



NOTICE IS HEREBY GIVEN that a work session of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, has been scheduled to take place in Gypsum Town Hall Chamber Room, 50 Lundgren Blvd, Gypsum CO, 81637 on **Monday, October 26, 2026, beginning at 9:00 a.m.** The agenda for the meeting follows.

The Mountain Recreation Board welcomes everyone to its meetings. This will be an in-person meeting only.

BUSINESS MEETING AGENDA - REVISED

1. Call to Order
2. Consideration of Changes to Agenda
3. Budget Work Session
4. Adjournment

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held Wednesday, November 18, 2026, at 6:00pm in the Gypsum Recreation Center.

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 at 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 x865 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/ Jamie Wilson



MOUNTAIN RECREATION METROPOLITAN DISTRICT
2026 Budget, Mill Levy, and Fees
November 18, 2026

Board of Directors

Tom Edwards – President
Tom Pohl – Vice President
Joanna Kerwin – Secretary/Treasurer
Jerry Santoro – Assistant Secretary/Treasurer
Mark Weinreich – Board Member

Staff

Anna Engelhart – Recreation Programs Superintendent
Erin Leach – People and Culture Manager
Karen Murphy - Finance Manager
Ture Nycum – Executive Director
Scott Ruff – Recreation Facilities Superintendent
Jamie Wilson – Marketing and Community Engagement Manager

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BUDGET TRANSMITTAL LETTER

October 15, 2026

Mountain Recreation Metropolitan District Board of Directors and Citizens:

The proposed budget for Fiscal Year 2027 ("FY27") is hereby submitted for your consideration.

The budget document presents Mountain Recreation Metropolitan District's (the "District") expenditure plan for FY27 and identifies the resources and revenues available to fund it. The 2027 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

Throughout FY26, Mountain Recreation had many successes and continued to overcome challenges that were faced as a District. Within each budget area, there is 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:

A major focus of FY26 included the development of a comprehensive Master Plan for Mountain Recreation. From March to June 2026, the District worked with Consultant Berry, Dunn, McNeil & Parker, LLC (BerryDunn) to execute an engagement strategy to connect with the Community. The engagement was a success and included 318,033 touchpoints. The Master Plan should be wrapped up by the end of 2026 and will serve as a guide to the future of the District's recreational offerings in programs, facilities and organizational structure. The District continues to strive to be a trusted and healthy outlet for the Community, along with being a partner to other local government agencies, non-profits and the business community.

Capital Projects throughout the District's facilities were abundant in 2026, including a new bouldering wall and belay wall constructed at the Edwards Field House, additional shade structures at the Eagle Pool and Ice Rink, new LED lighting and Turf installed at the Eagle Sports Complex, and new cardio equipment at the Gypsum Rec Center. Capital contributions were also made to the shared capital accounts with the Town of Gypsum (\$375,000) and the Town of Eagle (\$50,000), and other projects were completed with those funds. Overall, the District has seen positive results from the completed Capital Projects, including increased memberships at the Edwards Field House.

Other highlights from the Administrative team include the receipt of \$250,000 in reimbursement from the Eagle Pool and Ice Rink pool project, which is documented in FY26 as Other Income. Contribution Income from the Mountain Recreation Foundation was also higher than expected and provides scholarship funding for those in need within the District's footprint. Some expenses were higher than expected,

included Legal and IT Services, due to multiple IGA and contract reviews throughout the year and increases to technology services, respectively. Savings were seen in Accounting Services which help make up for overspending in other areas.

The District remains committed to its employees and in FY26 a compensation strategy was introduced, benefits remain a high priority including access to health insurance, wellness program and mental health and overall well-being resources for employees. Health Insurance costs continued to rise in FY26 and will again in FY27. Financial planning and overall transparency continue to be goals for the District, including this third 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. The District is poised to tackle challenges with the FY27 budget and will continue to work to provide a work environment where we can attract and train new staff.

2027 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, FY26 adopted budget, forecasts, year to date actual and FY26 projected revenues and proposed expenditures. Budget details were prepared by each Program and Facility Supervisor in consultation with the Executive Director, Finance Manager, 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 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 2027 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 \$5,075,031 property tax revenue in FY27, which is an increase of 2% from FY26.

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 42% 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 \$228,315 which is a 2% increase from the prior year. Investment income is projected to be \$210,000, which is a conservative estimate with unknown rate environment ahead and is based on fixed rates on CDs and a floating rate in the CSIP account. Other revenue including grants, sponsorship and contributions accounts for \$65,500.

Colorado Lottery Proceeds: Proceeds from Colorado's Great Outdoors Colorado (GOCO) program is expected to assist in funding outdoor recreation services and projects. The FY27 state distribution to Mountain Recreation District has been projected at \$160,000, similar to FY26.

Fund Balances and Expenditure

General Fund – With an actual beginning FY26 fund balance of \$7,040,451, the General Fund is projected to end FY26 with an ending fund balance of \$7,076,363. Within that ending fund balance, there are operating reserves (25%) of \$1,864,215, which is required by fund balance policy and restricted fund balance reserve (3%) of \$223,706 required by Tabor. The remaining fund balance of \$3,011,122 is an unrestricted fund balance. In FY27, the beginning fund balance is projected to be \$7,076,363. A deficit of

\$429,918, after required fund transfer to Capital Project Fund and Conservation Trust Fund is budgeted. The total fund balance at the end of FY27 is projected to be \$6,646,446.

Capital Project Fund: In Fiscal Year 2024, the 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 2026 was \$1,963,375. A transfer of \$1,205,771 from General Fund to the Capital Project Fund is projected for FY26. The FY26 ending fund balance of the Capital Project Fund is projected to be \$1,963,375. After FY27 expenditures of \$1,462,166 and a transfer in the same amount, the projected FY27 ending fund balance of the Capital Project Fund is \$1,963,375.

Conservation Trust Fund: Conservation Trust Fund is projected to end FY26 at \$13,946 which will be a beginning fund balance in FY27. A transfer of \$670,699 from the General Fund to the Conservation Trust Fund is budgeted to cover all but \$13,946 of the revenue under expenditure in the Conservation Trust Fund. The Conservation Trust Fund is projected to end FY27 at \$0.

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 FY27.

The Fund Balance and Reserve Policy require the District reserve between 20-25% of operating expenses in an operating reserve (25% is used in the calculations). The proposed operating expenditure is approximately \$8.05M. Staff have forecasted the FY26 ending fund balance to be \$7.08M. After setting aside a Capital Project Fund Balance of \$1,963,375 and Tabor restriction requirement of \$224k, the remaining unrestricted fund balance is forecasted to be \$3.01M.

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 FY27, the contribution amount is proposed to be \$1.46M, which will cover the projected expenses during the year. 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 – For 2027, Mountain Recreation's PPO5 and PPO6 premiums will increase 16%, while HDHP4 premiums will increase 13%. Dental premiums will increase 5%, while vision, life, and AD&D rates will remain unchanged. Mountain Recreation already made a significant plan-design change in 2025 in response to rising healthcare costs. Staff does not recommend increasing deductibles or reducing medical plan options again for 2027 solely to offset the renewal increase. Staff recommends maintaining the existing plans and deductibles, continuing 100% employer-paid Employee Only coverage on all three plans, and introducing a \$50 per-paycheck employee contribution for all dependent coverage tiers.

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 4% salary increase in FY27. The CPI rose 3.9% year-over-year as of July 2026 and ECI increased 3.4% year-over-year ending June 2026, which indicate cost pressures are increasing, though 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 FY26 approved budget included a 5% cost-of-living adjustment for all employees. The FY27 draft budget includes funding for a 4% cost-of-living adjustment for all employees.

Conclusion

In 2027, 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, 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 2027 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

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

Respectfully submitted,

Ture Nycum
Executive Director
Mountain Recreation Metropolitan District

Karen Murphy
Finance Manager
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, growing from seven programs to over 250 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 our values remain the same and will continue to drive our story and public service for years to come. 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

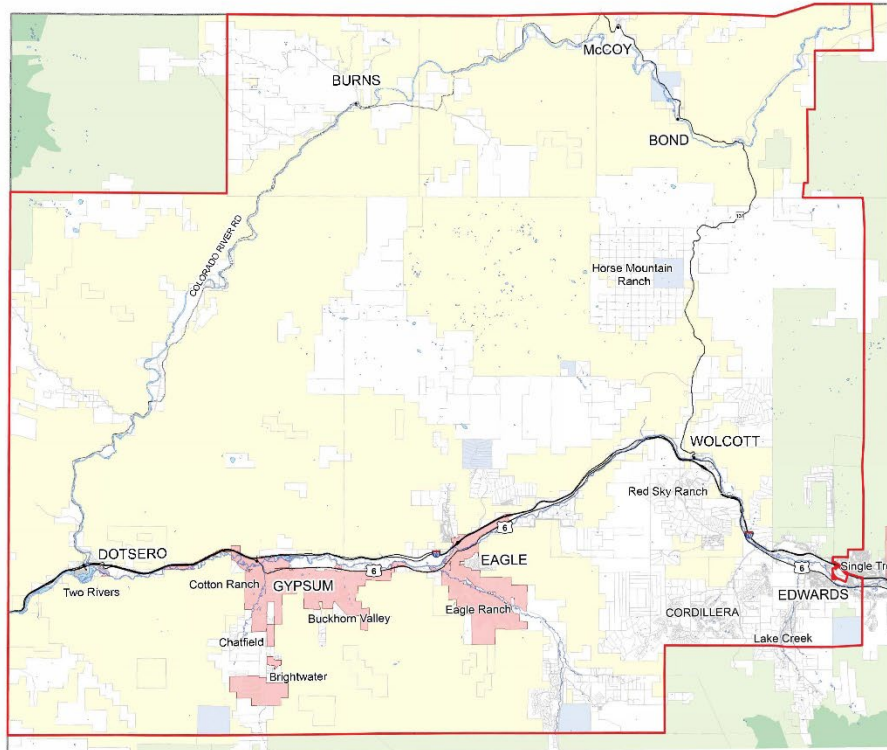
- **Courage:** We believe that every human has the ability to trust themselves to test their limits. Courage is an essential ingredient in personal growth. It’s what propels us to reach new milestones.
- **Joy:** We believe that the quest for true happiness has far more value than money, success, and 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 serves an estimated 32,000 residents across approximately 880 square miles in western Eagle County, Colorado. Its three primary population centers are the towns of Gypsum and Eagle and the community of Edwards, which consists of several residential metropolitan districts, including the Edwards Metropolitan District. The District also includes the small, unincorporated communities of Dotsero, Burns, Bond, McCoy, and Wolcott. Each has fewer than 1,000 residents and provides a post office or other community service to the surrounding area.



Mountain Recreation Metropolitan District

Agricultural land 40 acres and greater
are excepted from Mountain
Recreation Metropolitan District

-  Mountain Rec Boundary
-  Towns
-  Parcels
-  State
-  BLM
-  USFS
-  Wilderness
-  Highways
-  Major Roads
-  Rivers & Lakes



Recreational Facilities

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

Edwards Field House

Opened in 2009, the 55,000-square-foot Edwards Field House ("EFH") is fully owned by Mountain Recreation, while the land is owned by Eagle County. The facility includes:

- Multipurpose turf field with boards
- Multipurpose court for basketball, volleyball, and pickleball
- Gymnastics center
- RecKids day camp room
- Rock-climbing and Bouldering walls
- Meeting and community rooms, an esports room, and general staff offices
- Rental space occupied by SOS Outreach

The Edwards Field House completed its first phase of renovations in 2026, replacing the climbing tower with an expanded climbing wall system. In 2025, the multipurpose court was enlarged to accommodate one full-size or two youth basketball courts, two volleyball courts, and three pickleball courts, and its playing surface was converted to traditional maple flooring. The gymnastics area was also expanded to add Ninja training space and integrate the trampoline systems, while new office space was created for gymnastics staff and coaches. In mid-2026, the Eagle County Sheriff's office moved their sub-station out of the Edwards Field House. They relocated to the new Eagle County facility that was constructed and opened in 2026 adjacent to the Edwards Field House. The District is in the process of renovating the space which will be used for offices and meeting space.

Freedom Park in Edwards

Built in cooperation and owned by Eagle County, Freedom Park provides:

- 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

Although Eagle County owns Freedom Park, Mountain Recreation exclusively manages and operates the facility and covers all operating costs. Long-term and major capital projects are identified annually, with project costs currently shared by the County and Mountain Recreation. The Inter-governmental Agreement which manages the land lease and operations of the site is in the process of being re-negotiated.

Freedom Park hosts year-round events and activities that serve the local community and attract visitors from outside Eagle County. The park primarily accommodates soccer and lacrosse, along with some baseball and softball. Mountain Recreation schedules its own practices and games and rents fields to local soccer and lacrosse clubs. Battle Mountain High School also uses the facility for athletic practices and select games. In addition, outside organizations rent the complex for tournaments that draw soccer and lacrosse teams from across the United States. Lastly during the winter months, staff work with local residents to set up and manage a seasonal / temporary outdoor ice rink at the site.

Eagle Pool and Ice Rink

Opened in 2003, Eagle Pool and Ice Rink (EPIR) is jointly owned by the Town of Eagle and Mountain Recreation. Capital improvement costs are shared equally between the two entities, while Mountain Recreation currently covers all operational expenses.

The facility includes:

- Ice Rink: A regulation-size ice rink that serves Mountain Recreation programs, the Vail Mountaineers, Battle Mountain High School, Vail Skate Club and a variety of other skating communities.
- Eagle Outdoor Pool: Originally closed in 2022 due to soil instability that caused a portion of the pool to sink, the outdoor aquatics facility was rebuilt and reopened in May 2025. The new facility features a six-lane lap pool with starting blocks, a zip line, climbing wall and removable Wibit inflatable obstacle course. The leisure pool includes a zero-depth entry area with interactive play features, a lazy river and space for water volleyball and basketball. Additional amenities include two freestanding water slides, pool deck space and lawn areas
- Locker Rooms: Locker rooms serve ice rink users during the winter and pool visitors during the summer. As part of the 2025 pool reconstruction, four family changing rooms were added. These rooms provide additional space for summer pool users and can also serve as a fifth locker room during hockey season, better accommodating coed teams and skating programs.

Eagle Sports Complex in Eagle

Located at the Eagle County Fairgrounds, the Eagle Sports Complex ("ESC") is owned by Eagle County and operated by Mountain Recreation. The complex includes:

- Two full-size baseball and softball fields with synthetic turf infields and natural turf outfields
- One full-size synthetic turf field
- One multipurpose field for soccer, lacrosse, and other activities, with small backstops at both ends
- Restroom and concession facility
- Workshop and storage areas

Eagle Sports Complex hosts Mountain Recreation's Adult Softball leagues as well as our summer baseball and softball programs. Youth soccer practices and games are also hosted out of the Eagle Sports complex along with several other programs like cornhole. The Eagle Sports Complex is also rented and utilized by local athletic clubs as well as rented for national baseball and lacrosse tournaments.

Gypsum Recreation Center

The Gypsum Recreation Center (GRC) is a full-service recreation center located on the Town of Gypsum's civic campus, alongside Town Hall and the Eagle County Library. Built in 2006, the facility was funded through the Town's sales and use tax revenues and a \$3 million contribution from Mountain Recreation. The Town of Gypsum fully owns the facility. Mountain Recreation operates the GRC, with capital improvement costs and operating subsidies shared equally between the Town and Mountain Recreation. GRC amenities include:

- Natatorium featuring a leisure pool, lazy river, three-lane pool, water slide and hot tub
- Men's and women's locker rooms, four cabanas and a steam room
- Full-court gymnasium for basketball, volleyball and pickleball
- Gymnastics area
- 5,000-square-foot fitness area, group exercise room, spin room and elevated indoor running track
- Meeting room and community room
- Child care area
- Leased space for a concessionaire and Howard Head, which provides physical therapy services

Gypsum Creek Pool

Gypsum Creek Pool was originally built by the developer of the Cotton Ranch subdivision. The Town of Gypsum later purchased the pool and golf course following the golf course's bankruptcy. Mountain Recreation operates and maintains the pool, with revenues and expenses shared equally between the

Town and Mountain Recreation. The facility features a six-lane lap pool, changing facilities, restrooms and an entrance building.

Other Areas Managed by Mountain Recreation

- Gypsum Sports Complex: a multipurpose turf facility located above the Gypsum Recreation Center. The facility was built jointly by the Town of Gypsum, Eagle County School District and Mountain Recreation. Mountain Recreation in 2026 assumed scheduling responsibilities for this facility.
- Dotsero Playground: A KaBOOM! playground built in 2018.
- McCoy Park (McCoy Equestrian Center) in Bond: Features gymkhana rodeo grounds, a covered picnic area and a small playground.

Recreational Programs

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

Sports and Athletics:

Sports and Athletics oversees the planning and coordination of traditional youth and adult sports, including soccer, basketball, baseball, softball, volleyball, pickleball, tennis, hockey, flag football and cornhole. The department also offers a variety of summer camps in partnership with the local school district as well as with contracted individuals and businesses.

Aquatics:

Aquatics oversees operations at the Gypsum Recreation Center indoor pool, Gypsum Creek Pool and Eagle Outdoor Pool. The outdoor pools operate seasonally, generally from Memorial Day through Labor Day, while the Gypsum Recreation Center pool operates year-round. Aquatics staff recruit and train lifeguards and water safety instructors to provide a safe environment for swimming and instruction. Programs include learn-to-swim lessons, swim teams, water aerobics and American Red Cross courses, including lifeguard training and junior lifeguarding.

Day Camps and Active Older Adults:

This department provides licensed day camp programs at all three indoor facilities, primarily during the summer and school breaks throughout the year. Active Older Adult programs serve individuals ages 50 and older, offering activities such as gardening and painting workshops, trivia nights, wellness programs and pickleball clinics.

Gymnastics:

Gymnastics programs are offered at the Gypsum Recreation Center and Edwards Field House, ranging from introductory Tumble Tots classes to competitive gymnastics. Mountain Recreation's competitive gymnastics team has competed throughout Colorado and across the country. The department also offers a variety of summer camps, including ninja, parkour and gymnastics team camps, at both facilities.

Outdoor Recreation:

Outdoor Recreation offers summer day camps and overnight wilderness trips, along with Colorado National Monument trips for Eagle County School District students in the spring and fall. These trips provide elementary students with three- or four-night outdoor experiences at Colorado National Monument near Fruita, Colorado.

Outdoor Recreation staff also oversee climbing facilities and programs at the Gypsum Recreation Center and Edwards Field House, offering belay clinics, drop-in climbing and Tots and Top Ropes programs.

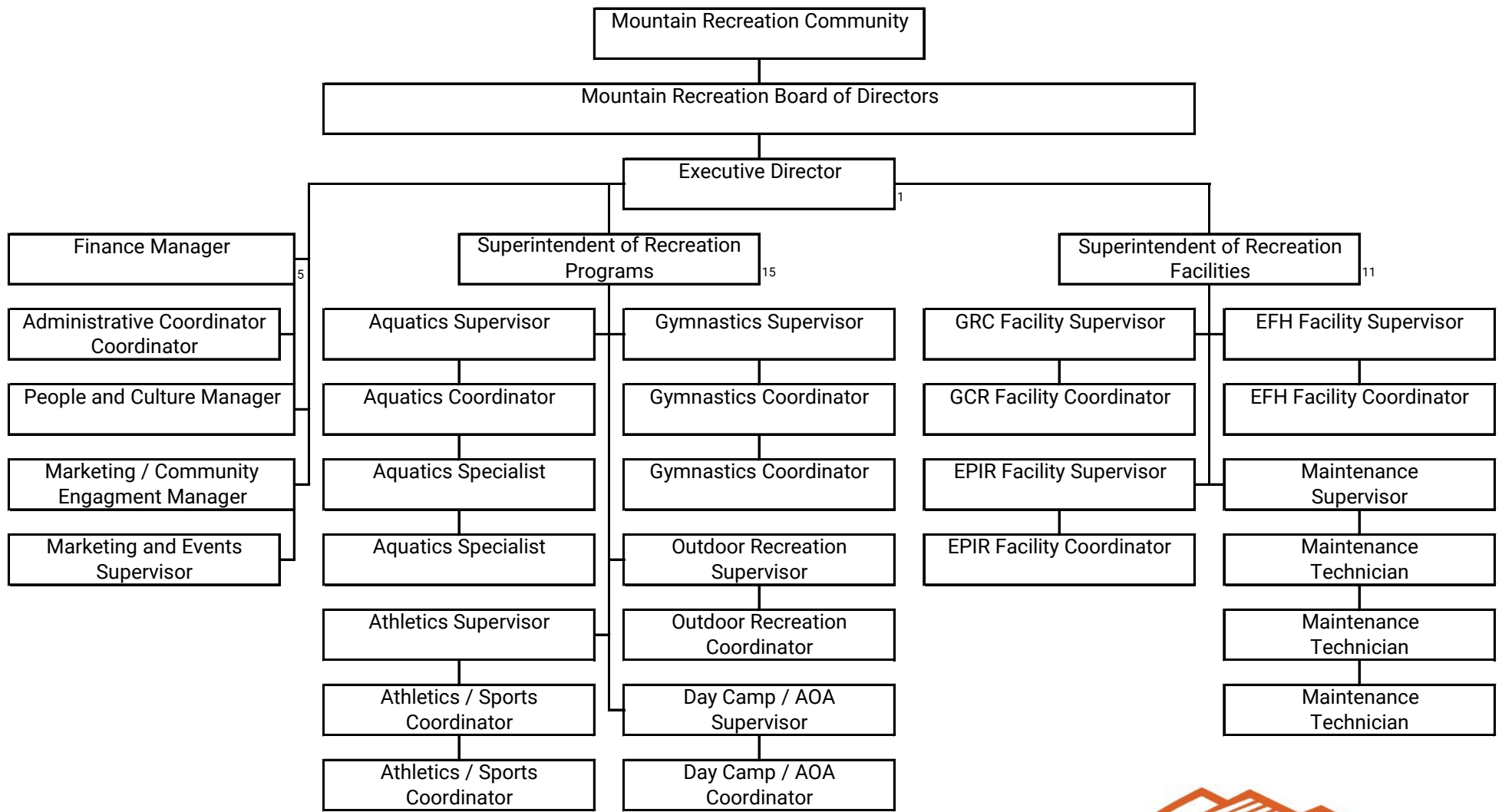
The department manages the Outdoor Gear Library, which allows community members to reserve and use recreational equipment at a low cost. This program provides opportunities to explore activities such as snowshoeing, cross-country skiing, fly fishing, hiking, paddleboarding and e-biking.

Other Programming

Mountain Recreation organizes and hosts a variety of community and special events that encourage recreation, social connections and community engagement. Annual events include Rec Days, held at Mountain Recreation's three indoor facilities; Opening Day, a June celebration of youth sports and the start of the summer baseball season; and the Volunteer Appreciation Dinner, held each April to recognize Mountain Recreation volunteers.

Additional special events hosted at Mountain Recreation facilities include the Easter Celebration, Rec or Treat, New Year's Eve Celebration, Winter Extravaganza, After-Prom and other seasonal activities.

Mountain Recreation also provides facility rentals for community members, local sports organizations and other agencies. Facilities regularly host basketball, hockey, volleyball, lacrosse and soccer clubs, along with local and regional tournaments. These events bring participants and visitors from across Colorado and the country to the Eagle Valley, supporting recreational opportunities and the local economy.



Budget Summary

Budget Process

The budget process is ongoing and 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. Each June and July, District staff work with their respective superintendents, the finance manager and executive director to develop budget requests for the following fiscal year. In August and September, the management team reviews these requests. The management team includes the executive director, finance manager, superintendent of recreation, superintendent of facilities, people and culture manager and marketing and community engagement manager. The Board of Directors also provides input during its annual August retreat. Staff incorporate feedback and make necessary adjustments to prepare a balanced proposed budget for Board consideration.
2. Before October 15, District staff submit a proposed operating budget to the Board for the fiscal year beginning January 1. The proposed budget outlines anticipated expenditures and the revenue sources needed to fund them. A Notice of Budget is published and public hearings are held to provide taxpayers an opportunity to review and comment on the proposed budget. The Board also holds a budget work session to review the proposal.
3. Before December 15, the Board adopts, by resolution, the budget for the ensuing fiscal year and certifies the tax levy to the Board of County Commissioners. On or before December 31, the Board adopts an annual appropriating resolution in which such sums of money are appropriated as the Board deems necessary to defray all expenses and liabilities of the District during the ensuing year.
4. The District's budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) 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. This schedule supports the preparation and review of the proposed budget, which is presented to the Board in October, with adoption generally scheduled for November.

MONTH	EVENT/ACTIVITY	DATE/ DEADLINE	BOARD MEETING	STAFF MEETING
January	Start of the Fiscal Year 2026	1/1/2026		
January	Submit Budget to DOLA	1/31/2026		
April	Management Team review of Budget and Long Range Financial Projections	4/29/2026		
May	Management team review of compensation plan for 2027	5/13/2026		
June	Preparation of Budget Planning Spreadsheets/Open budget in Incode	6/1/2026		Email
June	Budget Preparation calendar distributed to board and staff	6/19/2026	6/17/2026	Email
				1-1 with Divisional Supervisors
June	Budget Preparation Period Kick Off Meeting (staff)	6/19 - 7/5/2026		
July	Schedule of fees update	6/30/2026	7/15/2026	
July	Deadline for submitting audit report to the State Auditor	7/31/2026	5/20/2026	
July	VERP (autos, computers, equipment) Review	6/19 - 7/17/2026		
July	Capital Budget Planning	6/19 - 7/17/2026		
July	Budget meetings - with staff members lead by superintendents	6/19 - 7/17/2026		
July	Operating Budget - first pass due	7/29/2026		
August	Receive total new assessed and actual values/TABOR limits	8/4/2026		
August	Management team Budget Review and Revisions	7/29-8/10/26		as needed
August	Goals and Objectives - Retreat	8/10/2026	8/10/2026	
August	EOY projections reviewed and affirmed	8/31/2026		as needed
October	Publish notice of and accept public comments - mill levy & proposed budget	10/1/2026		
October	Update forecast	10/15/2026		
October	Proposed Budget Presented to Board	10/21/2026	10/21/2026	
October	Mill Levy set by Board	10/21/2026	10/21/2026	
November	Board Budget Work Session	10/26/2026	10/26/2026	
October	Budget finalized with changes made as requested by Board	10/26-10/31/26		as needed
October	Publish Budget Notice in Vail Daily	10 days before Board Meeting		
November	Publish Notice of CY Budget Adjustments (if required)	10/30/2026		
November	Mill Levy, Final Budget, and CY Budget Amendment Consideration	11/18/2026	11/18/2026	
November	Obtain updated Assessed Value from County Assessor	11/24/2026		
December	Complete Mill Levy Certification and email it to County Treasurer	12/7/2026		
December	Review approved 2027 Budget with staff members	12/31/2026		
December	End of Fiscal Year 2026	12/31/2026		

Mountain Recreation Metropolitan District
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Summary of Funds

	2022	2023	2024	2025	2026			2027	FY26 Forecast to FY27 Budget YOY Variance
							YTD as of 9/30/26		Favorable/ (Unfavor)
Revenue	Actual	Actual	Actual	Actual	Forecast	Approved Budget		Draft Budget	
Assessed Valuation	846,952,980	846,984,370	1,256,336,880	1,274,974,850	1,368,899,690	1,368,899,690		1,390,419,610	
Mill Levy	3.650	3.650	3.650	3.650	3.650	3.650		3.650	
Mill Levy credit			(0.100)	0.000	0.000	0.000		0.000	
Property taxes	3,074,703	3,091,702	4,650,493	4,625,992	4,996,484	4,996,484	4,944,225	5,075,031	78,547
Specific ownership taxes	166,817	178,179	217,696	231,063	214,886	224,842	143,257	228,315	13,430
Property tax penalties and Interest	4,326	5,933	6,482	9,154	6,761	5,000	6,761	5,150	(1,611)
Eagle Area	555,490	533,165	525,006	871,494	790,418	924,246	643,044	864,973	74,555
Gypsum Area	1,506,643	1,635,839	1,684,627	1,671,158	1,689,504	1,779,208	1,310,909	1,863,400	173,896
Edwards Area	671,428	758,214	698,888	614,017	574,294	659,849	476,556	723,664	149,370
Outdoor Recreation	124,613	182,478	230,483	238,588	218,683	233,975	213,299	254,195	35,512
Investment Income	(63,572)	295,130	445,190	337,078	271,653	190,000	203,740	210,000	(61,653)
Sponsorship Income	-	10,000	17,500	17,500	12,032	20,000	9,844	-	(12,032)
Contribution Income	-	16,000	36,000	25,000	20,943	-	20,943	37,000	16,057
Scholarship Revenue	1,670	1,023	1,038	1,203	352	-	732	1,000	648
Sponsorship and Fundraising Rev.	36,000	30,583	10,250	10,250	8,500	17,500	8,500	7,500	(1,000)
Event sponsorship	-	49,270	67,900	1,000	1,000	-	1,000	-	(1,000)
Fiesta Americas	-	-	-	54,700	-	-	-	-	-
Credit Card Processing Revenue	-	-	-	-	-	-	-	15,000	15,000
Grant Revenue- CHF	101,935	96,145	-	-	-	-	-	-	-
Other Income	11,723	16,137	33,465	4,090	257,129	-	260,225	5,000	(252,129)
Conservation Trust Fund (CTF)	334,781	320,042	289,096	284,766	301,905	309,705	242,762	316,383	14,478
									-
Total Revenue	6,526,556	7,219,840	8,914,114	8,997,053	9,364,543	9,360,809	8,485,798	9,606,610	242,067
Expenditures			123.47%	100.93%		104.04%		102.63%	
Administration	1,736,340	1,893,881	1,722,462	1,864,314	2,104,110	2,122,507	1,535,353	2,199,237	(95,127)
Eagle Area	774,881	809,344	867,087	1,356,878	1,518,834	1,568,774	1,157,981	1,555,489	(36,655)
Eagle cost recovery	72%	66%	61%	64%	52%	59%	56%	56%	4%
Gypsum Area	1,747,137	1,798,963	2,052,043	2,137,105	2,258,027	2,327,768	1,658,606	2,397,656	(139,629)
Gypsum cost recovery	86%	91%	82%	78%	75%	76%	79%	78%	3%
TOG reimbursement	(120,247)	(81,562)	(183,708)	(232,974)	(284,262)	(274,280)	(173,848)	(267,128)	(17,134)
Edwards Area	689,230	786,170	881,444	952,858	1,034,494	1,066,239	752,590	1,192,544	(158,050)
Edwards cost recovery	97%	96%	79%	64%	56%	62%	63%	61%	5%
Outdoor Recreation (OR)	171,940	301,132	345,325	374,296	407,909	402,860	317,435	481,591	(73,682)
OR cost Recovery	72%	61%	67%	64%	54%	58%	67%	53%	-1%
Conservation Trust Fund (CTF)	246,567	306,095	380,673	368,811	417,747	436,450	335,027	494,427	(76,680)
	136%	105%	76%	77%		71%	72%	64%	64%
Total Expenditures before capital	5,245,849	5,814,023	6,065,325	6,821,288	7,456,860	7,650,318	5,583,144	8,053,816	(596,956)
Capital Expenditures									
Capital Expenditures - CPF	186,372	307,009	2,475,103	1,742,122	1,205,771	1,303,180	886,475	1,462,166	(256,395)
Capital Expenditures - CTF	280,358	-	23,316	97,612	666,000	944,000	453,326	506,600	159,400
Total Capital Expenditures	466,730	307,009	2,498,419	1,839,734	1,871,771	2,247,180	1,339,801	1,968,766	96,995
Fund transfer to CTF	192,144	13,946	(114,892)	(181,657)	(781,842)	(1,070,745)	(545,591)	(684,645)	(97,197)
Fund transfer from GF	(192,144)	(13,946)	114,892	181,657	781,842	1,070,745	545,591	670,699	111,143
Fund transfer to CPF	-	-	1,650,600	1,500,000	(1,205,771)	(1,303,180)	(886,475)	(1,462,166)	256,395
Fund transfer from GF	-	-	(1,650,600)	(1,500,000)	1,205,771	1,303,180	886,475	1,462,166	(256,395)
Excess revenue over/(under) Exp.	813,977	1,098,808	350,370	336,031	35,912	(536,689)	1,562,852	(429,918)	465,829
Beg. Fund Balance	4,438,668	5,252,645	6,354,051	6,704,421	7,040,451	6,729,865	7,040,451	7,076,363	
Fund transfer - Restricted reserve to CPF			(3,000,000)					-	
Fund transfer - Restricted reserve from GF			3,000,000					-	
Ending Fund Balance	5,252,645	6,354,051	6,704,421	7,040,451	7,076,363	6,193,176	8,603,304	6,646,446	
FB breakdown									
Tabor restricted fund balance - 3%	190,000	197,000	257,000	251,000	223,706	229,510	229,510	241,614	
Operating Reserve - 25%	1,311,462	1,560,445	1,522,119	1,705,322	1,864,215	1,912,580	1,912,580	2,013,454	
Capital Reserve (CPF)	3,000,000	3,000,000	2,205,497	1,963,375	1,963,375	1,974,176	1,963,375	1,963,375	
Conservation Trust Fund (CTF)		13,946	13,946	13,946	13,946	13,946	13,946	0	
Unrestricted	751,183	1,596,605	2,705,859	3,106,809	3,011,122	2,062,965	4,483,894	2,428,003	

Mountain Recreation Metropolitan District
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General Fund	FY26 Forecast to							
	2022	2023	2024	2025	2026	2027	FY27Budget	YOY Variance
	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget
Revenue								
Assessed Valuation	846,952,980	846,984,370	1,256,336,880	1,274,974,850	1,368,899,690	1,368,899,690		1,390,419,610
Mill Levy	3.650	3.650	3.650	3.650	3.650	3.650		3.650
Mill Levy credit			-0.100	0.000	0.000	0.000		0.000
Property taxes	3,074,703	3,091,702	4,650,493	4,625,992	4,996,484	4,996,484	4,944,225	5,075,031
Specific ownership taxes	166,817	178,179	217,696	231,063	214,886	224,842	143,257	228,315
Property tax penalties and Interest	4,326	5,933	6,482	9,154	6,761	5,000	6,761	5,150
Eagle Area	555,490	533,165	525,006	871,494	790,418	924,246	643,044	864,973
Gypsum Area	1,506,643	1,635,839	1,684,627	1,671,158	1,689,504	1,779,208	1,310,909	1,863,400
Edwards Area	671,428	758,214	698,888	614,017	574,294	659,849	476,556	723,664
Outdoor Recreation	124,613	182,478	230,483	238,588	218,683	233,975	213,299	254,195
Investment Income	(63,572)	295,130	445,190	337,078	271,653	190,000	203,740	210,000
Sponsorship Income	-	10,000	17,500	17,500	12,032	20,000	9,844	-
Contribution Income	-	16,000	36,000	25,000	20,943	-	20,943	37,000
Scholarship Revenue	1,670	1,023	1,038	1,203	352	-	732	1,000
Sponsorship and Fundraising Rev.	36,000	30,583	10,250	10,250	8,500	17,500	8,500	7,500
Event sponsorship	-	49,270	67,900	1,000	1,000	-	1,000	-
	-	-	-	54,700	-	-	-	-
Credit Card Processing Revenue	-	-	-	-	-	-	-	15,000
Grant Revenue- CHF	101,935	96,145	-	-	-	-	-	-
Other Income	11,723	16,137	33,465	4,090	257,129	-	260,225	5,000
								(252,129)
Total Revenue	6,191,776	6,899,798	8,625,018	8,712,287	9,062,638	9,051,104	8,243,035	9,290,228
Expenditures								
Administration	1,736,340	1,893,881	1,722,462	1,864,314	2,104,110	2,122,507	1,535,353	2,199,237
Eagle Area	774,881	809,344	867,087	1,356,878	1,518,834	1,568,774	1,157,981	1,555,489
Eagle cost recovery	72%	66%	61%	64%	52%	59%	56%	56%
Gypsum Area	1,747,137	1,798,963	2,052,043	2,137,105	2,258,027	2,327,768	1,658,606	2,397,656
Gypsum cost recovery	86%	91%	82%	78%	75%	76%	79%	78%
TOG reimbursement	(120,247)	(81,562)	(183,708)	(232,974)	(284,262)	(274,280)	(173,848)	(267,128)
Edwards Area	689,230	786,170	881,444	952,858	1,034,494	1,066,239	752,590	1,192,544
Edwards cost recovery	97%	96%	79%	64%	56%	62%	63%	61%
Outdoor Recreation (OR)	171,940	301,132	345,325	374,296	407,909	402,860	317,435	481,591
OR cost Recovery	72%	61%	67%	64%	54%	58%	67%	53%
Total Expenditures before capital	4,999,282	5,507,928	5,684,652	6,452,477	7,039,113	7,213,869	5,248,117	7,559,388
Capital Expenditures								
Capital Expenditures - GF	186,372	307,009	2,475,103	1,742,122	1,205,771	1,303,180	886,475	1,462,166
Total Capital Expenditures	186,372	307,009	2,475,103	1,742,122	1,205,771	1,303,180	886,475	1,462,166
Fund transfer to CTF	(192,144)	13,946	(114,892)	(181,657)	(781,842)	(1,070,745)	(545,591)	(670,699)
Fund transfer to CPF	-	-	(1,650,600)	(1,650,600)	(1,205,771)	(1,303,180)	(886,475)	(1,462,166)
Fund transfer to CPF	-	-	1,650,600	1,650,600	-	-	-	-
Excess revenue over/(under) Exp.	813,977	1,098,808	1,174,873	427,553	35,912	(536,689)	1,562,852	(402,026)
Beg. Fund Balance	4,419,379	5,232,649	6,340,105	6,340,105	6,704,421	5,723,378	7,040,451	6,740,333
Fund transfer - Restricted reserve to CPF								
Ending Fund Balance	5,233,356	6,331,457	6,704,421	7,040,451	6,740,333	5,186,689	8,603,304	6,338,307
FB breakdown								
Tabor restricted fund balance	190,000	197,000	257,000	341,064	223,706	229,510	229,510	241,614
Operating Reserve	1,249,820	1,560,445	1,522,119	1,364,258	1,864,215	1,912,580	1,912,580	2,013,454
Capital Reserve (CPF)	3,000,000	3,000,000	2,205,497	1,963,375	1,963,375	1,974,176	1,963,375	1,963,375
Unrestricted	793,536	1,574,012	2,762,512	3,366,248	2,689,037	2,062,965	4,497,840	0

Conservation Trust Fund

	2022	2023	2024	2025	2026			2027	YOY Variance
Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	Favorable/ (Unfavor)
CTF State Distributions	166,735	186,766	159,352	158,212	152,200	160,000	114,150	160,000	7,800
CTF - Grant and Sponsorship Revenue	53,728	8,200	8,300	8,400	-	-	750	-	-
CTF - Eagle Complex Field Rentals	26,183	35,898	35,397	47,544	51,420	51,420	46,299	62,288	10,868
CTF - Freedom Park Field Rentals	56,635	68,104	75,547	70,610	98,285	98,285	81,563	94,095	(4,190)
CTF - Freedom Park Eagle County Reimb	31,500	21,075	10,500	-	-	-	0	-	-
Total Revenue	334,781	320,042	289,096	284,766	301,905	309,705	242,762	316,383	14,478
Expenditures									
Eagle Complex Salaries	33,374	26,534	28,452	48,180	45,000	37,977	27,947	43,977	1,023
Eagle Complex Maint. Hourly - FT	-	23,230	32,601	18,724	30,000	24,956	24,014	30,060	(60)
Eagle Complex Maint. Hourly Wages - PT	-	11,663	12,397	3,760	147	12,000	147	8,000	(7,853)
401a Payroll Tax	2,341	3,519	4,061	2,831	3,664	3,664	1,978	3,682	(18)
Medicare and other taxes	-	1,050	1,062	1,074	1,087	1,087	762	1,190	(103)
Unemployment	-	-	123	148	150	150	105	164	(14)
Dental	-	-	-	-	-	-	0	-	-
Medical Coverage Premiums	6,226	13,389	15,261	15,855	18,481	18,481	14,916	23,954	(5,473)
Retirement Benefits - 457 Match	791	2,321	2,975	5,185	4,720	4,720	2,661	5,014	(294)
Eagle Complex Maintenance Equipment	1,748	555	1,525	2,543	10,000	10,000	8,701	10,000	-
Eagle Complex Sports Equipment/Goals	-	1,792	2,172	500	1,155	1,000	1,155	5,000	(3,845)
Eagle Complex Electric	20,451	20,286	19,909	22,829	20,000	20,000	15,338	23,000	(3,000)
Eagle Complex Internet and IT Equipment	2,753	2,896	1,274	1,610	2,880	2,880	928	2,880	-
Eagle Complex Natural Gas	5,189	3,937	1,356	499	2,500	4,900	242	5,047	(2,547)
Eagle Complex Trash Service	1,675	2,105	1,246	3,483	3,000	2,250	2,494	3,000	-
Eagle Complex Portable Toilets	2,700	1,995	1,013	5,333	-	1,750	0	1,500	(1,500)
Eagle Complex Water/Sewer	1,300	1,268	884	143	1,500	1,500	0	1,500	-
Eagle Complex Maintenance Supplies	8,655	11,837	11,280	6,721	5,000	15,300	4,498	12,000	(7,000)
Eagle Complex Maintenance Service	6,327	8,208	8,889	13,254	20,000	16,395	18,808	20,000	-
Freedom Park Maintenance Salaries	44,485	25,165	22,493	33,311	60,000	53,080	38,783	31,651	28,349
Freedom park Maint. hourly Wages - FT	-	31,974	37,091	18,841	22,000	26,911	19,376	61,405	(39,405)
Freedom Park Maint. Hourly Wages - PT	-	3,502	13,730	13,902	14,043	10,000	16,519	10,000	4,043
401a Payroll Tax	3,383	3,428	3,744	2,600	4,425	4,425	2,835	4,982	(557)
Medicare and other taxes	-	1,032	1,002	992	1,305	1,305	1,092	1,721	(416)
Unemployment	-	-	114	137	180	180	150	237	(57)
Dental	-	-	-	-	-	-	0	-	-
Medical Coverage Premiums	11,058	16,699	16,191	16,731	17,306	17,306	14,717	34,129	(16,823)
Retirement Benefits - 457 Match	1,968	2,272	2,307	4,933	5,999	5,999	3,509	6,881	(882)
Freedom Park Sports Equipment/Goals	-	2,000	5,200	-	3,000	3,000	1,045	3,000	-
Freedom Park Trash Service	6,035	7,276	7,410	8,155	7,600	7,600	6,159	7,600	-
Freedom Park Maintenance Equipment	1,251	944	1,715	7,011	4,493	2,100	4,493	2,100	2,393
Freedom Park Maintenance Supplies	27,855	25,011	54,215	45,467	37,620	37,620	29,853	46,620	(9,000)
Freedom Park Janitorial Services Contract	15,865	22,078	22,707	25,394	36,				

Mountain Recreation Metropolitan District
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Capital Project Fund (new in 2024)

Capital Project Fund (new in 2024)		FY26 Forecast to FY27 Budget								
		2022	2023	2024	2025		2026	2027	YOY Variance	
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	Favorable/ (Unfavor)
50-10-100-6103	Computer Equipment	16,774	9,592	10,427	10,969	9,600	9,600	5,408	-	9,600
50-10-100-7095	Reserve Study	-	-	-			-	0	-	-
50-10-100-7025	Vehicle replacement	13,750	13,750	63,430	61,917	69,003	70,000	69,003	-	69,003
50-20-400-7000	Eagle Area Minor Projects	5,589	18,742	6,782	11,169	17,500	17,500	9,476	95,000	(77,500)
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	175,000	50,000	50,000	50,000	150,000	50,000	165,000	(115,000)
50-30-400-7000	Gypsum Area Minor Projects	24,132	14,394	-	62,063	26,380	28,250	28,590	55,000	(28,620)
50-30-400-7001	GRC Capital Replacement Fund Contribution	50,000	50,000	50,000	175,000	375,000	375,000	375,000	575,000	(200,000)
50-40-400-7000	Edwards Area Minor Projects	26,127	-	140,495		46,275	107,000	46,275	-	46,275
50-40-400-7001	Field House Capital Replacement Funding	-	-	28,970	1,155,750	266,385	199,749	201,385	225,710	40,675
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	345,628	346,081	101,338	346,456	(828)
				-						
	Total Capital Expenditures	186,372	307,009	2,475,103	1,742,122	1,205,771	1,303,180	886,475	1,462,166	(256,395)
	Transfer from GF			934,600	1,500,000	1,205,771	1,303,180	886,475	1,462,166	
	Transfer from GF			716,000		-	-			
	Total Other Financing Sources			1,650,600	1,500,000	1,205,771	1,303,180	886,475	1,462,166	
	Excess of Revenues and Other financing sources Over (Under) Expenditures			(824,503)	(242,122)	-	(0)	-	-	
	Fund Balance - Beginning				2,205,497	1,963,375	1,974,176	1,963,375	1,963,375	
	Fund transfer - Restricted reserve from GF			3,000,000		-	-	-		
	Fund Balance - Ending			2,205,497	1,963,375	1,963,375	1,974,176	1,963,375	1,963,375	

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General Fund - Administration

General Fund - Administration		FY26 Forecast to FY27Budget YOY Variance								
		2022	2023	2024	2025	2026		2027		
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	36,000	30,583	10,250	10,250	8,500	17,500	8,500	7,500	(1,000)
10-10-100-4401	Event Sponsorship	-	49,270	67,900	1,000	1,000	-	1,000	-	(1,000)
10-10-100-4407	Fiesta Americas	-	-	-	54,700	-	-	0	-	-
10-10-100-4410	Grant Revenue	-	-	-	-	-	-	0	-	-
10-10-100-4411	Grant Rev- CO Health Foundation	101,935	96,145	-	-	-	-	0	-	-
10-10-100-4513	Other Income	11,723	16,137	33,465	4,090	257,129	-	260,225	5,000	(252,129)
10-10-101-6315	Credit Card Processing Revenue							0	15,000	15,000
10-10-900-4000	Property Taxes	3,074,703	3,091,702	4,650,493	4,625,992	4,996,484	4,996,484	4,944,225	5,075,031	78,547
10-10-900-4001	Specific Ownership (Auto) Taxes	166,817	178,179	217,696	231,063	214,886	224,842	143,257	228,315	13,430
10-10-900-4002	Prop Tax Penalty & Interest Inc	4,326	5,933	6,482	9,154	6,761	5,000	6,761	5,150	(1,611)
10-10-900-4402	Cornerstone sponsorship	-	10,000	17,500	17,500	12,032	20,000	9,844	-	(12,032)
10-10-900-4502	Contribution Income	-	16,000	36,000	25,000	20,943	-	20,943	37,000	16,057
10-10-900-4504	Scholarship Revenue	1,670	1,023	1,038	1,203	352	-	732	1,000	648
10-10-900-4550	Investment income	(63,572)	295,130	445,190	337,078	271,653	190,000	203,740	210,000	(61,653)
Total Revenue		3,333,602	3,790,102	5,486,014	5,317,030	5,789,739	5,453,826	5,599,228	5,583,996	(205,743)
Expenditures										
10-10-100-5000	Administration Salaries	633,844	590,613	567,854	501,734	583,307	583,307	429,926	618,260	(34,953)
10-10-100-5001	Administration Hourly Wages - Full Time	-	45,955	19,087	56,976	60,724	60,724	44,972	63,144	(2,420)
10-10-100-5002	Administration Hourly Wages - Part Time	13,389	17,886	-	1,262	6,000	4,000	3,873	23,000	(17,000)
10-10-100-5004	Employee Bonuses	4,450	41,305	53,833	117,919	66,350	66,350	18,412	68,750	(2,400)
10-10-100-5010	401a Payroll Tax	41,221	30,286	25,232	21,890	24,301	24,301	18,440	26,415	(2,114)
10-10-100-5013	Medicare and other taxes	-	16,336	8,852	8,663	9,396	9,396	7,057	10,214	(818)
10-10-100-5014	Unemployment	-	-	1,071	1,195	1,296	1,296	973	1,409	(113)
10-10-100-5021	Dental	-	-	-	-	-	-	0	-	-
10-10-100-5020	Medical Coverage Premiums	101,438	117,684	110,330	89,903	104,136	104,136	74,576	113,012	(8,876)
10-10-100-5024	HSA & FSA	3,330	2,439	3,117	4,812	7,200	7,200	5,159	7,200	-
10-10-100-5025	Group Term Life	-	-	-	-	-	-	0	-	-
10-10-100-5027	AD&D	-	-	-	-	-	-	0	-	-
10-10-100-5030	Employee Stipend	13,631	28,149	29,825	23,700	23,200	23,200	13,925	19,200	4,000
10-10-100-5031	Housing stipend	-	-	-	-	-	-	0	-	-
10-10-100-5033	Employee Uniforms	1,146	5,178	3,192	2,125	4,000	6,900	0	4,900	(900)
10-10-100-5040	Retirement Benefits - 457 Match	43,459	45,792	30,505	22,303	33,757	48,302	25,318	54,512	(20,755)
10-10-100-5055	Workers Compensation	34,819	45,634	37,625	29,292	55,000	33,759	43,146	45,000	10,000
Total Personnel Expenditures		890,726	987,257	890,521	881,773	978,667	972,871	685,778	1,055,016	(76,349)

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									FY26 Forecast to
	2022	2023	2024	2025	2026		2027	FY27Budget	
Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	YOY Variance
									Favorable/ (Unfavor)
Other Expenditures									
Office Supplies	3,623	3,683	5,901	4,905	2,780	2,780	2,413	4,040	(1,260)
Meeting Expenses	4,577	5,378	3,946	11,306	9,500	6,760	5,937	7,460	2,040
Employee Relations	17,274	14,698	14,077	18,216	38,300	43,300	26,195	25,500	12,800
District Vehicle Fuel & Maintenance	14,134	20,552	20,726	20,245	20,600	20,600	15,491	20,600	-
Fundraising Expense - MRF	2,622	3,170	2,990	2,652	5,000	5,000	2,944	5,000	-
Software Fees - Registration System	17,209	16,788	19,584	24,687	26,400	26,400	16,615	37,968	(11,568)
Board of Directors Compensation	5,100	8,000	6,900	7,700	7,000	7,000	5,500	8,300	(1,300)
Legal Services	33,895	42,904	29,828	32,509	69,083	33,000	51,812	60,000	9,083
Dues, Subscriptions, Books	11,824	11,669	13,991	9,978	40,894	40,894	35,655	36,569	4,325
Treasurer Fees (Eagle Co)	92,371	92,965	139,709	139,057	149,895	149,895	148,528	149,895	-
Property & Liability Insurance	70,773	79,754	86,692	98,362	106,091	109,000	106,091	119,726	(13,635)
Youth Program Scholarship Expense	26,614	15,833	12,380	18,831	24,000	24,000	15,775	37,000	(13,000)
Conferences and Training	14,143	17,200	34,072	28,671	30,000	44,600	17,361	44,600	(14,600)
Community Partnership Grant Expense	1,028	5,448	11,466	16,725	20,000	20,000	0	20,000	-
Accounting Services	48,086	21,028	13,409	61,235	7,000	36,950	3,009	12,950	(5,950)
Audit Services	10,275	10,600	10,900	12,000	12,600	12,600	12,600	13,230	(630)
Election Management Expense	126,920	15,862	1,682	29,292	-	-	0	30,000	(30,000)
Credit Card Processor Fees	66,648	77,792	81,414	86,556	87,000	87,000	64,423	94,405	(7,405)
Employee Recruitment Expense	8,285	18,526	10,152	10,838	7,500	17,270	4,915	14,770	(7,270)
Volunteer Appreciation/Recognition Expense	86	1,301	1,724	112	-	-	0	5,000	(5,000)
Payroll Processing Fee	44,771	49,976	54,556	64,677	71,152	61,900	53,364	75,000	(3,848)
Sponsorship Expenses	5,282	10,565	1,595	165	11,000	13,000	5,728	17,000	(6,000)
Consulting	11,625	72,522	28,153	32,021	164,000	171,000	99,476	16,000	148,000
Marketing and Communication Expense	50,066	35,425	31,169	41,174	44,000	36,791	34,358	44,800	(800)
Marketing - Programs Expense					10,000	36,950	2,759	11,250	(1,250)
Marketing - Facilities Expense					12,600	12,600	1,503	6,000	6,600
Elections - Communication Expense	-	782	-	380	-	-	0	1,850	(1,850)
CO Health Foundation Grant Exp	53,520	63,134	-		-	-	0	-	-
Community Event Expense	28,444	51,946	32,794	37,624	43,000	33,150	36,560	39,000	4,000
Community Engagement expense	-	-	6,859	4,038	7,800	7,800	6,878	6,000	1,800
Fiesta Americas	-	-	53,907	51,517	-	-	0	-	-
Computer/IT/Phone Services	76,423	74,124	91,197	92,069	98,248	89,396	73,686	130,308	(32,060)
Contribution expenses / Contingency	-	65,000	10,000	25,000	-		0	50,000	(50,000)
									-
Total Other Expenditures	845,614	906,624	831,775	982,541	1,125,443	1,149,636	849,575	1,144,221	(18,778)
Total Expenditures	1,736,340	1,893,881	1,722,462	1,864,314	2,104,110	2,122,507	1,535,353	2,199,237	(95,127)
Revenue Over/(Under) Expenditures	1,597,261	1,896,221	3,763,552	3,452,716	3,685,629	3,331,319	4,063,874	3,384,759	(300,870)

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

General Fund - Eagle Area										FY26 Forecast to
		2022	2023	2024	2025	2026		2027	FY27Budget	
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	YOY Variance
										Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	18,250	10,594
10-20-205-4300	Eagle Rec Kids Revenues	62,267	40,052	36,594	40,393	26,262	50,530	26,762	43,030	16,768
10-20-205-4410	Grant revenue	44,135	26,481	11,556		-	-	0	-	-
10-20-206-4300	Eagle Non-Sports Revenues	2,398	448	728	797	-	1,400	0	1,750	1,750
10-20-209-4300	Eagle Youth power after school program revenue	-	-	-		-	-	0	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	-	-		-	225	0	300	300
10-20-240-4300	Eagle Adult Sports Program Revenue	70,923	75,217	76,131	84,252	65,878	65,878	66,146	68,948	3,070
10-20-260-4300	Eagle Youth Sports Program Revenue	112,092	125,216	130,064	135,373	109,867	142,680	88,705	130,875	21,008
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	8,313	-	-	20,551	24,701	30,450	24,701	44,070	19,369
10-20-331-4310	Eagle Fitness	1,700	1,860	1,180		-	-	0	-	-
10-20-400-4220	Memberships/Season Passes	-	-	-	111,718	95,070	118,105	95,070	101,475	6,405
10-20-400-4230	Eagle Admissions - Daily Passes	30,964	29,269	26,253	129,004	112,249	112,249	107,880	126,775	14,526
10-20-400-4235	Eagle Admissions - Punch cards	10,861	5,440	5,750	28,253	24,000	26,540	22,961	26,000	2,000
10-20-400-4241	Eagle Skate Sharpening	7,918	7,643	6,887	10,488	7,000	7,000	3,268	9,676	2,676
10-20-400-4251	Eagle Facility Rentals	156,954	177,943	189,274	220,207	250,000	291,521	140,545	227,594	(22,406)
10-20-400-4261	Eagle Equipment/Skate Rental	7,752	6,987	6,679	6,443	6,695	6,695	3,264	6,415	(280)
10-20-400-4403	Eagle Facility Advertising Revenue	11,750	4,500	2,750	4,972	3,750	2,000	3,750	5,000	1,250
10-20-400-4505	Eagle Resale	5,770	5,488	6,150	9,396	8,335	8,335	4,872	9,485	1,150
10-20-400-4506	Eagle Concessions/Vending	556	465	1,542	43,932	41,329	33,888	42,027	38,265	(3,064)
10-20-400-4513	Eagle - Other Revenues	1,462	4,916	2,798	231	743	1,200	743	-	(743)
10-20-400-4800	Eagle Fun-raising Events	-	-	-	185	915	-	915	-	(915)
10-20-405-4256	Eagle Events & Parties	2,174	3,740	3,170	7,800	5,967	5,550	5,967	7,065	1,098
Total Revenue		555,490	533,165	525,006	871,494	790,418	924,246	643,044	864,973	74,555
Expenditures										
10-20-100-5000	Eagle Facility Salaries	249,940	307,897	308,519	373,100	432,431	432,431	313,655	451,533	(19,102)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	-	-	11,164	11,604	38,875	11,604	17,262	(5,658)
10-20-401-5001	Eagle Maint. Hourly Wages - FT	-	21,532	37,530	50,523	75,680	75,680	42,335	32,828	42,852
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	16,678	11,502	15,431	22,612	24,884	29,396	24,884	21,188	3,696
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	-	250	-	67	672	672	76	746	(74)
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-		-	-	0	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	29,609	25,510	21,964	31,514	34,896	34,896	28,209	40,674	(5,778)
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	16,985	17,739	14,826	22,201	23,532	23,532	10,079	22,570	963
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	3,518	-	-	141,834	164,582	170,967	164,582	165,110	(528)
10-20-330-5002	Eagle Fitness Hourly Wages - PT	2,835	3,153	3,453	3,280	-	-	0	-	-
10-20-401-5002	Eagle Maint. Hourly Wages - PT	27,679	8,100	9,491	4,781	45,559	45,559	22,016	43,357	2,202
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	29,720	17,347	26,701	56,844	51,294	51,294	44,502	53,000	(1,706)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	-	-	6,733	10,563	10,563	7,365	7,075	3,488
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-		-	-	0	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	22,080	12,985	7,771	20,192	-	-	0	-	-
10-20-100-5010	401a Payroll Tax	27,656	22,885	25,607	30,882	40,743	40,743	25,182	37,523	3,220
10-20-100-5013	Medicare and other taxes	-	7,278	6,539	11,057	13,251	13,251	9,390	12,485	766
10-20-100-5014	Unemployment	-	-	726	1,525	1,828	1,828	1,296	1,722	106
10-20-100-5020	Medical Coverage Premiums	75,011	97,025	102,016	125,096	164,816	164,816	112,505	148,786	16,030
10-20-100-5040	Retirement Benefits - 457 Match	15,254	17,784	24,235	30,955	38,180	38,180	24,989	39,562	(1,382)
Total Wages and Benefits		516,964	570,985	604,807	944,360	1,134,515	1,172,684	842,668	1,095,422	39,093

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

FY26 Forecast to
FY27 Budget

Account Number	Account Name	2022	2023	2024	2025	2026		YTD as of	2027	FY27 Budget YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	9/30/26	Draft Budget	Favorable/ (Unfavor)
	Other Expenditures									
10-20-400-5033	Eagle Staff Uniforms	892	794	403	1,726	1,450	1,450	366	1,500	(50)
10-20-400-6122	Eagle Employee Relations	580	256	591	722	1,200	1,200	266	1,000	200
10-20-400-6350	Eagle Staff Training Expense	880	100	576	666	5,237	5,237	1,018	5,237	-
10-20-400-6100	Eagle Office Supplies	689	335	1,049	3,892	5,000	1,450	4,017	2,100	2,900
10-20-400-6106	Eagle Janitorial & Medical Supplies	3,477	4,085	4,739	11,439	7,011	4,350	7,011	6,000	1,011
10-20-400-6107	Eagle Maintenance Supplies	4,266	2,038	8,855	10,516	5,500	5,500	3,765	5,500	-
10-20-400-6109	Eagle Pool - Operations expenses	6,675	-	-	21,182	11,036	19,645	37,223	43,085	(32,049)
10-20-400-6116	Eagle Resale Items	3,788	3,309	3,661	6,350	7,500	4,235	3,794	6,335	1,165
10-20-400-6117	Eagle Concession Supplies	686	-	895	15,358	18,000	13,900	15,398	20,000	(2,000)
10-20-400-6205	Eagle Copier and Office Equip	3,800	3,819	4,020	7,577	5,100	5,100	4,026	6,055	(955)
10-20-400-6302	Eagle Marketing and Communications Expense	1,457	3,167	1,288	2,034	2,607	2,000	2,607	2,100	507
10-20-400-6318	Eagle Sales Tax	512	548	562	3,910	4,200	600	3,700	3,910	290
10-20-400-6360	Eagle Building Maintenance Service	41,365	39,792	54,324	77,478	80,000	68,370	78,191	96,000	(16,000)
10-20-400-6363	Eagle Landscaping Expense	8,868	1,081	328	4,001	4,000	4,000	347	4,000	-
10-20-403-6114	Eagle Rink Supplies & Equipment	9,006	10,216	15,712	24,899	15,548	15,079	15,548	16,000	(452)
10-20-405-6102	Eagle Events/Parties Expense	1,348	1,342	702	993	839	800	891	3,900	(3,061)
10-20-205-6102	Eagle Rec Kids Program Expense	7,590	3,830	6,754	6,602	4,554	4,554	4,286	7,470	(2,916)
10-20-206-6102	Eagle Non-Sports Program expense	291	214	137	148	400	400	84	500	(100)
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	0	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	-	-	-	150	150	0	150	-
10-20-240-6108	Eagle Adult Sports Program Expense	6,743	16,745	14,908	11,506	6,906	6,906	4,204	5,428	1,478
10-20-260-6102	Eagle Youth Sports Program Expense	35,258	34,217	35,342	30,997	29,000	44,702	18,821	41,543	(12,543)
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	0	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	4,415	-	546	15,352	1,788	19,170	787	13,250	(11,462)
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	3,063	-	108	-	-	-	0	-	-
10-20-400-6401	Eagle Internet/Telephone/Cable	7,147	6,724	9,076	8,765	8,840	8,840	5,878	9,299	(459)
10-20-400-6402	Eagle Electric	48,217	48,917	49,841	70,411	65,100	65,100	47,896	73,920	(8,820)
10-20-400-6404	Eagle Natural Gas	41,882	47,311	35,019	62,200	68,250	68,250	46,955	69,848	(1,598)
10-20-400-6406	Eagle Security	3,394	682	3,775	2,582	4,125	4,125	1,151	4,440	(315)
10-20-400-6408	Eagle Water/Sewer/Trash	11,629	8,837	9,069	11,214	20,978	20,978	7,082	11,496	9,482
	Total Exp. Other than Wages and Benefits	257,917	238,360	262,280	412,518	384,319	396,091	315,313	460,067	(75,748)
	Total Expenditures	774,881	809,344	867,087	1,356,878	1,518,834	1,568,774	1,157,981	1,555,489	(36,655)
	Revenue Over/(Under) Expenditures	(219,391)	(276,180)	(342,081)	(485,384)	(728,417)	(644,528)	(514,937)	(690,516)	37,900

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

General Fund - Gypsum Area										FY26 Forecast to FY27Budget
		2022	2023	2024	2025	2026		2027	YOY Variance	
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	18,250	10,594
10-30-200-4404	Gypsum Scholarship Program Allocation	-	-	-	-	-	-	0	-	-
10-30-205-4300	Gypsum Rec Kids Revenues	97,788	94,088	79,128	79,347	88,600	79,600	83,110	92,920	4,320
10-30-205-4410	Grant revenue	44,135	35,308	11,556	-	-	-	0	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	5,286	6,840	1,624	3,054	4,189	1,960	4,189	6,730	2,541
10-30-211-4300	Gypsum Active older adult program revenue	-	-	7,063	5,496	2,000	5,350	1,686	5,575	3,575
10-30-240-4300	Gypsum Adult Sports Program Revenue	200	-	(594)	45	-	-	0	-	-
10-30-260-4300	Gypsum Youth Sports Program Revenue	42,590	33,214	44,165	66,150	56,125	56,125	49,914	64,750	8,625
10-30-290-4300	Gypsum Gymnastics Revenue	220,673	223,320	225,527	220,768	200,000	210,810	149,356	206,650	6,650
10-30-293-4300	Gypsum Gymnastics Meet Revenue	51,475	26,179	32,156	26,613	23,228	26,400	23,228	28,700	5,472
10-30-301-4300	Gypsum Aquatics - Swim Lesson Prog. Rev	25,431	22,639	73,757	30,661	28,000	90,700	25,664	43,516	15,516
10-30-307-4230	Gyp. Creek Aquatics - Daily Passes revenue	14,396	22,139	14,050	2,762	3,000	1,000	3,000	2,500	(500)
10-30-331-4310	Gypsum Fitness	16,877	24,028	24,848	36,162	41,270	48,048	27,514	39,675	(1,596)
10-30-400-4200	Gypsum Admissions - Memberships	761,647	928,294	972,559	1,003,184	1,040,250	1,040,250	784,665	1,115,127	74,877
10-30-400-4230	Gypsum Admissions - Daily Passes	112,310	74,367	75,600	85,188	85,000	85,000	66,366	99,694	14,694
10-30-400-4235	Gypsum Admissions - Punch cards	24,798	31,417	27,429	25,680	28,000	28,000	19,125	30,000	2,000
10-30-400-4250	Gypsum Facility Rentals	26,952	38,934	36,722	42,032	47,085	47,085	39,030	73,025	25,940
10-30-400-4503	Gypsum Tenant Lease Revenue	25,918	27,503	28,328	19,522	30,000	30,000	24,678	30,888	888
10-30-400-4505	Gypsum Resale	2,955	2,451	3,601	1,816	1,800	4,800	1,516	2,200	400
10-30-400-4506	Gypsum Concessions/Vending	3,737	3,300	4,271	4,892	3,000	3,600	2,306	3,000	-
10-30-400-4513	Gypsum Other Revenue	8,637	17,493	4,931	-	-	-	0	-	-
10-30-405-4256	Gypsum Events & Parties	2,960	5,395	-	-	-	-	0	-	-
10-30-406-4259	Gypsum Child Watch Admissions	382	1,430	405	285	300	480	95	200	(100)
Total Revenue		1,506,643	1,635,839	1,684,627	1,671,158	1,689,504	1,779,208	1,310,909	1,863,400	173,896
Expenditures										
10-30-100-5000	Gypsum Facility Salaries	325,874	356,241	436,860	483,871	510,746	529,907	365,930	561,815	(51,068)
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - FT	-	83,691	68,080	33,429	25,201	25,201	12,827	30,357	(5,156)
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	-	36,583	42,966	-	-	-	0	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	-	-	58,970	83,250	101,366	72,509	74,075	98,577	2,789
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	73,179	49,735	57,415	57,003	60,581	60,581	58,858	70,753	(10,172)
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	354	212	46	73	1,932	1,932	1,035	3,411	(1,479)
10-30-210-5002	Gypsum Summer Lunch Hourly Wages - PT	-	-	-	-	-	-	0	-	-
10-30-211-5002	Gypsum active older adult Wages - PT	-	-	-	-	420	420	0	420	-
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	-	-	-	-	-	0	-	-
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	1,733	1,753	2,444	3,889	4,752	4,752	1,459	3,784	968
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	70,753	43,414	32,633	37,393	45,000	31,200	35,583	32,125	12,875
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	116,345	112,834	172,607	225,639	195,402	209,956	142,794	192,726	2,676
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	22,986	23,260	34,154	7,063	12,817	21,648	12,817	14,765	(1,948)
10-30-330-5002	Gypsum Fitness hourly Wages - PT	54,312	58,540	62,610	60,973	73,920	73,920	55,216	77,616	(3,696)
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - PT	51,918	17,016	25,763	40,312	42,000	42,000	36,861	51,169	(9,169)
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	124,778	119,245	127,237	142,144	146,196	146,196	115,436	157,039	(10,843)
10-30-405-5002	Gypsum Events/Parties Hourly Wages - PT	622	-	4,702	-	-	-	0	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	25,518	27,815	29,515	35,330	44,865	44,865	32,105	46,660	(1,795)
10-30-100-5010	401a Payroll Tax	52,181	41,526	54,835	47,384	52,286	52,286	36,795	55,902	(3,616)
10-30-100-5013	Medicare and other taxes	-	16,144	17,109	18,041	18,939	18,939	13,974	19,365	(426)
10-30-100-5014	Unemployment	-	-	1,998	2,488	2,579	2,579	1,927	2,671	(92)
10-30-100-5020	Medical Coverage Premiums	85,448	116,412	144,056	134,910	166,028	166,028	116,027	186,220	(20,192)
10-30-100-5040	Retirement Benefits - 457 Match	16,570	21,375	25,985	31,205	41,171	41,171	27,076	52,762	(11,591)
Total Wages and Benefits		1,022,569	1,125,796	1,399,984	1,444,397	1,546,201	1,546,088	1,140,794	1,658,137	(111,936)

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									FY26 Forecast to FY27Budget YOY Variance
	2022	2023	2024	2025	2026		2027		
Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	Favorable/ (Unfavor)
Other Expenditures									
Gypsum Facility Staff Uniforms	2,391	1,772	5,622	2,193	1,000	1,000	1,000	1,500	(500)
Gypsum Employee Relations	1,009	1,434	1,554	2,096	2,189	2,000	2,189	2,000	189
Gypsum Staff Training Expense	180	1,296	2,075	374	2,650	2,650	1,997	1,500	1,150
Gypsum Office Supplies	4,504	6,199	7,105	6,871	7,860	7,860	7,564	8,460	(600)
Gypsum Creek Pool - Operations expenses	20,259	3,960	31,531	16,736	6,000	13,739	4,198	7,588	(1,588)
Gypsum Adult Sports Program Equipment	-	-	-		-	-	0	-	-
Gypsum Janitorial & Medical Supplies	37,059	31,929	29,891	33,026	30,000	40,450	16,383	27,000	3,000
Gypsum Pool - Operations expenses	14,717	29,289	27,714	9,671	31,000	41,250	20,904	27,854	3,146
Gypsum Resale Expense	1,018	1,573	1,243	877	2,100	2,100	710	1,500	600
Gypsum Copier and Office Equip	5,598	6,820	6,036	6,384	6,000	6,000	4,665	6,000	-
Gypsum Marketing and Comm. Expense	5,158	3,789	2,460	3,643	-	-	0	-	-
Gypsum Sales Tax	227	171	277	101	250	250	131	200	50
Gypsum Maintenance Equip <\$5,000	-	430	-		-	-	0	-	-
Gypsum Maintenance Supplies	24,611	34,473	9,917	14,497	14,000	19,300	11,035	17,000	(3,000)
Gypsum Janitorial Services Contract	77,274	14,642	31,983	72,948	75,480	75,480	61,219	77,748	(2,268)
Gypsum Building Maintenance Service	101,589	125,830	119,932	121,212	125,000	94,938	110,211	94,780	30,220
Gypsum Rec Kids Program Expense	9,092	7,341	9,250	9,092	5,900	7,622	4,309	9,500	(3,600)
Gypsum Non-Sports Program Expense	176	298	159	314	1,207	800	1,207	1,510	(303)
Gypsum active older adult Program expense	-	832	2,096	2,775	1,500	4,800	827	4,800	(3,300)
Gypsum Adult Sports Program Expense	196	1,168	954	2,621	-	-	0	-	-
Gypsum Youth Sports Program Expense	27,623	19,774	20,359	30,313	33,302	33,302	25,416	46,164	(12,862)
Gypsum Gymnastics Program Expense	22,803	5,855	8,533	6,710	5,675	5,675	4,843	10,400	(4,725)
Gypsum Gymnastics Meet Expense	28,675	13,451	13,076	18,965	15,250	15,250	8,952	12,875	2,375
Gypsum Aquatics - Program Expense	12,681	8,916	6,848	19,076	13,523	13,523	11,473	16,200	(2,677)
Gypsum Fitness Program Expense	9,624	6,532	15,616	21,144	15,000	15,000	13,850	15,000	-
Gypsum Events/Parties Expense	1,808	2,325	1,283	3,121	2,000	2,000	517	3,000	(1,000)
Gypsum Child Watch Expense	162	391	33	145	150	150	66	500	(350)
Gypsum Internet/Telephone/Cable	8,010	8,430	15,153	5,367	5,100	5,100	4,260	5,400	(300)
Gypsum Electric	133,428	119,429	133,685	121,981	141,750	141,750	98,654	150,000	(8,250)
Gypsum Natural Gas	153,431	189,196	112,288	120,498	122,000	183,750	63,727	141,840	(19,840)
Gypsum Security/Fire Suppression	1,022	-	348	3,259	2,500	2,500	2,085	3,000	(500)
Gypsum Water/Sewer/Trash	20,242	25,620	35,037	36,700	43,440	43,440	35,420	46,200	(2,760)
Climbing expenses	-	-	-		-				-
Contingency	-	-	-		-				-
Total Exp. Other than Wages and Benefits	724,568	673,167	652,059	692,708	711,826	781,679	517,812	739,519	(27,693)
Total Expenditures	1,747,137	1,798,963	2,052,043	2,137,105	2,258,027	2,327,768	1,658,606	2,397,656	(139,629)
Revenue Over/(Under) Expenditures	(240,494)	(163,123)	(367,416)	(465,947)	(568,524)	(548,560)	(347,697)	(534,256)	34,267
Split	(120,247)	(81,562)	(183,708)	(232,974)	(284,262)	(274,280)	(173,848)	(267,128)	17,134

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	2022	2023	2024	2025	2026		2027	FY26 Forecast to FY27 Budget YOY Variance Favorable/ (Unfavor)	
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	
10-40-200-4400	Edwards Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	18,250	10,594
10-40-200-4404	Edwards Scholarship Program Allocation	-	-	-	-	-	-	0	-	-
10-40-205-4300	Edwards Rec Kids Revenues	91,875	81,132	84,765	58,653	55,686	74,700	53,256	88,030	32,344
10-40-205-4410	Grant revenue	44,135	35,308	11,556	-	-	-	0	-	-
10-40-206-4300	Edwards Non-Sports Revenues	1,256	1,092	6,171	1,155	2,450	2,450	1,528	2,640	190
10-40-211-4300	Edwards Active older adult program revenue	-	250	5,870	2,655	6,250	6,250	5,253	10,760	4,510
10-40-240-4300	Edwards Adult Sports Revenue	19,515	28,984	15,172	12,745	18,000	18,000	12,000	25,000	7,000
10-40-260-4300	Edwards Youth Sports Revenue	57,183	76,445	76,575	80,570	69,152	86,500	66,186	82,060	12,908
10-40-291-4300	Edwards Gymnastics Program Revenue	145,797	190,130	201,293	181,853	176,414	212,480	154,632	211,730	35,316
10-40-293-4300	Edwards Gymnastics Meet Revenue	22,223	26,986	50,556	55,758	51,670	51,670	33,850	55,750	4,080
10-40-294-4300	Edwards Antigravity Revenue	58,927	40,709	45,842	31,014	-	-	0	-	-
10-40-400-4200	Edwards Admissions - Memberships	18,097	24,615	22,368	18,500	24,788	24,788	23,287	48,109	23,321
10-40-400-4230	Edwards Admissions - Daily Passes	20,339	22,055	20,142	19,464	22,323	21,990	22,323	40,002	17,679
10-40-400-4252	Edwards Facility/Turf Rentals	83,305	99,581	78,515	79,095	82,790	82,790	53,993	80,790	(2,000)
10-40-390-4350	Edwards E sports revenue	-	-	10,911	14,493	13,500	13,500	12,220	14,310	810
10-40-400-4350	Edwards E sports revenue (Old)	-	5,250	(18,768)	-	-	-	0	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	-	3,500	2,750	1,000	1,000	-	1,000	-	(1,000)
10-40-400-4503	Edwards Tenant Lease Revenue	75,650	79,559	49,368	25,276	27,880	27,880	20,349	28,707	827
10-40-400-4505	Edwards Resale	540	105	85	-	-	-	0	-	-
10-40-400-4506	Edwards Concession/Vending	1,740	-	968	1,685	1,776	1,776	1,491	1,776	-
10-40-400-4513	Edwards Other Revenue	1,137	6,002	4,858	410	-	-	0	-	-
10-40-405-4256	Edwards Events- Parties	12,209	19,011	12,392	12,192	12,959	15,075	9,719	15,750	2,791
Total Revenue		671,428	758,214	698,888	614,017	574,294	659,849	476,556	723,664	149,370
Expenditures										
10-40-100-5000	Edwards Facility Salaries	261,744	309,312	332,707	400,900	410,782	432,762	300,920	468,255	(57,473)
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	-	20,997	21,451	-	-	-	0	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	-	16,833	22,412	17,202	11,010	11,010	7,978	23,336	(12,326)
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	29,609	25,364	34,457	30,553	56,280	56,280	35,390	60,060	(3,780)
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	-	-	160	-	1,848	1,848	925	1,411	437
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	-	0	2,520	(2,520)
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	10,022	15,053	13,505	10,426	13,440	13,440	7,275	13,440	-
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	5,106	6,905	10,224	12,234	20,514	20,514	8,495	20,082	433
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	40,503	26,778	24,353	27,047	37,080	37,080	26,334	38,250	(1,170)
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	14,349	10,743	10,455	8,995	-	-	0	-	-
10-40-390-5002	Edwards Esports - PT	-	387	10,682	4,912	5,118	5,118	2,843	4,400	718
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	15,946	3,981	1,666	815	-	-	0	-	-
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	27,834	35,709	35,931	58,004	71,205	71,205	57,408	74,959	(3,754)
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	1,051	4,049	4,258	-	-	-	0	-	-
10-40-100-5010	401a Payroll Tax	27,944	24,110	30,490	22,953	29,695	29,695	17,361	32,046	(2,351)
10-40-100-5013	Medicare and other taxes	-	8,345	7,692	8,408	9,414	9,414	6,462	10,247	(833)
10-40-100-5014	Unemployment	-	-	871	1,451	1,299	1,299	892	1,413	(114)
10-40-100-5020	Medical Coverage Premiums	46,814	64,053	68,293	74,286	84,448	84,448	74,411	130,110	(45,662)
10-40-100-5040	Retirement Benefits - 457 Match	15,534	16,350	23,110	31,925	32,180	32,180	28,566	36,944	(4,764)
Total Wages and Benefits		496,457	588,968	652,718	710,112	784,313	806,293	575,260	917,473	(133,160)

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

		2022	2023	2024	2025	2026		2027	FY26 Forecast to FY27 Budget YOY Variance
Account Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget Favorable/ (Unfavor)
	Other Expenditures								
10-40-400-5033	Edwards Facility Staff Uniforms	817	1,188	839		1,500	1,500	0	500
10-40-400-6122	Edwards Employee Relations	392	349	305	914	720	720	395	-
10-40-400-6350	Edwards Staff Training Expense	35	-	-		-	150	0	(1,020)
10-40-400-6100	Edwards Office Supplies	851	811	378	761	1,500	900	1,291	600
10-40-400-6116	Edwards Resale Items	-	-	-		-	-	0	-
10-40-294-6108	Edwards Antigravity Equipment	-	-	-		-	-	0	-
10-40-400-6205	Edwards Copier and Office Equipment	4,251	4,198	4,366	4,439	4,356	4,356	4,166	-
10-40-400-6302	Edwards Marketing and Comm. Expense	741	642	1,248	641	-	-	0	(1,000)
10-40-401-6106	Edwards Janitorial & Medical Supplies	5,396	6,120	5,202	5,602	6,225	6,225	4,220	(945)
10-40-401-6107	Edwards Maintenance Supplies	6,353	5,587	7,998	9,989	10,800	10,800	8,506	(2,300)
10-40-401-6200	Edwards Janitorial Services Contract	30,636	21,268	26,520	20,823	34,400	34,400	23,747	(3,400)
10-40-401-6360	Edwards Building Maintenance Service	20,996	29,879	38,537	46,047	28,800	28,800	24,922	(4,772)
10-40-205-6102	Edwards Rec Kids Program Expense	8,406	5,711	10,493	9,301	5,404	5,404	3,159	(2,616)
10-40-206-6102	Edwards Non-Sports Program Expense	77	200	386	170	700	700	353	(560)
10-40-211-6102	Edwards active older adult Program expense	-	-	3,307	2,749	6,250	6,250	3,815	1,650
10-40-240-6102	Edwards Adult Sports Program Expense	2,020	2,853	976	1,226	1,450	900	950	23
10-40-260-6102	Edwards Youth Sports Program Expense	35,653	28,627	22,303	24,146	20,000	37,664	16,870	(14,909)
10-40-290-6102	Edwards Gymnastics Program Expense	16,333	5,116	7,041	9,184	6,475	6,475	2,959	(3,150)
10-40-293-6102	Edwards Gymnastics Meet Expense	4,009	24,753	46,348	47,739	49,600	49,600	35,050	1,900
10-40-294-6102	Antigravity Program Expense	875	216	-		-	-	0	-
10-40-390-6102	Edwards E-sports program expense	-	465	1,486	1,320	878	500	878	378
10-40-403-6102	Edwards Climbing Expense	-	-	-		-	-	0	-
10-40-405-6102	Edwards Events/Parties Expense	-	28	-	757	250	250	0	250
10-40-400-6401	Edwards Internet/Telephone/Cable	5,140	6,871	6,437	8,478	8,977	8,977	5,267	(540)
10-40-400-6402	Edwards Electric	30,255	34,283	26,854	26,549	30,550	30,550	18,474	950
10-40-400-6404	Edwards Natural Gas	11,937	11,904	8,528	11,935	13,475	13,475	6,452	150
10-40-400-6406	Edwards Security/Fire Suppression	1,285	749	1,883	672	8,271	1,750	8,271	4,521
10-40-400-6408	Edwards Water/Sewer	6,315	5,384	7,292	9,305	9,600	9,600	7,584	(600)
	Total Exp. Other than Wages and Benefits	192,773	197,202	228,726	242,746	250,181	259,946	177,329	(24,890)
	Total Expenditures	689,230	786,170	881,444	952,858	1,034,494	1,066,239	752,590	(158,050)
	Revenue Over/(Under) Expenditures	(17,803)	(27,956)	(182,556)	(338,841)	(460,200)	(406,390)	(276,034)	(8,680)

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

										FY26 Forecast to
<i>General Fund - Outdoor Recreation</i>										FY27Budget
Account		2022	2023	2024	2025	2026		2027	YOY Variance	
Number	Account Name	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	Draft Budget	Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	114,613	152,373	181,303		-	-	0	-	-
10-50-280-4302	Gear library revenue	-	-	166	1,047	1,500	900	1,439	1,350	(150)
10-50-280-4500	Outdoor Rec - Contribution revenue	10,000	6,700	7,571		-	-	0	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	-	-	-	57,536	77,690	79,130	77,690	77,875	185
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	-	-	-	128,074	15,673	18,045	15,673	20,445	4,772
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	-	-	-	33,875	29,714	47,970	29,714	34,025	4,311
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	-	-	-	18,057	9,046	17,550	9,046	22,750	13,704
10-50-284-4300	Outdoor Rec - Special Events Revenue	-	-	40,454		-	-	0	-	-
10-50-285-4300	Outdoor Rec - Education Program Revenue	-	-	990		-	-	0	-	-
10-50-286-4300	Outdoor Rec - Clinics and Workshops Revenue	-	1,880	-		25,880	25,880	20,557	44,160	18,280
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-		-	-	0	-	-
10-50-288-4300	OR - Monument trips program revenue	-	21,525	-		59,180	44,500	59,180	53,590	(5,590)
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-		-	-	0	-	-
	SOS reimbursement	-	-	-		-				-
Total Revenue		124,613	182,478	230,483	238,588	218,683	233,975	213,299	254,195	35,512
10-50-280-5000	Outdoor Rec Salaries	69,780	101,911	131,102	130,146	142,186	142,186	105,191	155,298	(13,112)
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	27,756	90,926	108,029	120,454	139,690	139,690	115,287	167,407	(27,717)
10-50-280-5010	401a Payroll Tax	4,997	7,394	8,504	9,689	10,706	10,706	8,328	12,243	(1,537)
10-50-280-5013	Medicare and other taxes	-	3,241	3,213	3,715	4,087	4,087	3,190	4,679	(592)
10-50-280-5014	Unemployment	-	-	413	512	564	564	440	645	(81)
10-50-280-5020	Medical Coverage Premiums	18,435	31,707	21,647	26,887	27,687	27,687	21,962	22,174	5,513
10-50-280-5040	Retirement Benefits - 457 Match	4,060	5,136	7,544	8,168	8,380	8,380	6,005	12,424	(4,044)
Total Wages and Benefits		125,027	240,315	280,452	299,572	333,300	333,300	260,403	374,870	(41,570)
10-50-280-5033	Outdoor Rec Staff Uniforms	-	437	-		-	-	0	-	-
10-50-280-6100	Outdoor Rec Office Supplies	28	16	875	1,074	-	-	0	-	-
10-50-280-6102	Outdoor Rec Operating Expenses	-	14,027	27,408	15,171	16,038	9,475	16,038	26,230	(10,192)
10-50-280-6122	Outdoor Rec Employee Relations	-	162	451	1,408	-	-	0	-	-
10-50-280-6161	Gear Library expense	-	2,036	1,111	1,991	4,300	4,300	1,253	4,660	(360)
10-50-280-6302	Outdoor Rec Marketing & Comm. Expense	-	740	51	450	-	-	0	-	-
10-50-280-6350	Outdoor Rec Conferences and Training	-	1,434	1,145		-	-	0	-	-
10-50-280-6999	Outdoor recreation other expense	46,886	-	-	20	-	-	0	-	-
10-50-281-6102	Outdoor Rec Day Camp Program Expense	-	10,008	64	15,447	601	7,075	601	9,770	(9,169)
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	-	7,050	7,507	13,272	7,630	3,700	7,630	7,250	380
10-50-283-6102	Outdoor Rec Sports Camp program expense	-	9,233	5,206	10,054	380	1,500	380	3,805	(3,425)
10-50-283-6230	Outdoor Rec Camp Contractor Expense	-	-	6,017	15,569	15,360	15,360	13,781	19,620	(4,260)
10-50-284-6102	Outdoor Rec Special Event Program expense	-	10,185	1,773	64	-	-	0	-	-
10-50-285-6102	Outdoor Rec Education Program Expense	-	75	775		-	-	0	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	-	-		8,000	14,850	4,629	17,745	(9,745)
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-		-	-	0	-	-
10-50-288-6102	OR Monument trips - Program expense	-	5,414	12,491	204	22,300	13,300	12,721	17,641	4,659
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-		-	-	0	-	-
Total Exp. Other than Wages and Benefits		46,914	60,817	64,873	74,724	74,609	69,560	57,033	106,721	(32,112)
Total Expenditures		171,940	301,132	345,325	374,296	407,909	402,860	317,435	481,591	(73,682)
Revenue Over/(Under) Expenditures		(47,327)	(118,653)	(114,841)	(135,708)	(189,226)	(168,885)	(104,136)	(227,396)	(38,170)



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 Supervisor.

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.

2026 Success and Challenges

Successes

In 2026, the Administration Department focused on long-term planning, strengthening community connections, improving organizational operations, supporting employee well-being, evaluating benefits and compensation strategies, and expanding awareness of the District's programs and services.

- **Comprehensive Master Plan:** Launched a comprehensive Master Plan to guide the District's priorities for the next 5 to 10 years. Working with consultants, staff, community partners and residents, the District conducted more than 40 stakeholder meetings, presentations and outreach events to evaluate existing facilities, programs and services and identify future recreational needs. The plan will provide a roadmap for future investments, operational improvements and long-term financial sustainability.
- **Building Community Connections:** Introduced Rec Days, three free community events at District facilities to encourage participation and reach new audiences. At the Edwards Field House, approximately 70% of attendees were first-time visitors, with strong participation from Latino families. Expanded marketing efforts to support more than 45 new programs, events and initiatives. Increased digital outreach, continued production of the Rec'n'Connect podcast and strengthened community connections through Bentley the Bear, the District's first mascot. Advanced the redesign of Mountain Recreation's website to improve accessibility, navigation and access to program information.
- **Partnerships and Sponsorships:** Renewed key Cornerstone Partnerships with Alpine Bank and Gallegos Corporation and introduced ValleyOrtho as the District's newest Cornerstone partner, supporting youth sports and recreation opportunities throughout the District.
- **District-Wide Compensation Strategy:** Completed a comprehensive compensation strategy incorporating market analyses, updated pay structures, internal equity considerations and opportunities for performance-based recognition. The strategy establishes a more consistent,

transparent and sustainable framework for compensation decisions while supporting recruitment, retention and long-term workforce planning.

- **H.O.P.E. Certification and Employee Well-Being:** Successfully completed the H.O.P.E. certification program, progressing through Bronze, Silver, Gold and Platinum initiatives focused on mental health awareness, workplace support, crisis response and organizational sustainability. Mountain Recreation was recognized as the only government entity in its graduating cohort. These efforts strengthened employee wellness resources, supervisor guidance and the District's commitment to a supportive workplace culture.
- **Employee Benefits and Organizational Support:** Conducted a comprehensive review of employee health insurance offerings and employer contribution strategies in response to increasing medical costs. Continued supporting competitive benefits, retirement opportunities, employee wellness and professional development while balancing employee needs with long-term financial sustainability.
- **Administrative Systems and Operational Improvements:** Advanced efforts to streamline administrative processes, strengthen organizational consistency and improve efficiency. Initiatives included consolidating employee scheduling systems, strengthening payroll and human resources processes, and developing greater continuity and cross-training within administrative functions.
- **2025 Audit:** Successfully completed the 2025 financial audit with minimal adjustments.
- **Capital Improvements:** Completed several major facility improvements in 2026, including renovations at the Edwards Field House, new turf and LED lighting at the Eagle Sports Complex, and roof replacement at the Gypsum Recreation Center.
- **Community Volunteer Program:** Developing an employee community volunteer program designed to support local nonprofits, charities and community organizations aligned with the District's mission, creating additional opportunities for employee engagement and community connection.

Challenges

In 2026, the Administration Department continued to navigate rising operational costs, limited staffing capacity and growing demands for District services. Balancing daily operations with major initiatives, including the Master Plan, compensation modernization, administrative improvements and capital projects, placed additional demands on staff and resources. Maintaining efficient operations while supporting employees and meeting community expectations remains an ongoing priority.

- **Marketing and Community Engagement:** Growing demands for marketing, communications, special events and community engagement continue to stretch existing staff resources, limiting opportunities for strategic planning and evaluation. Balancing community expectations, staffing and event costs remains a challenge as the District works to develop sustainable events aligned with its mission. Reaching residents who do not regularly use District facilities remains a priority, particularly in addressing barriers related to awareness, language and affordability.
- **Rising Employee Benefit Costs:** Medical insurance premiums increased approximately 17% in 2026, placing additional pressure on the District's operating budget. Continued increases in health insurance costs present challenges in maintaining competitive, affordable benefits while managing the District's financial commitments.
- **Workforce Recruitment, Retention and Affordability:** The high cost of living and housing in Eagle County continues to create challenges for recruiting and retaining qualified employees. While the updated compensation strategy provides a stronger framework for competitive and equitable pay, balancing workforce needs with available financial resources remains an ongoing challenge.
- **Administrative Capacity and Organizational Consistency:** Increasing operational complexity and organizational growth have highlighted the need for more standardized policies, procedures,

technology systems and administrative workflows. Limited administrative staffing capacity creates challenges in balancing day-to-day responsibilities with long-term improvements, succession planning and organizational development.

2027 Goals and Budget Highlights

In 2027, the Administration Department will translate Master Planning efforts and community feedback into measurable improvements while strengthening organizational capacity, supporting employees and maintaining long-term financial sustainability.

- **Marketing and Communications:** Turn community feedback and Master Plan recommendations into actionable priorities for facilities, programs and services. Expand awareness, reach new audiences and use participation data to guide marketing strategies and measure success. Evaluate staffing needs and improve internal processes to support growing programs, events and District initiatives. Strengthen community partnerships, sponsorships and Mountain Recreation Foundation efforts to support scholarships and future recreation needs.
- **Employee Benefits and Medical Coverage:** Address continued increases in health insurance premiums, including 2027 renewal increases of 16% for the PPO plans and 13% for the high-deductible health plan. Maintain 100% District-paid employee-only medical coverage while adjusting dependent coverage contributions to support long-term financial sustainability. Continue evaluating benefits offerings, employee education and cost-management opportunities.
- **Compensation and Workforce Sustainability:** Begin implementing the updated compensation strategy to support consistent pay administration, market competitiveness, internal equity and employee recognition. Continue evaluating compensation in relation to regional labor market conditions, recruitment and retention needs, and available financial resources.
- **Organizational Systems and Administrative Efficiency:** Develop a more coordinated District-wide policy and procedure framework, including standardized documentation, defined responsibilities, approval processes and review cycles. Continue streamlining administrative workflows, strengthening cross-training and backup coverage, and improving technology integration to support operational efficiency and organizational continuity.
- **Employee Well-Being and Organizational Culture:** Sustain the initiatives established through H.O.P.E. certification, expand employee mental health awareness and support, and strengthen opportunities for professional development, recognition, belonging and community engagement.
- **Major Capital Improvements:** Prioritize capital investments identified through facility assessments, operational needs and Master Planning efforts, balancing infrastructure improvements with available funding and long-term asset management priorities.
- **Property Tax Revenues and Financial Sustainability:** Continue monitoring property tax revenue projections and the impacts of changing assessment conditions on future District funding. Evaluate operational priorities, expenditures and long-term financial commitments to maintain sustainable services and facilities.
- **Partnerships and Agreements:** Maintain and strengthen strategic partnerships, sponsorships and intergovernmental agreements that support recreation access, community programming, financial sustainability and shared resources.
- **Leadership Transition and Succession Planning:** Support a coordinated Executive Director and Deputy Director leadership transition, emphasizing organizational continuity, knowledge transfer, leadership development and operational stability. Establish clear responsibilities and succession processes to support the District's long-term leadership needs.

Budget by revenue categories with prior years' data

	2022	2023	2024	2025	2026	2026	2027
Revenue	Actual	Actual	Actual	Actual	Approved Budget	YTD as of 9/30/26	Draft Budget
Property Taxes & SO taxes	3,245,846	3,275,814	4,874,671	4,866,209	5,226,326	5,094,243	5,308,496
Grant & Contributions Revenue	101,935	112,145	36,000	25,000		20,943	37,000
Sponsorship Revenue	37,670	90,876	96,688	83,450	37,500	19,344	8,500
Investment income	(63,572)	295,130	445,190	337,078	190,000	203,740	210,000
Other Income	11,723	16,137	33,465	5,293		260,957	20,000
Total Revenue	3,333,602	3,790,102	5,486,014	5,317,030	5,453,826	5,599,227	5,583,996

Relatively stable Property Taxes due to non-assessment year. Investment income increases year over year due to higher interest rates. Contributions Revenue from Mountain Recreation Foundation is expected to increase from 2026.

Budget by expenditure categories with prior years' data

	2022	2023	2024	2025	2026	2026	2027
Expenditures	Actual	Actual	Actual	Actual	Approved Budget	YTD as of 9/30/26	Draft Budget
Salary, wages and benefits	890,726	987,257	890,521	881,773	972,871	685,778	1,055,016
Professional Services	92,256	74,532	54,137	105,744	82,550	67,421	86,180
Election Expenses	126,920	16,643	1,682	29,292	-	-	30,000
Insurance	70,773	79,754	86,692	98,362	109,000	106,091	119,726
IT services	76,423	74,124	91,197	92,069	89,396	73,686	130,308
Marketing	50,066	35,425	31,169	41,174	86,341	38,620	62,050
Other Admin Expenditures	329,526	626,146	567,064	615,900	782,349	563,758	715,957
Total Expenditures	1,636,688	1,893,881	1,722,462	1,864,314	2,122,507	1,535,353	2,199,237

Salaries, wages and benefits increase year over year based on COLA and benefit increases. Professional Services increase based on expected need. Election expenses are expected in 2027. Insurance increases are based on estimated costs.

Eagle Area Budget

The Eagle Area includes the Eagle Pool and Ice Rink (EPIR) managed by the Facility Supervisor, Facility Coordinator, and Maintenance Team. The facility and Eagle Area are programmed by staff from Day Camps and Active Older Adults, Youth and Adult Sports, Aquatics, 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 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 the District through an Intergovernmental Agreement created in 2003. It outlines 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 operated successfully for 19 seasons before closing in 2022 due to subsurface settling that caused sinking.

Facility Management

2026 Successes and Challenges

Successes

The staff successfully operated the Eagle Pool for a second season and continued to receive strong community appreciation after a three-year absence without a pool. More than 18,285 guests visited the Eagle Pool in 2026 and \$95,000 in summer pass sales were generated.

The Facility Supervisor oversaw capital equipment upgrades, including the chiller relocation, oil separator installation, and new shade structures on the pool deck.

The ice rink staff met with user groups early in the year to communicate that the 2026-27 season will look different due to Dobson reopening and additional District programs filling prime time slots. While Dobson Ice Arena in Vail was closed for renovations, the Eagle Ice Rink absorbed much of the displaced ice usage by hosting the Skating Club of Vail's figure skating show for a second year, hosting the Vail Yeti (a professional, local hockey club) games and practices, additional games and practices by the various local club organizations, etc.

In 2026, the aquatics staff certified and onboarded 40 staff members to operate three pools (Eagle Pool, Gypsum Recreation Center Pool and Gypsum Creek Pool). For the first time, three pools operated with four full-time staff members. The aquatics team welcomed a new Supervisor in November 2025. This summer was his first-year supervising three district pools. The EPIR staff recruited and onboarded one new front desk attendant to open the facility at 6 a.m. during the hockey season.

Challenges

Staff, through the swim season, observed water in the sump wells for both the lap and leisure pools. After thorough testing by District and Town of Eagle staff, it was determined there was a leak in the lap pool skimmer lines. The ownership group (Mountain Recreation and Town of Eagle) worked with the pool architect and contractor who hired a leak-detection company to locate it. The pool contractors dug and repaired the piping.

The Eagle Pool continued to experience issues with both leisure pool boiler motors during the season. The mechanical contractor found that both were wired improperly, which caused them to seize. Staff replaced both motors with new ones under warranty through Lochinvar and Brightview Aquatics.

2027 Goals and Budget Highlights

Staff will oversee \$558,508 in capital projects, including new restroom countertops, exterior landscaping, facility drainage mitigation and a down payment on a new ice resurfacers. These projects will be coordinated with the Town of Eagle and the Capital Improvement Committee.

Revenues are expected to decrease by \$83,783 in the FY26 budget, primarily due to fewer ice time rentals, youth sports participation and pool pass sales. Staff wages decreased by \$39,529 in FY27 due to reduced part-time staffing needs and increased use of full-time staff.

Programs

2026 Successes and Challenges

Successes

We had a successful year in Eagle, offering a wide variety of programs and opportunities for community members of all ages. The Outdoor Recreation team ran 17 camps in Eagle, serving 185 kids, while Rec Kids had 643 registrations throughout the year. The District also held 10 sports camps in partnership with Skyhawks and Challenger Sports. Aquatics served 276 participants through swim lessons and swim team, and our youth sports programs continued to see strong participation, with 1,150 participants across our various leagues and programs. On the ice, Learn to Skate had 329 registrations, while adult sports programs supported 65 teams and 299 individual registrations. Overall, the District continued to provide a wide range of recreational opportunities while maintaining quality programs, building relationships with participants and meeting the changing needs of our community.

Challenges

In addition to these successes, the District faced challenges and identified areas where it can continue to improve. Staffing and management within Aquatics, specifically with swim team coaches, presented challenges throughout the summer and highlighted the need for clearer expectations, communication, and consistency. Ice availability was another challenge, as the closure of Dobson and operating out of Rodeo Rink limited the ability to expand programs and accommodate additional participants. The District also experienced lower registration numbers than anticipated in Rec Kids, which has encouraged staff to take a closer look at how we structure, market and deliver the program to better meet the needs and interests of families. As always, the District continued to improve communication and service delivery based on feedback from participants and families. Another ongoing challenge is having adequate shelter and indoor space at EPIR during inclement weather. With multiple outdoor and indoor camp programs, along with other non-District biking programs using the area, finding safe, appropriate spaces to accommodate everyone remains a challenge.

2027 Goals and Budget Highlights

Looking ahead to 2027, staff are excited to build on our successes while improving areas that need additional attention. One priority is revamping Rec Kids by revitalizing weekly themes, activities and special guests to better highlight what makes the program fun and engaging for kids. Staff also is looking forward to bringing back field trips to provide additional experiences and opportunities for participants. With the potential for increased ice availability, the District hopes to expand both our youth and adult hockey programs and continue building interest and participation in ice sports. Within Aquatics, staff will establish expectations, schedules and responsibilities earlier in the year to create a smoother summer

season for staff and participants. Across all program areas, the goal is to continue listening to feedback, supporting staff and making intentional improvements that allow us to provide quality recreation opportunities for the Eagle community.

Combined Revenues and Expenses

Budget by revenue categories with prior year data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	\$555,490	\$533,165	\$525,006	\$871,494	\$924,246	\$643,044	\$864,973
Expenses	\$774,881	\$809,344	\$867,087	\$1,356,878	\$1,568,774	\$1,157,981	\$1,555,489
Net Subsidy	(\$219,391)	(\$276,180)	(\$342,081)	(\$485,384)	(\$644,528)	(\$514,937)	(\$690,516)
% Cost Recovery	72%	66%	61%	64%	59%	56%	56%

Gypsum Area Budget

The Gypsum Area includes the Gypsum Recreation Center (GRC), Gypsum Creek Pool and Gypsum Sports Complex. The GRC is managed by the Facility Supervisor, Facility Coordinator, Gymnastics Supervisor and staff, Aquatics Supervisor and staff, and programs provided by Athletics and Sports, Outdoor Recreation and Rec Kids/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 the Town of Gypsum through sales and use tax. The \$13 million facility is owned by the Town and operated/managed by Mountain Recreation as outlined in an Intergovernmental Agreement (IGA) adopted in 2006. This IGA is currently being discussed and renegotiated. The GRC's 3,400 members enjoy child watch, a café, community and birthday party rooms, a 26-foot 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

2026 Successes and Challenges

Successes

Staff completed multiple capital improvement replacements, including hand dryers, a community room wall divider, lobby furniture, water fountains, foam blocks and treadmills, for a total of \$126,152. A project to replace the sloped asphalt roofs is estimated at \$198,965 and will be completed in October 2026.

In 2026, an average of 423 GRC members scanned in per day, compared to 392 per day in 2025. The GRC averaged 845 daily admission sales per month, compared to 761 in 2025. The GRC continues to partner with 10 local businesses for the District's corporate membership program. Two businesses that joined recently include Northwest Colorado Council of Governments and American Gypsum. The District's community impact has grown through free room rentals for non-profit organizations. The facility averaged 35 hours of non-profit room use per month in 2026, up from 25 hours per month in 2025.

The GRC retained most staff throughout the year, adding new staff only for new programs. Staff continued to receive positive feedback about the overall customer service provided by the front desk, child watch and housekeeping staff, as well as the knowledge and enthusiasm from our fitness team.

The Gypsum Recreation Center continues to host numerous annual special events and programs throughout the year. These included an Indoor Triathlon, Gypsum Daze of Strength competition, Rec or Treat, Costume Swap, summer running programs, book and game clubs, Adventures with Mike, Craft Fair and Active Aging Week.

Challenges

Private room rentals/parties did not increase much in 2026 compared to 2025. Staff plans to explore new party options for 2027. The Gypsum Recreation Center continues to age, and staff worked through unforeseen maintenance issues, including HVAC airflow problems, boiler leaks, and pool pump failures. Staff have worked to balance space growth and demand, including rearranging fitness spaces, addressing gym etiquette and scheduling court use.

The Gypsum Creek Pool continues to see low usage but grew slightly in 2025. This pool continues to be open on weekends only. A total of 686 guests enjoyed the facility throughout the summer.

2027 Goals and Budget Highlights

In coordination with the Town of Gypsum, staff will oversee \$1,237,884 in capital projects, including a down payment on a new heat recovery unit (HRU) for the pool, replacement of exhaust fans, new gymnastics bars and beams, 20% of cardio equipment and outdoor child watch playground improvements. An internal goal is to increase membership and personal training revenue by 10%. Fitness staff will also offer consistent monthly workshops and programs.

Gypsum Recreation Center staff will work to grow programs that serve parts of the community we may not already serve. Staff plans to explore more running programs and races, a fitness-based boxing class and additional enrichment programs.

Programs

2026 Successes and Challenges

Successes

The District had a successful year of programming in Gypsum and continued to offer a wide variety of programs and opportunities for community members of all ages. The Outdoor Recreation team served 481 participants through camps and programs, including rock climbing, babysitter training, workshops and other recreational opportunities. Rec Kids continued to see strong participation, with 1,388 registrations year to date. Active Older Adults (AOA) programs had 76 registrations for workshops and other registration-based activities, giving older adults opportunities to stay active, learn new skills and connect with others. Five sports camps were offered in partnership with Skyhawks, Challenger Sports, EVHS Volleyball and High-Altitude Hoops. Youth sports programs served 687 participants, while Aquatics had 465 participants across swim lessons, swim team and lifeguard certification courses. Gymnastics remained one of our strongest program areas, with 3,490 registrations so far this year and eight summer camps serving 179 participants. Overall, we continued to see strong participation across our programs and provided a variety of recreational opportunities for the Gypsum community.

Challenges

Overall, the District faced few significant challenges in Gypsum in 2026, but there are areas to improve operations and support staff. Within Aquatics, staff have worked through scheduling challenges and reset expectations to build consistency and accountability across the team. The transition from Homebase to Paylocity for staff scheduling has also created challenges, as we've had to develop additional workarounds to accommodate the different operational needs of Gymnastics, Rec Kids and Aquatics. Staff continue to work through these issues to find processes that are efficient and manageable for both staff and supervisors.

As always, staff are constantly looking for ways to improve our communication and service delivery based on feedback from participants and staff. Another area identified is the need for additional full-time staffing support within Active Older Adults. While we continue to offer quality programs, more dedicated staff time would let us be more intentional and consistent with year-round programming and better meet the needs of this growing population.

2027 Goals and Budget Highlights

Looking ahead to 2027, the District is excited to build on Gypsum's successes while continuing to improve programs and operations. One priority is revamping Rec Kids, including how we market weekly themes, activities and special guests, to better showcase the experiences we provide. We are also looking forward to bringing back field trips to offer additional opportunities and experiences for participants.

Within Aquatics, we will set staff expectations and schedules earlier to support smoother year-round operations, while also being more mindful of staffing hours, overtime, and overall budget management. Our full-time Aquatics team will also review and redefine expectations, responsibilities, and duties for each role to ensure clarity and consistency across the department. An important part of this will be strengthening our succession planning and continuing to develop our Aquatics Specialists, so they have the knowledge, confidence, and experience to take on additional responsibilities and grow within the organization. Overall, we will focus on supporting our staff, improving internal processes, and continuing to provide quality programs and services to the Gypsum community.

Combined Revenues and Expenses

Budget by revenue and expenses with prior years' data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	\$1,506,643	\$1,635,839	\$1,684,627	\$1,671,158	\$1,779,208	\$1,310,909	\$1,863,400
Expenses	\$1,747,137	\$1,798,963	\$2,052,043	\$2,137,105	\$2,327,768	\$1,658,606	\$2,397,656
Net Subsidy	(\$240,494)	(\$163,123)	(\$367,416)	(\$465,947)	(\$548,560)	(\$347,697)	(\$534,256)
Town of Gypsum Subsidy	\$120,247	\$81,562	\$183,708	\$232,974	\$274,280	\$173,849	\$267,128
% Cost Recovery	86%	91%	82%	78%	76%	79%	78%

Edwards Area Budget

The Edwards Area includes the Edwards Field House (EFH). 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 EFH 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 and space leased by the Snowboard Outreach Society.

Facility Management

2026 Successes and Challenges

Successes

The Board of Directors approved phase one of the EFH renovation. The District hired OLC for architectural work and Kiser Construction as the general contractor. The renovation included a wood flooring system in the gymnasium with three basketball, pickleball and three volleyball courts. In addition, the gymnastic area was enlarged and two Ninja Gymnasium Set were installed. These project elements were completed on December 19, 2025. Staff hosted a free public open house on December 23, 2025, to showcase the facility's new amenities.

As part of the project scope, a new bouldering wall and belay wall were constructed in the northwest corner of the facility. Construction was completed on May 14, 2026, and the walls opened to the public, classes and camps in June 2026. The overall project budget for phase one was \$1.2 million.

As of September 2026, memberships have increased 137%, generating an additional \$13,087 in revenue. Daily passes have increased by 63%, generating an additional \$8,072 in revenue.

Staff continued to offer Tai Chi, Taekwondo and E-Sports programs, with participation remaining consistent and demonstrating continued demand for these programs. Staff partnered with Mountain Youth's "Color Run" event on June 9, 2026, to promote community relations and expand the District's public outreach.

Staff successfully transitioned user group agreements, outdoor facility scheduling and invoicing responsibilities to the Sports and Athletics departments. Facility staff continues to serve as a resource during the transition and provide support as needed.

Eagle County opened the Eagle County Commons building at the Edwards Freedom Park site north of the Edwards Field House in June 2026. With the opening of this facility, the Eagle County Sheriff's Office relocated its substation from the EFH to the new building. Staff worked closely with Eagle County throughout this transition. Due to capital project savings in other areas, staff evaluated opportunities to advance portions of Phase Two of the EFH renovation. With these savings, staff presented renovation plans for the former Sheriff's Office Substation to the Board of Directors in August 2026. The renovation will include an additional Board meeting room, staff offices and storage for the outdoor rec equipment. This work is scheduled to be completed by the end of FY26.

The EFH hosted the annual Battle Mountain High School Project Graduation. This event provides all graduating seniors with a safe alternative celebration on graduation night in May 2026. Staff are introducing a new birthday party option featuring Nerf activities. The program is expected to launch in

November 2026 and is anticipated to be popular with families while increasing facility usage and revenue. Staff increased the number of drop-in pickleball days and times available to the public. Staff also added an adult basketball drop-in at noon on Wednesdays and on Tuesday evenings from 7–9:30 p.m. Facility users have enjoyed these additions.

Staff began the process of renewing the lease and maintenance agreement with Eagle County for the Edwards Freedom Park Complex.

Facility staff completed the following budgeted and planned capital projects in 2026:

- **Edwards Fieldhouse entrance awning repairs:** Repairs addressed leaks that occurred during spring snowmelt.
- **Main entrance improvements:** Added concrete on the west side of the main entrance to improve snow-removal operations and winter access.
- **HVAC computer system upgrade:** The HVAC control system for the north side of the building was upgraded after the previous system became obsolete and unusable. The new system lets staff access the controls from anywhere with an internet connection and provides real-time visibility into potential system issues.

Challenges

The fire suppression electronic system failed in winter 2025. Staff contacted the contracted fire suppression company to arrange a system replacement, resulting in an unexpected expense of \$5,000. Staff also learned the system was due for a required five-year flush, creating an additional expense. The five-year flush has now been scheduled in advance to ensure the expense is anticipated in future budgets.

Part-time staffing remains a challenge in Edwards because other industries offering higher wages, including Vail Resorts. Staff began discussions with Eagle County regarding replacement of the Edwards Freedom Park bathrooms. The bathrooms will need to be replumbed or replaced within the next five years.

Due to extremely high temperatures and a lack of snow, the seasonal outdoor ice rink did not open to the public during the 2025–26 season. Staff is hopeful for a more typical winter season in 2026–27. The rink's primary volunteers are returning, which will help maintain this valuable community amenity.

2027 Goals and Budget Highlights

Begin planning Phase 3 renovation of the EFH, which will include a fitness center option. Finalize the agreement and contract with Eagle County for Edwards Freedom Park and begin discussions about a possible renovation of the bathroom building.

Work with sports and active older adults' teams to expand youth and adult programming within the facility, including more active older adult classes and an adult pickleball and cornhole league.

Programs 2026 Successes and Challenges

Successes

The District had a successful year in Edwards, continuing to offer a variety of programs and opportunities for community members of all ages. The Outdoor Recreation team served 344 participants through camps and programs, including rock climbing, workshops and other recreational activities. Rec Kids has had 972 registrations so far this year, while Active Older Adults (AOA) programs had 118 registrations in workshops and other registration-based activities. Staff also hosted the Healthy Aging Expo in May, in partnership with Vail Health and Eagle County Healthy Aging, and Active Aging Week in both Edwards and Gypsum. These events provided great opportunities to connect older adults with resources, activities and services available throughout the community. We offered 10 sports camps in partnership with Skyhawks,

Challenger Sports and NOD Basketball, while youth sports programs served 653 participants. Adult indoor soccer remained popular, with 23 teams participating across two seasons. Gymnastics also saw strong participation, with 3,760 registrations year to date and 12 summer camps serving 267 participants. Overall, the District saw continued success across many programs and strengthened partnerships that provide a wide range of recreational opportunities for the Edwards community.

Challenges

While we had many successes in Edwards, we also faced challenges that helped us identify areas where we need to adjust our approach. One ongoing challenge has been determining which types of Active Older Adult programming the community wants and, more importantly, which programs will maintain consistent participation beyond our popular pickleball clinics. We have tried different offerings, but finding programs participants will keep attending has been difficult. Youth sports registration numbers were also lower than we would like, and we need to keep monitoring participation trends, program offerings and how we reach families in the Edwards area. Rec Kids experienced lower registration numbers during school breaks, along with staffing challenges, as many of our part-time staff return to college during those times. As with all of our program areas, we are continually working to improve communication and the delivery of services based on feedback from participants and staff. We recognize that not every program or process will work perfectly, and we want to remain open to adjusting when needed.

2027 Goals and Budget Highlights

Edwards has some exciting opportunities coming in 2027, particularly with new programs and the ability to expand some of our current offerings. Our new climbing wall will let us introduce new climbing programs and create more opportunities for participants of different ages and abilities. In Gymnastics, our new coordinator will expand our class offerings, including additional ninja-style classes and more opportunities specifically designed for teens. We also want to build on pickleball's popularity by introducing an adult pickleball league, giving adults another opportunity to participate in organized recreation. Rec Kids will also be a focus as we review how we market our weekly themes, activities, and special guests to families, and bring back field trips to make the program more engaging and provide additional experiences for participants.

Beyond adding new programs, we want to evaluate what we currently offer and ensure we use our staff time, space, and resources effectively. This includes being mindful of budgets, monitoring participation, and being willing to change programs that may not be meeting expectations. We also want to keep encouraging feedback from both staff and participants so we can better understand what is working and where we need to improve. In 2027, we will focus on trying new things, strengthening the programs that are doing well and making thoughtful decisions that allow us to continue meeting the needs of the Edwards community.

Combined Revenues and Expenses

Budget by revenue categories with prior years data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	\$671,428	\$758,214	\$698,888	\$614,017	\$659,849	\$476,556	\$723,664
Expenses	\$689,230	\$786,170	\$881,444	\$952,858	\$1,066,239	\$752,590	\$1,192,544
Net Subsidy	(\$17,803)	(\$27,956)	(\$182,556)	(\$338,841)	(\$406,390)	(\$276,034)	(\$468,880)
% Cost Recovery	97%	96%	79%	64%	62%	63%	61%

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 to provide affordable outdoor recreation opportunities to the underserved in the District's community. Since then, OR has given many kids and adults their first outdoor recreation experience. It began in partnership with SOS Outreach, with a shared full-time supervisor. Now, OR has two full-time staff members and more than 15 part-time seasonal staff, funded entirely by the District. 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.

2026 Successes and Challenges

Successes

The Outdoor Recreation (OR) team had a successful year across Eagle, Gypsum and Edwards, continuing to provide a variety of camps, classes and experiences for participants of different ages and interests. In Eagle, OR ran 17 outdoor recreation camps serving 185 kids. In Gypsum, camps and programs, including rock climbing, babysitter training and workshops, served 481 participants. Edwards offered a similar variety of camps and programs, serving another 344 participants. Altogether, these programs reached 1,010 participants across the three areas.

This season, 372 students and chaperones participated in the Colorado National Monument program. This program was recognized by the Colorado Parks and Recreation Association with the Columbine Award for Excellence in Programming, which was a great accomplishment for the team and the work they have put into building the program. The Exploremos programs also served 164 participants through family camping, climbing night and ice-skating night, creating additional opportunities for families to try new activities together. Across these offerings, the team continues to create meaningful experiences that help participants build skills, gain confidence, and connect with the outdoors and each other.

Challenges

A challenge has been preparing for the new climbing wall. We completed it during the District's busy season, which didn't give staff enough time to put a clear plan in place for ongoing maintenance, staffing and the day-to-day operations needed to meet expectations. We will need to work through those details to ensure we can operate safely and sustainably. The OR department has also grown significantly over the last few years and is reaching a point where we need an additional year-round full-time staff member to support the programs we already offer and allow continued growth at a manageable pace. We continue to listen to feedback from participants and staff and improve communication and program delivery along the way.

2027 Goals and Budget Highlights

While challenging, the new climbing wall in Edwards presents a great opportunity for OR in 2027. We will focus on establishing the staffing, maintenance and operating procedures needed to run it successfully, while developing new climbing programs for different ages and abilities. We also want to build on the momentum of our camps, Colorado National Monument trips, Exploremos experiences and other skill-based programs, while being thoughtful about what we can realistically take on with our current resources. As the department continues to grow, we will need to evaluate staffing needs to keep offering

new experiences for our community while supporting our staff and maintaining program quality. Staying budget-conscious, open to feedback, and willing to adjust programs and processes as needed will continue to guide our decisions in 2027.

Combined Revenues and Expenses

Budget by revenue and expenses with prior years data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	\$124,613	\$182,478	\$230,483	\$238,588	\$233,975	\$213,299	\$254,195
Expenses	\$171,940	\$301,132	\$345,325	\$374,296	\$402,860	\$317,435	\$481,591
Net Subsidy	(\$47,327)	(\$118,653)	(\$114,841)	(\$135,708)	(\$168,885)	(\$104,136)	(\$227,396)
% Cost Recovery	72%	61%	67%	64%	58%	67%	53%

Conservation Trust Fund (CTF) Budget

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

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 Eagle Sports Complex and Freedom Park 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. Before that, the neighborhood had no place to recreate. A group of local volunteers, with financial support from Mountain Recreation, manages McCoy Park in Bond. 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.

2026 Successes and Challenges

Successes

Staff with the Sports and Athletics department produced and administered six user group agreements with local non-profit youth organizations. Many of these groups hosted their annual tournaments at the Eagle, Edwards and Gypsum sports complexes.

2026 capital improvements included new LED sports lighting and artificial turf on the East and West playing fields at the Eagle Sports Complex. The final shade pavilion enhancements at Wildcat Park were completed, including running electricity to the structure. Parks and maintenance staff purchased a Turf Tank system to use when painting lines at all three outdoor facilities. This machine is operated by satellite and reduces staffing time and paint usage while providing more accurate field lines. The Turf Tank is leased annually and will remain in future budgets.

The District provided 36 racks of pork ribs for the annual rib cook-off during the last Equestrian Gymkhana event in September in the Bond community. The event raised \$1,600, which event organizers donated to the Navy Seals Foundation.

Challenges

In response to comments from local sports clubs who utilize our Sports Complexes, staff created a Natural Turf Recovery Plan that promotes seasonal recovery after spring and summer. During each recovery period, staff will aerate, fertilize, overseed, top-dress, and resod in certain areas as needed. Local sports clubs appreciated the extra work to keep all playing surfaces in excellent condition.

2027 Budget Highlights

An increase in revenue of \$19,721 is due to the implementation of a \$35/hr. field rental for local sports clubs/organizations.

Staff will oversee \$491,600 in capital projects at the Eagle Sports Complex, Freedom Park, McCoy Wildcat Park and the Dotsero KABOOM! Park. Projects include replacing the irrigation ditch holding tank, new scoreboards and new fencing at the ESC. Projects also include an irrigation clock replacement, playground mulch and a new trash enclosure at Freedom Park. The team is also planning a new playground structure and picnic tables in McCoy, plus new mulch at the Dotsero playground.

While not budgeted, staff will begin to plan and work with Eagle County School District and the Town of Gypsum to ensure the multipurpose turf surface at the Gypsum Sports Complex is safe and playable.

Combined Revenues and Expenses

Budget by revenue categories with prior years data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Revenue	\$334,781	\$320,042	\$289,096	\$284,766	\$291,350	\$186,714	\$309,705
Expenses	\$246,567	\$306,095	\$380,673	\$368,811	\$418,978	\$289,236	\$426,450
Net Subsidy	\$88,214	\$13,947	(\$91,577)	(\$84,045)	(\$127,628)	(\$102,522)	(\$116,745)
% Cost Recovery	136%	105%	76%	77%	70%	65%	73%

Capital Project Fund (CPF) Budget

In Fiscal Year 2024, the District created a new CPF. 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. This capital funding positions the District 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.

2026 Successes and Challenges

Successes

After three years of closure, the Eagle Outdoor Pool opened for the second summer on May 29 with a Splash into Summer School's Out Bash. Great Outdoors Colorado (GOCO) attended and presented the District and the Town of Eagle with an award for the successful grant application that helped fund the facility.

The Edwards Field House completed renovations that expanded court and climbing opportunities within the facility, increasing visitation and use. A new maple wood court surface was installed for two youth and one full basketball court, three pickleball courts and two volleyball courts. The gymnastics area was also expanded with two Ninja courses.

Additional capital-funded projects include replacing three sloped asphalt roof areas, upgrading the cardio equipment at the Gypsum Recreation Center, improving the entrance at the Edwards Field House and upgrading HVAC software, and relocating the ice rink's chiller at the Eagle Pool and Ice Rink.

Staff facilitated enhancements to the Eagle Sports Complex, which included state-of-the-art LED sports lighting and new artificial infield turf on the East and West ballfields. These projects totaled \$650,000, which came in \$250,000 under budget.

The District installed eight 10' x 10' and one 15' x 20' shade structures at the Eagle pool. These new shade structures encompass the entire south side of the pool deck. This was a shared capital project with the Town of Eagle.

Challenges

The biggest challenge in 2026 was working with the FAA to approve installing lights at the Eagle Sports Complex. Although the infrastructure has been set for 30 years, and new poles were not installed, it took a lot of work to get approval. The permitting approval with the Town of Eagle proved to be a timely process because of all the steps associated with government processing. In the end, all projects were completed and staff learned something new.

2027 Goals and Budget Highlights

A total of \$2,513,702 in capital expenditures is budgeted for the Capital Project Fund in FY27. Additionally, the capital contribution for the Gypsum Recreation Center has increased from \$375,000 to \$575,000 to perform critical repairs and replacements as outlined in the reserve study. The capital contribution for the Eagle Pool and Ice Rink has increased from \$150,000 to \$165,000 to fulfill capital needs and create a surplus in the shared account.

Combined Revenues and Expenses

Budget by revenue categories with prior years' data

	2022	2023	2024	2025	2026	2026	2027
	Actual	Actual	Actual	Actual	Approved Budget	YTD September	Proposed Budget
Transfer in			\$1,650,600	\$1,500,000	\$1,303,180	\$886,475	\$1,462,166
Expenses	\$186,372	\$307,009	\$2,475,103	\$1,742,122	\$1,303,180	\$886,475	\$1,462,166
Beginning Fund balance	-	-	\$3,000,000	\$2,205,497	\$1,963,375	\$1,963,375	\$1,963,375
Ending Fund balance	-	-	\$2,205,497	\$1,963,375	\$1,963,375	\$1,963,375	\$1,963,375

Capital Improvement	2026	2027	2028	2029	2030	2031
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 - Remove Beams		\$41,569				
Replace cardio equipment 20% / year		\$73,000				
Replace pool maintenance critical repair parts		\$9,125				
Remove and replace pool HRU		\$1,000,000	\$1,000,000			
Duct cleaning - Skyline Mechanical		\$19,000				
Outdoor Childwatch Play Area		\$40,000				
GC Pool Furniture		\$10,000				
GC Pool New Fence		\$25,000				
Replace Mr. Steam unit			\$25,246			
Replace cardio equipment 20% / year			\$73,555			
Remove and replace pool heat exchangers x2			\$94,241			
New Spray Features and Replaster GRC pool			\$300,000			
Spa Renovation			\$100,000			
Prep and paint non pool areas				\$32,898		
Replace spin room flooring				\$42,110		
Replace exhaust fans				\$19,739		
Replace 25HP centrifugal pump Griswald				\$47,374		
Replace cardio equipment 20% / year				\$78,956		
Replace pool maintenance critical repair parts				\$9,869		
Remove and replace spa filters				\$12,000		
Duct cleaning - Skyline Mechanical				\$19,000		
Repair flashing					\$17,107	
Remodel Locker Rooms					\$684,285	
Remodel restrooms					\$68,428	
Remove and replace a portion of furniture					\$10,264	
Duct cleaning					\$20,529	
Remove and replace Amtrol expansion tank					\$8,896	
Remove and replace Larrs boiler					\$75,271	
Remove and replace TRANE RTU-1 Unit 30 Ton					\$105,334	
Remove and replace TRANE RTU-2 Unit 50 Ton					\$131,680	
Remove and replace TRANE RTU-3 Unit 20 Ton					\$79,008	
Remove and replace TRANE RTU-4 Unit 15 Ton					\$72,424	
Remove and replace TRANE RTU-5 Unit 7.5 Ton					\$52,672	
Remove and replace Pool UV system bulbs					\$4,106	
Remove and replace water softener					\$24,634	
Replace leisure pool pump motor					\$16,423	
Remove and replace music components					\$13,686	
Replace gym divider curtain					\$22,174	
Paint pool and locker rooms					\$78,000	
Replace ADA aquatic lift						\$24,585
Remove and replace interior lighting						\$71,166
Remove and replace exhaust fans						\$14,233
Remove and replace pool heat exchangers						\$21,350
Replace 20HP centrifugal pump Griswald						\$48,393
Replace cardio equipment 20%/year						\$85,399
Replace pool maintenance critical repair parts						\$11,102
Replace running track surface						\$44,349
Replace Lochinvar hot water storage tank						\$60,949
Remove and replace leisure pool filters						\$88,697
Duct Cleaning						\$19,000
SUBTOTAL - GRC	\$649,097	\$1,237,884	\$1,593,042	\$261,946	\$1,484,921	\$489,223
SUBTOTAL - MR Portion (50%)	\$324,549	\$618,942	\$796,521	\$130,973	\$742,461	\$244,612
Suggested Capital Contribution - MR & TOG - Each		\$575,000	\$675,000	\$425,000	\$450,000	\$300,000
Expeected Bank Account Balance	\$364,000	\$276,116	\$33,074	\$621,128	\$36,207	\$146,984

Capital Improvement	2026	2027	2028	2029	2030	2031
EPIR						
Interior paint and prep	\$14,038					
Replace P-7 centrifugal pump / boiler room	\$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					
Additional Shade	\$60,000					
New restroom countertops x4		\$40,000				
Replace chiller package / pumps		\$9,501				
Replace condensing unit / Air Conditioner		\$21,378				
Replace jacket cooling system for rink mechanical		\$5,938				
Replace rink oil floats		\$3,563				
Replace hydronic unit heaters / Zam room		\$16,628				
Repair roof / gutters		\$5,500				
Repair dasher boards / glass		\$6,000				
Landscaping		\$50,000				
Drainage on back side of building		\$200,000				
Concept Design - Second Sheet of Ice		\$75,000				
General paint and prep			\$14,751			
HVAC controls			\$40,490			
Overhaul compressor #1			\$63,266			
Replace chiller package / motors			\$10,123			
Replace dehumidification condensor pump			\$6,146			
Replace Hockey bench and wall panel			\$15,184			
Remodel locker rooms and floors					\$292,000	
Replace skate sharpener			\$5,000			
New Zamboni		\$125,000	\$125,000			
Replace Fan Coils			\$55,081			
Maintain landscaping				\$6,580		
Stain exterior wood posts				\$4,606		
Replace lobby and rink rubber flooring				\$150,000		
Maintain ammonia compressors 1 and 3				\$18,423		
Replace condenser pump package				\$15,000		
Replace ice edger				\$9,212		
Replace player bench and scorer booth flooring				\$6,580		
Repair dasher boards / glass				\$3,948		
Centrifugal pump in boiler room				\$6,580		
remove and replace bathroom exhaust fans				\$7,000		
Remove and replace modular air fan coils (6)				\$55,000		
Remove and replace rink relief valves				\$10,000		
Maintain landscaping					\$6,843	
Repair roof / gutters					\$6,159	
General paint and prep					\$16,423	
Ammonia / gas ventilation					\$4,106	
Maintain ammonia compressors (2&4)					\$19,160	
Overhaul ammonia compressor #2					\$68,428	
Remove and replace CO monitor					\$2,053	
Remove and replace chiller components / pumps					\$10,949	
Remove and replace compressor motors (2,3)					\$13,686	
Remove and replace compressor oil coolers (1,2)					\$6,843	
Replace (P-3) centrifugal pump Grundfos / mechanical room					\$10,949	
Replace Scoreboards					\$12,000	
Replace gutters						\$3,558
Remove and replace ammonia alarm						\$2,135
Remove and replace chiller package / pumps and motors						\$11,386
Remove and replace pool heater pump						\$7,117
Remove and replace oil floats						\$4,270
Remove and replace pool valves						\$9,252
Replace (P-4) centrifugal pump Grundfos / mechanical room						\$7,828
Repair dasher board						\$4,270
Compressor overhaul #3						\$68,000
Sub-Total - EPIR	\$141,282	\$558,508	\$335,041	\$292,929	\$469,599	\$117,816
SUBTOTAL - MR Portion (50%)	\$70,641	\$279,254	\$167,521	\$146,465	\$234,800	\$58,908
Suggested Capital Contribution - MR & TOE - Each		\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Expected Bank Account Balance	\$251,605	\$23,097	\$18,056	\$55,127	-\$84,472	\$127,712

Capital Improvement	2026	2027	2028	2029	2030	2031
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 - check amount		\$5,245				
Replace bars and beams - Completed Beams; Remove		\$38,933				
Phase 3 concept design		\$100,000				
Front Entrance Landscaping		\$75,000				
Re-paint or re-coat Roof			\$284,697			
Remove and replace defibrillators (AEDs)			\$10,755			
Replace fire panel			\$32,266			
Remove and replace netting			\$10,123			
Seal coat, patch and crack fill			\$7,813			
Phase 3 Renovation Project			\$2,400,000			
Remove and replace concrete sidewalk				\$20,726		
Exterior doors, and hardware				\$32,898		
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		
LED Lighting Retrofit				\$75,000		
Replace dasher boards / glass					\$4,106	
Replace gymnastics floor					\$6,159	
Replace climbing ropes, hardware, pads					\$21,213	
Patch turf seam					\$10,264	
Seal coat, patch and crack fill						\$8,789
Remove and replace dasher boards						\$4,270
Sub-Total - EFH	\$107,313	\$225,710	\$2,745,654	\$467,476	\$41,742	\$13,059

Capital Improvement	2026	2027	2028	2029	2030	2031
CTF - Eagle Sports Complex						
East / West LED Lighting	\$500,000					
Replace East / West Turf Infields	\$400,000					
Seal coat, patch, crack fill		\$20,000				
Replace ditch holding tank - irrigation		\$100,000				
Replace scoreboards		\$25,000				
Remove and replace softball field fencing		\$140,000				
Shade structures / bleachers			\$50,000			
New asphalt sidewalks			\$150,000			
Restripe parking lot					\$30,000	
Sub-Total - CTF - ESC	\$900,000	\$285,000	\$200,000	\$0	\$30,000	\$0
CTF - Freedom Park						
New Trash Enclosure		\$15,000				
Playground repairs		\$5,000				
Natural grass repairs		\$0				
Replace irrigation clocks (5)		\$25,000				
Playground mulch		\$28,000				
Skatepark repairs		\$10,000				
Bathroom Renovation			\$1,000,000			
Natural grass repairs			\$20,000			
Platground repairs / mulch				\$20,000		
Natural grass repairs				\$20,000		
Playground repairs / mulch					\$20,000	
Natural Grass repairs					\$20,000	
Playground repairs / mulch						20000
Natural grass repairs						20000
Sub-Total - CTF - FP	\$0	\$83,000	\$1,020,000	\$40,000	\$40,000	\$20,000
McCoy Park						
Picnic Tables						
Shade Structure Enhancements - Not in Capital 2026	\$10,000					
New Playground		\$100,000				
New Picnic Tables		\$9,600				
New announcer booth					\$25,000	
Sub-Total	\$10,000	\$109,600	\$0	\$0	\$25,000	\$0
DOTSERO						
Soccer Field		\$0				
Playground Mulch		\$14,000				
Picnic tables			\$7,000			
Soccer Field Improvements			\$100,000			
Sub-Total	\$0	\$14,000	\$107,000	\$0	\$0	\$0

Capital Project Fund (GRC / EPIR / EHF)	\$897,692	\$2,022,102	\$4,673,737	\$1,022,351	\$1,996,262	\$620,098
CTF Capital (FP / ESC / McCoy / Dotsero)	\$910,000	\$491,600	\$1,220,000	\$40,000	\$95,000	\$20,000
TOTAL	\$1,807,692	\$2,513,702	\$5,893,737	\$1,062,351	\$2,091,262	\$640,098



APPENDIX



2027 MOUNTAIN RECREATION PAY RANGES - DRAFT

FULL-TIME

2027 FULL-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 100 - Specialists, Non-Exempt	\$54,468	\$64,080	\$76,896
Aquatics Specialist	\$26.19	\$30.81	\$36.97
Lead Maintenance Technician			
Salary Grade 110 - Coordinator Non-Exempt/Exempt	\$59,764	\$70,310	\$84,372
Administration Coordinator	\$28.73	\$33.80	\$40.56
Facilities Coordinator			
Recreation Coordinator			
Salary Grade 120 - Supervisor, Exempt	\$75,451	\$88,766	\$106,519
Facilities Supervisor	\$36.27	\$42.68	\$51.21
Maintenance Supervisor			
Recreation Supervisor			
Salary Grade 130 - Manager, Exempt	\$84,075	\$98,912	\$118,694
Facilities Manager	\$40.42	\$47.55	\$57.06
Maintenance Manager			
Recreation Manager			
Salary Grade 140 - Director, Exempt	\$94,924	\$111,675	\$134,010
Finance Director	\$45.64	\$53.69	\$64.43
Marketing & Community Engagement Director			
People & Culture Director			
Salary Grade 150 - Superintendent, Exempt	\$102,078	\$120,092	\$144,110
Superintendent Recreation Facilities	\$49.08	\$57.74	\$69.28
Superintendent Recreation Programs			
Deputy Director			



2027 MOUNTAIN RECREATION PAY RANGES - DRAFT

PART-TIME & SEASONAL

2027 PART-TIME POSITIONS	Range Minimum	Range Midpoint	Range Maximum
Salary Grade 50 - Entry Level, Non-Exempt Concessions Attendant Party Host Scorekeeper Facility Attendant Recreation Attendant Outdoor Recreation Instructor-in-Training Aquatics Guard-in-Training Pool Attendant Outdoor Recreation Assistant Overnight Guide Outdoor Recreation Lead Overnight Guide	\$16.28	\$20.35	\$24.42
Salary Grade 60 - Non-Exempt Housekeeper	\$17.32	\$21.65	\$25.98
Salary Grade 70 - Non-Exempt Assistant Swim Coach Child Watch Attendant Day Camp Counselor Front Desk Attendant Gymnastics Coach I Maintenance Technician Program Instructor I	\$18.49	\$23.11	\$27.73
Salary Grade 80 - Certified Positions Lifeguard I Outdoor Recreation Assistant Program Instructor Water Safety Instructor (WSI)	\$19.72	\$24.65	\$29.58
Salary Grade 90 - Certified Positions 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 - Lead Positions, Non-Exempt Day Camp Director Head Gymnastics Coach Head Lifeguard Head Swim Coach Ice Rink Maintenance Technician Pool Maintenance Technician	\$22.34	\$27.93	\$33.52
Salary Grade 110 - Coordinator, Non-Exempt Outdoor Recreation Coordinator (Seasonal) Maintenance Coorinator (Seasonal) Aquatics Coordinator (Seasonal) Day Camp Coordinator (Seasonal)	\$25.43	\$31.79	\$38.15
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)	NA	\$65.00	
Ice Skate Instructor	\$25.00	\$35.00	
Fitness Instructor	\$25.00	\$35.00	
Personal Trainer - Certified Only	NA	\$27.00	
Climbing Instructor - Certified Only (SPI)	NA	\$50.00	
Climbing Instructor - Indoor	\$25.00	\$35.00	
Dance Instructor	\$25.00	\$40.00	
Lifeguard Instructor/WSI Trainer - Certified Only	NA	\$35.00	



BOARD MEETING

Meeting Date: October 15, 2026

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

SUBJECT: Facilities and Programs Schedule of Fees Changes - 2027

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 FY27 budget. Then, in November, when the board approves the FY27 budget they will also approve the entire schedule of fees.

BACKGROUND:

Prior to preparing the FY 2027 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.

Facility Daily Admissions and Punch Cards – All Facilities

Staff recommend increasing youth, adult, senior, and family daily admissions to incentivize guests to purchase a membership. This daily admission increase is the first since 2024, and 2006 prior to that. Punch cards are reduced by \$1 per visit when buying in bulk of either 10 or 20 visits.

Fee Name/Title	2027 Rate	2026 Rate	Comments
Youth Daily Admission	\$8	\$7	
Adult Daily Admission	\$14	\$13	1 st increase since 2024
Senior Daily Admission	\$12	\$11	
Family Daily Admission	\$38	\$35	
20 Punch Card – Youth GRC	\$140	\$120	\$1 less when buying card
20 Punch Card – Adult GRC	\$260	\$240	
20 Punch Card – Senior GRC	\$220	\$200	
10 Punch Card – Youth EPIR	\$70	\$60	
10 Punch Card – Adult EPIR	\$130	\$120	
10 Punch Card – Senior EPIR	\$110	\$100	

Eagle Ice Rink Rentals / Drop In Sessions

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	2027 Rate	2026 Rate	2025 Rate	Comments
Prime Time Public	\$283	\$270	\$257	
Non-Prime Time Public	\$191	\$182	\$173	
Prime Time Non-Profit	\$266	\$254	\$242	

Non-Prime Non-Profit	\$174	\$166	\$158	
For Profit Prime	\$310	\$295	\$281	
For Profit AM	\$202	\$193	\$184	
Stick/Puck Child and Adult	\$13	\$12		
Drop In Hockey	\$13	\$12		
Freestyle Figure Skate	\$16	\$15		

Staff recommend a 5% increase to ice time rentals annually.

Eagle Pool Summer Swim Pass

Fee Name/Title	2027 Rate	2026 Rate	2025 Rate	Comments
Youth Summer Pass	\$143	\$139	\$135	
Adult Summer Pass	\$212	\$206	\$200	
Senior Summer Pass	\$180	\$175	\$170	
Family Summer Pass	\$370	\$360	\$350	

Staff recommends a 3% increase to pool passes annually.

GRC Membership Fees

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

<u>2027 Rates</u>	<u>Annual</u>	<u>Monthly</u>	<u>2026 Rates</u>	<u>Annual</u>	<u>Monthly</u>
Youth	\$338	\$31	Youth	\$329	\$30
Adult	\$758	\$69	Adult	\$736	\$67
Senior	\$560	\$51	Senior	\$544	\$49
Couple	\$1,097	\$100	Couple	\$1,065	\$97
Senior Couple	\$875	\$80	Senior Couple	\$850	\$77
Family	\$1,213	\$110	Family	\$1,178	\$107
Adult + 1 Child	\$875	\$80	Adult + 1 Child	\$850	\$77

Edwards Fieldhouse

Fee Name/Title	2027 Rate / hr	2026 Rate / hr	Comments
Pickleball Court	\$40 hr/\$100 (3)	\$30 hr/\$100 (3)	
Program / Day Camp Room	\$35/hr	\$25/hr	
Party Rental w/ Turf or Court	\$150	\$125	
Full Facility Rental	\$2,750	\$2,500	Same for GRC
Staffing Charge	\$47	\$45	Same for GRC
Climbing Walls	\$100/hr	\$60/hr	Same for GRC
Adult Annual Pass	\$119	\$109	
Senior Annual Pass	\$109	\$99	
Youth Annual Pass	\$99	\$89	
Family Annual Pass	\$299	N/A	

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. Increased fees for user

groups will be shared after board direction so clubs can budget accordingly. The proposed numbers below identify both an increase in staffing, as well as rental fees for outside groups.

Fee Name/Title	2027 Rate	2026 Rate
User Group Rental Fee	\$30	\$25 / hr
Additional Staffing Charge	\$47 / hr	\$45 / hr
Snow Plow (Staff / Fuel)	\$67 / hr	\$65 / hr

Programs

The proposed fee adjustments are intended to help offset increasing costs associated with staffing, equipment, supplies, and program activities. Several of the recommended changes also align fees with the progression of certification levels—from Junior Lifeguard to Lifeguard to Lifeguard Instructor—creating a more consistent and streamlined fee structure that reflects the increasing level of training and certification.

Fee Name/Title	2027 Rate	2026 Rate	Comments
Group Swim Lessons	\$96	\$60-\$80	Move to a structured 8-lesson session which breaks down to \$12 per class.
Private and Semi-Private Lessons	\$35/30 minutes	\$68 -\$220	Have a set rate of \$35 per 30 minutes, per child
Swim Team	\$14 per hour	\$12.50 per practice	Move to a per-hour rate to account for the 1.5-hour practices of higher levels.
Lifeguard Certification	\$150	\$200	
Junior Lifeguard Class	\$120	\$115	
Rec Kids Daily	\$55/\$60	\$50	
Rec Kids Weekly	\$240/\$250	\$215	
Rec Kids Half Day	\$40	\$35	

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.

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 2027 Budget will be built with the proposed fees included.

☐ Budgeted item

Line item:
Amount:

☐ Non-Budgeted item
Line item:
Amount:

☐ Not applicable

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Mountain Recreation Metropolitan District

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Mountain Recreation Metropolitan District

(local government)^C

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

\$ 1,390,419,610

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

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

\$ 1,390,419,610

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

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

Submitted: 11/22/2026

for budget/fiscal year 2027.

(not later than Dec 15)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	<u>3.650</u> mills	\$ <u>5,075,031.58</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	_____ mills	\$ _____
SUBTOTAL FOR GENERAL OPERATING:	<u>3.650</u> mills	<u>\$ 5,075,031.58</u>
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	\$ _____
4. Contractual Obligations ^K	<u>0.000</u> mills	\$ _____
5. Capital Expenditures ^L	<u>0.000</u> mills	\$ _____
6. Refunds/Abatements ^M	<u>0.000</u> mills	\$ _____
7. Other ^N (specify): _____	<u>0.000</u> mills	\$ _____
	<u>0.000</u> mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>3.650</u> mills	<u>\$ 5,075,031.58</u>

Contact person:

(print)

Karen Murphy

Daytime

phone:

(970) 688-7328

Signed:

Title:

Finance Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S. with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203. Questions? Call DLG (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

RESOLUTIONS OF MOUNTAIN RECREATION METROPOLITAN DISTRICT

TO ADOPT 2027 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 2027 AND ENDING ON THE LAST DAY OF DECEMBER 2027.

WHEREAS, the Board of Directors of the Mountain Recreation Metropolitan District has appointed a budget committee to prepare and submit a proposed 2027 budget at the proper time; and

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 18, 2026, 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 2027, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE MOUNTAIN RECREATION METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2027 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 18, 2026, 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 \$5,075,031 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 2026 valuation for assessment for the Mountain Recreation Metropolitan District, as certified by the County Assessor is \$1,390,419,610,

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 2027 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 2026.

Section 2. That for the purpose of meeting all capital expenditures of the Mountain Recreation Metropolitan District during the 2027 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 2026.

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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 2027 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 2026.

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 2027 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2026, 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	\$7,559,388
Transfer to CPF Fund	670,699
Transfer to CTF Fund	1,462,166

TOTAL GENERAL FUND:	<u>\$9,692,253</u>
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CONSERVATION TRUST FUND:

Conservation Trust Fund Operating Expenditures	\$494,427
Conservation Trust Fund Capital Expenditures	506,600

TOTAL CONSERVATION TRUST FUND	<u>\$1,001,027</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	\$1,462,166
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TOTAL CAPITAL PROJECT FUND:	<u>\$1,462,166</u>
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The above resolutions to adopt the 2027 budget, set the mill levies and to appropriate sums of money were adopted this 18th day of November 2026.

By: _____

Title: Board President

Attest: _____

Title: Board Treasurer

FY 2027 RECOMMENDED BUDGET

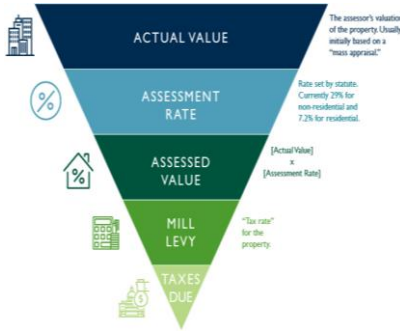
HIGHLIGHTS BY DIVISION



ACTIVE | HEALTHY | TOGETHER

BUDGET BASICS

FY 2027 STATISTICS - IN SUMMARY



ASSESSED VALUATION

Property tax revenue is projected to increase by 2% in FY 2027 compared to FY 2026. It is relatively flat because it was not a reassessment year.

MILL LEVY

Unchanged from
FY 2026 -
3.65 mills

REVENUES

Fees & charges
cover about 42% of
operating expenses

CTF

Projected FY 2027
State distribution:
\$160,000

BUDGET BASICS

FY 2026/27 STATISTICS - IN SUMMARY

- A. \$7,076,363 projected FYE 2026 ending fund balance
- B. (\$429,918) projected FYE 2027 net after Capital
- C. \$6,646,446 Projected FYE 2027 ending fund balance
- D. Required reserves sit within the General Fund fund balance

REQUIRED RESERVES - 2027

Operating Reserve of 25% of operating expenses = \$2,013,454

Capital Project Fund transfer budgeted = \$1,462,166

Conservation Trust Fund transfer budget = \$670,699*

*The CTF transfer budget is \$13,946 less than projected expenses. That is due to an excess balance in that fund that will be reduced to \$0 in 2027.



REQUIRED RESERVES

By policy, the required operating reserve must remain between 20–25% of operating expenses; for this calculation, we are applying the 25% threshold.

The required capital reserve is determined based on lifecycle costs.

The reserve amount equals the fractional age of each component covered by the replacement reserve, multiplied by the projected replacement cost of that component.

BUDGET BASICS

SUMMARY OF FUND PERFORMANCE

	FY 2026 Projected	FY 2027 Recommended
Beginning Fund Balance	\$7,040,451	\$7,076,363
Ending Fund Balance	\$7,076,363	\$6,646,446
TABOR Restricted Reserve – 3%	\$223,706	\$241,614
Operating Reserve – 25%	\$1,864,215	\$2,013,454
Capital Project Fund	\$1,963,375	\$1,963,375
Conservation Trust Fund	\$13,946	\$0
Unrestricted Fund Balance	\$3,011,122	\$2,428,003



REQUIRED RESERVES

By policy, the required operating reserve must remain between 20–25% of operating expenses; for this calculation, we are applying the 25% threshold.

The required capital reserve is determined based on lifecycle costs.

The reserve amount equals the fractional age of each component covered by the replacement reserve, multiplied by the projected replacement cost of that component.

ADMINISTRATION DIVISION

FY 2026 SNAPSHOT

- A. Projected revenue 6.1% favorable compared to 2026 budgeted revenue
- B. Projected expenses within 1% of 2026 budgeted expenditures
- C. \$3,685,629 – Projected net revenue over expenditures

2026 SUCCESSES AND CHALLENGES

Successes:

Began work on the comprehensive master plan with an anticipated completion in 2026, inaugural Rec Days celebrations, introduction of Bentley the Bear, H.O.P.E Certification, Compensation Philosophy, capital improvements across district facilities and a clean 2025 audit.

Challenges:

Rising operational costs, including wages and benefits, balancing daily operations with major district initiatives, and reaching the District's underserved populations



DIVISION SUMMARY

The Administrative Division is comprised of six full-time staff and provides leadership and District-wide support in finance, facility supervision and maintenance, program oversight, human resources, marketing, communications and community engagement.

The team supports responsible financial management, organizational planning, employee well-being, organizational culture and the delivery of quality recreational services to the community.

ADMINISTRATION DIVISION

FY 2027 BUDGET HIGHLIGHTS

- A. Total expenditures increased 4.5% due to election, contingency, shift in IT expense categorization and rising costs for property insurance, as well as wages and benefits
- B. Legal: \$60,000; Accounting: \$13,230; Consulting: \$16,000; Election: \$30,000
- C. Implementation of Credit Card Processing Pass-Through Fees in Mid-2027
- D. Net revenue over expenditures: \$3,384,759

2027 GOALS

- Begin implementation of Master Plan priorities and strategies
- Expand community awareness and engagement
- Support partnerships, sponsorships and Foundation fundraising
- When adopted, implement Compensation Philosophy and Strategy
- Conduct 2027 Election and Have Staff Trained to Administer Future Elections



BUDGET SUMMARY

FY 2027 Compared to FY 2026 Approved budget:

- Property tax up by 2%
- Revenue up by 2%
- Expenditure up by 4%
- Total Wages and Benefits up by 8%*

*Wages and Benefit costs include Employee Stipends and Workers Compensation costs

PROGRAMS DIVISION

FY 2026 HIGHLIGHTS FOR THIS DIVISION

- A. Monument Trips CPRA Columbine Award
- B. “Creating Better Humans Through Youth Sports” strategic plan
- C. Hosted Active Aging Week in Gypsum, Eagle, and Edwards

SUCCESSES AND CHALLENGES

Successes

- All full-time positions are filled
- Hosted two full weeks of camp programming for Small Champions, as well as private swim lessons (year-round)
- Ascent Gymnastics: Perfect 10 on bars, six state champions and two regional champions
- Eight co-rec hockey teams
- Created program-wide behavior policy

Challenges

- Aquatics communication
- Experiencing a need for more full time staff to help support and continue growth



DIVISION SUMMARY

The Programs Division is responsible for developing and implementing programming across the departments of aquatics, gymnastics, outdoor recreation, youth and adult sports and day camps/active older adult programming.

It is comprised of 14 full-time staff and over 150 part-time positions to help us achieve 2027 goals.

PROGRAMS DIVISION

FY 2027 INVESTMENTS ALIGNED TO GOALS



OUTDOOR REC

Management and programming of the new Edwards Field House climbing walls.



AQUATICS

Focus on revenue and staff growth, as well as quality of programming.



SPORTS

Creating the road map and implementation of the Youth Sports Strategic Plan

LOOKING AHEAD TO 2027

- Looking into offering Middle School sports programming
- Additional Adult Sports Leagues with the renovation of the Field House
- More after-school programming options for families
- Revamp of Rec Kids

FACILITIES DIVISION

FY 2026 HIGHLIGHTS FOR THIS DIVISION

- A. Completed Phase 1 renovations at the Edwards Field House, contributing to an 81% increase in memberships compared to 2025
- B. Began Phase 2 renovations at the Edwards Field House, with completion anticipated in November 2026
- C. Gypsum Creek Pool visits increased by 40% compared to 2025, while Eagle Pool visits were down 20%

SUCCESSSES AND CHALLENGES

Successes: Hosed eight Vail Yeti hockey games and a Skating Club of Vail figure skating show during Dobson closure. Also created a turf recovery plan to protect and maintain the outdoor sports playing fields.

Challenges: Identified and repaired a skimmer line leak at the Eagle Pool. Aging equipment at the Eagle Ice Rink and Gypsum Recreation Center will require replacement. Down payments are planned in 2027 for a new ice resurfacer and pool heat recovery/dehumidification unit, with deliver and installation planned in 2028.



DIVISION SUMMARY

The Facilities Division maintains safe, clean and welcoming recreational facilities throughout the District. The team oversees daily operations, facility maintenance and capital improvements.

Ten full-time staff members are proposed in 2027. Staff will continue working to manage costs and maintain the Town of Gypsum's annual facility subsidy at or below projected levels.

FACILITIES DIVISION

FY 2027 INVESTMENTS ALIGNED TO GOALS



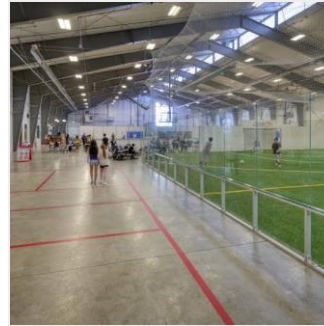
GRC FACILITY RENTALS

Staff will increase facility rental revenues 55% by accommodating more birthday parties and gathering space rentals.



TOG / TOE / EAGLE COUNTY IGA

Staff will finalize agreements with partners for the GRC, EPIR, ESC, and Freedom Park in 2027.



ASSESS PHASE 3 RENOVATION NEEDS

Staff will assess phase 3 renovation needs for the addition of fitness at the Edwards Fieldhouse

2027 HIGHLIGHTS?

GRC Admissions

Overall admissions will increase by \$91k in comparison to 2026.

EFH Memberships

Overall memberships will increase by \$23k, or 94% in comparison to 2026 actuals.

GRC/EPIR Advisory Committees

Staff shared facility data to the committees and have taken recommendations to create improved consistency and cohesion with operations. They continue to provide solid feedback and direction for staff.

ADMINISTRATION DIVISION

SUMMARY ADMINISTRATION PERFORMANCE



	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Property and Specific Ownership taxes	\$5,226,326	\$5,211,370	\$5,308,496
Revenues (other than taxes)	\$227,500	\$578,369	\$275,500
Expenses	\$2,122,507	\$2,104,110	\$2,199,237
OVER/(UNDER)	\$3,331,319	\$3,685,629	\$3,384,759

REVENUE

Property taxes are budgeted at a 2% increase over FY 2026.

Revenues other than taxes are down from FY 2026 forecast because of reimbursement from the Town of Eagle for pool project (\$250k).

GENERAL FUND - RECOMMENDED

SUMMARY EAGLE AREA PERFORMANCE



	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Revenues (not taxes)	\$924,246	\$790,418	\$864,973
Expenses	\$1,568,774	\$1,518,834	\$1,555,489
NET (SUBSIDY)	(\$644,528)	(\$728,416)	(\$690,516)
% Cost Recovery	59%	52%	56%

COST RECOVERY

The FY 2026 projection is unfavorable to budget by \$84k with projected cost recovery of 52%.

The FY 2027 recommended budget is showing decreased revenue based on actual revenues received in FY 2026 with some growth expected.

GENERAL FUND - RECOMMENDED

SUMMARY GYPSUM AREA PERFORMANCE



	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Revenues (not taxes)	\$1,779,208	\$1,689,504	\$1,863,400
Expenses	\$2,327,768	\$2,258,027	\$2,397,656
NET (SUBSIDY) Without TOG subsidy	(\$548,560)	(\$568,526)	(\$534,256)
% Cost Recovery Without TOG subsidy	76%	75%	78%
TOG Subsidy	(\$274,280)	(\$284,262)	(\$267,128)

COST RECOVERY

The projected subsidy required for the Gypsum Area is anticipated to be \$284,262 for FY 2026. This is unfavorable compared to FY 2026 at \$274,280. The projected cost recovery for FY 2026 is 75% vs 76% budgeted.

The FY 2027 proposed subsidy of \$267,128 is presented to the Gypsum Town council and GRC advisory committee.

GENERAL FUND - RECOMMENDED

SUMMARY EDWARDS AREA PERFORMANCE



	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Revenues (not taxes)	\$659,849	\$574,294	\$723,664
Expenses	\$1,066,239	\$1,034,494	\$1,192,544
NET (SUBSIDY)	(\$406,390)	(\$460,200)	(\$468,880)
% Cost Recovery	62%	56%	61%

COST RECOVERY

The FY 2026 projection is unfavorable to budget by \$53,810 with projected cost recovery of 56%.

Cost recovery in FY 2027 is projected to be 61%.

GENERAL FUND - RECOMMENDED

SUMMARY OUTDOOR RECREATION PERFORMANCE



	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Revenues (not taxes)	\$233,975	\$218,683	\$254,195
Expenses	\$402,860	\$407,919	\$481,591
NET (SUBSIDY)	(\$168,885)	(\$189,236)	(\$227,396)
% Cost Recovery	58%	54%	53%

COST RECOVERY

The FY 2026 projected cost recovery is 54%, which is unfavorable to budget.

The projected cost recovery for FY 2027 is 53%.

CTF - RECOMMENDED

SUMMARY CONSERVATION TRUST FUND PERFORMANCE

	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Revenues (not taxes)	\$309,705	\$301,905	\$316,383
Expenses before capital	\$436,450	\$417,747	\$494,427
Capital expenditures	\$944,000	\$666,000	\$506,600
NET (SUBSIDY)	(\$1,070,745)	(\$781,842)	(\$684,644)
% Cost Recovery (not including capital)	71%	72%	64%



COST RECOVERY

The FY 2026 expense projection is favorable to budget by \$18,703 (not including capital).

The capital projects are favorable to budget by \$278k, due to cost savings.

Projected cost recovery (operating) is 72% vs. 71% budgeted.

The state distribution is projected to be \$152,200 in FY 2026 and \$160,000 budgeted for FY 2027.

CAPITAL PROJECT FUND

SUMMARY OF CPF FUND BALANCE

	FY 2026 Adopted Budget	FY 2026 Forecast	FY 2027 Recommended
Beginning Fund Balance	\$1,974,176	\$1,963,375	\$1,963,375
Capital Reserve (transferred from GF)	\$0	\$0	\$0
Transfer from GF	\$1,303,180	\$1,205,771	\$1,462,166
Total CPF expenditures	\$1,303,180	\$1,205,771	\$1,462,166
Ending Fund balance	\$1,974,176	\$1,963,375	\$1,963,375



FY 2026 CPF expenditures are projected to be lower than budgeted by \$97,409 mainly due to cost savings.

CAPITAL PROJECT FUND (CPF)



- A. Projected beginning balance of the CPF is \$1,963,375.
- B. A transfer of \$1,205,771 from the General Fund is budgeted in FY 2026.
- C. The total budgeted expenditures for 2027 in CFP is \$1,462,166. This includes the Eagle pool debt service payment (\$346k), GRC capital contribution (\$575k), EPIR capital contribution (\$165k), EFH capital projects (\$226K), and other minor projects throughout each facility.
- D. FY 2026 ending fund balance is budgeted to be \$1,963,375. This includes a transfer from the General Fund to cover 100% of the capital projects in FY2026.

Capital Project Fund was established in Fiscal Year 2024 to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays.

CAPITAL BUDGET

CAPITAL PROJECT EMPHASIS AREAS FOR FY 2026

- A. Shared improvements (Capital Funds) with the Town of Gypsum and Town of Eagle
- B. Capital equipment and facility investments (VERP) – No additions

SUCCESSSES AND CHALLENGES

Successes: Oversaw \$1.12 million in capital improvements, including LED sports lighting and artificial turf at the Eagle Sports Complex and additional shade structures at the Eagle Pool. Received Board approval for maintenance staff succession planning ahead of Tommy Padilla's planned retirement and the addition of a third maintenance technician. Expanded staffing will improve year-round maintenance coverage and reduce reliance on part-time staff.

Challenges: Identified a failing irrigation holding tank at the Eagle Sports Complex, resulting in water loss and operational challenges. Replacement planned for 2027.



FACILITY CAPITAL IMPROVEMENTS

The facilities team oversees capital improvements and maintenance across District facilities.

In 2026, staff managed approximately \$1.12 million in capital improvements as follows.

Gypsum Rec Center: \$318k
Eagle Pool and Ice Rink: \$90k
Edward Field House: \$84k
Eagle Sports Complex: \$630k

CAPITAL PROJECTS

FY 2027 INVESTMENTS ALIGNED TO GOALS



MAINTAINING OUR FACILITIES

Investment:
\$575k – Gypsum
\$165k – Eagle
\$107k - Edwards



EAGLE ICE RINK OLYMPIA REPLACEMENT

Down payment in
2027 for a new
machine with a 2028
delivery.



PROJECTS

Investment:
\$2.5 Million including
projects from shared
funds.

2027 FACILITY PROJECTS

Pool HRU Down Payment (GRC)

Replace 20% Cardio Equipment (GRC)

2nd Ice Sheet Concept Plan (EPIR)

New Bathroom Counter Tops (EPIR)

Ice Resurfacer Down Payment (EPIR)

Parking Lot Landscape (EPIR)

Phase 3 Concept Design (EFH)

Replace East / West Turf (ESC)

Irrigation Holding Tank (ESC)

New Softball Field Fencing (ESC)

New Playground (McCoy)

QUESTIONS?

