations with support from facilities.

In coordination with Town of Gypsum, building operations and capital improvements, staff will oversee \$649,097 in capital projects, which include a new asphalt roof, replace 20% of cardio equipment, new pool splash feature, Mr. Steam unit and new community room wall divider.

An Investment Grade Audit through Energy Systems Group will identify energy performance opportunities. This firm will then present grant opportunities to apply for.

Gypsum Recreation Center staff will introduce a dance program for kids, explore the possibility of offering boxing programs for the teenage and young adults in the community, offer an additional community race event and offer a "Back to School" event in the fall.

An internal goal is to increase membership revenue by 7%, increase personal training rates to be comparable with similar gyms and add two new pieces of equipment on the fitness floor for guests.

Programs

2025 Successes and Challenges

Successes

The team had an outstanding year, delivering high-quality programs and expanding services across multiple areas with dedication, creativity, and care. A major highlight was the successful hosting and execution of the annual Ascent Classic Gymnastics Meet, a testament to the team's exceptional event coordination. Gymnastics programming and camps saw incredible participation, serving 3,621 individuals, while two key Gymnastics Coordinator positions were successfully filled—strengthening leadership and daily operations. To invest in the future of the program, the team launched a coach-in-training initiative, building a sustainable pipeline for developing gymnastics coaches. Our competitive gymnastics team, composed of 60 athletes, continued to excel with multiple state and regional placers and champions, showcasing the strength of our coaching and athlete development.

Beyond gymnastics, the team provided vital summer and out-of-school care for 1,335 children through October, and hired a Gypsum Camp Director to help oversee and enhance daily operations of Rec Kids summer camps.

Youth sports leagues and camps supported 801 young participants, while Outdoor Recreation offerings grew significantly—serving 393 community members, a notable increase from 195 in 2024.

Our aquatics programs also thrived, with swim lessons and swim team opportunities provided to 512 participants. In partnership with Eagle Valley High School, we reintroduced the lifeguard certification class, resulting in six certified individuals, two of whom joined our team. Additionally, the new Build-a-Guard program was successfully launched, laying the groundwork for a strong future in aquatics staffing.

We also continued to expand our Active Older Adult programming through engaging options such as pickleball clinics, painting classes, gardening workshops, and a well-received Active Ageing Week in

October, featuring daily guest presenters. These accomplishments reflect the team's exceptional ability to grow, innovate, and meet the evolving needs of our community—truly a year of hard work, impact, and meaningful success.

Challenges

While 2025 brought many successes, it also came with staffing challenges that provided opportunities for growth and reflection. Recruiting a qualified candidate for the Gymnastics Coordinator position proved to be a lengthy process, with the role remaining vacant for over seven months. However, this challenge underscored the importance of finding the right fit for such a critical leadership role, and we were ultimately successful in securing strong candidates who are now positively contributing to the program's success.

In the aquatics department, the first half of the year saw some turnover within the full-time staffing team. Despite this, the team remained focused and adaptable, ensuring uninterrupted service and maintaining high-quality programming for the community. These challenges have helped strengthen our recruitment strategies and reinforced the importance of team resilience and cross-functional support, positioning us well for continued success in 2026.

2026 Goals and Budget Highlights

As we look ahead to 2026, we are excited to build on the momentum of this past year and continue striving for excellence in all areas of our programming. Our focus will remain on evaluating and refining our processes to ensure programs are delivered as efficiently and effectively as possible. We are committed to increasing both customer satisfaction and participation, creating meaningful and engaging experiences for all members of the community. Recognizing the ongoing challenge of limited programming space, we are actively exploring creative and innovative solutions to maximize available resources. Additionally, we aim to strengthen our partnerships with other community organizations, working collaboratively to expand opportunities and enhance the overall impact of our programs. With a dedicated team and a clear vision, we are optimistic about what 2026 holds and confident in our ability to continue making a positive difference in the lives of those we serve.

Combined Revenues and Expenses

Budget by revenue and expenses with prior years data

	2021	2022	2023	2024	2025	2025	2026
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	1,101,200	1,506,643	1,635,839	1,684,627	1,730,178	1,239,255	1,779,208
Expenses	1,372,454	1,747,137	1,798,963	2,052,043	2,191,355	1,592,361	2,327,768
Net Subsidy	(271,254)	(240,494)	(163,123)	(367,416)	(461,177)	(353,106)	(548,560)
% Cost Recovery	80%	86%	91%	82%	79%	78%	76%

Edwards Area Budget

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

Chief Purpose

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

Facility Management

2025 Successes and Challenges

Successes

The Board of Directors approved phase one of the Edwards Field House renovation. Mountain Recreation hired OLC for architectural work and Kiser Construction as the general contractor. Renovation will include a wood flooring system in the gymnasium with three basketball, pickleball, and three volleyball courts. A new bouldering wall and climbing tower will be constructed in the northwest corner of the facility. An expanded gymnastics center will include trampolines and a ninja course will be offered, as well as new office space for gymnastics staff. The overall project budget is \$1.2 million.

Staff expanded taekwondo and E-Sports summer camps offerings to nine camps 2025. Each camp had a 90% fill rate and changed E-Sports Friday night tournaments to E-Sports free play Fridays, which increased participation. Each Friday night had an 80% fill rate.

Staff successfully produced and administered eight user group agreements with local non-profit youth organizations. Youth Scholarships were also expanded to allow scholarship money for youth birthday parties, district wide.

The Edwards Skatepark celebrated its 20-year anniversary with a celebration event on Saturday, September 13. The event included a professional skateboarder who signed autographs, DJ, free food and drink and an open skate competition for all ages.

The Edwards Fieldhouse hosted the annual Battle Mountain High School project graduation. This event is for all graduating seniors and provides a safe alternative on graduation night.

Staff have increased facility hours per direction by the Board of Directors.

Staff maintained the Edwards area budget within subsidy goals during construction when majority of facility was shut down.

Challenges

Our HVAC contractor found nine of the 12 radiant heaters malfunctioning during preventative maintenance. This was a \$10k expense that was not budgeted in 2025. Also, an RTU unit malfunction due to a fan motor breaking down which was an unbudgeted \$10k expense.

Part-time staffing remains a challenge in Edwards due to higher pay with competing industries such as Vail Resorts.

Large capital items will need to be addressed at Freedom Park over the next five years due to aging, especially the bathroom building.

2026 Goals and Budget Highlights

Staff will increase facility hours by adding Sunday usage year-round after the renovation. Programming will include more pickleball, basketball, volleyball, camps, clinics and leagues for both youth and adults on the new court. Birthday party packages will be revamped to include the new trampoline and ninja areas to generate additional revenue.

Staff will work with Eagle County on transitioning of the Sheriff sub-station to Mountain Recreation in the spring of 2026. This area of the facility is scheduled for phase two of the facility renovation plans.

Programs

2025 Successes and Challenges

Successes

The team demonstrated exceptional commitment and adaptability throughout 2025, delivering high-quality programming and expanding services to meet the evolving needs of the community.

Our Rec Kids program provided reliable childcare for 1,028 children, with additional camps being offered through the end of the year to meet growing demand. A key achievement was hiring a dedicated Camp Director to oversee day-to-day operations at the Edwards location, significantly enhancing program efficiency and support.

In gymnastics and Anti-Gravity Center programming, an impressive 3,182 youth were served, reflecting the team's dedication to active youth engagement. When faced with challenges during a renovation project, the team successfully advocated for the needs of the gymnastics department and helped identify a creative alternative solution for the temporary loss of the Anti-Gravity Center—ensuring minimal disruption to programming.

The Indoor Soccer Co-Rec Adult League, which experienced behavior issues the previous year, ran smoothly across two successful sessions with 23 participating teams—an excellent example of the team's leadership and focus on continuous improvement.

Youth sports leagues and summer camps reached 911 children, while a new partnership with Skyhawks allowed for even more summer sports camp options, giving families greater access to athletic programming.

Outdoor Recreation programs also continued to thrive, serving 486 youth and adults with diverse and engaging experiences. These achievements are a direct result of the team's hard work, strategic thinking, and passion for providing meaningful programs that make a lasting impact in our community.

Challenges

While 2025 was marked by significant achievements, it also presented a few challenges that provided valuable learning opportunities and room for growth. The loss of the Anti-Gravity Center programming area and trampolines impacted several core programs—including gymnastics, Rec Kids, and Outdoor Recreation—but the team responded with creativity and resilience, finding alternative solutions to ensure continued high-quality experiences for participants.

In our day camps, an increase in behavior-related challenges highlighted the importance of ongoing staff development. The team took proactive steps to support young staff members in navigating these situations, reinforcing a culture of patience, learning, and positive behavior management.

Additionally, while youth soccer participation saw a slight decline due to the growing number of community-based club options, this shift reflects a broader range of opportunities for families, and we continue to explore ways to differentiate and enhance our offerings.

Limited access to gym space in schools remains a barrier to expanding both youth and adult sports programming; however, our team remains committed to finding creative scheduling and partnership solutions to maximize available space. These challenges have only strengthened our focus on adaptability, collaboration, and continuous improvement as we look ahead to 2026.

2026 Goals and Budget Highlights

As we look ahead to 2026, we are excited to build on the momentum of this past year and continue striving for excellence in all areas of our programming. Our focus will remain on evaluating and refining our processes to ensure programs are delivered as efficiently and effectively as possible. We are committed to increasing both customer satisfaction and participation, creating meaningful and engaging experiences for all members of the community. Recognizing the ongoing challenge of limited programming space, we are actively exploring creative and innovative solutions to maximize available resources. Additionally, we aim to strengthen our partnerships with other community organizations, working collaboratively to expand opportunities and enhance the overall impact of our programs. With a dedicated team and a clear vision, we are optimistic about what 2026 holds and confident in our ability to continue making a positive difference in the lives of those we serve.

Combined Revenues and Expenses

Budget by revenue categories with prior years data

	2021	2022	2023	2024	2025	2025	2026
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	496,190	671,428	758,214	698,888	668,648	461,294	659,849
Expenses	585,210	689,230	786,170	1,187,032	1,034,342	710,997	1,066,239
Net Subsidy	(89,020)	(17,803)	(27,956)	(488,144)	(108,424)	(249,704)	(406,390)
% Cost Recovery	85%	97%	96%	59%	65%	65%	62%

Outdoor Recreation Budget

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

Chief Purpose

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

2025 Successes and Challenges

Successes

This year, our team accomplished truly outstanding work, delivering impactful, innovative, and inclusive programming that reached deep into our community. We successfully organized six Monument Trips—overnight adventures to the Colorado National Monument in Fruita, CO—for six different local elementary schools, giving 300 kids, chaperones, and teachers an unforgettable outdoor experience. Our Gear Library ran smoothly with consistent rental times and locations, thanks to a dedicated seasonal staff who ensured high-quality service and gear maintenance.

We expanded youth engagement by launching new after-school climbing clubs for both elementary and high school students, creating more opportunities for skill-building and physical activity. To support our colleagues in Aquatics, we added Babysitter Training, helping to distribute responsibilities more efficiently. We also opened CPR/First Aid classes to the public, providing critical life-saving skills to the community.

Our team introduced 101 Wednesdays, an educational workshop series designed to inspire and inform, and we successfully hosted a Wilderness First Aid course in partnership with NOLS, certifying 19 local participants in essential backcountry medical care.

In collaboration with Exploremos, we ran a winter and summer camp-out at Sylvan Lake Park and two fun-filled ice-skating events, reaching 117 community members. We also added a Backyard Adventure Camp for Small Champions participants, giving those with unique needs a chance to engage in outdoor learning and exploration.

Our outdoor recreation offerings in Gypsum nearly doubled, serving 393 individuals compared to 195 in 2024—a clear testament to the value and popularity of these programs. Edwards programming continued its strong momentum, engaging 486 youth and adults through dynamic, hands-on experiences. Meanwhile, Eagle's outdoor programs reached 357 community members, further showcasing our commitment to accessible, high-quality outdoor recreation.

This incredible year of growth and impact is a direct result of the passion, innovation, and hard work of our phenomenal team. Their dedication has not only expanded our reach but also strengthened the fabric of our community through meaningful, transformative experiences outdoors.

Challenges

This year brought both challenges and opportunities for growth, and our team rose to the occasion with resilience and determination. Following the fall Monument Trip season, our dedicated Coordinator made the decision to step away from their role due to personal reasons.

From April through September, our team navigated one of the busiest seasons of the year—balancing the demanding workload of planning, prepping, running, hiring, and training for both Monument Trips and summer camps. Despite the intensity, the team remained focused, adaptable, and committed to delivering high-quality programs. Their ability to stay organized and motivated during such a high-demand period is a true testament to their professionalism and passion for serving our community.

2026 Goals and Budget Highlights

As we look ahead to 2026, we are excited to build on the momentum of this past year and continue striving for excellence in all areas of our programming. Our focus will remain on evaluating and refining our processes to ensure programs are delivered as efficiently and effectively as possible. We are committed to increasing both customer satisfaction and participation, creating meaningful and engaging experiences for all members of the community. Additionally, we aim to strengthen our partnerships with other community organizations, working collaboratively to expand opportunities and enhance the overall impact of our programs. With a dedicated team and a clear vision, we are optimistic about what 2026 holds and confident in our ability to continue making a positive difference in the lives of those we serve.

Combined Revenues and Expenses

Budget by revenue and expenses with prior years data

	2021	2022	2023	2024	2025	2025	2026
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	124,513	124,613	182,478	230,483	227,230	227,394	233,975
Expenses	172,183	171,940	301,132	345,325	399,275	320,088	402,860
Net Subsidy	(47,670)	(47,327)	(118,653)	(114,841)	(172,045)	(92,694)	(168,885)
% Cost Recovery	72%	72%	61%	67%	57%	71%	58%

Conservation Trust Fund (CTF) Budget

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

Chief Purpose

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

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

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

2025 Successes and Challenges

Successes

Staff produced and administered eight user group agreements with local non-profit youth organizations. Many of these groups hosted their annual tournaments at the Eagle, Edwards and Gypsum Complexes.

2025 capital improvements included front entry enhancement, new fenced maintenance yard and new backstops and dugout fencing at Freedom Park. Phase two of Edwards Skatepark repairs and renovation was completed, which included repairing the coping around the bowls and minor concrete repairs. Phase one of repairs took place in 2024 that included large concrete repairs.

A replacement flagpole at the Eagle Sports Complex honoring the Eagle Valley baseball/softball pioneer, John Beasley.

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

Mountain Recreation provided 36 racks of pork ribs for the annual rib cook off during the last Gymkana in September in McCoy. \$1,654 was raised during the event which was donated to the Warhorse Ranch group by Mike McCoy and Charlene Kirby. Staff looked at four potential sites for a community playground between Bond and Burns with Tim Nottingham, a local from the area.

Challenges

Displacement ice for the Dobson Ice Arena (a Vail facility) proved to be a challenge. The district, along with multiple Ice organizations and Eagle County, engaged in a planning effort to construct a permanent seasonal sheet of ice at the Eagle County Fairgrounds. This facility was to be an ice facility in the winter

and used by the county as an Expo Center in the summer. The planning efforts resulted in a facility that would have cost approximately \$18 million, a sum that the three entities could not afford. The \$1 million that Mountain Recreation had budgeted will be returned to the Capital Project Fund for uses to be determined.

For 2025-2026 ice season, the local youth hockey, Vail Recreation District and Eagle County have developed enough funds to erect a temporary structure and host ice while Dobson is being remodeled. There continues to be efforts to develop additional ice (a third sheet in the Eagle Valley) for the community. Mountain Recreation has engaged in a Master Planning process to determine the community recreational needs/wants for the next five to 10 years. In addition, a feasibility study on an additional sheet of ice is also underway.

2026 Budget Highlights

An increase in revenue by \$18,355 is due to the implementation of a new \$25/hr. field rental for local sports clubs/organizations.

Staff will oversee \$954,000 in capital projects at the Eagle Sports Complex and McCoy Wildcat Park. Projects include new sports field lighting and turf infields on the East and West ballfields, and enhancements to the shade structure in McCoy. A \$7k increase in expenses is due to gopher mitigation at the Eagle Sports Complex and additional cleaning services at the Freedom Park bathroom building.

Budget by revenue categories with prior years data

	2021	2022	2023	2024	2025	2025	2026
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	277,151	334,781	320,042	289,096	291,350	186,714	309,705
Expenses	287,176	246,567	306,095	403,989	418,978	289,236	426,450
Net Subsidy	(10,025)	88,214	13,947	(114,893)	(127,628)	(102,522)	(116,745)
% Cost Recovery	97%	136%	105%	72%	70%	65%	73%

Capital Project Fund (CPF) Budget

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

Chief Purpose

The District is committed to focusing on long-term sustainability and ensuring a high level of service for its citizens well into the future. As part of this commitment, we are dedicated to improving our facilities by prioritizing significant repairs and replacements. In 2024, the Board approved transferring at least \$500,000 annually from the general fund to the capital project fund to support these efforts. For FY 2025, the transfer was budgeted at \$1.5 million, and in 2026, the budgeted transfer is \$1,303,180. This capital funding positions the district to be well-prepared for future opportunities to enhance existing facilities and potentially add new ones. This proactive approach ensures the District remains responsive to community needs while maintaining the infrastructure necessary for continued growth and service excellence.

2025 Successes and Challenges

Successes

After three years of closure, the Eagle Outdoor Pool was reopened to the Community on June 5. The new facility features two pools: a 6-lane lap pool and a leisure pool with play features, a lazy river, and more. There are also two free-standing waterslides. Community feedback was excellent, and the revenues far exceeded the budget amounts. The pools were opened on time and slightly under budget by about \$60,000. Working with the Town of Eagle, the intention is to use these project savings to install additional shade structures at the western edge of the 6-lane lap pool. The Town of Eagle issued Certificates of Participation to fund the pool project, and the annual debt service is approximately \$350,000.

The Edwards Field House is undergoing renovation to expand court opportunities within the facility, positively impacting visitation and use of the facility. The half sports court was removed along with the trampolines and is being replaced with a traditional maple wood surface that is being lined for two youth and one full basketball court, three pickle ball courts and two volleyball courts. The gymnastics area is being expanded and will incorporate some but not all trampoline amenities and will also add two Ninja courses.

Additional capital-funded projects include the replacement of flat surface roof areas and upgrading the lighting in the gymnasium at the Gypsum Recreation Center, improvements to the entrance at the Edwards Field House and the purchase of one used and one new van to support future programming needs.

Staff facilitated enhancements to the Gypsum Recreation Center pool and pump room, which included the installation of new pool filter sand, lateral replacement, a moss chamber, a VGB drain and slide refurbishment. Other facility enhancements included a new fire panel, low-slope roof replacement, playground/climbing wall floor replacement, and a complete LED lighting retrofit in the gymnastics center and gymnasium, totaling \$256,000.

Challenges

While the Edwards Field House renovation project has been progressing successfully, the timing of replacing the climbing facilities has been a challenge. The climbing structure was removed to make way for the expanded courts and is being replaced with a larger climbing area in the northwest corner of the field house. However, this is being planned for installation in the spring of 2026. These funds will be reappropriated from 2025 to 2026. In addition, to make way for the 35-foot climbing wall on the west

wall, the radiant heat system will need to be rerouted away from where climbers will be. This is an additional but necessary cost to the project, amounting to approximately \$35,000.

2026 Goals and Budget Highlights

A total of \$1,303,180 in capital expenditures is budgeted for the Capital Project Fund in FY26. Additionally, the capital contribution for the Gypsum Recreation Center (GRC) has increased from \$175,000 to \$375,000 to perform critical repairs and replacements as outlined in the reserve study. The capital contribution for the Eagle Pool and Ice Rink (EPIR) has increased from \$50,000 to \$150,000 to fulfill capital needs and create a surplus in the shared account. Furthermore, \$70,000 has been designated for the purchase of a van and cargo trailer to support outdoor recreation programs, thereby enhancing the district's capacity to offer a broader range of activities, including monument trips.

Budget by revenue categories with prior years' data

	2021	2022	2023	2024	2025	2025	2026
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Transfer in				1,650,600	1,500,000	961,090	1,303,180
Expenses	283,758	186,372	307,009	2,475,103	1,930,657	961,090	1,303,180
Beginning Fund balance	-	-	-	3,000,000	2,222,570	2,205,497	1,974,176
Ending Fund balance	-	-	-	2,205,497	1,791,913	2,205,497	1,974,176

Mountain Recreation - 5-Year Capital Improvement Project List

Capital Improvement	2026	2027	2028	2029	2030
Gypsum Recreation Center					
Remove and replace community room wall divider	\$12,000				
Replace portion of lobby furniture	\$9,000				
Replace Mr Steam unit	\$25,246				
Replace cardio equipment 20% / year	\$68,851				
Remove and replace splash play feature	\$75,000				
Remove and replace asphalt roofs	\$425,000				
Remove and replace foam blocks	\$28,000				
Prep and stain facia	\$6,000				
Prep and stain facia		\$5,938			
Replace exhaust fans		\$14,252			
Remove and replace bars and beams		\$41,569			
Replace cardio equipment 20% / year		\$73,000			
Replace filter sand		\$7,000			
Replace pool maintenance critical repair parts		\$9,125			
Replace exhaust fans			\$18,439		
Replace exhaust fans			\$9,834		
Duct Cleaning			\$18,439		
Replace ADA aquatic lift			\$24,585		
Replace cardio equipment 20% / year			\$73,555		
Repair roofs				\$7,238	
Prep and paint no pool areas				\$32,898	
Prep and paint pool and locker rooms				\$89,483	
Replace spin room flooring				\$42,110	
Replace exhaust fans				\$19,739	
Replace 25HP centrifugal pump Griswald				\$47,374	
Repair sections of concrete pool deck				\$65,797	
Replace cardio equipment 20% / year				\$78,956	
Replace pool maintenance critical repair parts				\$9,869	
Replace exterior doors, and hardware					\$24,634.00
Repair flashing					\$17,107.00
Remodel Locker Rooms					\$684,285.00
Remodel restrooms					\$68,428.00
Remove and replace a portion of furniture					\$10,264.00
Duct cleaning					\$20,529.00
Remove and replace Amtrol expansion tank					\$8,896.00
Remove and replace Larrs boiler					\$75,271.00
Remove and replace TRANE RTU-1 Unit 30 Ton					\$105,334.00
Remove and replace TRANE RTU-2 Unit 50 Ton					\$131,680.00
Remove and replace TRANE RTU-3 Unit 20 Ton					\$79,008.00
Remove and replace TRANE RTU-4 Unit 15 Ton					\$72,424.00
Remove and replace TRANE RTU-5 Unit 7.5 Ton					\$52,672.00
Remove and replace Pool UV system bulbs					\$4,106.00
Remove and replace water softener					\$24,634
Replace leisure pool pump motor					\$16,423.00
Remove and replace music components					\$13,686.00
Total	\$649,097	\$150,884	\$144,852	\$393,464	\$1,409,381

Eagle Pool and Ice Rink					
Interior paint and prep	\$14,038				
Replace scoreboards	\$12,000				
Replace P-7 centrifugal pump	\$11,016				
Maintain ammonia compressors #1 and #3	\$16,065				
Replace chiller package	\$9,180				
Replace propylene glycol	\$13,770				
Replace compressor motors 2 & 3	\$11,475				
Replace compressor oil coolers 1 & 2	\$5,738				
Replace fan coils	\$55,081				
Additional Shade	\$60,000				
Maintain ammonia compressors 2 & 4		\$17,033			
Replace chiller package		\$9,501			
Replace condensing unit		\$21,378			
Replace jacket cooling system		\$5,938			
Replace oil floats		\$3,563			
Replace hydronic unit heaters		\$16,628			
Repair dasher board		\$3,650			
General paint and prep			\$14,751		
HVAC controls			\$40,490		
Overhaul compressor #1			\$63,266		
Replace chiller package			\$10,123		
Replace condensor pump			\$6,146		
Replace Hockey bench and wall panel			\$15,184		
Maintain landscaping				\$6,580	
Stain exterior wood posts				\$4,606	
Replace rubber flooring				\$23,687	
Maintain ammonia compressors 1 and 3				\$18,423	
Replace chiller package				\$10,527	
Replace ice edger				\$9,212	
Replace player bench and scorer booth flooring				\$6,580	
Repair dasher boards				\$3,948	
Replace (P-2) centrifugal pump Grundfos				\$6,580	
Maintain landscaping					\$6,843.00
Repair roofs					\$6,159.00
General paint and prep					\$16,423.00
Ammonia / gas ventilation					\$4,106.00
Maintain ammonia compressors (2&4)					\$19,160.00
Overhaul ammonia compressor #2					\$68,428.00
Remove and replace CO monitor					\$2,053.00
Remove and replace chiller package					\$10,949.00
Remove and replace compressor motors (2,3)					\$13,686.00
Remove and replace compressor oil coolers (1,2)					\$6,843.00
Replace (P-3) centrifugal pump Grundfos					\$10,949.00
Sub-Total	\$208,363	\$77,691	\$149,960	\$90,143	\$165,599
Edwards Field House					

Replace dasher board hardware	\$6,000				
West Side Entry Enhancement	\$40,000				
Hot Water Heater	\$10,000				
Trane HVAC Software	\$31,000				
Awning Repair Front Entry	\$12,500				
Seal coat, patch and crack fill	\$7,813				
Replace gutters		\$6,532			
Replace gymnastics floor		\$5,245			
Replace bars and beams		\$38,933			
Replace dasher boards		\$3,650			
Phase 2 Renovation Project		\$1,040,436			
Re-paint or re-coat Roof			\$284,697		
Remove and replace defibrillators (AEDs)			\$10,755		
Replace fire panel			\$32,266		
Remove and replace dasher boards			\$3,796		
Remove and replace netting			\$10,123		
Replace and patch turf seam			\$9,490		
Mill and overlay				\$138,995	
Remove and replace concrete sidewalk				\$20,726	
Exterior doors, and hardware				\$32,898	
Remodel the bathrooms				\$118,434	
Remove and replace fluorescent lighting				\$42,110	
Remove and replace VAV units				\$76,982	
Remove and replace electric heaters				\$18,423	
Remove and replace infared heaters				\$71,060	
Remove and replace large fans				\$26,319	
Remove and replace solar panels				\$72,376	
Remove and replace wiring, controls, inverters				\$31,582	
Remove and replace dasher board hardware				\$6,580	
Phase 3 Renovation Project				\$1,603,800	
Replace dasher boards					\$4,106.00
Replace gymnastics floor					\$6,159.00
Replace ropes, hardware, pads					\$21,213.00
Patch turf seam					\$10,264.00
Sub-Total	\$107,313	\$1,094,796	\$351,127	\$2,260,285	\$41,742
Eagle Sports Complex					

East / West LED Lighting	\$500,000				
Replace East / West Turf Infields	\$400,000				
Seal coat, patch, crack fill		\$25,000			
Phase 1 Irrigation Replacement		\$75,000			
Repair backstop to south field		\$12,000			
Repair backstop to east field		\$12,000			
Repair backstop to west field		\$12,000			
Restripe parking lot					\$30,000
Sub-Total	\$900,000	\$136,000	\$0	\$0	\$30,000
Freedom Park					
McCoy Park					
Shade Structure Enhancements	\$10,000				
Replace arena fencing					\$25,000
Sub-Total	\$10,000	\$0	\$0	\$0	\$25,000
	\$964,773	\$1,323,371	\$645,939	\$2,743,892	\$1,641,722
	\$910,000	\$136,000	\$0	\$0	\$55,000
	\$1,874,773	\$1,459,371	\$645,939	\$2,743,892	\$1,696,722



APPENDIX



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
<i>Grade Placeholder</i>	\$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 Concessions Attendant Party Host Scorekeeper Facility Attendant Recreation Attendant Outdoor Recreation Guide-in-Training Aquatics Guard-in-Training Pool Attendant Outdoor Recreation Assistant Overnight Guide Outdoor Recreation Lead Overnight Guide	\$16.28	\$20.34	\$24.41
Salary Grade 60 Anti-Gravity Center Coach Child Watch Attendant Housekeeper Parkour Coach	\$17.32	\$21.64	\$25.97
Salary Grade 70 Assistant Swim Coach Day Camp Counselor Front Desk Attendant Gymnastics Coach I Maintenance Technician Program Instructor I	\$18.49	\$23.11	\$27.73
Salary Grade 80 Lifeguard I Outdoor Recreation Program Instructor Water Safety Instructor	\$19.71	\$24.65	\$29.58
Salary Grade 90 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	\$21.50	\$26.87	\$32.24
Salary Grade 100 Day Camp Director Head Lifeguard Head Swim Coach Ice Rink Maintenance Technician Pool Maintenance Technician	\$22.34	\$27.93	\$33.52
Salary Grade 110 Outdoor Recreation Coordinator (Seasonal) Maintenance Coorinator (Seasonal) Aquatics Coordinator (Seasonal) Day Camp Coordinator (Seasonal)	\$25.43	\$31.80	\$38.16
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.

<u>2026 Rates</u>	<u>Annual</u>	<u>Monthly</u>	<u>2025 Rates</u>	<u>Annual</u>	<u>Monthly</u>
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

<u>Fee Name/Title</u>	<u>2026 Rate / hr</u>	<u>2025 Rate / hr</u>	<u>Comments</u>
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.

<u>Fee Name/Title</u>	<u>2026 Rate</u>	<u>2025 Rate</u>
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:

RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT

TO ADOPT 2026 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Mountain Recreation Metropolitan District has appointed a budget committee to prepare and submit a proposed 2026 budget at the proper time; and

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 19, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

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

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

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

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

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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2026, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the Mountain Recreation Metropolitan District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2025, and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses debt service expenditure and capital expenditure purposes from property tax revenue is \$5,029,740 and;

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

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

WHEREAS, the 2025 valuation for assessment for the Mountain Recreation Metropolitan District, as certified by the County Assessor is \$1,378,011,010,

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

Section 1. That for the purposes of meeting all general operating expenses of the Mountain Recreation Metropolitan District during the 2026 budget year, there is hereby levied a tax of 3.650 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

Section 2. That for the purpose of meeting all capital expenditures of the Mountain Recreation Metropolitan District during the 2026 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO SET MILL LEVIES (CONTINUED)

Section 3. That for the purpose of meeting all payments for bonds and interest of the Mountain Recreation Metropolitan District during the 2026 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

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

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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

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

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2025, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal or greater to the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

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

GENERAL FUND:

Operating Expenditures	\$7,214,865
Transfer to CPF Fund	1,303,180
Transfer to CTF Fund	1,070,745

TOTAL GENERAL FUND:	<u>\$9,588,790</u>
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CONSERVATION TRUST FUND:

Conservation Trust Fund Operating Expenditures	\$426,450
Conservation Trust Fund Capital Expenditures	954,000

TOTAL CONSERVATION TRUST FUND	<u>\$1,380,450</u>
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RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT
(CONTINUED)

TO ADOPT 2026 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)

CAPITAL PROJECT FUND:

Capital Project Expenditures	\$1,303,180
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TOTAL CAPITAL PROJECT FUND:	<u>\$1,303,180</u>
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The above resolutions to adopt the 2026 budget, set the mill levies and to appropriate sums of money were adopted this 19th day of November 2025.

By: _____

Title: Board President

Attest: _____

Title: Board Treasurer



BOARD MEETING ACTION REPORT

Meeting Date: November 19, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Investment Strategy

RECOMMENDED ACTION: Authorize staff to reinvest funds for maturing CDs

BACKGROUND:

The District has a total of 10 Certificate of Deposits (CDs) as of October 2025. Of these 10 CDs, 9 are with Multi-Bank Securities (MBS) and 1 is with First Bank. 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. Another CD, currently at First Bank, matures *February 4, 2026* with a balance of \$109,583.07. The remaining CDs have maturity dates ranging from December 2026 – 2029 (see charts below for current maturities and rates).

- The current interest rate on the maturing CD at MBS is 1.10%.
- The current interest rate on the maturing CD at First Bank is 3.63%.

The following chart shows current rates from a variety of local and non-local options:

Interest Rates - Listed as Annual Percentage Yield					
Duration	Alpine Bank	First Bank	First Western Trust	CSIP	MBS
91 Day		3.40%		3.92%	3.80%
SPECIAL 5 month	3.80%				3.70%
182 Day		3.25%		3.92%	3.70%
1 Year	2.97%	3.00%	3.93%	3.84%	3.80%
SPECIAL 13 month	3.22%				3.70%
2 Year	2.47%	2.70%	2.89%		3.90%
3 Year	1.47%		2.89%		3.90%
3.5 Year		2.65%			3.75%
4 Year	1.72%				3.95%
5 Year	1.72%	2.65%	2.74%		4.05%
Money Market (Float)	3.88%			4.06%	

CD rates are offered on a variety of terms from each bank and are fixed for the duration of the term. The interest rates offered by Alpine Bank and CSIP for "Money Market" are floating and will fluctuate with market changes. Please note, these interest rates are current as of 11/12/25 and could change between now and at the time of CD maturity.

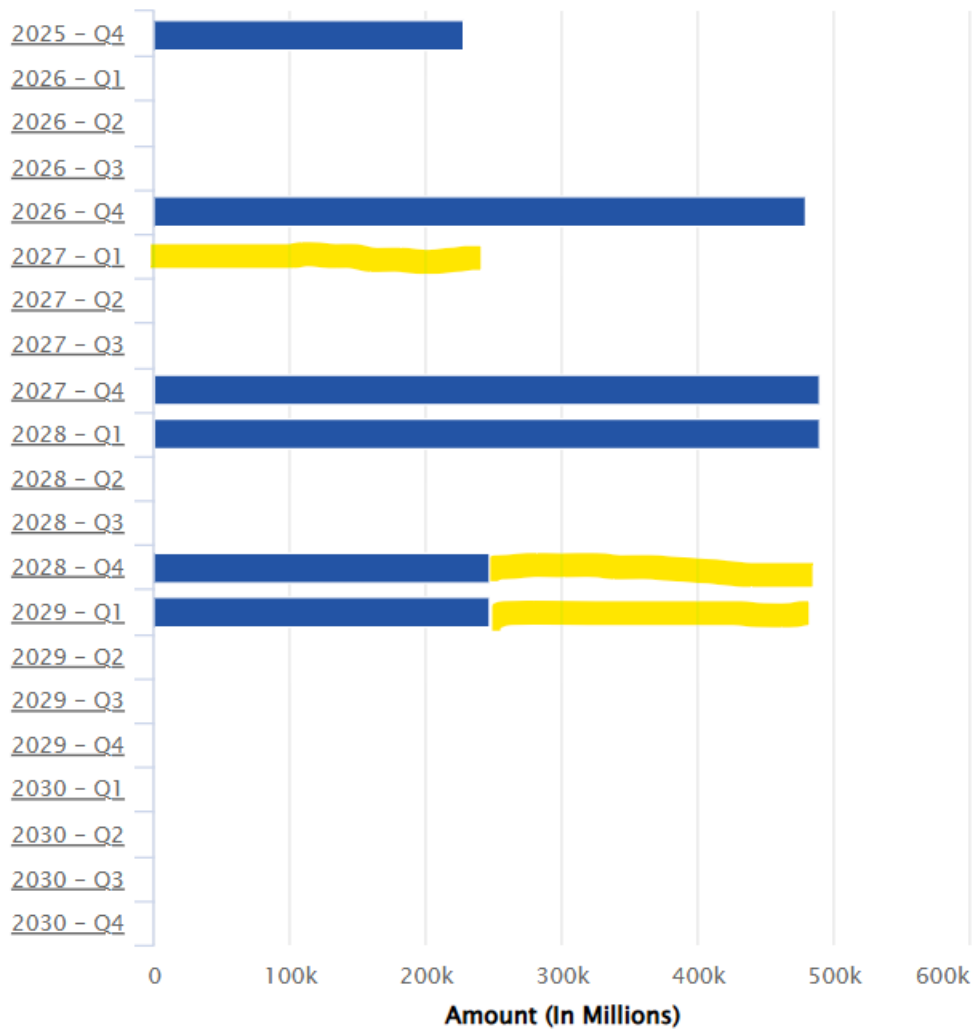
All investments are considered risk-free investment. They are the approved investment types per the Investment Policy approved by the Board in 2015. The District currently carries balances of approximately \$4.9M at CSIP, \$2.2M at MBS (including the maturing CD) and \$951k in the Alpine Bank accounts.

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.

Renewing or establishing CDs at MBS and CSIP can be completed with ease by the Finance Manager through each company's website portal. Establishing new CDs at any of the local banks will require new set up and signatures from each of the Mountain Recreation bank signers (typically Executive Director, Superintendent and a Board Member).

Staff requests direction from the Board of Directors to review the upcoming maturities of the CDs at MBS and First Bank.

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**



BOARD MEETING ACTION REPORT

Meeting Date: November 19, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Audit Services Engagement Letter

RECOMMENDED ACTION: Approve the engagement with Maggard & Hood for FY 2025 audit services in the amount of \$12,600.

BACKGROUND:

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government whose revenues or expenditures exceed \$1,000,000 in the fiscal year, must complete, and submit a copy of an audit of its financial statements to the Office of the State Auditor. Mountain Recreation annually engages with a professional services firm to conduct the annual financial audit. For many years, Mountain Recreation has engaged with Maggard & Hood, P.C., including the FY 2024 audit.

DISCUSSION:

Staff requested a proposal from Maggard & Hood, P.C. ("MH") for the FY 2025 annual audit. The engagement letter is included in the board packet.

MH submitted a letter of engagement for board consideration. The engagement letter outlines the scope and objectives of the audit, the auditor's responsibilities, management responsibilities, and fees for services. The letter includes language that addresses the timing of the audit indicating delivery of a report in June 2026 unless unusual circumstances arise. Fees for anticipated services are estimated to be \$12,600.

MH is highly capable of conducting the governmental audit, demonstrating the requisite expertise and competence. The proposed audit fees increased 5%, or \$600 when compared to the FY2024 audit cost. MH has been performing the district audit for a long time, resulting in institutional knowledge of the Mountain Recreation District which is important this year considering the turnover of the Finance Manager role in early 2025. These factors can make the audit process seamless and will hopefully be less time-consuming for the district staff.

CONCLUSION: Staff recommend approving engagement of Maggard & Hood for FY 2025 audit services.

POLICY ISSUE: None

FINANCIAL CONSIDERATIONS:

☒ Budgeted item:

☐ Non-Budgeted item
Line item:
Amount:

Line item: Audit services

Amount: \$12,600

☐ Not applicable

ATTACHMENTS: Engagement letter – Maggard & Hood, P.C.

September 24, 2025

Board of Directors
Mountain Recreation Metropolitan District
PO Box 1891
Edwards, CO 81632

We are pleased to confirm our understanding of the services we are to provide Mountain Recreation Metropolitan District for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Mountain Recreation Metropolitan District as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mountain Recreation Metropolitan District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Mountain Recreation Metropolitan District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Mountain Recreation Metropolitan District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the other financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Capital Projects Expenditures – Budget and Actual

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality

of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management Override of Controls
- Revenue Recognition

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mountain Recreation Metropolitan District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Mountain Recreation Metropolitan District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the

preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Maggard & Hood, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Maggard & Hood, P.C. or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maggard & Hood, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to Maggard & Hood, P.C. or its designee. The Maggard & Hood, P.C. or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Joe R. Hood, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in February 2026 and to issue our reports no later than June 2026.

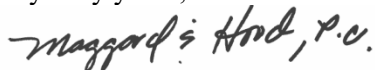
Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$12,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Mountain Recreation Metropolitan District's financial statements. Our report will be addressed to Management of Mountain Recreation Metropolitan District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Mountain Recreation Metropolitan District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



MAGGARD & HOOD, P.C.
Joe R. Hood, CPA

Response:

This letter dated September 24, 2025 correctly sets forth the understanding of Mountain Recreation Metropolitan District.

Management Signature: _____

Title: _____

Date: _____

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2024					October 31, 2025				
	General Fund	CTF	CPF	Long term Assets/Liab	Total	General Fund	CTF	CPF	Long term Assets/Liab	Total
Alpine Checking	125,679	13,946	-	-	139,625	154,861	13,946	-	-	168,807
CSIP - CSIP Liquid 4.06%	1,646,224	-	2,205,497	-	3,851,721	2,703,709	-	2,205,497	-	4,909,205
Alpine MM - 3.81%	107,529	-	-	-	107,529	212,314	-	-	-	212,314
First Bank Time deposit account 3.65% 2/4/26	105,180	-	-	-	105,180	107,385	-	-	-	107,385
Petty cash	700	-	-	-	700	700	-	-	-	700
MBS Cash	7,378	-	-	-	7,378	7,502	-	-	-	7,502
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
Credit Card Receivables	348	-	-	-	348	9,981	-	-	-	9,981
Deposit Reconciliation account	26,072	-	-	-	26,072	13,572	-	-	-	13,572
Total cash	4,436,468	13,946	2,205,497	-	6,655,911	5,381,082	13,946	2,205,497	-	7,600,525
Due from TOG					-	206,028				206,028
Due From County Treasurer	20,292				20,292	-				-
Accounts Receivable	80,852				80,852	82,058				82,058
Property Tax Receivable	4,653,658				4,653,658	29,082				29,082
Prepaid Expenses	122,852				122,852	-				-
Contribution Receivable	183,709				183,709	183,709				183,709
Lease Receivable - NPV	77,241				77,241	77,241				77,241
Right to use leased assets, net				10,776	10,776				10,776	10,776
Fixed Assets				21,542,003	21,542,003				21,542,003	21,542,003
Accumulated Depreciation				(8,291,513)	(8,291,513)				(8,291,513)	(8,291,513)
Total Assets	9,575,072	13,946	2,205,497	13,261,266	25,055,781	5,959,200	13,946	2,205,497	13,261,266	21,439,909

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2024					October 31, 2025				
	General Fund	CTF	CPF	Long term Assets/Liab	Total	General Fund	CTF	CPF	Long term Assets/Liab	Total
Accounts Payable	119,736				119,736	29,450				29,450
Gift card liabilities / Unapplied Credit	2,779				2,779	5,693				5,693
Payroll Liabilities	100,234				100,234	93,518				93,518
401A (SS Replacement)	-				-	14,321				14,321
457 Retirement	-				-	(14,321)				(14,321)
HSA ER contributions	-				-	3,737				3,737
Deferred Revenue	142,412				142,412	118,602				118,602
Compensated Absences				100,138	100,138				100,138	100,138
Lease obligations - NPV		-	-	10,776	10,776		-	-	10,776	10,776
Total Liabilities	365,161	-	-	110,914	476,076	251,001	-	-	110,914	361,915
Deferred property taxes revenue	4,653,658			-	4,653,658	29,082			-	29,082
Deferred Inflows - related to leases	71,274				71,274	71,274				71,274
Total Deferred Inflow of Resources	4,724,932	-	-	-	4,724,932	100,357	-	-	-	100,357
Invested in Fixed Assets, net of related debt	-			13,250,490	13,250,490				13,250,490	13,250,490
Net Assets - Restricted TABOR	257,000				257,000	287,801				287,801
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	1,516,290				1,516,290	1,422,060				1,422,060
Net Assets - Unrestricted	2,711,688			(100,138)	2,611,549	3,897,982			(100,138)	3,797,843
Total Equity	4,484,978	13,946	2,205,497	13,150,352	19,854,773	5,607,843	13,946	2,205,497	13,150,352	20,977,638
Total Liabilities, Deferred Inflows and Net Assets	9,575,072	13,946	2,205,497	13,261,266	25,055,781	5,959,200	13,946	2,205,497	13,261,266	21,439,909

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		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
Revenue										
Assessed Valuation	846,984,370	1,274,974,850	1,255,854,180							
Mill Levy	3.650	3.650	3.650							
Mill Levy credit	(0.100)	0.000	(0.100)							
Property taxes	4,650,493	4,653,658	4,653,658	-	4,638,831	4,627,017	(11,814)	11,854	25,851	13,997
Specific ownership taxes	217,696	165,000	209,415	44,415	124,637	174,834	50,197	13,038	19,756	6,718
Property tax penalties and Interest	6,482	4,500	6,439	1,939	3,750	7,676	3,926	500	1,237	737
Eagle Area	525,006	741,293	850,119	67,108	631,260	693,716	62,456	54,746	65,177	10,431
Gypsum Area	1,684,627	1,730,178	1,639,726	(90,452)	1,431,491	1,372,146	(59,345)	135,497	132,891	(2,606)
Edwards Area	698,888	668,648	660,263	(8,385)	541,360	502,365	(38,995)	51,552	41,071	(10,480)
Outdoor Recreation	230,483	227,230	239,838	12,608	227,088	231,169	4,081	71	3,775	3,704
Investment Income	445,191	150,000	298,483	148,483	124,950	265,909	140,959	12,495	27,425	14,930
Sponsorship revenue	17,500	17,500	24,825	7,325	17,500	39,225	21,725	4,375	14,400	10,025
Contribution Income	36,000	25,000	25,000	-	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	1,350	-	1,125	987	(138)	112	115	3
Program sponsorship revenue	10,250	17,500	17,500	-	14,997	10,250	(4,747)	-	-	-
Event sponsorship	67,900	7,500	2,000	(5,500)	6,248	1,000	(5,248)	625	-	(625)
Fiesta Americas Revenue	-	35,000	39,700	4,700	29,167	39,700	10,533	2,917	-	(2,917)
Other Income - Capital	30,000	-	-	-	-	-	-	-	-	-
Other Income	3,465	5,000	500	(4,500)	4,165	2,941	(1,224)	417	-	(417)
Conservation Trust Fund (CTF)	289,096	291,350	263,350	(28,000)	248,370	222,249	(26,121)	21,620	12,430	(9,190)
Total Revenue	8,914,114	8,740,707	8,932,166	149,741	8,069,937	8,216,184	146,247	309,818	344,130	34,312
Expenditures										
Administration	1,722,296	1,951,773	1,967,836	(5,953)	1,679,905	1,538,441	141,464	137,041	99,074	37,967
Eagle Area	867,086	1,335,563	1,314,073	21,490	1,109,579	1,159,806	(50,227)	116,577	108,367	8,210
Eagle cost recovery	61%	56%	65%		57%	60%				
Gypsum Area	2,052,045	2,191,355	2,208,991	(17,637)	1,837,445	1,784,202	53,244	178,215	160,744	17,471
Gypsum cost recovery	82%	79%	74%		78%	77%				
TOG reimbursement	(183,709)	(230,588)	(284,633)	54,044	(202,977)	(206,028)	(3,051)	(21,359)	(13,926)	7,433
Edwards Area	881,444	1,034,342	1,022,787	11,554	870,821	803,449	67,372	83,970	83,005	965
Edwards cost recovery	79%	65%	65%		62%	63%				
Outdoor Recreation (OR)	345,325	399,275	406,913	(7,638)	356,376	348,452	7,924	35,251	25,360	9,891
OR cost Recovery	67%	57%	59%		64%	66%				
Conservation Trust Fund (CTF)	380,673	428,578	407,106	21,472	329,163	327,705	1,458	37,344	25,183	12,161
Total Expenditures before capital	6,065,160	7,110,298	7,043,074	77,334	5,980,313	5,756,027	218,184	567,038	487,806	94,097
Capital Expenditures										
Capital Expenditures - GF	2,475,103	-	-	182,263	-	-		-	-	-
Capital Expenditures - CPF	-	1,930,657	1,748,394		1,857,500	1,277,049	580,452	36,495	315,959	(279,464)
Capital Expenditures - CTF	23,316	1,176,500	118,588	1,057,912	896,665	60,243	836,422	93,129	-	93,129
Total Capital Expenditures	2,498,419	3,107,157	1,866,982	1,240,175	2,754,165	1,337,292	1,416,873	129,624	315,959	(186,335)
Fund transfer (to)/from CTF	114,893	(1,313,728)	(262,344)	1,051,384	(977,458)	(165,699)	811,759	(108,853)	(12,753)	96,100
Fund transfer (to)/from GF	(114,893)	1,313,728	262,344	(1,051,384)	977,458	165,699	(811,759)	108,853	12,753	(96,100)
Fund transfer (to)/from CPF	1,650,600	(1,500,000)	(1,500,000)		(1,857,500)	(1,277,049)	580,452	(36,495)	(315,959)	(279,464)
Fund transfer (to)/from GF	(1,650,600)	1,500,000	1,500,000		1,857,500	1,277,049	(580,452)	36,495	315,959	279,464
Excess revenue over/(under) Exp.	350,535	(1,476,748)	22,109	1,498,858	(664,541)	1,122,865	1,787,406	(386,844)	(459,635)	(72,791)
Beg. Fund Balance	6,353,886	6,432,422	6,704,421		6,432,422	6,704,421				
Fund transfer - Capital reserve to CPF	(3,000,000)	-	-							
Fund transfer - Capital reserve from GF	3,000,000	-	-							
Ending Fund Balance	6,704,421	4,955,674	6,726,530		5,767,881	7,827,286				
FB breakdown										
Tabor restricted fund balance	257,000	355,515	197,000		355,515	287,801				
Operating Reserve	1,516,290	1,422,060	1,637,696		1,422,060	1,422,060				
Capital Project Fund	2,205,497	1,791,913	1,716,000		1,791,913	2,205,497				
Conservation Trust Fund	13,946	13,946			13,946	13,946				
Unrestricted	2,711,688	1,372,240	3,175,834		2,184,447	3,897,982				

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 10/31/25		Variance	2025 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
Revenue								
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	4,638,831	4,627,017	(11,814)	11,854	25,851	13,997
Specific ownership taxes	217,696	165,000	124,637	174,834	50,197	13,038	19,756	6,718
Property tax penalties and Interest	6,482	4,500	3,750	7,676	3,926	500	1,237	737
Eagle Area	525,006	741,293	631,260	693,716	62,456	54,746	65,177	10,431
Gypsum Area	1,684,627	1,730,178	1,431,491	1,372,146	(59,345)	135,497	132,891	(2,606)
Edwards Area	698,888	668,648	541,360	502,365	(38,995)	51,552	41,071	(10,480)
Outdoor Recreation	230,483	227,230	227,088	231,169	4,081	71	3,775	3,704
Investment Income	445,191	150,000	124,950	265,909	140,959	12,495	27,425	14,930
Sponsorship revenue	17,500	17,500	17,500	39,225	21,725	4,375	14,400	10,025
Contribution Income	36,000	25,000	25,000	25,000	-	-	-	-
Scholarship Revenue	1,038	1,350	1,125	987	(138)	112	115	3
Program sponsorship revenue	10,250	17,500	14,997	10,250	(4,747)	-	-	-
Event sponsorship	67,900	7,500	6,248	1,000	(5,248)	625	-	(625)
Grant Revenue	-	35,000	29,167	39,700	10,533	2,917	-	(2,917)
Grant Revenue- CHF	-	-	-	-	-	-	-	-
Other Income	3,465	5,000	4,165	2,941	(1,224)	417	-	(417)
Total Revenue	8,595,018	8,449,357	7,821,567	7,993,935	172,367	288,198	331,700	43,502
Expenditures								
Administration	1,722,296	1,951,773	1,679,905	1,538,441	141,464	137,041	99,074	37,967
Eagle Area	867,086	1,335,563	1,109,579	1,159,806	(50,227)	116,577	108,367	8,210
Eagle cost recovery	61%	56%	57%	60%				
Gypsum Area	2,052,045	2,191,355	1,837,445	1,784,202	53,244	178,215	160,744	17,471
Gypsum cost recovery	82%	79%	78%	77%				
TOG reimbursement	(183,709)	(230,588)	(202,977)	(206,028)	3,051	(21,359)	(13,926)	(7,433)
Edwards Area	881,444	1,034,342	870,821	803,449	67,372	83,970	83,005	965
Edwards cost recovery	79%	65%	62%	63%				
Outdoor Recreation (OR)	345,325	399,275	356,376	348,452	7,924	35,251	25,360	9,891
OR cost Recovery	67%	57%	64%	66%				
Total Expenditures before capital	5,684,487	6,681,719	5,651,149	5,428,322	222,828	529,695	462,623	67,072
Capital Expenditures								
Capital Expenditures - GF	-	-	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-	-	-
Fund transfer (to)/from CTF	(114,893)	(1,313,728)	(977,458)	(165,699)	811,759	(108,853)	(12,753)	96,100
Fund transfer (to)/from CPF	(1,650,600)	(1,500,000)	(1,857,500)	(1,277,049)	580,452	(36,495)	(315,959)	(279,464)
Excess revenue over/(under) Exp.	1,145,038	(1,046,091)	(664,541)	1,122,865	1,787,406	(96,149)	(459,635)	(206,934)
Beg. Fund Balance	6,340,105	5,723,378	5,723,378	4,485,143				
Fund transfer - Capital reserve to CPF	(3,000,000)	(3,000,000)						
Ending Fund Balance	4,485,143	1,677,287	5,058,837	5,608,008				
FB breakdown								
Tabor restricted fund balance	257,000	197,000	203,000	203,000				
Operating Reserve	1,516,290	1,637,696	1,556,662	1,560,445				
Capital Reserve	-	-	-	-				
Unrestricted	2,711,853	(157,409)	3,299,175	3,844,563				

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	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	159,352	170,000	150,000	(20,000)	130,000	112,273	(17,727)	-	-	-
25-10-100-4409	CTF - Grant and Sponsorship Revenue	8,300	8,000	-	(8,000)	8,000	-	(8,000)	5,000	-	(5,000)
25-60-400-4257	CTF - Eagle Complex Field Rentals	35,397	40,747	40,747	-	40,747	29,506	(11,241)	9,800	-	(9,800)
25-70-400-4257	CTF - Freedom Park Field Rentals	75,547	72,603	72,603	-	69,623	48,990	(20,633)	6,820	5,055	(1,765)
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	10,500	-	-	-	-	31,480	31,480	-	7,375	7,375
Total Revenue		289,096	291,350	263,350	(28,000)	248,370	222,249	(26,121)	21,620	12,430	(9,190)
Expenditures											
25-60-400-5000	Eagle Complex Salaries	28,452	21,391	48,000	(26,609)	16,037	40,818	(24,781)	1,782	5,521	(3,739)
25-60-401-5001	Eagle Complex Maint. Hourly - FT	32,601	55,275	20,000	35,275	41,440	16,196	25,243	4,604	2,327	2,277
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	12,397	13,000	3,760	9,240	9,746	3,760	5,986	1,083	-	1,083
25-60-400-5010	401a Payroll Tax	4,061	4,429	4,429	-	3,320	2,374	947	369	304	65
25-60-400-5013	Medicare and other taxes	1,062	1,300	1,300	-	975	897	78	108	118	(10)
25-60-400-5014	Unemployment	123	897	897	-	672	124	549	75	16	58
25-60-400-5020	Medical Coverage Premiums	15,261	24,573	24,573	-	18,422	13,212	5,210	2,047	-	2,047
25-60-400-5040	Retirement Benefits - 457 Match	2,975	7,392	7,392	-	5,541	4,291	1,250	616	586	30
25-60-400-6105	Eagle Complex Maintenance Equipment	1,525	2,300	2,800	(500)	1,724	2,543	(818)	192	-	192
25-60-400-6108	Eagle Complex Sports Equipment/Goals	2,172	2,000	2,000	-	1,499	500	999	167	-	167
25-60-400-6402	Eagle Complex Electric	19,909	20,000	20,000	-	14,994	20,721	(5,727)	1,666	2,429	(763)
25-60-400-6403	Eagle Complex Internet and IT Equipment	1,274	2,640	2,640	-	1,979	1,379	601	220	116	104
25-60-400-6404	Eagle Complex Natural Gas	1,356	4,900	4,900	-	3,674	445	3,228	408	27	381
25-60-400-6405	Eagle Complex Trash Service	1,246	2,550	3,200	(650)	1,912	2,759	(848)	212	-	212
25-60-400-6407	Eagle Complex Portable Toilets	1,013	1,250	4,800	(3,550)	937	5,333	(4,396)	104	1,067	(963)
25-60-400-6408	Eagle Complex Water/Sewer	884	1,520	1,520	-	1,139	143	997	127	-	127
25-60-401-6107	Eagle Complex Maintenance Supplies	11,306	15,250	10,000	5,250	11,433	6,596	4,837	1,270	174	1,096
25-60-401-6363	Eagle Complex Maintenance Service	8,889	8,330	14,000	(5,670)	6,245	12,329	(6,084)	694	535	159
25-70-401-5000	Freedom Park Maintenance Salaries	22,493	24,208	25,000	(792)	18,149	28,199	(10,050)	2,017	3,834	(1,818)
25-70-401-5001	Freedom park Maint. hourly Wages - FT	37,091	54,285	22,000	32,285	40,697	16,006	24,692	4,522	2,078	2,444
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	13,730	10,000	13,902	(3,902)	7,497	13,902	(6,405)	833	-	833
25-70-100-5010	401a Payroll Tax	3,744	4,247	4,247	-	3,184	2,237	947	354	223	130
25-70-100-5013	Medicare and other taxes	1,002	1,283	1,283	-	962	851	111	107	88	19
25-70-100-5014	Unemployment	114	885	885	-	663	117	546	74	12	62
25-70-100-5020	Medical Coverage Premiums	16,191	19,579	19,579	-	14,678	13,943	736	1,631	-	1,631
25-70-100-5040	Retirement Benefits - 457 Match	2,307	7,574	7,574	-	5,678	4,060	1,619	631	541	90
25-70-400-6108	Freedom Park Sports Equipment/Goals	5,200	3,000	3,000	-	3,000	-	3,000	-	-	-
25-70-400-6405	Freedom Park Trash Service	7,410	8,550	8,550	-	6,600	6,877	(277)	650	684	(34)
25-70-400-6408	Water / Sewer / Trash	-	-	576	(576)	0	576	(576)	-	-	-
25-70-401-6105	Freedom Park Maintenance Equipment	1,715	2,100	7,000	(4,900)	2,100	6,749	(4,649)	-	75	(75)
25-70-401-6107	Freedom Park Maintenance Supplies	54,215	36,271	43,000	(6,729)	33,171	43,889	(10,718)	2,500	542	1,958
25-70-401-6200	Freedom Park Janitorial Services Contract	22,707	25,100	25,100	-	22,500	25,394	(2,894)	2,600	3,289	(689)
25-70-401-6201	Freedom Park Maint. Services Contract	10,711	13,100	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	7,400	-	500	2,653	(2,153)	2,350	525	1,825
25-80-400-6220	McCoy Park Maint. Services Contract	1,627	4,800	4,800	-	3,599	1,288	2,311	400	-	400
25-80-400-6312	McCoy Park Property Lease	3,971	1,500	5,000	(3,500)	1,125	3,211	(2,087)	125	-	125
25-80-400-6402	McCoy Park Electric	799	600	650	(50)	450	706	(256)	50	73	(23)
25-80-400-6405	McCoy Park Trash Service	-	-	4,000	(4,000)	0	-	-	-	-	-
25-80-400-6407	McCoy Park Portable Toilets	3,750	4,000	4,000	(0)	2,999	2,540	459	333	-	333
25-80-400-7020	McCoy Park Equipment	-	-	-	-	0	-	-	-	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	2,092	1,500	2,250	(750)	1,125	1,500	(375)	125	-	125
25-80-400-7015	McCoy Park Picnic/Playground	8,987	9,600	8,000	1,600	7,197	7,298	(101)	800	-	800
Total Expenditures		380,673	428,578	407,106	21,472	329,163	327,705	1,458	37,344	25,183	12,161

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	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
	Capital Expenditures										
25-60-400-7062											
25-60-400-7061	Eagle Complex Capital Improvement	14,000	1,058,500	59,052	999,448	808,200	552	807,648	83,300	-	83,300
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	9,316	-		-	-	-	-	-	-	-
25-70-401-7020	Freedom Park Improvements		118,000	59,536	58,464	88,465	59,691	28,774	9,829	-	9,829
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	-	-	-	-	-	-	-	-	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditures	23,316	1,176,500	118,588	1,057,912	896,665	60,243	836,422	93,129	-	93,129
	Revenue Over/(Under) Expenditures	(114,893)	(1,313,728)	(262,344)	1,051,384	(977,458)	(165,699)	811,759	(108,853)	(12,753)	96,100
	Transfer from GF	114,893	1,313,728	262,344	1,051,384	977,458	165,699	811,759	108,853	12,753	96,100
	Fund Balance - Beginning	13,946	13,946	13,946		13,946	13,946				
	Fund Balance - Ending	13,946	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

Account Number	Account Name	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
50-10-100-4513	Other income	30,000	-	-	-	-	-	-	-	-	-
	Total Revenue	30,000	-	-	-	-	-	-	-	-	-
50-10-100-6103	Computer Equipment	10,427	19,850	10,000	9,850	16,542	3,451	13,091	1,654	-	1,654
50-10-100-7095	Reserve study	-	-	-	-	-	-	-	-	-	-
50-10-100-7025	Vehicle replacement	63,430	40,000	61,917	(21,917)	33,320	61,917	(28,597)	3,332	-	3,332
50-20-400-7000	Eagle Area Minor Projects	6,782	29,002	29,002	-	24,159	11,169	12,990	2,416	-	2,416
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	50,000	50,000	-	50,000	50,000	-	-	-	-
50-30-400-7000	Gypsum Area Minor Projects	-	24,250	62,063	(37,813)	-	62,063	(62,063)	-	-	-
50-30-400-7001	GRC Capital Replacement Fund Contribution	50,000	175,000	175,000	-	175,000	175,000	-	-	-	-
50-30-400-7059	GRC Remodel	-	-	-	-	20,200	-	20,200	2,020	-	2,020
50-40-400-7000	Edwards Area Minor Projects	140,495	-	-	-	-	-	-	-	-	-
50-40-400-7001	Field House Capital Replacement Funding	28,970	1,267,555	1,145,158	122,397	1,267,555	698,195	569,360	-	124,480	(124,480)
50-40-400-7100	Edwards E sports	-	-	-	-	-	-	-	-	-	-
50-20-400-7060	Eagle Pool Contributions	2,125,000	-	-	-	-	-	-	-	-	-
50-20-400-7900	Eagle Pool annual debt service	-	325,000	215,254	109,746	270,725	215,254	55,471	27,073	191,478	(164,406)
	Total Capital Expenditures	2,475,103	1,930,657	1,748,394	182,263	1,857,500	1,277,049	580,452	36,495	315,959	(279,464)
	Transfer from GF	934,600	1,500,000	1,500,000	-	1,857,500	1,277,049	580,452	36,495	315,959	(279,464)
	Transfer from GF	716,000	-	-	-	-	-	-	-	-	-
	Total Other Financing Sources	1,650,600	1,500,000	1,500,000	-	1,857,500	1,277,049	580,452	36,495	315,959	(279,464)
	Excess of Revenues and Other financing sources Over (Under) Expenditures	(824,503)	(430,657)	(248,394)	(182,263)	-	-	-	-	-	-
	Fund Balance - Beginning	-	2,222,570	2,205,497	17,073	2,222,570	2,205,497				
	Fund transfer - Restricted reserve from GF	3,000,000	-	-	-	-	-				
	Fund Balance - Ending	2,205,497	1,791,913	1,957,103	(165,190)	2,222,570	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 Number	Account Name	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	10,250	17,500	17,500	-	14,997	10,250	(4,747)	-	-	-
10-10-100-4401	Event Sponsorship	67,900	7,500	2,000	(5,500)	6,248	1,000	(5,248)	625	-	(625)
10-10-100-4407	Event - Fiesta Americas	-	35,000	39,700	4,700	29,167	39,700	10,533	2,917	-	(2,917)
10-10-100-4411	Grant Rev- CO Health Foundation	-	-	-	-	-	0	-	-	-	-
10-10-100-4513	Other Income	3,465	5,000	500	(4,500)	4,165	2,941	(1,224)	417	-	(417)
10-10-900-4000	Property Taxes	4,650,493	4,653,658	4,653,658	-	4,638,831	4,627,017	(11,814)	11,854	25,851	13,997
10-10-900-4001	Specific Ownership (Auto) Taxes	217,696	165,000	209,415	44,415	124,637	174,834	50,197	13,038	19,756	6,718
10-10-900-4002	Prop Tax Penalty & Interest Inc	6,482	4,500	6,439	1,939	3,750	7,676	3,926	500	1,237	737
10-10-900-4402	Sponsorship Income	17,500	17,500	24,825	7,325	17,500	39,225	21,725	4,375	14,400	10,025
10-10-900-4502	Contribution Income	36,000	25,000	25,000	-	25,000	25,000	-	-	-	-
10-10-900-4504	Scholarship Revenue	1,038	1,350	1,350	-	1,125	987	(138)	112	115	3
10-10-900-4509	General Refunds	-	-	-	-	-	0	-	-	-	-
10-10-900-4550	Investment income	445,191	150,000	298,483	148,483	124,950	265,909	140,959	12,495	27,425	14,930
Total Revenue		5,456,014	5,082,008	5,278,870	196,862	4,990,368	5,194,538	204,170	46,332	88,785	42,453
Expenditures											
10-10-100-5000	Administration Salaries	567,854	571,852	571,852	-	476,353	434,808	41,545	47,635	56,679	(9,044)
10-10-100-5001	Administration Hourly Wages - Full Time	19,087	57,750	57,750	-	48,106	47,960	145	4,811	6,650	(1,839)
10-10-100-5002	Administration Hourly Wages - Part Time	-	4,000	4,000	-	3,332	936	2,396	333	495	(162)
10-10-100-5004	Employee Bonuses	53,833	67,250	67,250	-	56,019	27,459	28,560	5,602	4,025	1,576
10-10-100-5010	401a Payroll Tax	25,232	26,777	26,777	-	22,305	18,622	3,683	2,231	2,452	(221)
10-10-100-5013	Medicare and other taxes	8,852	9,622	9,622	-	8,015	7,271	744	802	945	(144)
10-10-100-5014	Unemployment	1,071	2,036	2,036	-	1,695	1,003	692	170	130	39
10-10-100-5021	Dental	-	-	-	-	-	0	-	-	-	-
10-10-100-5020	Medical Coverage Premiums	110,330	122,160	98,000	24,160	101,759	75,509	26,250	10,176	-	10,176
10-10-100-5024	HSA & FSA	3,117	8,300	8,300	-	6,914	6,140	774	691	464	228
10-10-100-5025	Group Term Life	-	-	-	-	-	0	-	-	-	-
10-10-100-5027	AD&D	-	-	-	-	-	0	-	-	-	-
10-10-100-5030	Employee Stipend	29,825	31,200	31,200	-	25,990	20,650	5,340	2,599	1,600	999
10-10-100-5031	Relocation expenses	-	-	-	-	-	0	-	-	-	-
10-10-100-5033	Employee Uniforms	3,192	6,900	6,900	-	5,748	2,125	3,623	575	-	575
10-10-100-5040	Retirement Benefits - 457 Match	30,505	50,073	50,073	-	41,711	19,755	21,956	4,171	1,763	2,408
10-10-100-5055	Workers Compensation	37,625	55,000	42,512	12,488	45,815	24,155	21,660	4,582	-	4,582
Total Personnel Expenditures		890,521	1,012,919	976,272	36,648	843,761	686,393	157,369	84,376	75,203	9,173

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

Account Number	Account Name	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
Other Expenditures											
10-10-100-6100	Office Supplies	5,901	2,700	5,271	(2,571)	2,249	4,609	(2,360)	225	87	138
10-10-100-6120	Meeting Expenses	3,946	5,580	10,000	(4,420)	4,648	9,692	(5,044)	465	1,158	(693)
10-10-100-6122	Employee Relations	14,077	20,000	20,000	-	16,660	14,907	1,753	1,666	1,007	659
10-10-100-6140	District Vehicle Fuel & Maintenance	20,726	18,000	18,000	-	14,994	18,138	(3,144)	1,499	2,099	(599)
10-10-100-6150	Fundraising Expense - MRF	2,990	5,000	5,000	-	4,979	2,652	2,327	534	-	534
10-10-100-6210	Software Fees - Registration System	19,584	26,400	26,400	-	22,000	17,916	4,084	2,200	-	2,200
10-10-100-6305	Board of Directors Compensation	6,900	7,500	7,500	-	6,248	6,700	(453)	625	1,500	(875)
10-10-100-6307	Legal Services	29,828	40,000	30,000	10,000	33,320	20,468	12,853	3,332	-	3,332
10-10-100-6312	Dues, Subscriptions, Books	13,991	13,044	13,044	-	10,866	9,525	1,341	1,087	465	622
10-10-100-6317	Treasurer Fees (Eagle Co)	139,709	139,904	139,904	-	139,484	139,043	441	420	813	(393)
10-10-100-6330	Property & Liability Insurance	86,692	99,394	99,394	-	99,394	98,362	1,032	-	-	-
10-10-100-6340	Youth Program Scholarship Expense	12,380	24,000	24,000	-	19,992	17,145	2,847	1,999	909	1,090
10-10-100-6350	Conferences and Training	34,072	41,670	41,670	-	34,711	23,451	11,260	3,471	577	2,894
10-10-100-6810	Community Partnership Grant Expense	11,466	20,000	20,000	-	16,660	0	16,660	1,666	-	1,666
10-10-101-6300	Accounting Services	13,409	23,850	41,495	(17,645)	19,867	42,159	(22,292)	1,987	-	1,987
10-10-101-6301	Audit Services	10,900	11,300	12,000	(700)	9,413	12,000	(2,587)	941	-	941
10-10-101-6306	Election Management Expense	1,682	25,000	29,292	(4,292)	25,000	29,292	(4,292)	-	-	-
10-10-101-6316	Credit Card Processor Fees	81,414	82,000	82,000	-	68,306	67,195	1,111	6,831	-	6,831
10-10-102-5052	Employee Recruitment Expense	10,152	15,750	15,750	-	13,120	9,811	3,309	1,312	122	1,190
10-10-102-6123	Volunteer Appreciation/Recognition Expense	1,724	2,508	1,500	1,008	2,089	112	1,977	209	-	209
10-10-102-6215	Payroll Processing Fee	54,556	54,670	54,670	-	45,540	53,662	(8,122)	4,554	5,630	(1,076)
10-10-103-6150	Sponsorship Expenses	1,595	3,750	3,750	-	3,750	165	3,585	-	-	-
10-10-103-6221	Consulting	28,153	43,000	43,000	-	35,819	31,421	4,398	3,582	588	2,994
10-10-103-6302	Marketing and Communication Expense	31,169	40,178	40,178	-	36,351	30,979	5,372	2,594	3,331	(738)
10-10-103-6306	Elections - Communication Expense	-	1,400	380	1,020	1,167	380	786	117	-	117
10-10-103-6801	CO Health Foundation Grant Exp	-	-	-	-	-	0	-	-	-	-
10-10-104-6130	Community Event Expense	32,794	41,200	41,200	-	40,345	36,399	3,946	433	1,424	(991)
10-10-104-6131	Community Engagement expense	6,859	8,000	6,000	-	6,667	3,331	3,335	667	91	576
10-10-104-6135	Fiesta Americas	53,907	35,000	47,110	-	29,155	50,457	(21,302)	2,916	2,700	216
10-10-105-6206	Computer/IT/Phone Services	91,197	88,056	88,056	-	73,351	77,078	(3,727)	7,335	1,372	5,963
10-10-900-6190	Contribution expenses	10,000	-	25,000	(25,000)	-	25,000	(25,000)	-	-	-
		-				-			-	-	
Total Other Expenditures		831,775	938,854	991,564	(42,600)	836,144	852,048	(15,904)	52,665	23,871	28,794
Total Expenditures		1,722,296	1,951,773	1,967,836	(5,953)	1,679,905	1,538,441	141,464	137,041	99,074	37,967
Revenue Over/(Under) Expenditures		3,733,717	3,130,235	3,311,034	180,799	3,310,463	3,656,097	345,634	(90,709)	(10,289)	80,420

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	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	17,500	17,500	-	17,500	17,500	-	-	-	-
10-20-205-4300	Eagle Rec Kids Revenues	36,594	61,465	61,465	-	51,200	39,993	(11,208)	5,120	-	(5,120)
10-20-205-4410	Grant revenue	11,556	-	-	-	-	-	-	-	-	-
10-20-206-4300	Eagle Non-Sports Revenues	728	1,400	1,400	-	1,166	490	(676)	117	-	(117)
10-20-209-4300	Eagle Youth power after school program revenue	-	-	-	-	-	-	-	-	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	225	225	-	187	-	(187)	19	-	(19)
10-20-240-4300	Eagle Adult Sports Program Revenue	76,131	61,130	81,653	20,523	50,942	76,022	25,080	5,094	769	(4,325)
10-20-260-4300	Eagle Youth Sports Program Revenue	130,064	134,105	134,105	-	111,709	110,486	(1,224)	11,171	17,545	6,374
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	-	43,660	20,551	(23,109)	36,369	20,551	(15,818)	3,637	-	(3,637)
10-20-302-4300	Eagle Aquatics - Swim Team Program Revenue	-	-	-	-	-	-	-	-	434	434
10-20-331-4310	Eagle Fitness	1,180	1,860	-	(1,860)	1,549	-	(1,549)	155	-	(155)
10-20-400-4220	Memberships/Season Passes	-	70,000	111,718	-	70,000	111,718	41,718	-	-	-
10-20-400-4230	Eagle Admissions - Daily Passes	26,253	70,000	110,109	40,109	58,310	113,424	55,114	5,831	5,533	(298)
10-20-400-4235	Eagle Admissions - Punch cards	5,750	18,800	26,000	7,200	15,667	26,089	10,422	1,567	1,890	323
10-20-400-4241	Eagle Skate Sharpening	6,887	7,500	7,500	-	5,100	6,469	1,369	1,000	1,684	684
10-20-400-4251	Eagle Facility Rentals	189,274	206,593	206,593	-	172,160	115,239	(56,922)	17,216	32,878	15,662
10-20-400-4261	Eagle Equipment/Skate Rental	6,679	7,000	7,000	-	5,831	3,883	(1,948)	583	352	(231)
10-20-400-4403	Eagle Facility Advertising Revenue	2,750	9,750	9,750	-	8,125	222	(7,903)	813	-	(813)
10-20-400-4505	Eagle Resale	6,150	5,500	5,500	-	4,582	6,309	1,728	458	1,164	706
10-20-400-4506	Eagle Concessions/Vending	1,542	18,580	39,408	20,828	15,477	38,225	22,748	1,548	2,308	761
10-20-400-4513	Eagle - Other Revenues	2,798	1,200	1,200	-	1,200	231	(969)	-	-	-
10-20-400-4800	Eagle Fun-raising Events	-	800	800	-	666	185	(481)	67	-	(67)
10-20-405-4256	Eagle Events & Parties	3,170	4,225	7,642	3,417	3,519	6,682	3,163	352	620	268
Total Revenue		525,006	741,293	850,119	67,108	631,260	693,716	62,456	54,746	65,177	10,431
Expenditures											
10-20-100-5000	Eagle Facility Salaries	308,519	368,883	368,883	-	307,280	313,160	(5,881)	30,728	43,558	(12,830)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	14,469	14,469	-	12,053	11,164	889	1,205	-	1,205
10-20-401-5001	Eagle Maint/Cleaning Hourly Wages - FT	37,530	85,723	40,576	45,147	71,407	38,534	32,874	7,141	8,102	(961)
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	15,431	33,252	33,252	-	27,699	22,612	5,087	2,770	-	2,770
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	-	640	640	-	533	67	466	53	-	53
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	21,964	30,000	30,000	-	25,000	27,434	(2,434)	2,500	4,044	(1,544)
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	14,826	20,141	20,141	-	16,777	15,978	800	1,678	2,731	(1,053)
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	-	109,137	141,834	(32,697)	90,911	141,834	(50,923)	9,091	-	9,091
10-20-330-5002	Eagle Fitness Hourly Wages - PT	3,453	1,425	2,630	(1,205)	1,187	2,790	(1,603)	119	350	(231)
10-20-401-5002	Eagle Maint/Cleaning Hourly Wages - PT	9,491	6,790	6,790	-	5,656	4,781	875	566	-	566
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	26,701	46,707	46,707	-	38,907	47,858	(8,951)	3,891	5,983	(2,093)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	6,710	6,710	-	5,592	6,394	(802)	559	47	512
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	7,771	23,540	23,540	-	19,609	11,057	8,552	1,961	6,593	(4,633)
10-20-100-5010	401a Payroll Tax	25,607	34,219	34,219	-	28,504	25,863	2,642	2,850	3,046	(195)
10-20-100-5013	Medicare and other taxes	6,539	10,994	10,994	-	9,158	9,334	(176)	916	1,043	(127)
10-20-100-5014	Unemployment	726	1,500	1,500	-	1,250	1,287	(38)	125	144	(19)
10-20-100-5021	Dental	-	-	-	-	-	-	-	-	-	-
10-20-100-5020	Medical Coverage Premiums	102,016	146,904	130,000	16,904	122,371	104,477	17,894	12,237	(377)	12,614
10-20-100-5040	Retirement Benefits - 457 Match	24,235	25,000	25,000	-	20,825	25,094	(4,269)	2,083	3,788	(1,705)
Total Wages and Benefits		604,807	966,035	937,886	28,149	804,718	809,715	(4,997)	80,472	79,052	1,420

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	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
	Other Expenditures										
10-20-400-5033	Eagle Staff Uniforms	403	1,000	1,726	(726)	900	1,726	(826)	100	-	100
10-20-400-6122	Eagle Employee Relations	591	800	800	-	800	616	184	100	-	100
10-20-400-6350	Eagle Staff Training Expense	576	600	600	-	500	666	(166)	50	96	(46)
10-20-400-6100	Eagle Office Supplies	1,049	750	3,700	(2,950)	625	3,486	(2,861)	62	15	47
10-20-400-6106	Eagle Janitorial & Medical Supplies	4,739	4,050	9,000	(4,950)	3,375	9,331	(5,956)	338	526	(188)
10-20-400-6107	Eagle Maintenance Supplies	8,855	4,000	9,000	(5,000)	3,332	9,601	(6,269)	333	1,149	(816)
10-20-400-6109	Eagle Pool - Operations expenses	-	22,552	15,000	7,552	18,786	16,051	2,735	1,879	22	1,857
10-20-400-6116	Eagle Resale Items	3,661	3,000	7,500	(4,500)	2,500	4,978	(2,478)	250	344	(94)
10-20-400-6117	Eagle Concession Supplies	895	7,900	15,000	(7,100)	6,583	13,489	(6,906)	658	533	125
10-20-400-6205	Eagle Copier and Office Equip	4,225	4,932	7,000	(2,068)	4,110	6,635	(2,525)	411	250	161
10-20-400-6302	Eagle Marketing and Communications Expense	1,288	4,000	4,000	-	3,167	1,767	1,400	417	-	417
10-20-400-6318	Eagle Sales Tax	562	500	500	-	238	3,755	(3,518)	-	3,527	(3,527)
10-20-400-6360	Eagle Building Maintenance Service	54,118	60,000	60,000	-	50,000	69,036	(19,036)	5,000	6,400	(1,400)
10-20-400-6363	Eagle Landscaping Expense	328	4,000	2,000	2,000	3,333	720	2,613	333	-	333
10-20-403-6114	Eagle Rink Supplies & Equipment	15,712	10,320	15,000	(4,680)	8,600	21,678	(13,078)	860	2,839	(1,979)
10-20-405-6102	Eagle Events/Parties Expense	702	800	800	-	200	759	(559)	-	-	-
10-20-205-6102	Eagle Rec Kids Program Expense	6,754	6,854	6,854	-	6,799	6,555	244	2,224	480	1,744
10-20-206-6102	Eagle Non-Sports Program expense	137	400	400	-	333	41	292	33	-	33
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	150	150	-	125	-	125	12	-	12
10-20-240-6108	Eagle Adult Sports Program Expense	14,908	8,232	12,000	(3,768)	8,074	10,711	(2,637)	2,776	578	2,198
10-20-260-6102	Eagle Youth Sports Program Expense	35,342	39,500	39,500	-	32,904	30,543	2,361	3,290	1,806	1,484
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	546	25,100	14,172	10,928	20,908	14,732	6,176	2,091	2,023	68
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	108	-	-	-	-	-	-	-	(1,463)	1,463
10-20-400-6401	Eagle Internet/Telephone/Cable	9,076	7,350	8,400	(1,050)	6,248	6,648	(400)	547	130	417
10-20-400-6402	Eagle Electric	49,841	62,000	62,000	-	46,828	56,102	(9,274)	6,781	8,815	(2,035)
10-20-400-6404	Eagle Natural Gas	35,019	65,000	65,000	-	54,145	49,246	4,899	5,415	1,160	4,255
10-20-400-6406	Eagle Security	3,775	4,085	4,085	-	3,404	2,496	908	340	86	254
10-20-400-6408	Eagle Water/Sewer/Trash	9,069	21,653	12,000	9,653	18,044	8,720	9,324	1,804	-	1,804
	Total Exp. Other than Wages and Benefits	262,279	369,528	376,187	(6,659)	304,861	350,090	(45,229)	36,105	29,315	6,790
	Total Expenditures	867,086	1,335,563	1,314,073	21,490	1,109,579	1,159,806	(50,227)	116,577	108,367	8,210
	Revenue Over/(Under) Expenditures	(342,081)	(594,270)	(463,954)	130,316	(478,319)	(466,090)	12,229	(61,831)	(43,189)	18,641

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 Number	Account Name	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	17,500	17,500	17,500	-	17,500	17,500	-	-	-	-
10-30-200-4404	Gypsum Scholarship Program Allocation	-	3,500	3,500	-	2,916	-	(2,916)	292	-	(292)
10-30-205-4300	Gypsum Rec Kids Revenues	79,128	90,000	90,000	-	74,970	71,501	(3,469)	7,497	5,784	(1,713)
10-30-205-4410	Grant revenue	11,556	-	-	-	-	-	-	-	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	1,624	3,130	2,500	(630)	2,607	2,299	(308)	261	1,193	932
10-30-211-4300	Gypsum Active older adult program revenue	7,063	5,980	5,980	-	4,981	4,841	(140)	498	310	(188)
10-30-240-4300	Gypsum Adult Sports Program Revenue	(594)	1,400	45	(1,355)	1,400	45	(1,355)	800	-	(800)
10-30-260-4300	Gypsum Youth Sports Program Revenue	44,165	56,455	56,455	-	47,027	52,238	5,211	4,703	700	(4,003)
10-30-290-4300	Gypsum Gymnastics Revenue	225,527	194,499	194,499	-	162,083	184,757	22,675	16,208	25,976	9,768
10-30-293-4300	Gypsum Gymnastics Meet Revenue	32,156	32,675	32,675	-	27,229	26,558	(671)	2,723	330	(2,393)
10-30-301-4300	Gypsum Aquatics - Swim Lesson Program Rev	73,757	117,850	34,071	(83,779)	98,169	28,766	(69,403)	9,817	2,695	(7,122)
10-30-307-4230	Gypsum Creek Aquatics - Daily Passes revenue	14,050	15,000	2,762	(12,238)	15,000	2,762	(12,238)	-	-	-
10-30-331-4310	Gypsum Fitness	24,848	31,800	31,800	-	26,489	26,410	(79)	2,649	3,148	499
10-30-400-4200	Gypsum Admissions - Memberships	972,559	975,000	975,000	-	799,500	810,892	11,392	78,000	77,820	(180)
10-30-400-4230	Gypsum Admissions - Daily Passes	75,600	90,000	90,000	-	74,700	67,622	(7,078)	6,300	7,548	1,248
10-30-400-4235	Gypsum Admissions - Punch cards	27,429	28,000	28,000	-	21,000	19,190	(1,810)	560	1,240	680
10-30-400-4250	Gypsum Facility Rentals	36,722	31,000	37,558	6,558	25,420	36,060	10,640	2,170	3,002	832
10-30-400-4503	Gypsum Tenant Lease Revenue	28,328	29,009	29,009	-	24,165	14,565	(9,600)	2,416	2,468	51
10-30-400-4505	Gypsum Resale	3,601	3,300	3,300	-	2,937	1,290	(1,647)	264	-	(264)
10-30-400-4506	Gypsum Concessions/Vending	4,271	3,600	4,592	992	2,999	4,615	1,616	300	623	323
10-30-400-4513	Gypsum Other Revenue	4,931	-	-	-	-	-	-	-	-	-
10-30-405-4256	Gypsum Events & Parties	-	-	-	-	-	-	-	-	-	-
10-30-406-4259	Gypsum Child Watch Admissions	405	480	480	-	400	235	(165)	40	55	15
Total Revenue		1,684,627	1,730,178	1,639,726	(90,452)	1,431,491	1,372,146	(59,345)	135,497	132,891	(2,606)
Expenditures											
10-30-100-5000	Gypsum Facility Salaries	428,360	512,500	512,500	-	426,913	408,191	18,722	42,691	56,013	(13,322)
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - FT	68,080	50,424	50,424	-	42,003	30,303	11,700	4,200	2,481	1,719
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	51,466	-	-	-	-	-	-	-	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	58,970	43,407	76,100	(32,693)	36,158	69,611	(33,453)	3,616	12,536	(8,920)
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	57,415	55,000	55,000	-	45,815	54,843	(9,028)	4,582	2,323	2,259
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	46	1,840	1,840	-	1,533	73	1,460	153	-	153
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	600	-	600	200	-	200	200	-	200
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	2,444	3,000	3,000	-	2,499	2,853	(354)	250	256	(6)
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	32,633	26,150	39,685	(13,535)	23,148	32,868	(9,720)	2,486	3,105	(619)
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	172,607	164,177	217,954	(53,777)	136,760	198,255	(61,495)	13,676	17,990	(4,314)
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	34,154	26,100	7,063	19,037	26,100	7,063	19,037	-	-	-
10-30-330-5002	Gypsum Fitness hourly Wages - PT	62,610	65,000	65,000	-	54,145	50,349	3,796	5,415	7,020	(1,605)
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - PT	25,763	40,000	40,000	-	33,320	33,125	195	3,332	5,578	(2,246)
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	127,237	135,000	135,000	-	112,050	117,290	(5,240)	11,475	16,648	(5,173)
10-30-405-5002	Gypsum Events/Parties Hourly Wages - PT	4,702	-	-	-	-	-	-	-	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	29,515	34,529	34,529	-	28,763	29,555	(793)	2,876	4,148	(1,272)
10-30-100-5010	401a Payroll Tax	54,835	47,909	47,909	-	39,908	39,582	326	3,991	4,863	(872)
10-30-100-5013	Medicare and other taxes	17,109	18,317	18,317	-	15,258	15,048	210	1,526	1,861	(336)
10-30-100-5014	Unemployment	1,998	3,500	3,500	-	2,916	2,075	840	292	257	35
10-30-100-5021	Dental	-	-	-	-	-	-	-	-	-	-
10-30-100-5020	Medical Coverage Premiums	144,056	172,680	132,561	40,119	143,842	113,643	30,200	14,384	-	14,384
10-30-100-5040	Retirement Benefits - 457 Match	25,985	35,559	35,559	-	29,621	25,469	4,151	2,962	3,633	(671)
Total Wages and Benefits		1,399,984	1,436,113	1,475,942	(39,829)	1,201,300	1,229,673	(28,372)	118,141	138,711	(20,570)
Other Expenditures											
10-30-400-5033	Gypsum Facility Staff Uniforms	5,622	1,000	2,500	(1,500)	1,000	2,193	(1,193)	-	-	-
10-30-400-6122	Gypsum Employee Relations	1,554	1,600	2,000	(400)	1,567	2,009	(442)	157	151	6
10-30-400-6350	Gypsum Staff Training Expense	2,075	800	800	-	666	374	292	67	-	67
10-30-400-6100	Gypsum Office Supplies	7,105	7,720	7,720	-	6,431	6,482	(51)	643	19	624
10-30-307-6109	Gypsum Creek Pool - Operations expenses	31,531	16,912	16,912	-	14,088	16,056	(1,968)	1,409	-	1,409

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 Number	Account Name	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	280	280	-	-	-	-	-	-	-
10-30-400-6106	Gypsum Janitorial & Medical Supplies	29,891	38,000	38,000	-	31,654	24,957	6,697	3,165	918	2,248
10-30-400-6109	Gypsum Pool - Operations expenses	27,714	34,899	12,000	22,899	34,698	7,582	27,116	598	249	349
10-30-400-6116	Gypsum Resale Expense	1,243	1,200	1,200	-	1,000	813	187	100	278	(178)
10-30-400-6205	Gypsum Copier and Office Equip	6,036	6,000	6,000	-	4,998	5,039	(41)	500	-	500
10-30-400-6302	Gypsum Marketing and Communications Expense	2,460	3,600	3,600	-	3,000	2,725	275	300	37	263
10-30-400-6318	Gypsum Sales Tax	277	250	250	-	208	101	107	21	26	(5)
10-30-401-6105	Gypsum Maintenance Equip <\$5,000	-	-	-	-	-	-	-	-	-	-
10-30-401-6107	Gypsum Maintenance Supplies	9,917	15,000	15,000	-	12,495	12,844	(349)	1,250	1,089	161
10-30-401-6200	Gypsum Janitorial Services Contract	31,983	72,444	72,444	-	60,346	60,258	88	6,035	5,925	110
10-30-401-6360	Gypsum Building Maintenance Service	119,932	90,000	90,000	-	74,970	87,195	(12,225)	7,497	3,340	4,157
10-30-205-6102	Gypsum Rec Kids Program Expense	9,250	9,582	9,582	-	9,205	5,470	3,735	351	508	(157)
10-30-206-6102	Gypsum Non-Sports Program Expense	159	2,000	2,000	-	1,666	293	1,373	167	128	39
10-30-211-6102	Gypsum active older adult Program expense	2,096	4,800	4,800	-	3,998	2,280	1,718	400	265	135
10-30-240-6102	Gypsum Adult Sports Program Expense	954	500	2,000	(1,500)	417	2,621	(2,204)	42	520	(478)
10-30-260-6102	Gypsum Youth Sports Program Expense	20,359	32,500	32,500	-	27,073	29,633	(2,560)	2,707	994	1,713
10-30-290-6102	Gypsum Gymnastics Program Expense	8,535	10,975	10,975	-	9,146	3,259	5,887	915	36	879
10-30-293-6102	Gypsum Gymnastics Meet Expense	13,076	18,000	19,000	(1,000)	15,000	18,945	(3,945)	1,500	60	1,440
10-30-301-6102	Gypsum Aquatics - Program Expense	6,848	16,590	16,590	-	13,819	17,239	(3,419)	1,382	48	1,334
10-30-330-6102	Gypsum Fitness Program Expense	15,616	14,200	20,000	(5,800)	11,829	20,189	(8,361)	1,183	678	505
10-30-405-6102	Gypsum Events/Parties Expense	1,283	1,200	1,200	-	1,000	3,121	(2,121)	100	1,957	(1,857)
10-30-406-6102	Gypsum Child Watch Expense	33	150	150	-	125	145	(20)	12	-	12
10-30-400-6401	Gypsum Internet/Telephone/Cable	15,153	6,000	6,000	-	4,998	4,035	963	500	150	350
10-30-400-6402	Gypsum Electric	133,685	135,000	129,508	5,492	112,455	89,388	23,067	11,246	-	11,246
10-30-400-6404	Gypsum Natural Gas	112,288	175,000	159,675	15,325	145,775	98,136	47,639	14,578	1,363	13,214
10-30-400-6406	Gypsum Security/Fire Suppression	348	2,200	13,523	(11,323)	1,833	1,039	794	183	-	183
10-30-400-6408	Gypsum Water/Sewer/Trash	35,037	36,840	36,840	-	30,688	30,112	576	3,069	3,294	(225)
Total Exp. Other than Wages and Benefits		652,061	755,242	733,050	22,192	636,145	554,529	81,616	60,074	22,033	38,041
Total Expenditures		2,052,045	2,191,355	2,208,991	(17,637)	1,837,445	1,784,202	53,244	178,215	160,744	17,471
Revenue Over/(Under) Expenditures		(367,418)	(461,177)	(569,265)	(108,089)	(405,954)	(412,056)	(6,101)	(42,718)	(27,852)	14,865

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	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
10-40-200-4400	Edwards Program Sponsorship Allocation	17,500	17,500	17,500	-	17,500	17,500	-	-	-	-
10-40-200-4404	Edwards Scholarship Program Allocation	-	3,500	-	(3,500)	2,916	-	(2,916)	292	-	(292)
10-40-205-4300	Edwards Rec Kids Revenues	84,765	77,475	77,475	-	64,537	53,871	(10,666)	6,454	200	(6,254)
10-40-205-4410	Grant revenue	11,556	-	-	-	-	-	-	-	-	-
10-40-206-4300	Edwards Non-Sports Revenues	6,171	3,500	3,500	-	2,916	1,120	(1,796)	292	105	(187)
10-40-211-4300	Edwards Active older adult program revenue	5,870	8,130	6,000	(2,130)	6,772	2,170	(4,602)	677	-	(677)
10-40-240-4300	Edwards Adult Sports Revenue	15,172	19,500	17,245	(2,255)	16,250	8,245	(8,005)	1,625	-	(1,625)
10-40-260-4300	Edwards Youth Sports Revenue	76,575	93,847	93,847	-	78,206	75,103	(3,103)	7,821	2,840	(4,981)
10-40-291-4300	Edwards Gymnastics Program Revenue	201,293	172,992	172,992	-	144,160	153,338	9,178	14,416	21,983	7,567
10-40-293-4300	Edwards Gymnastics Meet Revenue	50,556	36,970	36,970	-	30,808	42,390	11,582	3,081	10,285	7,204
10-40-294-4300	Edwards Antigravity Revenue	45,842	38,375	38,375	-	31,979	30,939	(1,040)	3,198	899	(2,299)
10-40-400-4200	Edwards Admissions - Memberships	22,368	24,029	24,029	-	15,178	10,660	(4,518)	1,445	1,028	(417)
10-40-400-4230	Edwards Admissions - Daily Passes	20,142	21,507	21,507	-	15,286	13,136	(2,150)	798	173	(625)
10-40-400-4252	Edwards Facility/Turf Rentals	78,515	88,540	88,540	-	63,540	47,343	(16,197)	5,223	465	(4,758)
10-40-390-4350	Edwards E sports revenue	10,741	12,499	14,499	2,000	10,849	13,860	3,011	625	265	(360)
10-40-400-4350	Edwards E sports revenue	170	-	-	-	-	-	-	-	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	2,750	2,500	-	(2,500)	2,083	-	(2,083)	208	-	(208)
10-40-400-4503	Edwards Tenant Lease Revenue	30,600	30,359	30,359	-	25,287	20,754	(4,533)	2,536	2,261	(275)
10-40-400-4505	Edwards Resale	85	-	-	-	-	-	-	-	-	-
10-40-400-4506	Edwards Concession/Vending	968	2,000	2,000	-	1,076	1,449	373	429	93	(337)
10-40-400-4513	Edwards Other Revenue	4,858	800	800	-	666	410	(256)	67	-	(67)
10-40-405-4256	Edwards Events- Parties	12,392	14,625	14,625	-	11,351	10,078	(1,273)	2,366	475	(1,891)
Total Revenue		698,888	668,648	660,263	(8,385)	541,360	502,365	(38,995)	51,552	41,071	(10,480)
Expenditures											
10-40-100-5000	Edwards Facility Salaries	326,207	393,131	393,131	-	327,478	336,334	(8,856)	32,748	49,772	(17,024)
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	27,951	-	-	-	-	-	-	-	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	22,412	31,409	22,000	9,409	26,164	14,188	11,976	2,616	2,331	285
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	34,457	45,000	45,000	-	37,485	29,527	7,958	3,749	-	3,749
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	160	1,760	1,760	-	1,466	-	1,466	147	-	147
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-	-	-
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	13,505	11,370	11,370	-	9,475	8,118	1,358	948	1,268	(320)
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	10,224	15,424	15,424	-	12,853	11,182	1,671	1,285	1,051	235
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	24,353	24,635	24,635	-	20,529	23,863	(3,334)	2,053	1,978	75
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	10,455	11,400	11,400	-	9,500	8,676	824	950	355	595
10-40-390-5002	Edwards E sports wages - PT	10,682	7,180	7,180	-	6,680	4,912	1,768	250	159	91
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	1,666	5,130	815	4,315	4,273	815	3,458	427	-	427
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	35,931	60,500	60,500	-	47,876	47,731	145	3,578	5,848	(2,270)
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	4,258	-	-	-	-	-	-	-	-	-
10-40-100-5010	401a Payroll Tax	30,490	27,944	27,944	-	23,277	19,135	4,142	2,328	2,431	(103)
10-40-100-5013	Medicare and other taxes	7,692	8,482	8,482	-	7,066	6,978	87	707	912	(205)
10-40-100-5014	Unemployment	871	1,800	1,800	-	1,499	1,254	246	150	126	24
10-40-100-5021	Dental	-	-	-	-	-	-	-	-	-	-
10-40-100-5020	Medical Coverage Premiums	68,293	100,445	74,638	25,807	83,671	61,293	22,377	8,367	-	8,367
10-40-100-5040	Retirement Benefits - 457 Match	23,110	22,000	28,038	(6,038)	18,326	25,207	(6,881)	1,833	4,178	(2,345)
Total Wages and Benefits		652,718	767,610	734,117	33,492	637,618	599,214	38,404	62,134	70,408	(8,273)

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	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
	Other Expenditures										
10-40-400-5033	Edwards Facility Staff Uniforms	839	1,000	1,000	-	1,000	-	1,000	-	-	-
10-40-400-6122	Edwards Employee Relations	305	720	720	-	600	690	(90)	60	-	60
10-40-400-6350	Edwards Staff Training Expense	-	600	600	-	500	-	500	50	-	50
10-40-400-6100	Edwards Office Supplies	378	700	700	-	583	761	(177)	58	226	(168)
10-40-400-6116	Edwards Resale Items	-	-	-	-	-	-	-	-	-	-
10-40-294-6108	Edwards Antigravity Equipment	-	2,975	2,975	-	2,975	-	2,975	-	-	-
10-40-400-6205	Edwards Copier and Office Equipment	4,366	4,356	4,356	-	3,630	3,513	117	363	241	122
10-40-400-6302	Edwards Marketing and Communications Expense	1,248	1,500	1,500	-	1,250	192	1,059	125	-	125
10-40-401-6106	Edwards Janitorial & Medical Supplies	5,202	6,225	6,225	-	5,200	4,504	696	510	108	402
10-40-401-6107	Edwards Maintenance Supplies	7,998	8,500	8,500	-	8,000	8,959	(959)	250	74	176
10-40-401-6200	Edwards Janitorial Services Contract	26,520	34,092	34,092	-	28,410	18,609	9,801	2,841	1,885	956
10-40-401-6360	Edwards Building Maintenance Service	38,537	30,000	50,000	(20,000)	25,750	43,109	(17,359)	2,100	1,394	706
10-40-205-6102	Edwards Rec Kids Program Expense	10,493	7,704	9,500	(1,796)	7,608	9,301	(1,692)	136	-	136
10-40-206-6102	Edwards Non-Sports Program Expense	386	1,575	500	1,075	1,312	132	1,180	131	-	131
10-40-211-6102	Edwards active older adult Program expense	3,307	6,750	5,000	1,750	5,623	2,637	2,985	562	-	562
10-40-240-6102	Edwards Adult Sports Program Expense	976	2,940	2,940	-	2,450	1,226	1,224	245	-	245
10-40-260-6102	Edwards Youth Sports Program Expense	22,303	46,995	46,995	-	46,296	23,918	22,378	3,290	1,695	1,595
10-40-290-6102	Edwards Gymnastics Program Expense	7,041	8,925	8,925	-	8,692	1,214	7,478	2,739	-	2,739
10-40-293-6102	Edwards Gymnastics Meet Expense	46,348	36,250	36,250	-	30,208	39,133	(8,925)	3,021	4,202	(1,182)
10-40-294-6102	Antigravity Program Expense	-	-	-	-	-	-	-	-	-	-
10-40-390-6102	Edwards E sports program expense	1,486	500	1,300	(800)	500	1,200	(700)	-	154	(154)
10-40-403-6102	Edwards Climbing Expense	-	350	-	350	292	-	292	29	-	29
10-40-405-6102	Edwards Events/Parties Expense	-	250	850	(600)	250	757	(507)	-	27	(27)
10-40-400-6401	Edwards Internet/Telephone/Cable	6,437	7,200	7,200	-	6,000	6,561	(561)	600	1,379	(779)
10-40-400-6402	Edwards Electric	26,854	34,800	34,800	-	29,000	19,585	9,415	2,900	-	2,900
10-40-400-6404	Edwards Natural Gas	8,528	12,575	12,575	-	9,075	9,788	(713)	1,200	452	748
10-40-400-6406	Edwards Security/Fire Suppression	1,883	1,750	1,750	-	1,750	672	1,078	-	-	-
10-40-400-6408	Edwards Water/Sewer	7,292	7,500	9,417	(1,917)	6,250	7,777	(1,527)	625	760	(135)
Total Exp. Other than Wages and Benefits		228,726	266,732	288,670	(21,938)	233,203	204,235	28,968	21,835	12,597	9,238
Total Expenditures		881,444	1,034,342	1,022,787	11,554	870,821	803,449	67,372	83,970	83,005	965
Revenue Over/(Under) Expenditures		(182,555)	(365,694)	(362,524)	3,169	(329,461)	(301,084)	28,377	(32,418)	(41,933)	(9,515)

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	2024	2025		Variance	2025 YTD as of 10/31/25		Variance	2025 Current Month		Variance
		Actual	Approved Budget	Forecast	Favorable/ (Unfavor)	Budget	Actual	Favorable/ (Unfavor)	October Budget	October Actual	Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	181,303	-	-	-	-	-	-	-	-	-
10-50-280-4302	Gear library revenue	166	850	850	-	708	1,047	339	71	1,047	976
10-50-280-4500	Outdoor Rec - Contribution revenue	7,571	-	-	-	-	-	-	-	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	-	46,000	55,738	9,738	46,000	55,738	9,738	-	-	-
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	-	133,555	133,555	-	133,555	125,599	(7,956)	-	-	-
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	-	27,130	30,000	2,870	27,130	30,729	3,599	-	2,728	2,728
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	-	19,695	19,695	-	19,695	18,057	(1,638)	-	-	-
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	-	-	-	-	-	-	-	-	-	-
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-	-	-
10-50-288-4300	OR - Monument trips program revenue	-	-	-	-	-	-	-	-	-	-
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-	-	-
Total Revenue		230,483	227,230	239,838	12,608	227,088	231,169	4,081	71	3,775	3,704
10-50-280-5000	Outdoor Rec Salaries	131,102	138,207	138,207	-	115,126	115,831	(705)	11,513	14,961	(3,448)
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	108,029	132,568	132,568	-	132,568	119,663	12,905	13,853	6,868	6,985
10-50-280-5010	401a Payroll Tax	8,504	11,327	11,327	-	9,435	8,958	477	944	821	123
10-50-280-5013	Medicare and other taxes	3,213	4,331	4,331	-	3,607	3,437	170	361	314	47
10-50-280-5014	Unemployment	413	2,987	2,987	-	2,488	474	2,014	249	43	206
10-50-280-5021	Dental	-	-	-	-	-	-	-	-	-	-
10-50-280-5020	Medical Coverage Premiums	21,647	25,000	25,000	-	20,825	24,802	(3,977)	2,083	-	2,083
10-50-280-5040	Retirement Benefits - 457 Match	7,544	13,821	13,821	-	11,513	6,720	4,792	1,151	915	237
Total Wages and Benefits		280,452	328,240	328,240	-	295,563	279,886	15,677	30,152	23,921	6,231
10-50-280-5033	Outdoor Rec Staff Uniforms	-	1,000	-	1,000	833	-	833	83	-	83
10-50-280-6100	Outdoor Rec Office Supplies	875	250	1,000	(750)	208	822	(614)	21	19	2
10-50-280-6102	Outdoor Rec Operating Expenses	27,408	3,000	11,500	(8,500)	3,000	10,781	(7,781)	-	491	(491)
10-50-280-6122	Outdoor Rec Employee Relations	451	1,675	1,675	-	1,675	832	843	-	-	-
10-50-280-6161	Gear Library expense	1,111	5,150	3,000	2,150	5,150	1,991	3,159	-	-	-
10-50-280-6302	Outdoor Rec Marketing & Communications Expense	51	2,000	1,000	1,000	1,667	450	1,217	167	-	167
10-50-280-6350	Outdoor Rec Conferences and Training	1,145	1,200	600	600	1,000	-	1,000	100	-	100
10-50-280-6999	Outdoor recreation other expense	-	-	20	(20)	-	20	(20)	-	-	-
10-50-281-6102	Outdoor Rec Day Camp Program Expense	64	13,150	16,000	(2,850)	10,954	14,787	(3,833)	1,095	19	1,077
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	7,507	14,975	14,975	-	12,474	12,992	(518)	1,247	910	337
10-50-283-6102	Outdoor Rec Sports Camp program expense	5,206	11,305	11,305	-	9,417	10,054	(637)	942	-	942
10-50-283-6230	Outdoor Rec Camp Contractor Expense	6,017	17,330	17,330	-	14,436	15,569	(1,133)	1,444	-	1,444
10-50-284-6102	Outdoor Rec Special Event Program expense	1,773	-	64	(64)	-	64	(64)	-	-	-
10-50-285-6102	Outdoor Rec Education Program Expense	775	-	-	-	-	-	-	-	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	-	-	-	-	-	-	-	-	-
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-	-	-
10-50-288-6102	OR Monument trips - Program expense	12,491	-	204	(204)	-	204	(204)	-	-	-
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-	-	-
Total Exp. Other than Wages and Benefits		64,873	71,035	78,673	(7,638)	60,813	68,566	(7,753)	5,099	1,439	3,660
Total Expenditures		345,325	399,275	406,913	(7,638)	356,376	348,452	7,924	35,251	25,360	9,891
Revenue Over/(Under) Expenditures		(114,841)	(172,045)	(167,075)	4,970	(129,288)	(117,283)	12,005	(35,180)	(21,585)	13,595



Mountain Recreation Metro District, CO

Vendor History Report

By Vendor Name

Posting Date Range 10/01/2025 - 10/31/2025

Payment Date Range -

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						
Vendor Set: 01 - Vendor Set 01												
00001 - 1000 Bulbs												
CS189663	Light Bulbs		10/15/2025	52928	10/22/2025	131.37	0.00	0.00	0.00	0.00	131.37	131.37
Light Bulbs	0.00	0.00	131.37	10-30-401-6107	Gypsum Maintenance Supplies	131.37						

Vendor History Report

Posting Date Range 10/01/2025 - 10/31/2025

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						
00035 - Alpine Bank							30,510.22	0.00	0.00	0.00	30,510.22	0.00
AB10.31.25	Credit Cards		10/31/2025				30,510.22	0.00	0.00	0.00	30,510.22	0.00
Website Redesign	0.00	0.00	2,500.00	10-10-103-6302	Marketing and Communication Exp	2,500.00						
Fall 2025 Basketball 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						
Gymnastics Team Backp	0.00	0.00	1,484.95	10-40-293-6102	Edwards Gymnastics Meet Expense	1,484.95						
Plumbing systems	0.00	0.00	1,091.00	10-30-401-6360	Gypsum Building Maintenance Serv	1,091.00						
Basketballs	0.00	0.00	1,054.01	10-20-260-6102	Eagle Youth Sports Program Expens	351.34						
				10-30-260-6102	Gypsum Youth Sports Program Exp	351.34						
				10-40-260-6102	Edwards Youth Sports Program Exp	351.33						
Sylvan lake exploremos	0.00	0.00	910.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	910.00						
American Red cross	0.00	0.00	886.53	10-30-240-6102	Gypsum Adult Sports Program Expe	443.27						
				10-50-280-6102	Outdoor Rec Operating Expenses	443.26						
Team Competition leota	0.00	0.00	868.15	10-40-293-6102	Edwards Gymnastics Meet Expense	868.15						
Rec or treat phot booth	0.00	0.00	823.68	10-10-104-6130	Community Event Expense	823.68						
Gymnastics Competitior	0.00	0.00	769.75	10-40-293-6102	Edwards Gymnastics Meet Expense	769.75						
GRC Ferguson	0.00	0.00	740.15	10-30-401-6360	Gypsum Building Maintenance Serv	740.15						
Hygen Technologies	0.00	0.00	720.00	10-40-260-6102	Edwards Youth Sports Program Exp	720.00						
Gymnastics Competitior	0.00	0.00	693.35	10-40-293-6102	Edwards Gymnastics Meet Expense	693.35						
ID Edge EPIR	0.00	0.00	665.97	10-20-400-6107	Eagle Maintenance Supplies	665.97						
Fall Hockey Jerseys	0.00	0.00	654.00	10-20-260-6102	Eagle Youth Sports Program Expens	654.00						
Summer softball Camp S	0.00	0.00	577.50	10-20-240-6108	Eagle Adult Sports Program Expensi	577.50						
Conference and training	0.00	0.00	500.00	10-10-100-6350	Conferences and Training	500.00						
Dewey Debbles rec kids	0.00	0.00	480.00	10-20-205-6102	Eagle Rec Kids Program Expense	480.00						
R3Cafe LLC	0.00	0.00	458.00	10-10-100-6120	Meeting Expenses	458.00						
1000Bulbs	0.00	0.00	395.78	10-30-401-6107	Gypsum Maintenance Supplies	395.78						
Airfare for meet	0.00	0.00	386.26	10-40-293-6102	Edwards Gymnastics Meet Expense	386.26						
Boardroom Board meeti	0.00	0.00	384.00	10-10-100-6120	Meeting Expenses	384.00						
Lunch for team during C	0.00	0.00	372.00	10-10-100-6122	Employee Relations	372.00						
NAPA Air compressors	0.00	0.00	345.98	25-60-401-6107	Eagle Complex Maintenance Suppli	173.98						
				25-70-401-6107	Freedom Park Maintenance Supplie	172.00						
Costco concesions food	0.00	0.00	340.91	10-20-400-6106	Eagle Janitorial & Medical Supplies	34.98						
				10-20-400-6117	Eagle Concession Supplies	305.93						
Amazon	0.00	0.00	335.99	10-10-103-6302	Marketing and Communication Exp	335.99						
Lunch during CPRA	0.00	0.00	330.21	10-10-100-6122	Employee Relations	330.21						
GRC Ferguson	0.00	0.00	284.58	10-30-401-6107	Gypsum Maintenance Supplies	284.58						
Resale Supplies	0.00	0.00	278.19	10-30-400-6116	Gypsum Resale Expense	278.19						
Costco GRC AOA	0.00	0.00	264.53	10-30-211-6102	Gypsum active older adult Program	264.53						
Locker room TV Display	0.00	0.00	249.99	10-20-400-6205	Eagle Copier and Office Equip	249.99						
Rec or treat	0.00	0.00	249.03	10-30-405-6102	Gypsum Events/Parties Expense	249.03						

Vendor History Report
Posting Date Range 10/01/2025 - 10/31/2025

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						
Coaches Whistles	0.00	0.00	248.79	10-20-260-6102	Eagle Youth Sports Program Expens	82.93						
				10-30-260-6102	Gypsum Youth Sports Program Exp	82.93						
				10-40-260-6102	Edwards Youth Sports Program Exp	82.93						
Desks for new gymnasti	0.00	0.00	239.98	50-40-400-7001	Field House Capital Replacement Fl	239.98						
Adobe	0.00	0.00	239.88	10-10-100-6312	Dues, Subscriptions, Books	239.88						
Home Depot	0.00	0.00	235.27	25-70-401-6107	Freedom Park Maintenance Supplie	235.27						
Temu rec or treat	0.00	0.00	234.12	10-30-405-6102	Gypsum Events/Parties Expense	234.12						
Walmart Concession	0.00	0.00	227.38	10-20-400-6117	Eagle Concession Supplies	227.38						
USPS Box renewal	0.00	0.00	226.00	10-40-400-6100	Edwards Office Supplies	226.00						
Rec or Treat Supplies	0.00	0.00	214.07	10-30-405-6102	Gypsum Events/Parties Expense	214.07						
Lunch for Program divisi	0.00	0.00	207.00	10-10-100-6122	Employee Relations	207.00						
Paper Shredder	0.00	0.00	193.65	10-40-400-6205	Edwards Copier and Office Equipme	193.65						
Temu rec or treat	0.00	0.00	187.88	10-30-405-6102	Gypsum Events/Parties Expense	187.88						
Rec or Treat	0.00	0.00	182.05	10-30-405-6102	Gypsum Events/Parties Expense	182.05						
Edwards Field House rer	0.00	0.00	176.99	50-40-400-7001	Field House Capital Replacement Fl	176.99						
Amazon for EPIR	0.00	0.00	176.77	10-20-400-6107	Eagle Maintenance Supplies	176.77						
Zamblades	0.00	0.00	176.00	10-20-403-6114	Eagle Rink Supplies & Equipment	176.00						
EPIR Maintenance	0.00	0.00	160.82	10-20-400-6107	Eagle Maintenance Supplies	160.82						
GRC Rec Kids camp	0.00	0.00	160.00	10-30-205-6102	Gypsum Rec Kids Program Expense	160.00						
GRC PDS Inc	0.00	0.00	143.62	10-30-401-6107	Gypsum Maintenance Supplies	143.62						
Podcast Sandisk	0.00	0.00	139.61	10-10-103-6302	Marketing and Communication Exp	139.61						
LTM Lunch	0.00	0.00	138.98	10-10-100-6120	Meeting Expenses	138.98						
1000Bulbs	0.00	0.00	133.56	10-30-401-6107	Gypsum Maintenance Supplies	133.56						
Employee lunch	0.00	0.00	132.19	10-30-400-6122	Gypsum Employee Relations	132.19						
100 Bulbs	0.00	0.00	131.37	10-30-400-6106	Gypsum Janitorial & Medical Suppli	131.37						
Facebook Ads	0.00	0.00	124.00	10-10-103-6302	Marketing and Communication Exp	4.32						
				10-20-260-6102	Eagle Youth Sports Program Expens	39.82						
				10-30-205-6102	Gypsum Rec Kids Program Expense	34.60						
				10-30-240-6102	Gypsum Adult Sports Program Expe	45.26						
Gypsum Internet	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable	120.00						
Rec or Treat	0.00	0.00	107.89	10-30-405-6102	Gypsum Events/Parties Expense	107.89						
Rec or treat	0.00	0.00	106.42	10-30-405-6102	Gypsum Events/Parties Expense	106.42						
Garmin Monthly	0.00	0.00	104.85	10-50-280-6102	Outdoor Rec Operating Expenses	104.85						
Wagon for Rec Kids	0.00	0.00	104.60	10-10-103-6302	Marketing and Communication Exp	104.60						
Chairs for Gymnastics of	0.00	0.00	103.00	50-40-400-7001	Field House Capital Replacement Fl	103.00						
Amazon	0.00	0.00	101.54	10-50-280-6102	Outdoor Rec Operating Expenses	101.54						
EPIR Internet	0.00	0.00	99.95	10-20-400-6401	Eagle Internet/Telephone/Cable	99.95						
Rec or Treat	0.00	0.00	98.60	10-30-405-6102	Gypsum Events/Parties Expense	98.60						
EPIR Training	0.00	0.00	95.76	10-20-400-6350	Eagle Staff Training Expense	95.76						
Music for facilities	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						
EPIR Maintance	0.00	0.00	88.28	10-20-400-6107	Eagle Maintenance Supplies	88.28						

Vendor History Report
Posting Date Range 10/01/2025 - 10/31/2025

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						
Google Youtube TV	0.00	0.00	87.72	10-40-400-6401	Edwards Internet/Telephone/Cable	87.72						
Google Youtube TV	0.00	0.00	87.72	10-40-400-6401	Edwards Internet/Telephone/Cable	87.72						
GRC Rec kids camp	0.00	0.00	85.39	10-30-205-6102	Gypsum Rec Kids Program Expense	85.39						
Rec or Treat	0.00	0.00	83.98	10-30-405-6102	Gypsum Events/Parties Expense	83.98						
Podcast Mugs	0.00	0.00	80.00	10-10-103-6302	Marketing and Communication Exp	80.00						
Subscription	0.00	0.00	75.00	10-10-100-6312	Dues, Subscriptions, Books	75.00						
NAPA flat for golf cart	0.00	0.00	74.97	25-70-401-6105	Freedom Park Maintenance Equiprr	74.97						
EFH PDS Inc	0.00	0.00	74.49	10-40-401-6107	Edwards Maintenance Supplies	74.49						
Facebook Ads	0.00	0.00	71.28	10-10-103-6302	Marketing and Communication Exp	38.42						
				10-30-205-6102	Gypsum Rec Kids Program Expense	1.30						
				10-30-240-6102	Gypsum Adult Sports Program Expe	31.56						
Homebase	0.00	0.00	70.00	10-10-100-6312	Dues, Subscriptions, Books	70.00						
Homebase	0.00	0.00	70.00	10-10-100-6312	Dues, Subscriptions, Books	70.00						
Rec or treat	0.00	0.00	67.52	10-30-405-6102	Gypsum Events/Parties Expense	67.52						
USPS Stamp	0.00	0.00	62.40	10-10-100-6100	Office Supplies	62.40						
Costco Maintance	0.00	0.00	61.19	10-20-400-6106	Eagle Janitorial & Medical Supplies	61.19						
Rec or treat	0.00	0.00	59.76	10-30-405-6102	Gypsum Events/Parties Expense	59.76						
Warm uo timers for gym	0.00	0.00	59.76	10-30-293-6102	Gypsum Gymnastics Meet Expense	59.76						
Amazon GRC Rec Kids	0.00	0.00	59.39	10-30-205-6102	Gypsum Rec Kids Program Expense	59.39						
Programs Team Teambu	0.00	0.00	58.54	10-10-100-6122	Employee Relations	58.54						
LTM Lunch	0.00	0.00	57.82	10-10-100-6120	Meeting Expenses	57.82						
PDS EPIR	0.00	0.00	57.40	10-20-400-6107	Eagle Maintenance Supplies	57.40						
Rec or Treat	0.00	0.00	55.73	10-30-405-6102	Gypsum Events/Parties Expense	55.73						
Marketing medium culti	0.00	0.00	55.32	10-10-103-6302	Marketing and Communication Exp	55.32						
Pizza for E -Sports	0.00	0.00	52.90	10-40-390-6102	E-sports Program Supplies	52.90						
Makers for furry space	0.00	0.00	52.51	10-30-330-6102	Gypsum Fitness Program Expense	52.51						
Edwards building center	0.00	0.00	51.98	25-70-401-6107	Freedom Park Maintenance Supplie	51.98						
Dominos GRC kids	0.00	0.00	50.97	10-30-206-6102	Gypsum Non-Sports Program Exper	50.97						
Stock Photo Subscriptioi	0.00	0.00	50.42	10-10-103-6302	Marketing and Communication Exp	50.42						
EPIR Maintnance	0.00	0.00	49.91	10-20-403-6114	Eagle Rink Supplies & Equipment	49.91						
Office Depot	0.00	0.00	46.99	10-40-400-6205	Edwards Copier and Office Equipme	46.99						
Rec or treat	0.00	0.00	46.80	10-30-405-6102	Gypsum Events/Parties Expense	46.80						
Mtn Rec foundation mei	0.00	0.00	46.38	10-10-103-6302	Marketing and Communication Exp	46.38						
Rec or Treat	0.00	0.00	46.16	10-30-405-6102	Gypsum Events/Parties Expense	46.16						
ECSD tabeling event	0.00	0.00	45.98	10-10-104-6131	Community Engagement expense	45.98						
Fuel	0.00	0.00	45.50	10-10-100-6140	District Vehicle Fuel & Maintenance	45.50						
Instacart	0.00	0.00	45.44	10-30-205-6102	Gypsum Rec Kids Program Expense	45.44						
Walmart rec kids	0.00	0.00	44.68	10-30-206-6102	Gypsum Non-Sports Program Exper	44.68						
Lifeguard supplies	0.00	0.00	42.75	10-30-301-6102	Gypsum Aquatics - Program Expens	42.75						
E-Sports night out	0.00	0.00	42.75	10-40-390-6102	E-sports Program Supplies	42.75						
Conference and training	0.00	0.00	40.00	10-10-100-6350	Conferences and Training	40.00						
Instacart	0.00	0.00	39.53	10-30-205-6102	Gypsum Rec Kids Program Expense	39.53						
Rec or Treat Supplies	0.00	0.00	38.97	10-30-405-6102	Gypsum Events/Parties Expense	38.97						

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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					
CPRA Lunch	0.00	0.00	37.00	10-10-100-6350	Conferences and Training	37.00					
Rec or Treat	0.00	0.00	36.99	10-30-405-6102	Gypsum Events/Parties Expense	36.99					
Meeting Expenses	0.00	0.00	36.38	10-10-100-6120	Meeting Expenses	36.38					
Walmart	0.00	0.00	32.73	10-30-205-6102	Gypsum Rec Kids Program Expense	32.73					
LTM Lunch	0.00	0.00	32.30	10-10-100-6120	Meeting Expenses	32.30					
GRC Kids	0.00	0.00	32.06	10-30-206-6102	Gypsum Non-Sports Program Exper	32.06					
Rec or Treat	0.00	0.00	30.35	10-30-405-6102	Gypsum Events/Parties Expense	30.35					
Drano for rec	0.00	0.00	30.15	10-30-400-6106	Gypsum Janitorial & Medical Suppli	30.15					
Scheduling software	0.00	0.00	30.00	10-30-290-6102	Gypsum Gymnastics Program Exper	30.00					
LTM Lunch	0.00	0.00	28.32	10-10-100-6120	Meeting Expenses	28.32					
Wasp killer for childwat	0.00	0.00	26.83	10-30-400-6106	Gypsum Janitorial & Medical Suppli	26.83					
Supplies for BP and trair	0.00	0.00	26.77	10-40-405-6102	Edwards Events/Parties Expense	26.77					
Wax for EPIR Outdoor sl	0.00	0.00	25.74	10-20-301-6102	Eagle Aquatics - Program Expense	25.74					
Rec or treat	0.00	0.00	25.34	10-30-405-6102	Gypsum Events/Parties Expense	25.34					
Shell oil	0.00	0.00	25.06	10-10-100-6140	District Vehicle Fuel & Maintenance	25.06					
Amazon Supplies	0.00	0.00	24.20	10-10-100-6100	Office Supplies	24.20					
Rec or Treat	0.00	0.00	23.98	10-30-405-6102	Gypsum Events/Parties Expense	23.98					
Rec or Treat supplies	0.00	0.00	23.63	10-30-405-6102	Gypsum Events/Parties Expense	23.63					
Cookbook Table Display	0.00	0.00	22.29	10-30-400-6302	Gypsum Marketing and Communic	22.29					
Gypsum Ace Hardware	0.00	0.00	21.99	10-20-400-6109	Eagle Pool - Operations expenses	21.99					
Meeting Expenses	0.00	0.00	21.78	10-10-100-6120	Meeting Expenses	21.78					
Amazon Supplies	0.00	0.00	21.56	10-30-400-6100	Gypsum Office Supplies	21.56					
Batteries for GRC	0.00	0.00	20.40	10-30-400-6100	Gypsum Office Supplies	20.40					
Monthly Subscription Xt	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Monthly Xbox Subscripti	0.00	0.00	19.99	10-40-390-6102	E-sports Program Supplies	19.99					
Rec or Treat	0.00	0.00	19.54	10-30-405-6102	Gypsum Events/Parties Expense	19.54					
Office Supplies	0.00	0.00	18.96	10-50-280-6100	Outdoor Rec Office Supplies	18.96					
Bookworm Outdoor kids	0.00	0.00	18.67	10-50-281-6102	Outdoor Rec Day Camp Program Ex	18.67					
Rec or Treat	0.00	0.00	18.45	10-30-405-6102	Gypsum Events/Parties Expense	18.45					
Employee Birthday	0.00	0.00	18.38	10-30-400-6122	Gypsum Employee Relations	18.38					
League Lobster	0.00	0.00	17.95	10-20-260-6102	Eagle Youth Sports Program Expens	5.98					
				10-30-290-6102	Gypsum Gymnastics Program Exper	5.99					
				10-40-260-6102	Edwards Youth Sports Program Exp	5.98					
E-Sports Controllers	0.00	0.00	17.87	10-40-390-6102	E-sports Program Supplies	17.87					
R3Cafee	0.00	0.00	15.71	10-30-205-6102	Gypsum Rec Kids Program Expense	15.71					
Canva	0.00	0.00	15.00	10-30-400-6302	Gypsum Marketing and Communic	15.00					
Canva	0.00	0.00	15.00	10-20-400-6100	Eagle Office Supplies	15.00					
R3Cafee	0.00	0.00	12.89	10-30-205-6102	Gypsum Rec Kids Program Expense	12.89					
R3Cafee	0.00	0.00	12.01	10-30-205-6102	Gypsum Rec Kids Program Expense	12.01					
Northside Coffee	0.00	0.00	11.98	10-10-103-6302	Marketing and Communication Exp	11.98					
Secretary state fee	0.00	0.00	10.00	10-10-100-6312	Dues, Subscriptions, Books	10.00					
Town of gypsum	0.00	0.00	9.28	10-30-400-6318	Gypsum Sales Tax	9.28					
VCHS Volunteers Day	0.00	0.00	8.03	25-70-401-6107	Freedom Park Maintenance Supplie	8.03					

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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						
SMS Subscription	0.00	0.00	8.00	10-10-103-6302	Marketing and Communication Exp	8.00						
Amazon prime	0.00	0.00	6.55	10-30-205-6102	Gypsum Rec Kids Program Expense	6.55						
Wild Coffee	0.00	0.00	6.36	10-40-260-6102	Edwards Youth Sports Program Exp	6.36						
Lifeguard Supplies	0.00	0.00	5.53	10-30-301-6102	Gypsum Aquatics - Program Expens	5.53						
R3Cafee	0.00	0.00	4.62	10-30-205-6102	Gypsum Rec Kids Program Expense	4.62						
R3Cafee	0.00	0.00	4.24	10-30-205-6102	Gypsum Rec Kids Program Expense	4.24						
Sales tax	0.00	0.00	1.25	10-30-400-6318	Gypsum Sales Tax	1.25						
Amazon Prime	0.00	0.00	-6.52	10-30-205-6102	Gypsum Rec Kids Program Expense	-6.52						
Refund	0.00	0.00	-22.53	10-30-400-6100	Gypsum Office Supplies	-22.53						
Refund	0.00	0.00	-43.55	10-10-103-6302	Marketing and Communication Exp	-43.55						
Amazon Refund	0.00	0.00	-112.00	10-30-401-6200	Gypsum Janitorial Services Contract	-112.00						
Amazon Refund	0.00	0.00	-158.49	10-50-280-6102	Outdoor Rec Operating Expenses	-158.49						
00043 - AlwaysMountainTime, LLC							1,500.00	0.00	0.00	0.00	1,500.00	1,500.00
Fiestas America	Fiestas America Radio Commercials		10/9/2025		52930	10/22/2025	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00
Fiestas America Radio C		0.00	0.00	1,500.00	10-10-104-6135	Fiesta Americas		1,500.00				
00066 - Apex Security							86.30	0.00	0.00	0.00	86.30	86.30
1701087	EPIR Alarm October 2025		10/6/2025		DFT0001739	10/14/2025	86.30	0.00	0.00	0.00	86.30	86.30
EPIR Alarm October 202		0.00	0.00	86.30	10-20-400-6406	Eagle Security		86.30				
00070 - Arena Products & Services, LLC							792.37	0.00	0.00	0.00	792.37	792.37
4081	Rink Refrigeration		10/13/2025		52931	10/22/2025	792.37	0.00	0.00	0.00	792.37	792.37
Rink Refrigeration		0.00	0.00	792.37	10-20-403-6114	Eagle Rink Supplies & Equipment		792.37				
00085 - Background Investigation Bureau, LLC							59.00	0.00	0.00	0.00	59.00	59.00
INV-81831	Background Checks		10/18/2025		DFT0001740	10/22/2025	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				
00094 - Becker Arena Products, Inc.							1,820.41	0.00	0.00	0.00	1,820.41	1,820.41
617457	Rink Glass		10/7/2025		52919	10/13/2025	1,595.41	0.00	0.00	0.00	1,595.41	1,595.41
Rink Glass		0.00	0.00	1,595.41	10-20-403-6114	Eagle Rink Supplies & Equipment		1,595.41				
617466	Rink Glass		10/7/2025		52919	10/13/2025	225.00	0.00	0.00	0.00	225.00	225.00
Rink Glass		0.00	0.00	225.00	10-20-403-6114	Eagle Rink Supplies & Equipment		225.00				
00107 - Black Hills Energy/Source Gas							3,002.57	0.00	0.00	0.00	3,002.57	3,002.57
559275338310.07.25	ESC Natural Gas		10/7/2025		DFT0001763	10/27/2025	27.00	0.00	0.00	0.00	27.00	27.00
ESC Natural Gas		0.00	0.00	27.00	25-60-400-6404	Eagle Complex Natural Gas		27.00				
770218778110.03.25	EFH Natural Gas		10/3/2025		DFT0001771	10/23/2025	452.39	0.00	0.00	0.00	452.39	452.39
EFH Natural Gas		0.00	0.00	452.39	10-40-400-6404	Edwards Natural Gas		452.39				
905660341010.08.25	EPIR Natural Gas		10/8/2025		DFT0001762	10/28/2025	1,159.76	0.00	0.00	0.00	1,159.76	1,159.76
EPIR Natural Gas		0.00	0.00	1,159.76	10-20-400-6404	Eagle Natural Gas		1,159.76				
905673400610.09.25	GRC Natural Gas		10/9/2025		DFT0001761	10/29/2025	1,363.42	0.00	0.00	0.00	1,363.42	1,363.42

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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						
GRC Natural Gas	0.00	0.00	1,363.42	10-30-400-6404	Gypsum Natural Gas	1,363.42						
00890 - Borne Consulting							2,800.00	0.00	0.00	0.00	2,800.00	2,800.00
17457	EPIR Maintancee Services		10/1/2025	Y	52908	10/8/2025	2,800.00	0.00	0.00	0.00	2,800.00	2,800.00
EPIR Maintancee Service	0.00	0.00	2,800.00	10-20-400-6360	Eagle Building Maintenance Service	2,800.00						
01197 - Christina Hovater							587.50	0.00	0.00	0.00	587.50	587.50
CH10.08.25	Check for time working		10/8/2025		52921	10/13/2025	587.50	0.00	0.00	0.00	587.50	587.50
Check for time working	0.00	0.00	587.50	10-10-103-6221	Consulting	587.50						
01194 - Compania Rayuela Teatro LLC							1,200.00	0.00	0.00	0.00	1,200.00	1,200.00
INV0002	Performance Fiestas America		10/7/2025	Y	52922	10/13/2025	1,200.00	0.00	0.00	0.00	1,200.00	1,200.00
Performance Fiestas Am	0.00	0.00	1,200.00	10-10-104-6135	Fiesta Americas	1,200.00						
00218 - Decypher Technologies, Inc							2,277.59	0.00	0.00	0.00	2,277.59	2,277.59
159154DCY	Repair broken UPS for Internet and phones		10/8/2025		52933	10/22/2025	1,173.95	0.00	0.00	0.00	1,173.95	1,173.95
Repair broken UPS for Ir	0.00	0.00	1,173.95	10-40-400-6401	Edwards Internet/Telephone/Cable	1,173.95						
INV-4012	Computer IT Services		10/2/2025		52909	10/8/2025	1,019.64	0.00	0.00	0.00	1,019.64	1,019.64
Computer IT Services	0.00	0.00	1,019.64	10-10-105-6206	Computer/IT/Phone Services	1,019.64						
INV-4051	Computer IT Services		10/3/2025		52909	10/8/2025	54.00	0.00	0.00	0.00	54.00	54.00
Computer IT Services	0.00	0.00	54.00	10-10-105-6206	Computer/IT/Phone Services	54.00						
INV-4071	Computer IT Services		10/25/2025		52950	10/30/2025	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							970.97	0.00	0.00	0.00	970.97	970.97
September 2025	Monthly Fuel		10/2/2025		52910	10/8/2025	970.97	0.00	0.00	0.00	970.97	970.97
Monthly Fuel	0.00	0.00	970.97	10-10-100-6140	District Vehicle Fuel & Maintenance	970.97						
00269 - Eagle River Water & Sanitation Dist.							1,284.76	0.00	0.00	0.00	1,284.76	1,284.76
2895037	EFH Water		10/2/2025		DFT0001746	10/20/2025	759.56	0.00	0.00	0.00	759.56	759.56
EFH Water	0.00	0.00	759.56	10-40-400-6408	Edwards Water/Sewer	759.56						
2895043	FP Ice Rinks		10/2/2025		DFT0001747	10/20/2025	525.20	0.00	0.00	0.00	525.20	525.20
FP Ice Rinks	0.00	0.00	525.20	25-70-401-6240	FP Outdoor Ice Rink Maintenance E	525.20						
00330 - FitnessTech							625.00	0.00	0.00	0.00	625.00	625.00
40869	Maintenance of fitness floor		10/21/2025		52943	10/27/2025	625.00	0.00	0.00	0.00	625.00	625.00
Maintenance of fitness f	0.00	0.00	625.00	10-30-330-6102	Gypsum Fitness Program Expense	625.00						
00389 - Hartman Brothers, Inc.							248.66	0.00	0.00	0.00	248.66	248.66
454704	Carbon Dioxide		10/3/2025		52923	10/13/2025	179.04	0.00	0.00	0.00	179.04	179.04
Carbon Dioxide	0.00	0.00	179.04	10-30-400-6109	Gypsum Aquatics - Operations exp	179.04						
455147	Carbon Dioxide		10/19/2025		52944	10/27/2025	69.62	0.00	0.00	0.00	69.62	69.62
Carbon Dioxide	0.00	0.00	69.62	10-30-400-6109	Gypsum Aquatics - Operations exp	69.62						

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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						
00407 - Holy Cross Energy							11,244.08	0.00	0.00	0.00	11,244.08	11,244.08
11251500010.14.25	ESC Energy		10/14/2025		DFT0001766	10/30/2025	2,428.80	0.00	0.00	0.00	2,428.80	2,428.80
ESC Energy	0.00	0.00	2,428.80	25-60-400-6402	Eagle Complex Electric		2,428.80					
50135810110.14.25	EPIR Energy		10/14/2025		DFT0001767	10/30/2025	8,815.28	0.00	0.00	0.00	8,815.28	8,815.28
EPIR Energy	0.00	0.00	8,815.28	10-20-400-6402	Eagle Electric		8,815.28					
00408 - Home Depot							74.42	0.00	0.00	0.00	74.42	74.42
HD10.09.25	Home Depot Supplies		10/9/2025		DFT0001750	10/20/2025	74.42	0.00	0.00	0.00	74.42	74.42
Home Depot Supplies	0.00	0.00	74.42	25-70-401-6107	Freedom Park Maintenance Supplie		74.42					
00413 - Howies Hockey Tape							343.78	0.00	0.00	0.00	343.78	343.78
INV000349077	EPIR Ice Rink		10/24/2025		52951	10/30/2025	343.78	0.00	0.00	0.00	343.78	343.78
EPIR Ice Rink	0.00	0.00	343.78	10-20-400-6116	Eagle Resale Items		343.78					
00427 - Integra Repair, LLC							963.55	0.00	0.00	0.00	963.55	963.55
1058674	Oil change		10/28/2025		52952	10/30/2025	215.68	0.00	0.00	0.00	215.68	215.68
Oil change	0.00	0.00	215.68	10-10-100-6140	District Vehicle Fuel & Maintenance		215.68					
1061513	Oil change		10/28/2025		52952	10/30/2025	175.86	0.00	0.00	0.00	175.86	175.86
Oil change	0.00	0.00	175.86	10-10-100-6140	District Vehicle Fuel & Maintenance		175.86					
1061514	Ram oil change		10/28/2025		52952	10/30/2025	175.86	0.00	0.00	0.00	175.86	175.86
Ram oil change	0.00	0.00	175.86	10-10-100-6140	District Vehicle Fuel & Maintenance		175.86					
1061923	Truck oil change		10/28/2025		52952	10/30/2025	185.52	0.00	0.00	0.00	185.52	185.52
Truck oil change	0.00	0.00	185.52	10-10-100-6140	District Vehicle Fuel & Maintenance		185.52					
1062856	Trailer tire repair		10/28/2025		52952	10/30/2025	210.63	0.00	0.00	0.00	210.63	210.63
Trailer tire repair	0.00	0.00	210.63	10-10-100-6140	District Vehicle Fuel & Maintenance		210.63					
01227 - Julian Cezane Christianson							600.00	0.00	0.00	0.00	600.00	600.00
001	Professional Skateboarder		10/8/2025	Y	52918	10/8/2025	600.00	0.00	0.00	0.00	600.00	600.00
Professional Skateboard	0.00	0.00	600.00	10-10-104-6130	Community Event Expense		600.00					
01205 - Kiser Construction							80,729.74	0.00	0.00	0.00	80,729.74	80,729.74
4	Contractor payment for EFH		10/27/2025		52953	10/30/2025	80,729.74	0.00	0.00	0.00	80,729.74	80,729.74
Contractor payment for	0.00	0.00	80,729.74	50-40-400-7001	Field House Capital Replacement Fl		80,729.74					
00918 - Language Testing International, Inc							63.00	0.00	0.00	0.00	63.00	63.00
L103191-IV	Language Testing		10/7/2025		DFT0001772	10/27/2025	63.00	0.00	0.00	0.00	63.00	63.00
Language Testing	0.00	0.00	63.00	10-10-102-5052	Employee Recruitment Expense		63.00					
01231 - Matthew Juranek							823.83	0.00	0.00	0.00	823.83	823.83
MJ10.28.25	Pay Check		10/28/2025		52948	10/28/2025	850.03	0.00	0.00	0.00	850.03	850.03
Pay Check	0.00	0.00	850.03	10-30-300-5002	Gypsum Aquatics - Part time Hourly		850.03					
MJ10.28.25-R	Pay Check		10/28/2025		52948	10/28/2025	-850.03	0.00	0.00	0.00	-850.03	-850.03
Pay Check	0.00	0.00	-850.03	10-30-300-5002	Gypsum Aquatics - Part time Hourly		-850.03					

Vendor History Report

Posting Date Range 10/01/2025 - 10/31/2025

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					
MJ10/28/25	Matthew Juranek Check	10/28/2025		52949	10/28/2025	823.83	0.00	0.00	0.00	823.83	823.83
	Matthew Juranek Check	0.00	0.00	823.83	10-30-300-5002	Gypsum Aquatics - Part time Hourly	823.83				
01230 - Maverick Climbing LLC						43,230.75	0.00	0.00	0.00	43,230.75	43,230.75
1065	EFH Climbing Renovation Deposit	10/20/2025		52945	10/27/2025	43,230.75	0.00	0.00	0.00	43,230.75	43,230.75
	EFH Climbing Renovation	0.00	0.00	43,230.75	50-40-400-7001	Field House Capital Replacement Fl	43,230.75				
00557 - Mountain Pest Control, INC.						340.00	0.00	0.00	0.00	340.00	340.00
1353801	EFH Mountain Pest	10/9/2025		52925	10/13/2025	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				
1354023	GRC Mountain Pest	10/10/2025		52936	10/22/2025	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				
1354368	EPIR Mountain Pest	10/8/2025		52925	10/13/2025	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				
1354714	ESC Mountain Pest	10/3/2025		52925	10/13/2025	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 Service	85.00				
00577 - Nextiva						268.14	0.00	0.00	0.00	268.14	268.14
40005469390	Nextiva Monthly Payment	10/27/2025		DFT0001770	10/29/2025	268.14	0.00	0.00	0.00	268.14	268.14
	Nextiva Monthly Payme	0.00	0.00	268.14	10-10-105-6206	Computer/IT/Phone Services	268.14				
00667 - Rocky Mountain Reserve						954.13	0.00	0.00	0.00	954.13	954.13
1084544	RMR Replenish	10/6/2025		DFT0001755	10/7/2025	40.43	0.00	0.00	0.00	40.43	40.43
	RMR Replenish	0.00	0.00	40.43	10-2116	HSA ER contributions	40.43				
1104587	HSA Contribution	10/7/2025		DFT0001754	10/7/2025	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				
1108459	RMR Replenish	10/13/2025		DFT0001753	10/14/2025	90.00	0.00	0.00	0.00	90.00	90.00
	RMR Replenish	0.00	0.00	90.00	10-2116	HSA ER contributions	90.00				
1130486	RMR Replenish	10/20/2025		DFT0001752	10/21/2025	360.00	0.00	0.00	0.00	360.00	360.00
	RMR Replenish	0.00	0.00	360.00	10-2116	HSA ER contributions	360.00				
1137043	HSA Contribution	10/21/2025		DFT0001751	10/21/2025	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				
1415204	RMR Monthly Admin Services	10/13/2025		DFT0001774	10/20/2025	83.40	0.00	0.00	0.00	83.40	83.40
	RMR Monthly Admin Sei	0.00	0.00	83.40	10-10-100-5024	HSA & FSA	83.40				
00697 - ServiceMaster Commc. Cleaning Solutions						14,155.65	0.00	0.00	0.00	14,155.65	14,155.65
24479	EFH Monthly	10/1/2025		52914	10/8/2025	1,885.10	0.00	0.00	0.00	1,885.10	1,885.10
	EFH Monthly	0.00	0.00	1,885.10	10-40-401-6200	Edwards Janitorial Services Contrac	1,885.10				
24480	Janitorial Services October	10/1/2025		52914	10/8/2025	6,037.00	0.00	0.00	0.00	6,037.00	6,037.00
	Janitorial Services Octob	0.00	0.00	6,037.00	10-30-401-6200	Gypsum Janitorial Services Contrac	6,037.00				
24481	Edwards Freedom Park	10/1/2025		52914	10/8/2025	3,288.89	0.00	0.00	0.00	3,288.89	3,288.89

Vendor History Report

Posting Date Range 10/01/2025 - 10/31/2025

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						
Edwards Freedom Park	0.00	0.00	3,288.89	25-70-401-6200	Freedom Park Janitorial Services Co	3,288.89						
24482	Eagle Sports Complex		10/1/2025	52914	10/8/2025	1,066.67	0.00	0.00	0.00	0.00	1,066.67	1,066.67
Eagle Sports Complex	0.00	0.00	1,066.67	25-60-400-6407	Eagle Complex Portable Toilets	1,066.67						
24484	Janitorial Services		10/1/2025	52914	10/8/2025	1,877.99	0.00	0.00	0.00	0.00	1,877.99	1,877.99
Janitorial Services	0.00	0.00	1,877.99	10-20-400-6360	Eagle Building Maintenance Service	1,877.99						
00891 - Summit Laboratories Inc							410.00	0.00	0.00	0.00	410.00	410.00
152706	Water Treatment Services		10/1/2025	52915	10/8/2025	410.00	0.00	0.00	0.00	0.00	410.00	410.00
Water Treatment Servic	0.00	0.00	410.00	10-20-400-6360	Eagle Building Maintenance Service	410.00						
01225 - Symphony Smart Homes							395.86	0.00	0.00	0.00	395.86	395.86
INV-78	EPIR Maintnace		10/1/2025	52916	10/8/2025	395.86	0.00	0.00	0.00	0.00	395.86	395.86
EPIR Maintnace	0.00	0.00	395.86	10-20-400-6360	Eagle Building Maintenance Service	395.86						
00786 - Tolin Mechanical Systems							4,014.00	0.00	0.00	0.00	4,014.00	4,014.00
CH559115	Comprehensive Service		10/13/2025	52938	10/22/2025	3,564.00	0.00	0.00	0.00	0.00	3,564.00	3,564.00
Comprehensive Service	0.00	0.00	3,564.00	10-20-400-6360	Eagle Building Maintenance Service	831.00						
				10-30-401-6360	Gypsum Building Maintenance Serv	1,424.00						
				10-40-401-6360	Edwards Building Maintenance Ser	1,309.00						
SV560268	ESC Service		10/14/2025	52938	10/22/2025	450.00	0.00	0.00	0.00	0.00	450.00	450.00
ESC Service	0.00	0.00	450.00	25-60-401-6363	Eagle Complex Maintenance Servi	450.00						
00791 - Town Of Eagle							191,478.13	0.00	0.00	0.00	191,478.13	191,478.13
2008	EPIR Pool Contribution		10/27/2025	52955	10/30/2025	191,478.13	0.00	0.00	0.00	0.00	191,478.13	191,478.13
EPIR Pool Contribution	0.00	0.00	191,478.13	50-20-400-7900	EPIR Pool COP Contribution	191,478.13						
00792 - Town of Gypsum							3,028.80	0.00	0.00	0.00	3,028.80	3,028.80
01-02089-0110.06.25	GRC Water		10/6/2025	DFT0001756	10/21/2025	3,028.80	0.00	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
5887110V323	Fuel and Materials		10/1/2025	DFT0001759	10/2/2025	265.29	0.00	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
685189	Freedom Park Trash		10/15/2025	DFT0001769	10/17/2025	683.50	0.00	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
1461481	Fairgrounds Internet		10/1/2025	DFT0001760	10/7/2025	115.86	0.00	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 Equip	115.86						
00861 - Western Paper Distributors/CDC							1,267.33	0.00	0.00	0.00	1,267.33	1,267.33
5288056	EPIR Western Paper		10/7/2025	52927	10/13/2025	429.64	0.00	0.00	0.00	0.00	429.64	429.64
EPIR Western Paper	0.00	0.00	429.64	10-20-400-6106	Eagle Janitorial & Medical Supplies	429.64						

Vendor History Report

Posting Date Range 10/01/2025 - 10/31/2025

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						
5290334	GRC Supplies		10/9/2025		52927	10/13/2025	66.83	0.00	0.00	0.00	66.83	66.83
GRC Supplies	0.00	0.00	66.83	10-30-400-6106	Gypsum Janitorial & Medical Suppli	66.83						
5293565	GRC Supplies		10/14/2025		52939	10/22/2025	662.70	0.00	0.00	0.00	662.70	662.70
GRC Supplies	0.00	0.00	662.70	10-30-400-6106	Gypsum Janitorial & Medical Suppli	662.70						
5296188	Cleaning Supplies for EFH		10/16/2025		52947	10/27/2025	108.16	0.00	0.00	0.00	108.16	108.16
Cleaning Supplies for EF	0.00	0.00	108.16	10-40-401-6106	Edwards Janitorial & Medical Suppl	108.16						
00878 - Yampa Valley Electric Assoc., Inc.							73.00	0.00	0.00	0.00	73.00	73.00
1001550210.09.25	McCoy Park Electric		10/9/2025		DFT0001768	10/23/2025	73.00	0.00	0.00	0.00	73.00	73.00
McCoy Park Electric	0.00	0.00	73.00	25-80-400-6402	McCoy Park Electric	73.00						
Vendors: (39) Total 01 - Vendor Set 01:							403,419.56	0.00	0.00	0.00	403,419.56	372,909.34
Vendors: (39) Report Total:							403,419.56	0.00	0.00	0.00	403,419.56	372,909.34



BOARD MEETING ACTION REPORT

Meeting Date: November 19, 2025

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Financial Analysis – October 2025 YTD

RECOMMENDED ACTION: For information and discussion.

District Financial Summary:

District operating expenditures year to date as of October 2025 are favorable to budget by \$218,184. YTD expenditure represents 81% of the operating budget. Capital expenditure is favorable to budget by \$1,416,873. 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 still expected that expenditures will be at or below budget for 2025.

Revenues to date represent approximately 94% of the revenues projected for the entire year's budget. Year-to-date revenue is favorable to the budget by \$146,247. Favorable income in Eagle, Outdoor Recreation, overall Taxes, and Investment Income offset the unfavorable revenue, seen in Gypsum and Edwards. 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 October 2025 is unfavorable to the budget by \$26k and expenditure is favorable to the budget by \$2k.

In comparison to the FY 2025 annual budget:

Revenues are at 76%	\$222,249 received of \$291,350 projected.
Expenditures are at 76%	\$320,407 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 94%	\$693,716 received of \$741,293 projected.
Expenditures are at 87%	\$1,159,806 spent of \$1,335,563 budgeted.

The **Gypsum Area's** year-to-date revenue is unfavorable to budget by \$59k and expenditure is favorable to budget by \$53k. Unfavorable revenue is because of lower than anticipated aquatic swim lesson revenue.

In comparison to the FY 2025 annual budget:

Revenues are at 79%	\$1,372,146 received of \$1,730,178 projected.
Expenditures are at 81%	\$1,784,202 spent of \$2,191,355 budgeted.

The **Edwards Area's** year-to-date revenue is unfavorable to the budget by \$39k and expenditure is favorable to budget by \$67k.

In comparison to the FY 2025 annual budget:

Revenues are at 75% \$502,365 received of \$668,648 projected.

Expenditures are at 78% \$803,449 spent of \$1,034,342 budgeted.

Outdoor Recreation's year-to-date revenue is favorable to budget by \$4k and expenditure is favorable to budget by \$8k.

In comparison to the FY 2025 annual budget:

Revenues are at 102% \$231,169 received of \$227,230 projected.

Expenditures are at 87% \$348,452 spent of \$399,275 budgeted.

ATTACHMENTS: None



ADMINISTRATION DIVISION REPORT – 11/19/2025

MARKETING & COMMUNITY ENGAGEMENT – JAMIE WILSON



- **Mountain Rec Mascot Campaign:** The community has spoken! After collecting votes, the top three contenders are Milo the Mountain Goat, Bentley the Bear, and Manuel the Moose. Final voting is open through Nov. 21 by [clicking here](#).
- **Rec'n' Connect Podcast:** Our first Rec'n'Connect podcast episode aired on Nov. 3, hosted by Chris Parker and Jamie Wilson. The podcast will feature conversations with community partners and highlights from across Mountain Rec. The next episode, an interview with Yeti Coach Kyle Forte, will air in early December. Special thanks to High Five Media for providing the podcast studio.
- **Website Redesign Project:** Marketing has begun working with Streamline to launch the Mountain Rec website redesign. This will be a multi-month process focused on improving accessibility, navigation and digital engagement.
- **October Highlights:** In October, Marketing promoted a wide variety of programs and events, including E-Sports Free Play Fridays, First Aid/CPR classes, the mascot, an afterschool climbing series, Learn to Play hockey programs, Rec-or-Treat, Adult Drop-in Hockey and public skating, the new Community Cookbook, Active Aging Week, Zumbini, Kids Night Out, our rockstar staff and highlights of them, a Pre & Postnatal Workshop for new parents, Tots & Top Ropes, Youth Learn to Skate, winter sports leagues, swim lessons, Mountain Rec Community Food Drive for the Community Market, winter sports camps and Ski and Snowboard Conditioning Class.
- **November and December Promotions:** Marketing is focusing on promoting Beginner Pickleball Clinics, E-Sports, winter youth sports leagues, the Holiday Craft Fair, Play it Forward Toy Drive, Learn to Play Pokémon, seated fitness classes, mascot madness, rec kids camps during the holiday break, a feature on skating coach Tara Lane, basketball camp, adult sports leagues and more!
- **Upcoming Mountain Rec Events:**
 - Holiday Craft Fair: Dec. 6, 9 a.m.–3 p.m., Gypsum Rec Center
 - Christmas on Broadway Parade: Dec. 6, Eagle
 - Play It Forward Toy Drive: Dec. 7, Gypsum Rec Center
 - Vail Yeti Hockey Games: Dec. 19–20, Eagle Pool & Ice Rink
 - Edwards Field House Renovation Celebration & Open House: TBD (December)
 - Winter Extravaganza: December (Date TBD)
 - Visits with Santa: Dec. 21, Eagle Ice Rink
 - New Year's Eve at the GRC: Dec. 31

- **Professional Development:** Marketing staff attended the Colorado Parks and Recreation Association Conference in Vail. Sessions covered topics such as artificial intelligence tools, community engagement best practices, leadership development, and storytelling techniques to better share Mountain Rec's mission.
- **2026 Event Planning:** Marketing is developing a 2026 Special Events Plan designed to bring the community back into our facilities and increase engagement with bilingual and underserved populations. More details will be shared in early 2026.
- **Edwards Field House Celebration:** Marketing is collaborating with Brad and the team on an open house to celebrate the completion of renovations at the Edwards Field House. Details and date to be announced soon.

FINANCE – KAREN MURPHY

- During October and November, Karen has been working with Maria Galardo from Marchetti & Weaver to improve the monthly financials process and prepare for the 2025 audit. Maria has helped create formulaic documents that work with reports pulled from Incode. The Balance Sheet was previously a manual entry and is now synced with formulas and reports, which will make the month end process not only an easier process, but will also avoid potential typos and mistakes.
- Joanna and Karen have been working on pulling aged Accounts Receivable and reaching out to Supervisors and Clients to help with the collection process. New processes are being established for invoicing and collecting from user groups.
- Follow up Budget meetings will occur with each Supervisor (and team) to run through the approved 2026 Budget and cross-check distributions over the year, ensuring the monthly financials will be reported when revenues and expenses are budgeted throughout the year.
- Karen will review and finalize the Administrative Matters Resolution for 2026, which is an annual requirement for Special Districts.
- Karen has been working with Joanna and Erin to become cross-trained on running Payroll and completing CRA contributions.



FACILITIES DIVISION REPORT – 11/19/25

EAGLE POOL AND ICE RINK INFORMATION

Seasonal closure procedures at the Eagle Pool were successfully completed in October:

- Brightview Pools drained the lap pool and secured all main drains.
- The recreation pool was partially drained to remove spray features for winter storage.
- Antifreeze was added to all skimmer baskets.
- Outdoor showers were winterized by M-Tech Mechanical.
- Rocky Mountain Landscaping completed the pool deck paver project.
- Pool irrigation systems were blown out, and all deck equipment has been secured.

We are awaiting updates regarding the outdoor pool heaters and installation of the winter safety cover. Overall, the pool complex is now prepared for winter conditions.

Ice Rink Operations

The Eagle Ice Rink saw lighter activity in October, which is typical with fall sports still in session and fall school break travel also impacted participation.

Attendance Summary – October 2025

Public Skate	294	Average 13 Skaters per session
Stick/Puck	304	Average 15 Skaters per session
Adult Drop-In		
Hockey	60	Average 8 Skaters per session
Open Free Style	25	Average 3 Skaters per session

Event & Program Highlights

- The Skating Club of Vail NEON Night Fundraiser drew ~110 skaters—our highest turnout of the month.
- The Vail Mountaineers hosted Bantam A and Bantam B hockey tournaments across two weekends, welcoming teams from across Colorado. The events ran smoothly, and feedback was highly positive.
- Learn to Skate USA Fall Session concluded October 30th with themed costume testing.

The Winter Session of Learn to Skate opened on October 27th and already has 93 skaters enrolled. Due to strong retention and growing demand, we have reached maximum capacity for Thursday afternoon programming.

Sheryl attended CPRA conference in Vail to obtain more CEU's towards maintaining her CPRP Professional certification.

Ice Rentals & Revenue Notes

There were several schedule changes impacting October rental revenue:

- 10 hockey game slots canceled by the Vail Mountaineers (value: \$2,420)
- 7 high school pre-season practice cancellations due to a break before regular season (value: \$1,694)

Staff proactively reached out to other potential renters, though availability did not align and there were not any groups interested in renting this prime ice time.

Offsetting some of this loss, we were pleased to welcome an NHL goaltender training on morning ice for multiple weeks — a unique and exciting addition that generated unplanned revenue. Staff presented a signed Mountain Recreation puck as a token of appreciation — he was very grateful for the hospitality and training environment.

Facility Operational Updates

- Refrigeration controls continue to perform well, providing remote monitoring and improved efficiency.
- The new VFD installation on the cooling tower is already resulting in energy cost savings.
- Ice maintenance remains a high priority — regular edging, blade rotation, and depth monitoring ensure a consistent, quality surface.

We will continue to monitor the impact of the new temporary Rodeo Rink in the region:

- The Mountaineers will shift many practices there once it opens, reducing some morning rentals in Eagle.
- Staff are communicating with VRD to avoid duplicating public skating times and protect participation.

Attached: Updated Vail Mountaineers practice schedule.

Community Partnerships & Donations

- Donated 10-Visit Punch Pass to Brush Creek Elementary (Erin Leach)
- Hosted St. Mary's Preschool Fundraiser Skate: raised \$310

These partnerships continue to expand recreational access and community engagement.

ON DECK

- Nov 6- Begin Winter session of Learn to Skate Lessons
- Nov 6- MWWHL Hockey League Draft
- Nov 7-9- Vail Sportsmanship Hockey Tournament
- Nov 14-16 - Vail Sportsmanship Hockey Tournament
- Nov 22 – BMHS Hockey Game
- Nov 27- Closed for Thanksgiving
- Nov 28- Skate off your Turkey- FREE SKATE RENTALS

FINANCIAL PERFORMANCE

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

Revenues are at 85%
Expenditures are at 77%

\$628,973 received of \$741,293 projected.
\$1,024,568 spent of \$1,335,563 budgeted.
Cost recovery is at 61%

EDWARDS FIELD HOUSE INFORMATION

Edwards Field House – October picked up at the Edwards Field House with 21 hours of rentals, school, and non-profit usage. The EFH hosted 3 birthday parties in October.

Taekwondo had 35 kids signed up on Tuesdays and Wednesdays in the large community room in October.

The Edwards Field House hosted two E-Sports Friday Night Outs on October 10 & 24. Both sessions had 6 kids each and 12 total.

Staff hosted an in-service training course for all front desk and supervisors on duty on October 24th. We went over emergency procedures, Mountain Rec handbook, policies, procedures, etc. for all positions.

The renovation progress is going well. The gymnastics area is now done. Installment of all equipment will take place the week of November 17th. We then hope to fully open the gymnastics center, trampolines, and ninja spaces to the community.

As of this writing, the gym floors are complete with the trim and ramps left to be put in the week of November 10th (picture below). The equipment for the basketball hoops and divider will be shipped on November 21st. We are still waiting on the schedule for installation of that equipment but are hoping for the end of November or early December.



The climbing wall contract was approved at the October board meeting with Maverick Climbing. They are currently in the design phase and hope to be making orders in late November or early December. Staff are working on a day to bring in memberships to try out the floors before they open and then do an open house sometime in December utilizing the new courts and gymnastics area.

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

Weekend use started back up with Sundays on November 2nd.

Freedom Park - Programming is now complete. Bathrooms and irrigation systems were blown out, and the entire complex is winterized for the season.

Staff are working with Eagle County on a location application for the Edwards Ice Rink in 2025-26 season. Staff have begun putting geo foam and the boards up for both ice rinks. Staff also had a meeting with main volunteers to get a schedule

together for the season. Main volunteers will be working with the marketing department to get information out to the public on usage and more volunteers.

The Vail Valley Soccer Club tournament went well on the weekend of October 3-5 at both the Eagle and Edwards Complexes.

Special Events (Edwards Field House)
Field House Renovation (August 18-December)
In-Service Training (October 24)
Installing of new trampolines/Ninja equip. (November 15-19)

Special Events (Freedom Park)
Concrete Repair around playground (October 1-6)
Vail Valley Soccer Club Tournament (October 3-5)
Winterized Facility (Week of October 22)

	2023	2024	2025
EFH Facility Rentals/Hrs	33	38	21
EFH Membership Scans	165	179	45

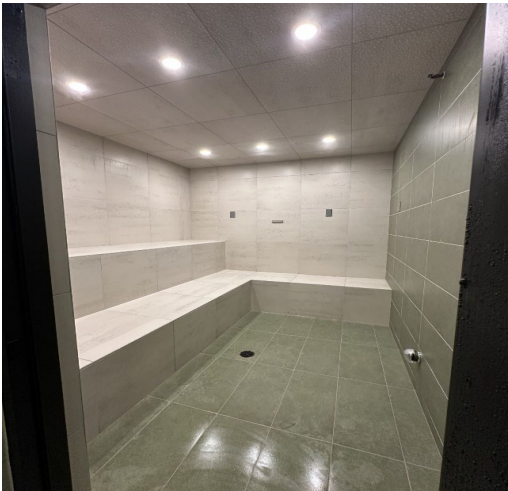
FINANCIAL PERFORMANCE

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

Revenues are at 69% \$461,294 received of \$668,648 projected.
Expenses are at 69% \$710,997 of \$1,034,342 budgeted.
Cost Recovery is at 65%

GYP SUM RECREATION CENTER INFORMATION

The steam room reopened this month, after a complete renovation! Everything has been running very smoothly, and we have gotten great feedback on it.



The child watch outdoor flooring was replaced, and a “dead spot” patched on the climbing wall floor. Both help make our spaces much safer and more user friendly for our participants.



The GRC hosted an extremely successful Active Aging Week October 6th – October 10th! We hosted a Medicare Essentials class, Mental Wellness & Resilience class by Vail Health, Holistic Health presentation, Tai Chi Workshop, and a Seated and Strong Chair Fitness class. We heard fabulous feedback from everyone who attended these classes and have even decided to bring on a new weekly Wednesday Seated and Strong class, as well as an additional Tai Chi class based off interest from the workshops.



Lastly, staff were very happy with the turnout of our Rec or Treat event on October 30th. We had hundreds of kiddos come to see the haunted house featuring a psychic, dragon slayer, and Elsa and Anna. We had a spooky Storytime and craft by the Eagle Valley Library District, a mermaid on the pool deck, a dance party on the fitness floor, and Rec or Treating on the basketball court. There were 10+ organizations represented, handing out candy including SOS Outreach, the Town of Gypsum, Ekahi Grill, and more.



The GRC hosted the following rentals/community events this month.

- 8 gymnastics parties
- 4 pool parties
- SOS Outreach meetings
- Medicare Essentials presentation
- Girl Scouts meetings
- Vail Health Active Aging presentation
- Holistic Health presentation
- VIDA Foundation
- Tai Chi workshop
- Women's group

- Mountain Valley Developmental Services
- Vail Rec field trip
- Mountain Youth Safety in Action
- Hockey team building
- Boy Scouts
- Rec or Treat

FITNESS INFORMATION

- Tae Kwon Do continues to fill each month for both age groups with a waitlist.
- Zumbini for kids is back on Saturday mornings! This is a fun class for kids to express themselves through dance and music.
- We are hosting two workshops next month, which includes a Ski Conditioning 4-week workshop and a Pre and Post Natal Pelvic Floor workshop.

MEMBERSHIPS / DAILY ADMISSIONS

The Gypsum Recreation Center had a total of 3,214 memberships at the end of the month, which is only 2 less than last month. We had 11,381 membership scans throughout the month, which came to an average of 367 scans per day. We brought in \$7,649 in daily admissions throughout the month.

ON DECK

This month, we have the following events scheduled:

- 7 pool parties
- 13 gymnastics parties
- 4H meetings
- Master plan interviews
- SOS Outreach
- MindPower program
- Pickleball clinic
- Pickleball Advisory committee
- Elementary field trip
- Mountain Youth Yoga Series
- Lenka Sage Painting class
- Redeemer Eagle Valley Church
- Women's Group
- SpeakUp ReachOut Training
- Girl Scouts meetings
- Mountain Family Health Centers meeting

- CPR Class
- Art class with Sarah
- PTO Meeting

FINANCIAL PERFORMANCE

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

Revenues are at 72%	\$1,239,255 earned of \$1,730,178 budgeted
Expenses are at 73%	\$1,592,361 spent of \$2,191,355 budgeted
	Cost recovery is at 78%



PROGRAMS DIVISION REPORT – 11/19/2025

AQUATICS PROGRAMS – ANNA ENGLEHART

Aquatics is continuing to run smoothly in the absence of an Aquatics Supervisor, thanks to Holden, Sonam, and Josh's leadership, hard work, and dedication. Lessons have remained full, in-services have been well attended, expectations have been re-set, and we are looking forward to welcoming our new Aquatics Supervisor, Louis Lang, to the team starting November 17th.

Louis is coming to us from the Colorado Springs area and is originally from Wisconsin. He has over 8 years of experience in guarding, mentoring, teaching lessons, mechanical know-how, and managing aquatics facilities. We feel that he is a great fit not only for our aquatics team, but for the organization as a whole. We will be sure to get him to a board meeting in the next few months to introduce him!

GYMNASTICS PROGRAMS – BECKY JOHNSON

Things are really starting to roll in gymnastics! In October, we wrapped up one session and kicked off a new one. Class numbers have remained high and consistent, even with the ongoing construction and rearranging at the Edwards gym. It's been especially helpful having two coordinators who are now taking on multiple projects that had previously been delayed.

As Session 6 came to an end, we implemented a new feature in Amilia that adds required "skills" to streamline and improve the accuracy of sign-ups. In the past, participants sometimes registered for levels they thought their child should be in, which led to placement issues. Similar to the aquatics system, this new feature assigns and tracks each child's skill levels, ensuring they can only register for the next level once they've completed the necessary requirements. As we've moved into Session 7, this system has already proven beneficial in maintaining appropriate class placements.

The Edwards remodel remains on schedule for November, and new equipment continues to arrive. It's been exciting to watch the progress, and everyone is eager to see how the updated space will open new opportunities for programming.

The Ascent team has also been busy as the 2026 competition season approaches. We're planning new team activities including Spirit Weeks, Friendsgiving, our annual Holiday Party, and the Big Sister/Little Sister program. With the help of Z, we also arranged for a professional photographer to take our team pictures this year. The team also celebrated Halloween with some fun at the Rec or Treat event! Even with the extra excitement, the girls managed to have a great practice. 😊



Over Thanksgiving, we'll continue to run additional Tumble Tot sessions and team practices, but staff and athletes will still enjoy some well-deserved time off later in the week. Our current session will then continue for two more weeks before Christmas break.

Overall, our numbers have increased compared to both the previous session and last year, likely due to the addition of new staff, which allowed us to offer more classes. As our part-time coaches' balance school and sports commitments, we'll continue to adjust classes as needed to ensure all programs remain fully staffed and well-run.

EDWARDS Program	Current session	Last Similar Session	% Change	Last Year	% Change
Gymnastics Drop-in	23	12	+91%	10	+130%
Instructional Programs	165	139	+18%	130	+26%
Team/Pre-Team	31	31	Neutral	30	Neutral
Tumble tots	248	58	+327%	304	-18%

GYPSUM Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	152	144	+6%	141	+8%
Team/Pre-Team	43	43	Neutral	45	-4%
Tumble Tots	304	265	+15%	284	+7%

OUTDOOR RECREATION PROGRAMS – KAILI SCHROEDER

PROGRAMS WRAP

This year marked our second consecutive six-month high season, twice the duration of prior years.

Since I started Monument Excursions in Fall 2023, we have seen incredible amounts of growth. Of the 8 schools that attended the first two years, we had 5 schools make an almost complete roster of returners for our 2025 season. We continue to hear from teachers, parents, and students that this is the trip of a lifetime.

MONUMENT PROGRAMS GROWTH			
Year	Number of Trips	Number of Students	Number of Returning Schools
2023	3	127	n/a
2024	5	197	n/a
2025	6	231	5

Highlights:

- +100% increase in trips since 2023
- +82% increase in student participation
- 5 returning schools in 2025 — a new benchmark

2025 SUMMER + MONUMENT SEASONS
(5/2025-9/2025)
63 Summer Sessions 6 Monument Excursions
782 Summer Participants 231 Monument Students Total: 1,013
14 New Summer Programs/Sessions •4 One-Day BYA Mini Sessions •1 Small Champions Partner BYE •4 Outdoor Rock-Climbing Camps run in-house •1 All-Girls MTB Camp •4 Full-Day MTB Camps
Monument - 6 schools



During the month of October programming lull, I’ve focused on strategic planning, vision alignment, and enhancing departmental systems and organization.

OUTDOOR REC COORDINATOR HIRING UPDATES

With Steph’s official departure from the OR Department at the end of September, we began the hiring process. A note of immense gratitude for all the heart and dedication Steph poured into our department in the year+ he worked for us.

We had 39 candidates apply for the Outdoor Recreation Coordinator position from across the country. Anna and I conducted 5 Phone Screens, 5 Interviews, and 1 second-round interview. We are excited for the prospects for the Outdoor Rec Department’s future with such highly qualified individuals wanting to work for our amazing organization!

YOUTH AND ADULT SPORTS PROGRAMS – MATT KREUTZER

YOUTH SPORTS PROGRAMS

October marked the start of our youth basketball and hockey seasons, and both programs are off to a strong start.

On the hockey side, we've experienced a higher number of refund requests than usual. Several families have shared that they are participating in other skating programs and don't have time to commit to ours. While it's unclear whether this trend is related to the Rodeo Rink operations, it's the only major change from previous years that might be influencing participation.

Basketball, on the other hand, has had an exciting and positive kickoff. Due to some uneven registration numbers, we built slightly leaner rosters this season, with some teams playing with as few as eight athletes. During one recent girls' game that I officiated, a team was short a few players, so we adjusted and played 4-on-4. Despite being outnumbered and ultimately losing by more than ten points, the girls embodied most of our core values—**courage, joy, learning, and excellence**—through their effort and attitude. Their determination was unwavering from the first ten seconds to the final buzzer. After the game, I had a brief conversation with them to express my gratitude and to let them know how proud they should feel about their effort and sportsmanship. The smiles on their faces said it all.

ADULT SPORTS PROGRAMS

Adult leagues continue to run smoothly. Both Co-Rec Hockey and Indoor Soccer are going well, with steady participation and positive feedback from players.

CONCLUSION

October was a strong month of programming, highlighted by teamwork, adaptability, and perseverance. As we move further into the winter season, our focus remains on providing positive, value-driven experiences for athletes of all ages and maintaining the high quality of programs our community has come to expect.

YOUTH & SENIOR PROGRAMS – MIRIAH CLARKE-POSTLE

REC KIDS CAMPS

Our October 2025 Schools Out Break went smoothly, with staff on hand to support our campers. During this session, only our Gypsum Recreation location was open due to low staff and ongoing construction at the Edwards Field House. We were excited to have Challenge Island, a special guest visit camp, who led a STEAM-related activity that everyone loved! Registration opens on November 1 for the upcoming Schools Out Breaks scheduled for November 24–26 and the December and January 2026 sessions. Both the Gypsum and Edwards locations will be open, as more staff will be home for the holidays, and we anticipate larger numbers. The Edwards construction project is expected to be completed by then, providing a refreshed space for our camp activities.

NON-SPORTS PROGRAMMING

Kids Night Out

Our October Kids Night Out events in both Gypsum and Edwards were a big success. GRC Rec Kids Camp Director Jazzy's creative ideas helped make the evenings fun and engaging for all participants. Both events were well attended, and we're excited to keep the momentum going with more Kids Night Out events in Gypsum and Edwards this November. Looking ahead, we're also planning to host a special KNO at our EPIR location.

Active Older Adult Programming

We hosted a successful week of wellness and healthy aging in conjunction with Active Aging Week, a national initiative that promotes healthy and active lifestyles for older adults. Throughout the week, our workshops and classes were well attended, and we received positive feedback and valuable input from participants.

It was an inspiring and impactful week that sparked new ideas for collaboration and future programming. Some immediate outcomes include exploring additional fitness classes for older adults and continuing our partnership with Vail

Health Behavioral Health to offer their wellness presentations in Spanish, expanding accessibility, and community engagement.

October was also the month for our last in-person Healthy Aging Advisory Council gathering, where we discussed action steps, collaborations, and ways to combine similar strategies and what is next in terms of implementation and the process for moving forward with the road map...I was prepping and participating, but included a couple of snapshots below of a couple of offerings.



COMMUNITY CELEBRATIONS AND IMPACTS

Gymnastics – Becky Johnson

- Team Gymnast of the Month: Harper Will
- Rec Gymnast of the Month: Tylee Stoltzfus
- Coach of the Month: Yana Kaptian

ON DECK

Gymnastics – Becky Johnson

- Session 7 2025 runs: October 20th- December 12
- Session 1 2026: Registration opens December 15th at 12pm
- Ascent Team Friendsgiving: Thursday 11/20

Youth and Senior Programs – Miriah Clarke-Postle

- School's Out Break Camps: November 24–26 at GRC/EFH
- Fall Programming