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BOARD MEETING PACKET

OCTOBER 21, 2026 - 6PM
EDWARDS FIELD HOUSE

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NOTICE IS HEREBY GIVEN that a Regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, has been scheduled to take place in the Edwards Field House, 450 Miller Ranch Road, Edwards, CO, on Wednesday, October 21, 2026, beginning at 6:00 p.m.
The agenda for the meeting follows.

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

BUSINESS MEETING AGENDA

1. Call to Order
2. Consideration of Changes to Agenda
3. Approval of Minutes – September 16th business meeting
4. Public Input
Comments from the public are welcomed during public input for any topics within the District's purview not included in the business agenda. In-person attendees will be invited first, then online participants. Please limit public comments to three minutes or less.
5. Presentations

BUSINESS

6. Business
 - a. **Youth Scholarship Program**
Staff will share for discussion purposes the re-structured scholarship program for 2027. Purpose of re-structuring the program is to increase participation and utilization of the program and funds allocated.
 - b. **Discuss and Consider Approval of the proposed Compensation Philosophy and Strategy**
Staff will follow up on the September discussion and provide an overview of the proposed Compensation Philosophy and Strategy, including the framework for future compensation decisions and recommended next steps for implementation.
 - c. **Discuss and Consider Approval of the Paylocity Contract**
Staff will review and request Board Approval for the renewal of the contract with Paylocity, who is Mountain Recreation's HR Management and Payroll service provider

d. Proposed Fiscal Year 2027 Budget

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

e. Other Business

FINANCIAL MATTERS & REPORTS

7. Financial Matters

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

8. Staff Reports

- a. Administration Division
- b. Facilities Division
- c. Recreation Programs Division

9. Reports & Board Communication

10. Adjournment

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held Monday, October 26, 2026, at 9:00am in the Gypsum Town Hall.

YOUR BOARD MEMBERSHIP

Mountain Recreation Metropolitan District Board

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

ACCESSIBILITY INFORMATION

An accessible entrance is available on the right side of the main entrance to the facility. Persons with disabilities needing auxiliary aids may request assistance by contacting Jamie Wilson at the Gypsum Recreation Center, 52 Lundgren Blvd. PO Box 375, Gypsum, Colorado 81637, or by calling (970) 999-0274 x873 during business hours. We would appreciate you contacting us at least 24 hours in advance of the scheduled meeting so that arrangements can be made to locate the requested auxiliary aid.

Posting Certification:

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

/s/ Jamie Wilson

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – September 16, 2026, Meeting Minutes

**Minutes of the Regular Meeting
of the Board of Directors
Mountain Recreation Metropolitan District
September 16, 2026**

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District, Eagle County, Colorado, was held on September 16, 2026, at 6:00 pm, in the Gypsum Recreation Center, 52 Lundgren Blvd, Gypsum, CO 81637, and via Zoom platform, in accordance with the applicable statutes of the State of Colorado.

Attendance

The following Directors were present and acting:

- Joanna Kerwin
- Tom Edwards
- Tom Pohl
- Jerry Santoro
- Mark Weinreich

Also, in attendance were:

- Ture Nycum, Executive Director
- Scott Ruff, Superintendent of Recreation Facilities
- Anna Englehart, Superintendent of Recreation Programs
- Erin Leach, People & Culture Manager
- Jamie Wilson, Marketing & Community Engagement Manager
- Karen Murphy, Finance Manager
- Lauren Saunders, Facility Supervisor
- Brad Johnson, Facility Supervisor
- Zyanya Rodriguez, Marketing and Events Supervisor
- Joanna Tellez, Administrative Coordinator
- Matt Kreutzer, Athletics & Sports Supervisor
- Chris Xavier, Athletics & Sports Coordinator
- Chris Parker, Athletics & Sports Coordinator
- Brenda Wyatt, Town of Eagle Resident

1. Call to Order

The regular meeting of the Board of Directors of the Mountain Recreation Metropolitan District was called to order by Director Edwards on September 16 at 6:00 p.m., noting that a quorum was present to conduct business.

2. Changes to the Agenda

None.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – September 16, 2026, Meeting Minutes

3. Approval of Minutes

Director Edwards asked the board to consider the minutes from the August 19, 2026, meeting minutes. A proposed change to the time Executive Session was adjourned was discussed.

Director Weinrich moved to approve the August 19, 2026, meeting minutes as presented. Director Pohl seconded the motion. It was unanimously

RESOLVED to approve the August 19, 2026, meeting minutes as presented with one change to the time Executive Session adjourned.

4. Public Input

Brenda Wyatt provided public comments regarding the proposed pickleball courts. She shared that while she supports pickleball and believes Eagle should have dedicated courts for families and the community to enjoy, she has concerns about locating courts too close to residential homes due to noise and the potential impact on property values. She supports finding an alternative location for pickleball courts rather than placing them near Eagle Town Park residences.

5. Presentations

None.

6. Business

a. Community Partnership Grant Program

Ms. Englehart presented the 2027 Community Partnership Grant applications. Sixteen organizations submitted requests for Mountain Recreation grant funding. She explained that the Community Partnership Grant Program recognizes the value of recreational programs, services, and facilities that help build positive character in youth, promote lifelong health and happiness, and reduce social isolation by creating connections throughout the community. All requests were reviewed based on eligibility requirements, including providing recreational programs, services, or improvement projects that expand recreation opportunities within the District. Organizations must serve Eagle County, with at least 80% of program participation coming from Eagle County residents or provide projects that directly benefit and are accessible to Mountain Recreation District residents. Programs must also be available equally to everyone and cannot restrict participation based on race, ethnicity, religion, ability, skill, or financial ability to pay.

Ms. Englehart shared that the Community Partnership Grant Program moved to an annual cycle in 2023 so requests could be presented before Mountain Recreation's approved budget. This allows staff to better plan for community

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – September 16, 2026, Meeting Minutes

requests and gives local nonprofit organizations greater access to Mountain Recreation facilities, programs, and services. For FY2027, staff reviewed requests from organizations including Access Unbound, Battle Mountain High School, Duchess Ride, Family Learning Center, Gypsum Elementary School, Habitat for Humanity Vail Valley, Mountain Youth, My Future Pathways, Shaw Cancer Center, Skating Club of Vail, The Cycle Effect, Three Rivers Little League, Vail Valley Soccer Club, and Vail Valley Unbound. Staff's total recommended grant awards for FY2027 were \$17,709

Director Edwards motioned to approve the 2027 Community Partnership Grant applications and award \$17,709 to the organizations based on staff-recommended amounts. Director Kerwin seconded the motion. It was unanimously

RESOLVED to approve the 2027 Community Partnership Grants totaling \$17,709 as recommended by staff.

b. Presentation and Discussion on a Youth Sports Assessment and Strategy

Mrs. Englehart, Mr. Kruetzer, Mr. Parker and Mr. Xavier presented on the future of youth sports at Mountain Recreation and explained the reasoning behind the assessment. Youth sports registration peaked at 2,278 participants in 2022 and declined to 1,839 participants in 2025, representing approximately a 19% decline from the peak. Ms. Englehart discussed several trends that may be contributing to the decline, including changing youth demographics, early specialization in a single sport, increased pressure on young athletes to pursue Division I or professional-level sports, and cultural shifts within youth athletics. She also noted that children may not be able to participate in multiple sports because of overlapping seasons and schedules.

Staff reviewed local youth demographic and participation data and discussed how enrollment and participation numbers have continued to decline. Mr. Xavier shared that his camps have helped create strong partnerships throughout the county and have had high youth participation. Mr. Kreutzer identified six strategic priorities moving forward: strengthen Mountain Recreation's identity, continue investing in the participant experience, strengthen community partnerships, support multi-sport participation, continue supporting volunteer coaches, and commit to continuous evaluation. Staff emphasized that Mountain Recreation's philosophy is focused on developing better humans through youth sports rather than creating an elite sports pipeline.

These priorities build on Mountain Recreation's existing foundation and are intended to help the organization remain responsive, intentional, and proactive as the youth sports environment continues to change. Staff discussed continuing to work collaboratively with schools, clubs, and other youth sports organizations to provide opportunities for children at different levels of development. Ms.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – September 16, 2026, Meeting Minutes

Englehart also noted the importance of communication with families and explained that text-message reminders are sent to communities to help families stay informed about registration deadlines and opportunities to participate in sports.

c. Discuss and Approve the 2027 CEBT Benefits Plan

Ms. Leach presented the 2027 CEBT Benefits Plan Renewal. PPO5 and PPO6 premiums will increase 16%, HDHP4 premiums will increase 13%, and dental premiums will increase 5%, while vision, life, and AD&D rates will remain unchanged. The preliminary 2027 CEBT budget is \$658,386, compared to \$574,770 in 2026. Staff recommended continuing the current medical plans and deductibles while maintaining 100% employer-paid employee-only coverage and introducing a \$50 per-paycheck employee contribution for dependent coverage. Employee premium contributions are estimated to offset approximately \$19,700 annually, resulting in an estimated net District cost of \$638,686 for 2027. Ms. Murphy explained that staff reviewed comparable organizations and other insurance options and found that Mountain Recreation continues to provide a strong benefit with lower deductibles than many comparable plans. Staff noted that this change is a measured first step toward employee premium sharing while continuing to monitor future healthcare costs.

Director Kerwin moved to approve the 2027 CEBT medical plan offerings and employer/employee premium contribution structure as presented. Director Weinreich seconded the motion. The motion passed unanimously.

RESOLVED to approve the 2027 CEBT medical plans and employer/employee premium contribution structure as presented.

d. Discuss and Approve a proposed Compensation Philosophy and Strategy

Ms. Leach presented the proposed Mountain Recreation Compensation Philosophy and Strategy. She explained that while Mountain Recreation has established salary ranges and historically provided annual compensation adjustments, the District has not had a formal strategy addressing salary ranges, employee progression, cost-of-living adjustments (COLA), market conditions, internal equity, and employee contributions. The proposed strategy establishes a fair, consistent, and sustainable approach to compensation while maintaining competitive wages and supporting employee growth. For 2027, staff proposed a 4% COLA while evaluating salary-range adjustments separately based on market data and organizational needs. Key next steps include separating COLA from salary-range movement, validating salary ranges and midpoints, reviewing employee placement within ranges, establishing a consistent pay progression process, and developing phased adjustments when appropriate. Ms. Leach noted that Mountain Recreation already has pieces of a compensation system, and this strategy would provide a consistent process connecting those pieces.

RECORD OF PROCEEDINGS

Mountain Recreation Metropolitan District – September 16, 2026, Meeting Minutes

Director Pohl made a motion to table the Mountain Recreation Compensation Philosophy and Strategy. Director Weinreich seconded the motion. It was unanimously

RESOLVED to table the Mountain Recreation Compensation Philosophy and Strategy until October's board meeting.

e. Compensation Review and 2027 Pay Plan

Ms. Leach presented the 2027 Compensation Review and Pay Plan. Staff reviewed several economic and labor-market factors, including inflation, Eagle County's cost of living and affordability, minimum wage trends, market competitiveness, internal equity, recruitment and retention, benefit costs, and the District's financial capacity. Based on these factors, staff recommended a 4% cost-of-living adjustment (COLA) for employee wages and salaries in 2027.

Ms. Leach explained that the Denver-Aurora-Lakewood CPI was 3.9% and is used as a regional reference because there is no CPI specifically calculated for Eagle County. Staff also noted that 45.2% of Mountain Recreation's full-time employees earn below the estimated \$67,836 annual budget for a single adult in Eagle County. The proposed 4% COLA is intended to maintain competitive wages, support employee retention and purchasing power, and remain financially sustainable for the District. Salary-range adjustments will be evaluated separately as part of the compensation strategy and market review process.

f. Discuss and Approve Engagement Proposal from Desert Vista Consulting, LLC to provide 2027 Election Services and act as the District's Designated Election Official (DEO)

Ms. Murphy presented the proposed engagement of Desert Vista Consulting, LLC and Sheila Reiner to provide 2027 Board election services as the District's Designated Election Official (DEO). Ms. Reiner previously served as Mesa County Treasurer and Public Trustee and has over 24 years of public service experience. Her services will include election notices, candidate verification, ballot layout, publications, mailings, ballot verification, and Election Day support from October 1, 2026, through June 3, 2027. Ms. Reiner will also train District staff to support future election administration. The proposed cost for services will not exceed \$10,220.

Director Santoro moved to approve the engagement of Desert Vista Consulting, LLC and Sheila Reiner to provide 2027 Board election services as presented, with one change noted that most work will be completed February 2027 (not 2026) through May 2027. Director Weinreich seconded the motion. The motion passed unanimously.

RESOLVED to approve Desert Vista Consulting, LLC for 2027 Board election services.

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g. Discussion of Community Engagement Results Regarding Proposed Pickleball Courts at the Eagle County Building in Eagle

Mr. Nycum discussed the proposed pickleball courts at the Eagle County Building in Eagle. Mountain Recreation and the Town of Eagle were approached by Eagle County about sharing construction costs for the project, with options for 4, 6, or 8 courts, as well as no courts. Community feedback was mixed, particularly regarding the location and potential noise impacts on nearby residents. The Board discussed Mountain Recreation potentially contributing one-third of the construction costs but expressed concerns about long-term maintenance, noise complaints, liability, and Mountain Recreation becoming responsible for the facility. Directors Kerwin and Weinreich expressed concerns with the proposed location and whether Mountain Recreation should take on responsibility for the courts. The Board discussed having noise-related concerns and complaints remain the responsibility of the Town of Eagle and Eagle County. At this time it was determined Mountain Recreation should not move forward with supporting Pickleball at the proposed location. Staff will take the Board's feedback back to the Town of Eagle and Eagle County for further discussion.

h. Other Business

7. Financial Matters

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

Ms. Murphy presented the financials for August 2026 YTD.

General Fund expenditures are favorable to budget by \$234,557, while revenues are favorable by \$257,614. Capital expenditures total \$1,214,789, representing 54% of the 2026 capital budget. Overall, most cost centers remain within or favorable to budget.

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

RESOLVED to approve the financial statements and accounts payable report.

8. Staff Reports

- a. Administration**
- b. Facilities Division**
- c. Recreation Programs Division**

9. Reports & Board Communication

10. Executive Session

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Mountain Recreation Metropolitan District – September 16, 2026, Meeting Minutes

Director Edwards motioned to move to Executive Session, pursuant to C.R.S. 24-6-402(4)(e) to discuss the Executive Director role and contract negotiations. Director Weinreich seconded the motion. It was unanimously

RESOLVED to move to Executive Session at 8:42 pm. Executive Session adjourned at 9:30pm

11. Adjournment

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

RESOLVED to adjourn the meeting at 9:31 pm.

The next regular meeting of the Mountain Recreation Metropolitan District Board will be held on Wednesday, October 21, 2026, at 6:00 pm in the Edwards Field House.



BOARD MEETING ACTION REPORT

Meeting Date: October 21, 2026

Prepared by: Hunter Roe, Edwards Field House Facility Coordinator
Anna Englehart, Programs Superintendent

SUBJECT: Youth Scholarship Program Review and Proposed 2027 Pilot

RECOMMENDED ACTION: None - Item is for Discussion Only

BACKGROUND: Mountain Recreation's Youth Scholarship Program has evolved from requiring proof of free or reduced-price lunch eligibility and covering one program per child to providing awards that support participation across multiple programs. Staff reviews the program annually to ensure assistance meets families' needs and creates meaningful opportunities to participate. In 2026, the program allocated \$25,080, assisting 49 families and 88 children through 193 registrations to date. Families used scholarships across a variety of programs, with youth sports and gymnastics representing the greatest use.

Scholarship utilization improved from approximately 63% in 2024 to 69% in 2025. Although families continue to register for programs in 2026, some awards remain largely unused. This highlights an opportunity to better understand participation barriers and make assistance more flexible. Our annual review focuses on how we can turn awarded funds into meaningful experiences for children while serving as many families as possible efficiently and effectively.

Staff recommends a 2027 pilot that combines individual child awards into one shared household balance starting in Q4, offers award tiers based on financial need and expected participation, and covers 80% of eligible costs, with families contributing the remaining 20%. We believe this approach would better reflect how families participate, allowing assistance to follow their needs rather than remain unused when one sibling participates less than another. Tiered awards would better align support with anticipated use, while partial coverage could stretch awards across more registrations. The pilot would allow staff to evaluate whether these changes improve participation and fund utilization while considering affordability for families and ease of administration. Findings would guide future adjustments, with the goal of making available assistance more useful and accessible to the families we serve.

ATTACHMENTS: Scholarship PowerPoint Presentation

SCHOLARSHIP BOARD PRESENTATION

A YEAR IN REVIEW | IDEAS FOR THE FUTURE



HOW DID SCHOLARSHIPS GO THIS YEAR?

A LOOK AT 2026 SO FAR

Mountain Rec allocated a total of \$25,080 in scholarship funding to families in our community.

- A. Helped 49 total families
 - 28 from original funding; 21 from additional funding received in May from a gracious donor.
- B. For a total of 88 kids
 - 59 kids from original funding; 29 from the additional funding

FUNDING AT A GLANCE

Originally, the scholarship program was allocated \$16,500 in funds, with another \$7,500 added via donation(s).



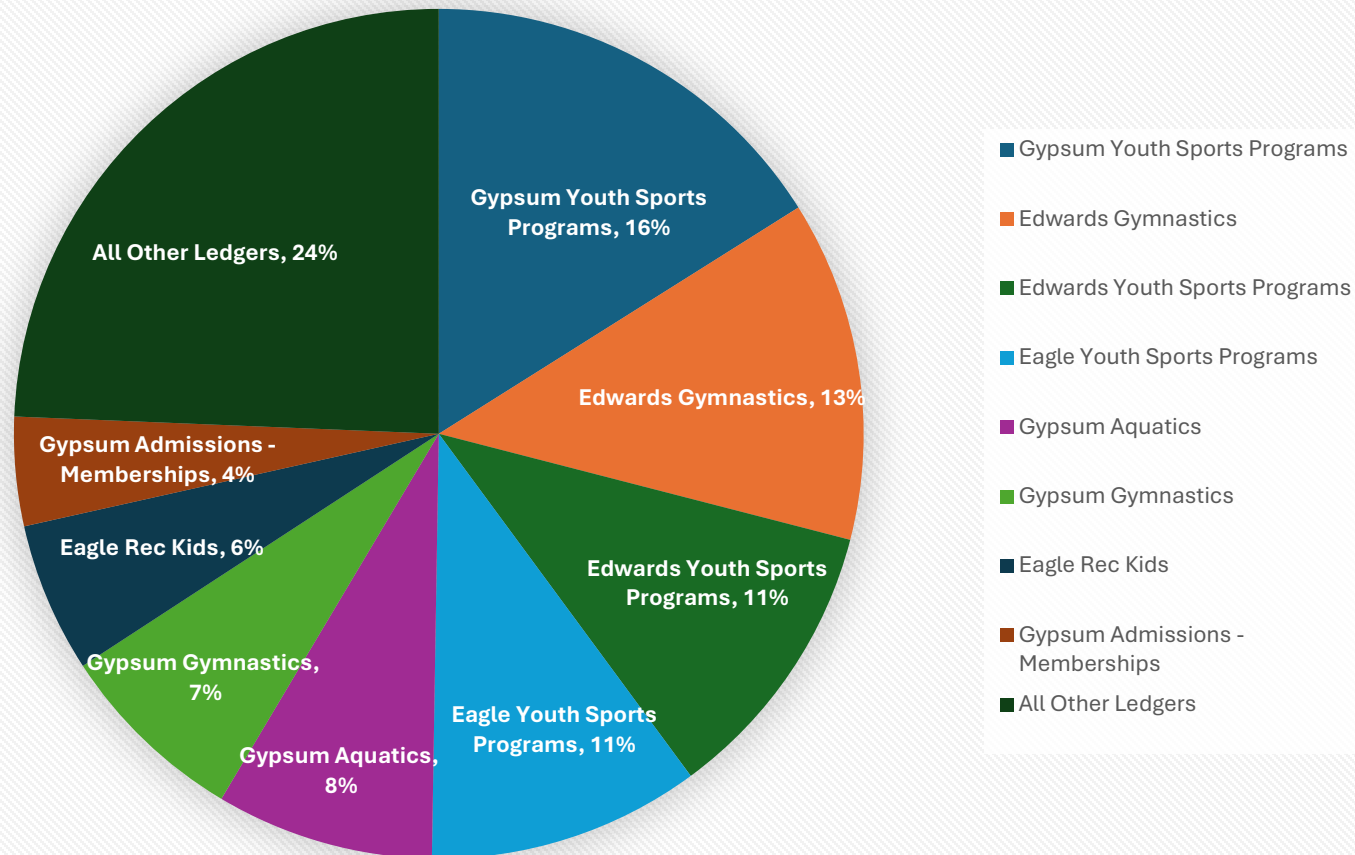
NUMBERS

- As of October 6th, 2026 we are on track to have similar amount of funds used as previous years (~66% or about \$16,550)
- Mountain Recreations youth scholarship program has assisted in 193 program registrations for our community.

HOW SCHOLARSHIP FUNDS WERE SPENT ACROSS MOUNTAIN RECREATION IN 2026



Registrations by Ledger — Top 8 + Other



BREAKING DOWN THE CHART

- Youth sports sees the most use of scholarship funds (38%), followed by gymnastics (20%), and then rec kids (13%), and aquatics (10%).
- A proportional distribution across ledgers; no single ledger dominates the use of scholarship funds.

OVER THE YEARS

A REFLECTION ON THE PAST 3 YEARS



MOUNTAIN REC YOUTH SCHOLARSHIP

2024		2025		2026	
Amount Allocated	\$16,240	Amount Allocated	\$25,080	Amount Allocated	\$25,080
Amount Used	\$10,222	Amount Used	\$17,282	Amount Used (as of 10/6/26)	\$14,540
Percentage Used	62.94%	Percentage Used	68.91%	Percentage Used	57.97%

MY QUESTION

How do we increase usage of funds already allocated to families?

SINCE TAKING OVER

- Have seen an increase in funds used from ~63% to ~69% (about \$2,000 increase in funds being used)
- Would like to see that number go even higher and impact more of our community

PROGRAM TROUBLES

- As of 10/6/26, 20 families have used less than 50% of funds awarded. Of those 20 families, 10 of them have used 0% of funds awarded.
- That results in an average of only 15.68% of awarded funds used by those families.

PROPOSED PROGRAM MODEL

ACCOUNT-WIDE TIERED 80% COVERAGE



HOUSEHOLD POOL

Eligible family members share one balance in Q4, reducing unused funds between siblings.

TIERED AWARD

Award size reflects financial need and expected participation.

80% COVERAGE

The scholarship pays 80% of each eligible purchase. The family pays 20%.



FAMILY EXPERIENCE

- One balance is easier to use across the household.
- The 20% share repeats with each registration until the award is exhausted.
- Staff can adjust tiers when documented needs change.

HOW THE MODEL WORKS

THREE PARTS WORKING TOGETHER

ACCOUNT-WIDE FUNDS WITH TIERED 80% COVERAGE

- One scholarship balance serves the household instead of separate balances for each child. Improves flexibility for how scholarship funds can be used to cover various expenses such as birthday parties.
- Households receive an award tier based on need and expected participation. (Example tiers: \$85, \$185, and \$285).
- Scholarship funds cover 80% of each eligible purchase. Families pay the remaining 20%. (ex. Youth sports cost \$75. Scholarships would cover \$60, the family would then pay the remaining \$15)
- Youth programs remain the priority through Amilia tags. Policy controls any expansion of eligible uses.



WHY THIS MODEL

- Household pooling addresses unused sibling balances.
- Tiered awards better match assistance to expected use.
- 80% coverage stretches each award across more registrations.

BENEFITS AND TRADEOFFS

WHAT THE BOARD SHOULD CONSIDER

BENEFITS

- Families can use awards where participation actually occurs.
- Shared balances reduce the sibling imbalance that leaves funds unused.
- 80% coverage stretches awards across more registrations.
- Tiered awards provide more support to households expected to use it.
- Account-wide funds allow us to open up assistance for parents to help use remaining funds at the end of the year.

CONSIDERATIONS

- A 20% payment may create a barrier for families with the greatest need.
- One active household member could use most of the shared balance.
- Tier placement and changes require clear criteria and scholarship staff oversight.



KEY BALANCE

- The model should increase flexibility and fund usage while preserving access and assistance for families with the greatest need.

RECOMMENDED DIRECTION

PROPOSED 2027 PILOT



PILOT SAFEGUARDS

- Confirm the Amilia setup before launch.
- Define tier criteria and household limits.
- Review utilization, family access, and staff workload at midyear and year end.
- Clearly communicate program changes to scholarship families

THANK YOU





BOARD MEETING ACTION REPORT

Meeting Date: October 21, 2026

Prepared by: Erin Leach, People & Culture Manager

SUBJECT: Compensation Philosophy and Strategy

RECOMMENDED ACTION: Motion to approve the Mountain Recreation Compensation Philosophy and Strategy.

BACKGROUND

In September, staff presented the outlined (below and attachment) compensation Philosophy and Strategy. While the board generally approved of the philosophy and strategy, several members of the Board requested additional time to review and understand the proposal. Presented without change is the proposal for a Compensation Philosophy and Strategy. Staff requests the Board's approval.

Mountain Recreation has established salary ranges and has historically made annual compensation adjustments to maintain competitive wages. However, the District has not had a formal compensation philosophy or comprehensive strategy defining how salary ranges are established, how employees progress within those ranges, or how cost-of-living, market conditions, internal equity, and employee contribution work together in compensation decisions.

In recent years, Mountain Recreation intentionally increased both employee compensation and salary ranges in response to labor-market changes, inflation, Eagle County's high cost of living, and changes affecting exempt salary thresholds. These adjustments helped the District remain competitive and brought portions of the compensation structure into better alignment with evolving wage requirements and market conditions.

For the past three years, the District has applied annual 5% adjustments to both employee wages and salary ranges. While this approach served an important purpose, moving employee pay and salary ranges together generally maintained an employee's relative position within the range rather than creating movement through it.

As Mountain Recreation's compensation structure has evolved, staff have identified the need to manage these components separately. Market movement of salary ranges, cost-of-living adjustments, internal equity, and employee progression address different compensation needs and should be evaluated as distinct components of the District's compensation program.

For 2027, staff is recommending this shift by applying the proposed 4% COLA to employee wages and salaries while evaluating salary-range movement separately based on market data and the District's compensation structure. The proposed Compensation Philosophy and

Strategy formalizes this approach and establishes a consistent framework for future compensation decisions.

The proposed strategy was developed internally by Mountain Recreation's People & Culture and subsequently reviewed by CPS HR Consulting through the Colorado Special Districts Property and Liability Pool. The independent review provided external feedback and validation of the overall framework and methodology and was separate from market benchmarking.

Proposed Compensation Philosophy and Strategy

Staff recommends adopting a multi-factor compensation approach designed around four principles: **fair, competitive, explainable, and sustainable**.

Rather than relying on one annual adjustment to address multiple compensation needs, the strategy distinguishes between the different reasons compensation may change:

- **Salary Structure** – Pay grades and salary ranges establish the foundation of the compensation system. Midpoints serve as market reference points and will be periodically benchmarked. Adjustments to salary ranges will be based on market and structural considerations rather than automatically moving with employee wages.
- **Cost-of-Living Adjustments (COLA)** – COLA will be evaluated annually through the budget process based on economic conditions and the District's financial capacity. COLA addresses changes affecting employee purchasing power and is evaluated separately from movement of the salary structure.
- **Market and Internal Equity Adjustments** – Targeted adjustments may be considered when market conditions, recruitment challenges, pay compression, or internal inequities warrant review.
- **Pay Progression and Employee Contribution** – Employees should have opportunities to progress within their salary range as they gain proficiency, experience, skills, and responsibility. Compensation decisions will consider position within range and employee contribution without relying on a single performance rating as the sole determinant of pay.

The fundamental change is simple: moving the salary range and moving an employee within the salary range are two different decisions. The proposed strategy establishes a framework for evaluating each intentionally.

Why the Change is Needed

When salary ranges and employee wages move together at the same percentage, employees generally maintain the same relative position within their range. Over time, this can limit meaningful pay progression for employees who continue to grow in proficiency, experience, skills, and responsibilities within their roles.

The proposed strategy will allow Mountain Recreation to:

- Better recognize employee growth, proficiency, and experience;
- Address pay compression and limited movement within salary ranges;
- Validate that salary-range midpoints remain appropriate market anchors;
- Maintain competitive salary ranges without automatically increasing the entire structure each year; and

- Make compensation decisions more consistently across the organization.

The goal is **not to create automatic or guaranteed increases**, but to establish a consistent framework that balances market conditions, internal equity, employee growth and contribution, organizational needs, and the District's financial capacity.

Implementation and Next Steps

Approval of the Compensation Philosophy and Strategy establishes the framework for future compensation decisions. It does not automatically result in individual compensation adjustments or additional compensation expenditures.

Following approval, staff will:

1. **Separate employee COLA from salary-range movement:** Salary ranges will no longer automatically move by the same percentage as employee COLA. Future range adjustments will be based on market benchmarking and structural needs.
2. **Validate salary ranges and midpoints:** Staff will benchmark positions against appropriate public-sector, recreation, regional, and other relevant labor-market data and establish a consistent methodology for determining future minimums, midpoints, and maximums.
3. **Review current employee placement:** Staff will evaluate employee position within salary ranges, with particular attention to employees who have experienced limited progression, potential pay compression, or other internal equity concerns.
4. **Establish a consistent pay-progression process:** Future compensation reviews will consider position within range, proficiency and growth, internal equity, market conditions, employee contribution, organizational needs, and available financial resources.
5. **Develop a phased adjustment plan, where appropriate:** If the review identifies market, equity, compression, or progression concerns, staff will develop recommendations for addressing them. Adjustments may be prioritized and phased over multiple budget cycles based on organizational need and financial capacity.

Governance and Fiscal Responsibility

The Compensation Philosophy and Strategy establishes the framework for evaluating and administering compensation; it does not guarantee annual COLA, progression, market, equity, or other salary increases.

People & Culture will administer the framework in partnership with the Executive Director, Finance, and Management Team. Compensation funding and significant structural changes will continue to be evaluated through the District's annual budget process and brought to the Board for review and approval as appropriate. The compensation framework will be reviewed periodically to ensure it continues to reflect the District's workforce needs, labor market, financial capacity, and applicable requirements.

RECOMMENDED ACTION: Motion to approve the Mountain Recreation Compensation Philosophy and Strategy.

POLICY ISSUE: Adoption of the Mountain Recreation Compensation Philosophy and Strategy.

FINANCIAL CONSIDERATIONS:

☐ Budgeted item

☐ Non-Budgeted Item

Line item:

Amount:

☒ Not applicable – Adoption of the philosophy and strategy does not, by itself, authorize individual compensation adjustments. Future compensation adjustments will be evaluated through the annual budget process and brought to the Board as appropriate.

ATTACHMENTS: Mountain Recreation Compensation Philosophy and Strategy



COMPENSATION PHILOSOPHY, STRATEGY & GUIDELINES 2026

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OUR APPROACH TO COMPENSATION

At Mountain Recreation, our employees make it possible to create welcoming, safe, and high-quality recreation experiences for our community. How we compensate our employees should reflect the value of that work while also being fair, understandable, and sustainable.

This Compensation Philosophy & Strategy explains how our pay structure works, what factors we consider when making compensation decisions, and how employees may grow within their salary ranges. It also explains how we use market information, internal equity, and consistent practices to guide those decisions.

Our goal is straightforward: employees should understand how compensation works, what influences their pay, and what opportunities exist for growth.

If you have questions about your compensation or anything in this document, you can talk with your supervisor or connect directly with People & Culture.

Thank you for the work you do each day to serve our community and make Mountain Recreation a place where people can be active, healthy, and together.

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ABOUT THIS GUIDE

This Compensation Philosophy & Strategy is Mountain Recreation's employee-facing guide to how compensation works. It explains our compensation philosophy, salary structure, and the factors considered when making compensation decisions.

*Detailed administrative procedures used by supervisors, People & Culture, and leadership are maintained separately in Mountain Recreation's internal **Compensation Framework: Contribution & Progression**. Employment policies, benefit details, wellness programs, and mental-health resources are maintained in the applicable Employee Manual and other organizational resources.*

SECTION 1: OUR COMPENSATION PHILOSOPHY

At Mountain Recreation, our employees make it possible to provide welcoming, clean, and safe places where people can be active, build connections, and live healthier lives. Whether someone visits us once or discovers a lifelong passion, our employees are at the heart of those experiences.

Our compensation philosophy reflects the value of that work. We want our approach to pay to be fair and understandable, competitive enough to attract and retain great people, and sustainable for Mountain Recreation and the community we serve.

Our approach is guided by four principles:

- **Fair** – We make compensation decisions using consistent practices, while considering the responsibilities of each role and internal equity across the organization.
- **Competitive** – We use relevant labor-market information to help us attract and retain talented, mission-driven employees.
- **Explainable** – Employees should understand how our pay structure works, what factors influence compensation decisions, and how they can grow within their salary range.
- **Sustainable** – We balance our commitment to employees with organizational needs, available resources, and our responsibility as a public organization

Together, these principles support a compensation system that recognizes employee growth and contribution, provides meaningful opportunities to develop within a role, and helps Mountain Recreation recruit and retain the people who bring our mission to life.

By connecting compensation to our mission, organizational needs, and long-term sustainability, we can support the people who create recreation experiences that change lives—whether by helping someone discover a new activity, form new connections, or build lifelong habits for healthy living.

MOUNTAIN RECREATION COMPENSATION MODEL

There isn't one number or formula that determines pay at Mountain Recreation. Instead, we look at the full picture.

Our compensation model considers the market, internal equity, where an employee is positioned within their salary range, employee growth and contribution, organizational needs, and our financial capacity. Different compensation tools serve different purposes, and the right approach depends on what we are trying to address.

Core Components

Our compensation decisions are made by three primary components:

1. **Cost-of-Living Adjustment (COLA)** – A COLA may be considered to help employees maintain purchasing power as economic conditions change.
 - A COLA may be applied broadly when approved through the annual budget process
 - We consider regional inflation measures, local economic conditions, labor-market information, and Mountain Recreation's financial capacity.
 - COLA is not based on an individual employee's performance or contribution.

- A COLA for employees does not automatically mean our salary ranges will increase by the same amount. Salary ranges are reviewed separately through our market benchmarking process.
2. **Market & Equity Alignment** – We use market and equity reviews to understand whether our compensation structure remains competitive externally and fair internally.

Market reviews compare Mountain Recreation's positions with comparable work in relevant public-sector, regional, and industry labor markets. Equity reviews look within Mountain Recreation for issues such as wage compression, employees whose pay may not have appropriately progressed within their range, or other pay relationships that deserve a closer look.

When we identify a market or equity concern, we review the circumstances and determine the appropriate response. A review does not automatically result in pay adjustment.

3. **Contribution & Growth** – We also recognize how employees grow and contribute within their roles over time. Rather than relying on a rigid numerical performance score, we look at three areas:
- **Growth in Role** – How has the employee developed their skills, judgment, knowledge, proficiency, or ability to independently manage their responsibilities?
 - **Reliability & Consistency** – Does the employee consistently fulfill the responsibilities and expectations of their position?
 - **Impact on Team or Program** – How does the employee positively contribute to their team, program, operations, participant experience, or Mountain Recreation's mission and values?

Contribution is supported by specific examples rather than a numerical rating. These three areas also form the basis of the more detailed assessment process in Mountain Recreation's internal *Compensation Framework: Contribution & Progression*.

How it All Works Together: An employee's position within their salary range is another important part of the picture. Employees who are still developing within a role generally have more room to progress toward the midpoint. As an employee moves farther through the range, compensation growth generally becomes more measured.

Position within a range does not determine an adjustment by itself. Neither does tenure or contribution alone. We consider the full picture: position in range, market conditions, internal equity, employee growth and contribution, organizational needs, and available financial resources.

This means employees will not necessarily receive the same type, combination, or amount of compensation adjustment. Different circumstances may call for different approaches.

Most compensation decisions are considered through our annual compensation and budget process. However, market conditions, equity concerns, promotions, reclassifications, or other organizational needs may require us to take a closer look at compensation at other times.

SECTION 2: COMPENSATION STRUCTURE

Our compensation structure gives Mountain Recreation a consistent way to organize positions, establish salary ranges, and provide room for employees to grow within their roles.

While every position is different, we use the same basic approach across the organization. We look at the responsibilities of the position, relevant market information, internal equity, employee growth and contribution, organizational needs, and available financial resources.

JOB CLASSIFICATION SYSTEM

Every Mountain Recreation position is assigned to a job classification based on the work the position is responsible for—not simply its job title.

When classifying a position, we consider factors such as:

- responsibilities and complexity of the work;
- required knowledge, qualifications, and specialized expertise;
- decision-making authority;
- leadership or supervisory responsibilities; and
- impact on the organization.

Positions may also be organized into job families, such as Programming, Facilities, and Administration, and classification levels, such as Specialist/Lead, Coordinator, Supervisor, Manager, Director, and Superintendent.

These levels help us maintain logical relationships among positions across Mountain Recreation. Not every department will have every classification level, and the levels do not create an automatic path from one position to the next.

PAY GRADES & SALARY RANGES

Every position is assigned to a pay grade with an established **minimum, midpoint, and maximum**.

- **Minimum** – Generally represents an employee who meets the requirements of the position but may still be developing proficiency or have limited directly relevant experience.
- **Midpoint** – Serves as the primary market anchor for the range and generally represents the market reference for a fully proficient employee in the role.
- **Maximum** – Represents the upper end of base pay within the range and provides room to recognize significant experience, proficiency, specialized expertise, and sustained contribution.

The midpoint is an important reference point, but it is not an automatic salary based on tenure or years of service. Likewise, the maximum is not an expected destination for every employee.

Salary ranges are informed by external market information and reviewed periodically to help ensure our overall compensation structure remains appropriate and competitive.

HOW PAY GRADES & SALARY RANGES ARE BUILT

Establishing Pay Grades

We establish pay grades using a combination of market information, internal relationships among positions, and Mountain Recreation's organizational structure.

Positions with similar levels of responsibility, qualifications, decision-making authority, and organizational impact may be grouped within the same pay grade even when the work itself is very different.

Building Salary Ranges

Salary ranges are built around a defined midpoint:

- **Midpoint** – Our primary market anchor, informed by relevant benchmarking data.
- **Minimum** – Generally approximately **80–85% of midpoint**.
- **Maximum** – Generally approximately **115–120% of midpoint**.

Individual ranges may vary when market conditions or organizational considerations support a different structure.

This gives employees room to grow within a position while helping us maintain appropriate relationships among Mountain Recreation positions and with the external labor market

Assigning Positions to Pay Grades

When deciding where a position belongs, we look at the actual work and level of responsibility. Factors may include scope, decision-making authority, required education and experience, supervisory responsibilities, technical or specialized expertise, organizational impact, and relevant market information.

We also look at how positions relate to one another across Mountain Recreation. For example, a Coordinator, Supervisor, and Manager should reflect meaningful differences in the scope and level of responsibility expected at each classification.

A position is not assigned to a pay grade based on job title or market data alone.

WHEN A ROLE CHANGES

Jobs naturally change over time. When they do, we may review the job description and classification to make sure they still reflect the work being performed.

A review may include updating a job description as responsibilities evolve, reconsidering a classification when the overall scope or level of a position has materially changed, or evaluating a reclassification request through an established process.

Taking on more work or adding individual tasks does not automatically mean a position should move to another classification. We look at whether the overall scope, responsibility, and level of the position have changed enough to support reclassification.

Classification Progression vs. Competitive Promotion

There are different ways an employee's role can change, and the distinction matters.

Classification progression may occur when Mountain Recreation has established different levels within a position or job family and an employee meets the documented requirements for the next level. Those requirements may include certifications, demonstrated competencies, experience, responsibilities, or other established criteria. When the position structure supports this type of progression, it may be handled through the reclassification process in coordination with People & Culture.

Competitive promotion occurs when an employee applies for and is selected for a vacant position through Mountain Recreation's recruitment and selection process.

People & Culture determines the appropriate process based on the position structure and circumstances.

One important distinction: Pay progression within an employee's existing salary range is different from either classification progression or promotion. An employee can experience meaningful compensation growth while remaining in the same position.

GROWING WITHIN YOUR SALARY RANGE

We believe employees should have meaningful opportunities to grow within their salary ranges as they gain proficiency, build skills and experience, and demonstrate sustained contribution.

That's one of the reasons our salary ranges have a minimum, midpoint, and maximum. A salary range doesn't just establish the pay boundaries for a position—it also provides room for growth without requiring someone to move into a different job.

Progression Within a Range

Employees who are developing within a role will generally be positioned below midpoint. As they build experience, proficiency, and sustained capability, their pay may progress toward midpoint.

Employees who are fully proficient may be positioned near midpoint. Employees with significant experience, specialized expertise, sustained contribution, or other relevant factors may have opportunities to progress above midpoint.

To help us understand where an employee falls within their range, we use a measurement called a **compa-ratio**. A compa-ratio simply compares an employee's current pay with the midpoint of their salary range.

Our internal *Compensation Framework: Contribution & Progression* organizes compa-ratios into three zones to help People & Culture and supervisors review pay progression, contribution, and potential equity concerns consistently.

The zones are review tools—not automatic steps. Being in a particular zone does not guarantee an adjustment or a particular salary based on years of service.

Progression Over Time

We want employees to have a meaningful opportunity to make progress toward midpoint as they develop within their roles.

As a general review benchmark, we take a closer look when an employee has remained below midpoint for approximately three to five years. This does not mean an employee is guaranteed to reach midpoint within three to five years.

Progression depends on the full picture, including proficiency and contribution, position within the salary range, internal equity, market conditions, organizational needs, and available financial resources.

Keeping an Eye on Progression & Internal Equity

People & Culture regularly reviews compensation to identify situations that may need a closer look. This may include:

- an employee who has remained in the same role for several years without meaningful movement within the range;
- an employee who remains well below midpoint despite demonstrated proficiency;
- potential compression between newer and more experienced employees doing the same or comparable work;
- significant changes in the responsibilities or scope of a position; or
- other pay relationships that may raise an internal equity concern.

Being identified for review does not automatically mean pay will change. It means we take a closer look at the circumstances and determine whether action is appropriate.

If a review identifies a meaningful concern, the right solution will depend on the reason. That could include a market adjustment, equity adjustment, progression adjustment, reclassification, or—in some circumstances—a phased approach over more than one year.

Different pay issues require different solutions, and not every difference in pay is an inequity.

Growth Doesn't Always Mean Promotion

Career development at Mountain Recreation doesn't always require moving into another position.

Employees can continue to grow within their current roles by developing greater proficiency, learning new skills, earning relevant certifications, becoming more independent, cross-training, developing specialized expertise, taking on appropriate leadership opportunities, or increasing their impact on their team, programs, participants, or community.

Our salary ranges are intentionally designed to provide room for that growth. How growth within a role affects compensation is considered as part of the overall compensation process and alongside the other factors described throughout this Philosophy & Strategy.

SECTION 3: MARKET BENCHMARKING

We want Mountain Recreation's salary ranges to stay competitive with the market while also making sense within our organization. Market benchmarking helps us understand what comparable work is being paid elsewhere and whether our salary structure continues to reflect the labor market in which we compete for employees.

Market data is an important part of that process, but it doesn't make the decision by itself. We also consider internal equity, our recruitment and retention experience, organizational needs, and what Mountain Recreation can responsibly sustain financially.

WHERE OUR MARKET INFORMATION COMES FROM

There isn't one perfect comparison for Mountain Recreation, so we use a combination of reliable sources to understand the market. Depending on the position and purpose of the review, these may include:

- Public-sector compensation surveys, including information from organizations such as the Special District Association of Colorado and Employers Council;
- Compensation information from other Colorado special districts and recreation districts with similar positions, services, or organizational structures;
- Regional compensation information for comparable work in Eagle County and other relevant mountain and resort communities;
- Industry-specific information for specialized areas such as parks and recreation, aquatics, facilities, finance, and administration; and
- Other reliable labor-market information that helps us understand recruitment and retention conditions.

We also recognize that Mountain Recreation operates in a high-cost mountain community. Local affordability and economic conditions are part of the bigger picture when we evaluate compensation, but they don't independently determine what position or employee should be paid.

BENCHMARKING PROCESS

We generally conduct a comprehensive review of our compensation structure every **2–3 years**, with additional market reviews when circumstances warrant.

When comparing Mountain Recreation positions with the market, we look at the work—not just the job title. Two organizations may use the same title for very different jobs, or different titles for positions doing similar work.

That's why we compare factors such as:

- scope and level of responsibility;
- required qualifications;
- decision-making authority;
- supervisory responsibilities;
- technical or specialized expertise; and
- organizational impact.

We then look at the market information alongside what we're seeing inside Mountain Recreation, including relationships among positions and pay grades, recruitment and retention experience, internal equity and potential compression, significant labor-market changes, and organizational and financial considerations.

The goal isn't to match another employer dollar-for-dollar. The goal is to use relevant market information to help us make informed and sustainable decisions about our own compensation structure.

WHEN SALARY RANGES CHANGE

If a market review shows that part of our salary structure is no longer appropriately aligned, we may adjust the minimum, midpoint, and maximum of one or more salary ranges.

Changing a salary range and changing an employee's pay are two different decisions.

If a salary range changes, employees within that range do not automatically receive the same adjustment. We separately review individual compensation based on factors such as position within the range, internal equity, market considerations, employee growth and contribution, organizational needs, and available resources.

The same is true in reverse: an employee COLA does not automatically mean Mountain Recreation's salary ranges will increase by the same percentage.

COLA helps address employee purchasing power. Market benchmarking helps us maintain the integrity of our salary structure.

That distinction is an important part of Mountain Recreation's compensation strategy.

LOOKING AT EQUITY INSIDE MOUNTAIN REC

Being competitive with the outside market is only part of maintaining a fair compensation system. We also need to pay attention to what is happening within Mountain Recreation.

People & Culture looks at internal pay relationships by considering things such as:

- compensation among employees doing the same or comparable work;
- where employees are positioned within their salary ranges;
- potential wage compression or employees whose pay may have stagnated within a range;
- compensation decisions related to hiring, promotion, progression, and reclassification; and
- other pay relationships that may need a closer look.

Not every difference in pay is an inequity. Employees doing similar work may appropriately be paid differently based on relevant experience, qualifications, responsibilities, position within the salary range, growth and contribution, or other appropriate compensation factors.

When something appears out of alignment, People & Culture takes a closer look to understand why and determine whether action is appropriate.

SECTION 4: HOW PAY CAN CHANGE

There are several ways an employee's pay may change at Mountain Recreation, and each serves a different purpose.

Depending on the circumstances, an employee may receive one type of adjustment, more than one type, or no additional adjustment during a compensation cycle. There isn't one formula that determines pay growth, and not every compensation issue calls for the same solution.

People & Culture reviews compensation adjustments to help ensure decisions are fair, consistent, and aligned with our compensation practices.

COST OF LIVING ADJUSTMENTS (COLA)

Each year, Mountain Recreation may consider a Cost-of-Living Adjustment (COLA) to help employees maintain purchasing power as economic conditions change.

When considering a COLA, we look at the bigger economic picture, including regional inflation measures, local economic and affordability conditions, labor-market trends, organizational needs, and what Mountain Recreation can financially sustain.

When a COLA is approved:

- It may apply broadly to eligible full-time, part-time, and seasonal employees.
- It is applied as a percentage adjustment to employee base wages.
- It is not based on an individual employee's performance or contribution.
- It does not automatically mean Mountain Recreation's salary ranges will increase by the same percentage.

Salary ranges are reviewed separately through our market benchmarking process.

COLA helps address employee purchasing power. Market benchmarking helps us maintain the integrity of our salary structure.

MARKET & EQUITY ADJUSTMENTS

Sometimes a compensation issue can't appropriately be addressed through COLA.

A **market adjustment** may be considered when market information shows that a position or group of positions is no longer appropriately aligned with comparable work outside Mountain Recreation. Recruitment and retention challenges may also signal that we need to take a closer look.

An **equity adjustment** may be considered when we identify an internal issue such as wage compression, pay that has not appropriately progressed within a range, or another pay relationship that appears out of alignment.

These adjustments are targeted rather than automatic. When we identify a potential market or equity concern, People & Culture looks at the circumstances, available compensation information, internal relationships, organizational needs, and financial resources before determining whether an adjustment should be recommended.

PROGRESSION & CONTRIBUTION-BASED PAY ADJUSTMENTS

Employees should have opportunities to grow within their current roles as they build proficiency, expand their capabilities, and demonstrate sustained contribution.

We look at two related—but different—parts of that growth:

Progression looks at where an employee is paid within their salary range and whether their pay has progressed appropriately as they have developed within the role.

Contribution looks at how the employee has grown and contributed during the review period through three areas:

- Growth in Role
- Reliability & Consistency
- Impact on Team or Program

Rather than assigning a numerical performance score, supervisors provide specific examples of an employee's growth and contribution. People & Culture reviews assessments across the organization to help support consistency.

An employee's position within their salary range helps us understand the opportunity or need for progression. Their documented growth and contribution help us understand how they have developed and contributed within the role. We consider both when developing compensation recommendations.

The more detailed assessment process and salary-range zones used to administer this review are maintained in Mountain Recreation's internal *Compensation Framework: Contribution & Progression*.

Progression and contribution adjustments are not automatic. They are considered alongside internal equity, organizational needs, available financial resources, and the other factors in our compensation model.

PROMOTIONS & RECLASSIFICATIONS

Pay may also change when an employee moves into a different position or when the work of an existing position has changed enough to support reclassification.

Promotion

When an employee is selected for a position with greater scope or responsibility, we review their pay based on the salary range for the new position, relevant experience and qualifications, internal equity, and the responsibilities of the new role.

A promotional adjustment is separate from COLA, progression, or contribution adjustments.

Reclassification

A reclassification may be appropriate when the overall scope, complexity, responsibility, or organizational level of an existing position has meaningfully changed.

Reclassification is about the **position and the work being performed**. It is not based simply on an employee performing well, having a heavier workload, or having been in the position for a certain number of years.

People & Culture reviews promotions and reclassifications to determine appropriate placement within Mountain Recreation's salary structure.

HOW WE DETERMINE STARTING PAY

We use a consistent approach to determine starting pay within a salary range. We look primarily at directly relevant experience and qualifications while also considering internal equity with current employees.

As a general guideline:

- **0–2 years of directly relevant experience:** generally at the range minimum.
- **3–5 years:** generally between the range minimum and approximately 90% of midpoint.
- **5+ years:** generally between approximately 90% and 95% of midpoint.

External new hires are generally placed no higher than 95% of midpoint. An exception requires review and approval by People & Culture and the Executive Director, along with documented justification.

We do not use an applicant's salary history to determine starting pay.

People & Culture works with the hiring supervisor to determine placement and help maintain consistency and internal equity across Mountain Recreation.

EXPERIENCE MATTERS – BUT TENURE ALONE DOESN'T DETERMINE PAY

We value the experience, institutional knowledge, consistency, and contribution employees build over time.

Years of service alone don't determine compensation. At the same time, we don't want employees to become unintentionally stuck in the lower part of a salary range when their proficiency and contribution have continued to grow.

That's why we pay attention to where employees are positioned within their ranges. When an employee has remained well below midpoint after several years in the same role, People & Culture may take a closer look at their progression, proficiency, contribution, and internal equity.

A review doesn't guarantee an adjustment. Its purpose is to make sure we understand why an employee is positioned where they are and whether action is appropriate.

PUTTING IT ALL TOGETHER

Our approach to pay growth is designed to keep compensation fair and competitive while giving employees meaningful opportunities to grow within their salary ranges.

We distinguish among COLA, market, equity, progression, contribution, promotion, and reclassification because they address different things. This helps us make compensation decisions based on why a change may be needed, rather than applying the same approach to every situation.

Compensation recommendations are developed through a review process involving People & Culture, supervisors, Finance, and the Executive Director. The Board provides governance and fiscal oversight and authorizes compensation funding through the budget process.

Individual compensation decisions are administered by Mountain Recreation staff within that established authority.

SECTION 5: BEYOND BASE PAY

What we invest in our employees goes beyond base pay. Depending on eligibility and position, Mountain Recreation may also provide benefits, incentive programs, well-being resources, professional development, recognition, and other opportunities that support employees throughout their time with us.

These programs are part of the overall employee experience, but they are separate from the salary structure and pay progression described in this Philosophy & Strategy. Eligibility, funding, and program requirements vary and are communicated through the applicable Mountain Recreation resources.

ADDITIONAL COMPENSATION & INCENTIVES

At times, Mountain Recreation may offer additional compensation or incentive programs to support specific employee or organizational needs. These may include:

- Seasonal or part-time employee incentives;
- Recruitment or employee referral incentives;
- Recognition or organizational achievement incentives;
- Bilingual, certification, or specialized-skill compensation; and
- Other specifically approved programs.

These programs are separate from an employee's regular progression within their salary range and do not become part of base pay unless the program specifically provides otherwise.

Programs may change based on organizational needs, available funding, or program design. Current eligibility requirements, payment amounts, and other details are communicated through the materials for each program

SEASONAL & PART-TIME EMPLOYEE INCENTIVES

Our part-time and seasonal employees are an important part of how we deliver programs, operate facilities, and serve our community.

Depending on the program, part-time and seasonal employees may be eligible for incentives designed to support successful season completion, encourage employees to return for future seasons, address staffing needs, or recognize other established goals.

Because these programs may change from season to season, eligibility requirements, qualifying periods, and payment amounts are communicated separately to eligible employees

EMPLOYEE WELL-BEING

Supporting our employees also means supporting their well-being.

Mountain Recreation provides resources and programs that support physical, mental, and emotional well-being. Depending on eligibility, these may include wellness programs and incentives, Employee

Assistance Program resources, mental-health resources, activities, education, and other employee-support programs.

Current information about these resources can be found in our Wellness Program Packet, Mental Health Resource Packet, Employee Manual, benefits materials, and other applicable program resources.

LEARNING & PROFESSIONAL DEVELOPMENT

Learning is one of Mountain Recreation's values, and we want employees to have opportunities to continue developing their skills and knowledge.

Depending on the position, organizational need, and available resources, Mountain Recreation may support:

- Required or job-related certifications;
- Training and continuing education;
- Conferences, workshops, and industry-specific learning;
- Leadership and supervisory development;
- Cross-training and skill development; and
- Other approved professional-development opportunities.

Specific eligibility, approval, reimbursement, and funding requirements are maintained in the applicable Mountain Recreation policy or program.

Professional development can support an employee's growth, but completing training or earning a certification does not automatically result in a pay adjustment. When development meaningfully changes an employee's proficiency, contribution, or the scope of their position, it may be considered through the compensation practices described elsewhere in this Philosophy & Strategy.

BENEFITS & EMPLOYEE RESOURCES

Eligible employees may also have access to benefits and resources such as medical, dental, and vision coverage; retirement benefits; paid leave; employee assistance resources; recreation benefits; and other programs.

Because benefits, eligibility requirements, and program offerings may change, current information is maintained separately in the applicable Employee Manual, benefits materials, Wellness Packet, Mental Health Resource Packet, plan documents, and other program-specific resources.

This Compensation Philosophy & Strategy explains Mountain Recreation's overall approach to compensation and employee rewards. It does not replace or change the terms of any benefit plan, policy, or individual program.

Together, pay, benefits, well-being, development opportunities, recognition, and other employee programs reflect the broader investment we make in the people who make Mountain Recreation possible.

SECTION 6: PAY TRANSPARENCY & COMMUNICATION

We want employees to understand how compensation works at Mountain Recreation.

Pay transparency doesn't mean every employee will be paid the same or receive the same adjustment. It means employees should be able to understand our compensation structure, the factors we consider when making pay decisions, and how those decisions are made.

Employees should understand how their position is classified, the salary range assigned to their position, what the minimum, midpoint, and maximum mean, and the factors that may influence compensation growth over time.

WHAT PAY TRANSPARENCY MEANS AT MOUNTAIN RECREATION

We support pay transparency by providing employees with:

- Clear information about our compensation philosophy and structure;
- Access to established salary ranges;
- Information about the factors considered in compensation decisions;
- Consistent compensation practices across departments and positions;
- Opportunities to discuss development and growth within a role; and
- Access to People & Culture for compensation questions or concerns.

Transparency doesn't mean compensation is determined by a single formula. Employees within the same salary range may be paid differently based on relevant experience, qualifications, responsibilities, position within the range, internal equity, growth and contribution, and the other factors described throughout this Philosophy & Strategy.

The goal is not for every compensation decision to be the same. The goal is for our approach to be consistent, understandable, and explainable.

TALKING ABOUT COMPENSATION

Good compensation practices also require good communication.

People & Culture, supervisors, and leadership each have a role in helping employees understand how compensation works.

Mountain Recreation communicates salary ranges and relevant compensation information during recruitment and onboarding. Employees should also have opportunities throughout their employment to talk about their development, growth, and compensation.

Supervisors play an important role in discussing expectations, employee development, and contribution. People & Culture administers the compensation structure and helps employees and supervisors understand salary ranges, compensation practices, and individual compensation decisions.

Compensation conversations should be clear, respectful, and based on Mountain Recreation's established practices. Supervisors should avoid making informal promises or assumptions about future pay

QUESTIONS ABOUT YOUR PAY

Employees are encouraged to ask questions and understand their compensation, including:

- The salary range assigned to their position;
- Where they are positioned within the range;
- How the compensation structure works;
- What factors are considered in compensation decisions;
- Opportunities to develop and grow within their current role; and
- How a promotion, reclassification, or other position change may affect compensation.

Employees can bring compensation questions to their supervisor or directly to People & Culture.

If an employee believes relevant information was not considered during a compensation or contribution review, they may ask People & Culture to take another look. People & Culture will review the concern, relevant information, and how Mountain Recreation's compensation practices were applied and will help explain the decision or process.

Asking for a review does not guarantee a change in compensation. It does ensure employees have a way to raise a concern, provide relevant information, and better understand how a decision was reached.

KEEPING OUR PRACTICES CONSISTENT

Transparency also means paying attention to how our compensation practices are working across Mountain Recreation—not just how an individual decision was made.

People & Culture helps support consistency by maintaining established salary ranges, reviewing compensation decisions and internal pay relationships, documenting significant compensation decisions, and periodically evaluating how the compensation structure is working.

Job opportunities and compensation information are communicated consistent with Mountain Recreation's hiring practices and applicable law.

When we identify something that needs a closer look—whether that's an internal pay relationship, an administrative practice, or an area where employees or supervisors need clearer information—we review it and determine the appropriate next step.

SECTION 7: LEGAL COMPLIANCE & PAY EQUITY

Fair compensation also means making sure our practices comply with the law and are applied consistently across Mountain Recreation.

Our compensation practices are designed to support lawful, equitable, transparent, and well-documented decisions while meeting applicable federal, state, and local employment requirements.

LAWS THAT GUIDE OUR COMPENSATION PRACTICES

Key laws and requirements that inform our compensation practices include:

- **Fair Labor Standards Act (FLSA)** – Establishes federal requirements related to minimum wage, overtime, and exempt and non-exempt employee classification.
- **Equal Pay Act (EPA)** – Prohibits sex-based wage discrimination for substantially equal work.

- **Title VII of the Civil Rights Act of 1964** – Prohibits employment discrimination, including compensation discrimination, based on characteristics protected by the Act.
- **Colorado Equal Pay for Equal Work Act (EPEWA)** – Establishes Colorado requirements related to equal pay, compensation transparency, and job opportunity disclosures.
- **Colorado Anti-Discrimination Act (CADA)** – Prohibits employment discrimination, including discrimination in compensation, based on characteristics protected under Colorado law.
- **Applicable Colorado wage and hour requirements** – Govern areas such as minimum wage, overtime where applicable, wage payment, and other compensation-related requirements.

This isn't an exhaustive list of Mountain Recreation's legal obligations. We comply with other applicable federal, state, and local employment requirements as well.

JOB CLASSIFICATION & DOCUMENTATION

Accurate job descriptions, classifications, and documentation help us maintain both legal compliance and internal equity.

Mountain Recreation maintains job descriptions that identify the essential functions, qualifications, responsibilities, and scope of our positions. As jobs change, we may review them to make sure the job description and classification continue to reflect the work being performed.

We also document significant compensation decisions so there is a clear record of what was considered and why a decision was made.

PAY EQUITY

We periodically look at pay relationships across Mountain Recreation to identify potential inequities, compression, or other inconsistencies that may need a closer look.

Pay equity is considered throughout the compensation process, including when we make decisions about starting pay, promotions, reclassifications, progression, and other compensation changes.

Not every difference in pay is an inequity. Employees may appropriately be paid differently based on factors such as relevant experience, qualifications, responsibilities, position within the salary range, employee growth and contribution, or other lawful and job-related considerations.

When we identify a potential concern, People & Culture takes a closer look at the circumstances and determines whether additional review or action is appropriate.

REVIEW & ACCOUNTABILITY

People & Culture is responsible for administering and periodically reviewing our compensation practices to help ensure they remain consistent with this Philosophy & Strategy, applicable law, and Mountain Recreation's organizational needs.

Compensation practices and the administrative tools we use to support them may change over time as laws, labor-market conditions, organizational needs, and our compensation system evolve.

Significant changes to Mountain Recreation's overall compensation philosophy or structure are addressed through the appropriate leadership, governance, and budget processes.

When a change directly affects how compensation practices apply to employees, we will communicate that change so employees understand what is changing and how it affects them.

SECTION 8: GOVERNANCE & REVIEW

A fair compensation system needs clear responsibilities, regular review, and responsible financial oversight.

At Mountain Recreation, compensation is a shared organizational responsibility. People & Culture leads the compensation system, supervisors and leadership provide important context, Finance helps us understand what we can sustainably support, the Executive Director provides organizational oversight, and the Board provides governance and fiscal oversight.

These different roles help us keep our compensation practices **fair, competitive, explainable, and sustainable** over time.

WHO IS RESPONSIBLE FOR WHAT

Effective governance ensures compensation decisions are made consistently, equitably, and in alignment with Mountain Recreation's mission and financial stewardship. Responsibilities are distributed as follows:

People & Culture Department

People & Culture leads the administration and ongoing development of Mountain Recreation's compensation system. This includes:

- Maintaining the compensation philosophy, salary structure, and internal administrative framework;
- Conducting market benchmarking and reviewing internal pay relationships;
- Reviewing job classifications and salary ranges;
- Reviewing compensation recommendations for consistency and internal equity;
- Helping supervisors and employees understand compensation practices;
- Maintaining appropriate compensation documentation; and
- Monitoring applicable compensation and employment requirements.

Superintendents, Directors, Managers, & Supervisors

Supervisors, managers, directors, and superintendents provide important context about positions, employee development, and the work happening within their departments.

Their role includes:

- Understanding the responsibilities and expectations of the positions they supervise;
- Providing accurate information when positions or job descriptions are reviewed;
- Talking with employees about expectations, development, and contribution;
- Providing documented input through established compensation review processes; and

- Partnering with People & Culture when compensation, classification, or equity questions arise.

Supervisors provide important input, but they do not independently determine compensation adjustments. Compensation decisions are reviewed and administered through Mountain Recreation's established process.

Executive Director

The Executive Director provides organizational oversight of Mountain Recreation's compensation strategy and administration.

This includes reviewing significant compensation recommendations, proposed changes to the compensation structure, and annual compensation priorities in coordination with People & Culture and Finance.

The Executive Director approves individual compensation actions within established authority and helps ensure compensation decisions align with Mountain Recreation's organizational priorities and financial capacity.

Finance

Finance partners with People & Culture and the Executive Director to understand the financial impact of compensation recommendations, support budget development and planning, and ensure approved compensation costs are appropriately reflected in Mountain Recreation's budget.

Board of Directors

The Board of Directors provides governance and fiscal oversight of Mountain Recreation's overall compensation strategy.

The Board considers significant compensation strategy or structural changes when appropriate and authorizes funding for compensation through the annual budget process.

The Board does not make individual employee compensation decisions. Those decisions are administered by Mountain Recreation staff within established organizational authority and the approved budget.

HOW OFTEN WE REVIEW COMPENSATION

Mountain Our compensation system isn't something we establish once and leave unchanged. We review it regularly to make sure it continues to work for Mountain Recreation and our employees.

A comprehensive review of our compensation structure and market alignment is generally conducted every **2–3 years**. This gives us an opportunity to look at the overall salary structure, external market information, internal pay relationships, and whether broader changes may be appropriate.

We also conduct an **annual compensation review** as part of our planning and budget process. Depending on the year and circumstances, this may include consideration of:

- COLA;

- Employee position within salary ranges;
- Internal equity;
- Employee growth and contribution;
- Market conditions;
- Recruitment and retention experience; and
- Available financial resources.

We may also review individual positions or classifications outside of these regular cycles when responsibilities, organizational structure, market conditions, or other circumstances significantly change.

A review doesn't automatically mean something will change. Not every review results in a pay adjustment or change to the salary structure.

WHEN THE COMPENSATION SYSTEM CHANGES

Mountain Our compensation system will continue to evolve as Mountain Recreation, our workforce, the labor market, and legal requirements change.

Significant changes to our overall compensation philosophy or salary structure go through the appropriate leadership, governance, and budget processes before they are implemented.

The administrative tools we use to carry out this Philosophy & Strategy—including our internal *Compensation Framework: Contribution & Progression*—may be updated as needed to improve consistency and administration without changing the underlying compensation philosophy.

When a change directly affects employees, we'll communicate what is changing, why it is changing, and how employees may be affected.

SECTION 9: EQUITY LENS & INCLUSION IN COMPENSATION

Equity is an important part of how we approach compensation at Mountain Recreation.

We want our compensation practices to be fair and consistently applied, reduce opportunities for bias, and give employees equitable access to compensation, development, and growth opportunities.

That means considering equity throughout the compensation process—from starting pay and position within a salary range to progression, contribution, promotion, and reclassification.

OUR COMMITMENT TO PAY EQUITY

Pay equity reflects both our values and our responsibility as a public employer.

We support pay equity by:

- Providing equitable compensation for substantially similar work, consistent with applicable law;
- Looking at pay relationships for potential inequities, compression, or inconsistencies;
- Using established salary ranges and compensation factors rather than relying on salary history or informal negotiation alone; and

- Documenting significant compensation decisions and applying our practices consistently.

Not every difference in pay is an inequity. Relevant experience, qualifications, responsibilities, position within the salary range, employee growth and contribution, and other lawful, job-related factors may appropriately result in different compensation.

When something appears out of alignment, People & Culture takes a closer look to understand why and determine whether additional review or action is appropriate.

LOOKING FOR CONSISTENCY ACROSS MOUNTAIN REC

Equity isn't just about how one compensation decision is made. We also look at how our practices are working across Mountain Recreation.

People & Culture may look across positions, departments, and pay grades to identify patterns or inconsistencies that need a closer look. This may include reviewing:

- Starting pay and salary placement;
- Position within salary ranges;
- Pay progression;
- Contribution assessments;
- Promotions and reclassifications; and
- Other compensation decisions when appropriate.

Looking across the organization helps us identify situations where a practice may be working differently than intended or where greater consistency, guidance, or review may be needed

FARI ACCESS TO GROWTH & DEVELOPMENT

We want employees to have fair access to opportunities to learn, develop, and grow.

Growth won't look the same in every position. Depending on the role and Mountain Recreation's needs, it may include developing within a current position, training or professional development, building new skills or responsibilities, progressing through an established classification structure, or applying for a promotional opportunity.

Supervisors play an important role in talking with employees about development and communicating available opportunities fairly. People & Culture helps employees and supervisors understand how development, pay progression, classification progression, and promotional opportunities fit within our compensation structure.

Growth doesn't always mean promotion, and not every role will have the same path. Our goal is for employees to understand the opportunities that are available to them and how those opportunities connect to their development.

CLEAR & ACCESSIBLE INFORMATION

Compensation information should be understandable and accessible to the employees it affects.

We strive to communicate compensation information in clear, practical language. When appropriate, we may also provide translated materials, interpretation, or alternative formats to help employees understand and access important compensation information.

Employees are encouraged to ask questions about their salary range, compensation decisions, development opportunities, or how our compensation practices work. Those questions can be brought to a supervisor or directly to People & Culture.

ACCOUNTABILITY

Equity requires more than having the right structure on paper. It also requires us to pay attention to how that structure is being used.

People & Culture supports this work by reviewing compensation practices and pay relationships, documenting significant compensation decisions, providing guidance to supervisors, and identifying areas that may need additional attention.

Supervisors and managers receive guidance and training to help them apply Mountain Recreation's compensation practices consistently.

Employees can also raise compensation questions or concerns with People & Culture and request additional review when they believe relevant information wasn't considered or a compensation practice wasn't applied consistently.

We will continue to evaluate our compensation practices and look for opportunities to improve fairness, consistency, accessibility, and employee understanding.

Our compensation approach is designed to grow with Mountain Recreation. As our organization, workforce, and community continue to evolve, we will continue to learn, review our practices, and make thoughtful changes when needed.

What won't change is our commitment to a compensation system that employees can understand and that supports fairness, growth, and responsible stewardship of public resources.

Most importantly, this work is about our people. Every program we offer, facility we operate, and experience we create is made possible by employees who bring Mountain Recreation's mission to life every day.

Thank you for the work you do to help our community live healthy and happy lives—and for moving Mountain Recreation forward together.

Questions about compensation? Contact People & Culture

MOUNTAIN RECREATION – COMPENSATION FRAMEWORK: CONTRIBUTION & PROGRESSION

Internal Administrative Framework | People & Culture | September 2026

PURPOSE

This document provides the internal framework used by Mountain Recreation supervisors, leadership, and People & Culture to administer the *Compensation Philosophy & Strategy*.

It establishes a consistent approach for evaluating two related components of Mountain Recreation's compensation model:

1. **Progression** – how an employee's position within their salary range is evaluated when considering compensation growth and internal equity.
2. **Contribution** – how an employee's growth and contribution within their role are assessed; and

Contribution and progression are evaluated separately and considered together when developing compensation recommendations. Neither assessment creates an automatic or guaranteed pay adjustment.

This Framework also provides administrative guidance for salary-range review, internal equity considerations, documentation, calibration, and the annual compensation review process.

The *Compensation Philosophy & Strategy* is the employee-facing document that explains Mountain Recreation's overall compensation philosophy, salary structure, market approach, and compensation practices. This Framework provides the additional administrative detail needed to apply that strategy consistently across the organization.

The Board of Directors may receive this Framework as supporting information when considering compensation strategy and budget decisions. The Board provides governance and fiscal oversight and authorizes compensation funding through the budget process; individual employee compensation decisions are administered by staff within established organizational authority.

This Framework may be updated as administrative practices evolve without changing the underlying Compensation Philosophy & Strategy. Significant changes to Mountain Recreation's overall compensation philosophy, salary structure, or compensation authority are addressed through the appropriate leadership, governance, and budget processes.

SECTION 1: SALARY RANGE PROGRESSION FRAMEWORK

PURPOSE

The progression framework provides a consistent way to evaluate where full-time employees are positioned within their salary ranges and whether compensation is progressing appropriately over time.

The framework is designed to help Mountain Recreation:

- Identify employees who may warrant additional progression or equity review;
- Monitor movement within salary ranges over time;
- Identify potential compression or compensation stagnation;

- Distinguish position-in-range concerns from contribution considerations; and
- Prioritize available compensation resources consistently and responsibly.

Position within a salary range is an important part of the compensation review, but it does not independently determine whether an employee receives an adjustment.

COMPA-RATIO — DEFINED

Compa-ratio is a calculation that shows an employee's current pay relative to the midpoint of their assigned salary range.

People & Culture calculates compa-ratios for full-time employees as part of the annual compensation review process. Compa-ratio provides a consistent way to compare position within range across different salary grades and serves as one of the primary tools used to evaluate progression and potential internal equity concerns.

The Formula

Employee's Current Pay ÷ Salary Range Midpoint = Compa-Ratio

What the Number Means

- A compa-ratio of **1.00** means the employee is paid at midpoint.
- A compa-ratio **below 1.00** means the employee is paid below midpoint.
- A compa-ratio **above 1.00** means the employee is paid above midpoint.

Example

An employee earning \$75,000 in a salary range with a midpoint of \$88,766:

$\$75,000 \div \$88,766 = 0.85$ compa-ratio

The employee's pay is approximately 85% of the salary range midpoint.

Why It Matters

Compa-ratio allows People & Culture and leadership to evaluate an employee's position within their assigned salary range without relying on raw dollar comparisons across different pay grades.

It is important, however, to distinguish **position within range from market position**. A compa-ratio of 0.85 means an employee is paid at 85% of the midpoint of their assigned range; it does not independently establish that the employee is 15% below market.

Market alignment is evaluated separately through Mountain Recreation's benchmarking process.

THE THREE ZONES

For administrative review purposes, Mountain Recreation organizes full-time employee compa-ratios into three zones.

The zones help People & Culture identify different progression considerations and prioritize review. They are **not salary steps and do not create automatic or guaranteed adjustments**.

ZONE 1 — Compa-Ratio Below 0.85

What this zone indicates:

The employee is positioned in the lower portion of the salary range and generally warrants greater attention to progression.

Review approach:

People & Culture considers time in role, proficiency, contribution, relevant experience, prior compensation movement, internal pay relationships, and other circumstances to determine whether additional progression or equity review is appropriate.

Compensation approach:

When progression funding is available, contribution-eligible employees in Zone 1 may receive greater progression consideration than similarly situated employees farther through their ranges.

Monitoring:

Employees who remain in Zone 1 over time receive additional review under the progression and equity triggers described below.

ZONE 2 — Compa-Ratio 0.85 to Below 1.00

What this zone indicates:

The employee is positioned between 85% of midpoint and midpoint and may continue to have meaningful opportunity for progression within the range.

Review approach:

Position within range is reviewed annually along with proficiency, contribution, internal equity, market considerations, time in role, and compensation history.

Compensation approach:

Contribution-eligible employees may be considered for progression adjustments based on their position within the range and the adjustment parameters established for that compensation cycle.

Monitoring:

Employees who remain materially below midpoint after several years in the role may receive additional review.

ZONE 3 — Compa-Ratio 1.00 and Above

What this zone indicates:

The employee is at or above the midpoint of the assigned salary range.

Review approach:

Because the employee has reached or exceeded midpoint, progression toward midpoint is no longer a consideration. Greater emphasis is placed on sustained contribution, internal equity, market conditions, retention considerations where applicable, and available room within the salary range.

Compensation approach:

Contribution-eligible employees may continue to be considered for compensation growth, but adjustments generally become more measured as an employee progresses farther into the upper portion of the range.

Monitoring:

People & Culture monitors internal relationships and compression and ensures base pay remains within the established salary range.

PROGRESSION EXPECTATIONS & REVIEW BENCHMARKS

Mountain Recreation expects employees to have meaningful opportunities to progress within their salary ranges as they develop proficiency, build experience, and demonstrate sustained contribution.

For administrative review purposes, time in role is considered alongside compa-ratio as follows:

- **Early development:** Employees in the first several years of a role may appropriately be positioned in the lower portion of the range while they build proficiency and experience.
- **Approximately 3 years in role:** An employee who remains below a **0.85 compa-ratio** receives additional review to understand their progression, contribution, compensation history, and internal pay relationships.
- **Approximately 3–5 years in role:** This period serves as a benchmark for reviewing whether an employee is making meaningful progress toward midpoint.
- **5 or more years in role:** An employee who remains below approximately a **0.90 compa-ratio** receives heightened review, particularly when the employee has demonstrated proficiency and sustained contribution.

These are **review benchmarks, not required salary outcomes or automatic entitlements**. They are intended to identify circumstances that deserve additional attention.

An employee's progression depends on the full compensation picture, including proficiency and contribution, position within the salary range, internal equity, market conditions, organizational needs, compensation history, and available financial resources.

When an employee remains below an expected progression benchmark, People & Culture documents the review and determines whether an adjustment, continued monitoring, or another response is appropriate.

PROGRESSION & EQUITY REVIEW TRIGGERS

The following circumstances trigger additional review during the annual compensation process:

- Compa-ratio below **0.85** with approximately three or more years in the current role;
- Compa-ratio below **0.90** with approximately five or more years in the current role;
- An employee with five or more years in the role who remains materially below midpoint despite demonstrated proficiency and sustained contribution;
- Potential compression between newer and more experienced employees in the same or comparable classifications;
- Limited or no meaningful movement within the salary range over an extended period;
- A significant change in the scope or responsibilities of a position; or
- Another internal pay relationship identified by People & Culture as warranting additional review.

A review trigger **does not establish that an inequity exists and does not guarantee an adjustment**. It means People & Culture will examine the circumstances and document the outcome of the review.

Possible outcomes may include:

- No adjustment, with documented rationale;
- Continued monitoring;
- A progression adjustment;
- An internal equity adjustment;
- A market review or adjustment;
- Reclassification review when the position itself has materially changed; or
- A phased adjustment when appropriate and financially necessary.

People & Culture tracks identified progression and equity concerns over time so unresolved issues can be considered in future compensation cycles.

SECTION 2: CONTRIBUTION FRAMEWORK

Contribution is one factor used to determine whether an employee may be considered for a contribution-based adjustment during an annual compensation cycle. Position within the salary range helps determine the appropriate level of progression that may be considered.

These factors are assessed separately and considered together when developing compensation recommendations.

Neither contribution eligibility nor position within a salary range guarantees a compensation adjustment.

All recommendations remain subject to internal equity, organizational needs, available financial resources, and the parameters approved for the applicable compensation cycle.

How Contribution Is Assessed

During the annual compensation review cycle, each supervisor completes a written contribution assessment for employees under their direct supervision.

The assessment considers three areas:

1. **Growth in Role**
2. **Reliability & Consistency**
3. **Impact on Team or Program**

Supervisors provide brief, specific examples from the review period rather than assigning a numerical performance score.

The purpose of the assessment is to determine whether the employee has demonstrated the level of contribution necessary to be considered for a contribution-based adjustment. It is **not** intended to function as a separate performance evaluation or replace regular performance management, coaching, or corrective-action processes.

CONTRIBUTION ASSESSMENT CRITERIA

Criterion 1: Growth in Role

Assessment question:

Has the employee demonstrated meaningful growth in their role since the prior review?

Supervisors should consider development in skill, knowledge, judgment, proficiency, independence, or capability within the employee's current responsibilities.

Indicators may include:

- Handles responsibilities or decisions with greater independence;
- Develops new technical, operational, or interpersonal skills relevant to the position;
- Demonstrates improvement in the quality, efficiency, consistency, or depth of their work;
- Applies learning from training, certification, cross-training, or professional development;
- Demonstrates increased proficiency or capability within established responsibilities; or
- Responds constructively to feedback and demonstrates development over time.

These indicators are examples, not a checklist. Growth will look different depending on the position, experience level, and opportunities available during the review period.

Criterion 2: Reliability & Consistency

Assessment question:

Has the employee consistently met the responsibilities and expectations of their position during the review period?

Indicators may include:

- Dependable attendance and punctuality consistent with organizational expectations;
- Follows through on assignments and commitments;
- Performs core responsibilities with appropriate consistency and accountability;
- Communicates appropriately when challenges, changes, or support needs arise;
- Can be relied upon to interact appropriately with employees, participants, partners, and the public; and
- Demonstrates consistent adherence to Mountain Recreation policies, procedures, and workplace expectations.

Supervisors should consider the employee's overall pattern during the review period rather than isolated incidents.

Approved or legally protected leave must not negatively affect an employee's contribution assessment.

Formal corrective action may affect contribution eligibility as described below, but the existence of coaching or routine performance feedback does not automatically make an employee ineligible.

Criterion 3: Impact on Team or Program

Assessment question:

Has the employee made a meaningful positive contribution to their team, program, operations, participant experience, or Mountain Recreation's mission and values?

Indicators may include:

- Contributes positively to working relationships and team effectiveness;
- Supports colleagues, shares knowledge, or contributes to cross-training;
- Helps improve program quality, participant experience, safety, service delivery, or operations;
- Identifies or contributes to practical improvements within their area of responsibility;

- Demonstrates appropriate initiative and problem-solving; or
- Demonstrates Mountain Recreation's mission and values through their day-to-day work.

Impact should be evaluated in the context of the employee's actual role. Employees should not be expected to take on responsibilities outside their classification or regularly work beyond their assigned role in order to demonstrate contribution.

Supervisors should also consider the opportunities reasonably available to the employee during the review period. Employees should not be disadvantaged because their position, schedule, work location, assigned responsibilities, or operational circumstances provided fewer opportunities for special projects, leadership assignments, training, or other highly visible contributions. Contribution should be evaluated based on what is reasonably expected and available within the employee's role.

Contribution Determination

After considering all three areas, the supervisor makes an overall contribution recommendation supported by the written assessment.

The three criteria are intended to create a **balanced assessment**, not a rigid three-question pass/fail test. A concern in one area should be considered in context, including its significance, duration, whether expectations were clearly communicated, and whether improvement occurred during the review period.

General Compensation Eligibility

Eligibility for broadly applicable compensation actions, such as an approved COLA, is determined according to the eligibility requirements and compensation parameters established for the applicable cycle.

General compensation eligibility does not establish eligibility for a contribution-based adjustment.

For contribution-based compensation administration, the supervisor makes one of the following recommendations:

Contribution Eligible

The employee demonstrates an overall pattern of growth, reliability and consistency, and positive contribution appropriate to their role, supported by specific examples from the review period.

Contribution eligibility allows the employee to be considered for a contribution-based adjustment in conjunction with salary-range position and the other compensation factors established for the cycle.

Not Contribution Eligible

The employee has a significant or sustained concern in one or more contribution areas that is sufficiently documented to support withholding a contribution-based adjustment for the applicable cycle.

A determination of not contribution eligible should not be based on a minor or isolated concern that has not otherwise affected the employee's overall performance or contribution.

Corrective-Action Status

An employee who is subject to active formal corrective action at the time compensation recommendations are finalized requires additional review by People & Culture.

For purposes of this Framework, active formal corrective action means documented disciplinary or corrective action that remains active under Mountain Recreation's applicable employee-relations practices when compensation recommendations are finalized. Routine coaching, feedback, performance discussions, or development conversations are not considered formal corrective action.

Corrective-action status may affect eligibility for a contribution-based adjustment based on the nature, timing, and significance of the concern and the compensation parameters established for that cycle.

Corrective-action status does not automatically determine eligibility for a broadly applicable COLA unless Mountain Recreation has specifically established that condition for the applicable compensation cycle.

What Supervisors Submit

For each employee reviewed, the supervisor provides:

- A brief written assessment addressing each of the three contribution areas;
- Specific, observable examples supporting the assessment;
- Documentation of any significant concerns that affected the recommendation;
- An overall recommendation of **contribution eligible** or **not contribution eligible**, with rationale; and
- Any additional information requested by People & Culture to support consistent review.

Supervisors **do not recommend a dollar amount or percentage adjustment**. People & Culture applies the approved compensation parameters, salary-range position, internal equity considerations, and other applicable factors when developing compensation recommendations.

People & Culture Review & Calibration

Before compensation recommendations are finalized, People & Culture reviews contribution assessments across the organization to support consistent application of the Framework.

The review may consider:

- Whether the written examples reasonably support the supervisor's recommendation;
- Whether similar circumstances are being evaluated consistently across departments;
- Whether standards appear to be applied significantly more broadly or narrowly within a particular department;
- Whether documented performance or corrective-action information is consistent with the recommendation;
- Whether protected leave or other inappropriate factors appear to have influenced an assessment; and
- Whether additional context or documentation is needed.

People & Culture may request additional information or meet with a supervisor to discuss an assessment before recommendations are finalized.

The purpose of calibration is not to replace the supervisor's knowledge of the employee's work. It is to help ensure that employees are evaluated using a consistent organizational standard rather than different compensation standards from one supervisor or department to another.

Employee Questions or Reconsideration

If an employee believes relevant information was not considered or the Contribution Framework was not applied consistently, the employee may request a discussion with People & Culture.

People & Culture will review the relevant information, documentation, and application of the Framework and provide clarification or determine whether additional review is appropriate.

A request for reconsideration does not guarantee a change to the contribution determination or compensation recommendation.

SECTION 3: HOW CONTRIBUTION AND PROGRESSION CONNECT

Contribution and progression are separate assessments that work together as part of the annual compensation review. **Progression considers where an employee is positioned within the salary range and whether pay has appropriately progressed over time. Contribution considers the employee's demonstrated growth, reliability and consistency, and impact within the role.**

An employee's zone helps determine which compensation considerations apply, but **being in a particular zone does not automatically guarantee an adjustment or a specific amount.** Final recommendations consider position in range, progression history, internal equity, contribution, organizational needs, available financial resources, and the applicable salary range maximum.

The following describes the compensation components that **may apply** based on an employee's zone and contribution determination.

THE ZONES

Zone 1 (below 0.85) + Contribution Eligible

May include: COLA + progression adjustment + contribution adjustment.

Employees in this category receive consideration for both structural progression and demonstrated contribution. Because they remain in the lower portion of the range, progression and potential equity concerns receive greater attention.

Zone 1 (below 0.85) + Not Contribution Eligible

May include: COLA + progression adjustment. No contribution adjustment applies.

Progression is considered separately from contribution because an employee who remains meaningfully below midpoint may represent a structural or internal equity concern that should not be treated solely as a performance issue. Contribution or performance concerns should be addressed separately through appropriate coaching, development, or performance-management processes.

Zone 2 (0.85–<1.00) + Contribution Eligible

May include: COLA + contribution-based compensation growth.

Employees in this zone may continue to have meaningful opportunity to progress toward midpoint. The amount of compensation growth considered generally becomes more measured as the employee moves closer to midpoint and is evaluated alongside contribution and the other compensation factors established for the cycle.

Zone 2 (0.85–<1.00) + Not Contribution Eligible

Generally: COLA only.

Position within the range continues to be monitored, but additional contribution-based compensation growth is generally not applied. An employee who remains below midpoint over time without demonstrating the contribution expected for continued growth should prompt appropriate coaching and development conversations and continued compensation monitoring.

Zone 3 (1.00 and above) + Contribution Eligible

May include: COLA + contribution-based compensation growth.

Growth above midpoint recognizes sustained contribution, significant proficiency, specialized expertise, or other relevant factors. Compensation growth generally becomes increasingly measured as the employee progresses through the upper portion of the range and remains subject to the salary range maximum.

Zone 3 (1.00 and above) + Not Contribution Eligible

Generally: COLA only, subject to the salary range maximum.

Pay relationships should continue to be monitored for potential compression and other internal equity concerns, particularly when new-hire pay approaches the compensation of more experienced employees in the same or comparable roles.

Key Principle: Progression addresses whether an employee's pay has appropriately moved within the salary range over time. Contribution recognizes demonstrated growth and impact within the role. One does not substitute for the other, and neither tenure, contribution, nor position in range alone determines an adjustment.

SECTION 4: ANNUAL REVIEW PROCESS

The following six-step process establishes how annual compensation reviews move from People & Culture through organizational and budget approval. The process is designed to support consistent review of position in range, progression, contribution, internal equity, and financial capacity across Mountain Recreation.

Step 1 – People & Culture: Compensation Analysis

Conduct the annual compa-ratio analysis for all full-time employees and identify employees requiring closer review. This includes:

- employees in Zone 1 (below 0.85);
- employees who remain below midpoint beyond expected progression timelines;
- potential compression concerns;
- employees whose pay has shown limited movement within the range over time; and
- other internal equity concerns identified through the annual compensation review.

These indicators trigger review; they do not automatically determine an adjustment.

Step 2 – Direct Supervisor: Contribution Assessment

Complete the annual contribution assessment for eligible full-time employees under the supervisor's

direct supervision using the three-area framework: Growth in Role, Reliability & Consistency, and Impact on Team or Program.

Supervisors provide written examples and context rather than a numerical score or recommended dollar amount or percentage adjustment.

Employees identified through Step 1 for additional progression or equity review receive further consideration of the applicable compensation circumstances alongside the contribution assessment.

Step 3 – People & Culture: Organization-Wide Review

Review compensation data and supervisor assessments across departments for consistency and internal equity. Evaluate each employee's position in range, progression history, contribution assessment, relevant pay relationships, and other applicable compensation factors.

People & Culture develops recommended adjustments using the framework and identifies cases requiring additional review. Zone placement informs the recommendation but does not independently determine the outcome or adjustment amount.

Step 4 – People & Culture + Executive Director: Recommendation Review

Review proposed adjustments with the Executive Director, including relevant context such as employee zone, progression history, contribution assessment, internal equity considerations, proposed adjustment, and overall budget impact.

The Executive Director may approve, modify, or defer individual recommendations within the parameters of the compensation framework and available financial resources.

Step 5 – Executive Director + Board: Budget Authorization

The total financial impact of proposed compensation adjustments is incorporated into the annual compensation recommendation and budget process presented to the Board.

The Board authorizes the overall compensation funding and budget, while individual employee compensation recommendations remain an administrative responsibility consistent with the approved compensation framework and delegated authority.

Step 6 – People & Culture: Implementation & Documentation

Following final budget authorization, People & Culture coordinates implementation of approved adjustments, communicates applicable compensation changes to employees and supervisors, documents decisions and supporting rationale, and updates compa-ratio and progression tracking for the next annual review cycle.



BOARD MEETING ACTION REPORT

Meeting Date: October 21, 2026

Prepared by: Erin Leach, People & Culture Manager

SUBJECT: Paylocity Human Capital Management System – Contract Review

RECOMMENDED ACTION: Consider approval of the Paylocity Human Capital Management (HCM) services agreement. This contract allows for annual renewal, unless cancelled within 60 days of the renewal date.

BACKGROUND

Mountain Recreation has utilized Paylocity for many years as its primary Payroll and Human Capital Management (HCM) system. In recent years, the District's agreement has operated through an automatic renewal process, allowing services to continue without annual Board consideration. Paylocity previously charged fees each time payroll was run, on a bi-weekly basis. In 2026, Paylocity transitioned to monthly invoicing and upon reviewing the updated terms, Staff deems it necessary for the Board to review the updated contract. Overall, services and fees are like the previous contract; however, the invoicing is completed based on the number of active employees each month. The District's attorney, Ron Fano, has reviewed and approved the contract. Going forward, the contract will renew annually, and staff will complete a review each year and present to the Board, if necessary. Otherwise, assuming annual appropriations are approved, the contract will not be presented to the Board on an annual basis.

Paylocity serves as the District's centralized employee management system, supporting essential administrative functions across all departments and facilities. With a workforce that fluctuates throughout the year based on seasonal programming and operational needs, Mountain Recreation relies on Paylocity to consistently and efficiently manage employee information, compensation, scheduling, and employment-related processes.

The platform supports the full employee lifecycle, from recruitment and onboarding through payroll administration, employee development, and separation. It also provides employees and supervisors with self-service tools, reducing administrative duplication and helping maintain consistent practices throughout the organization.

Paylocity Services and Organizational Value

Paylocity provides an integrated system of services that supports Mountain Recreation's daily operations, including:

1. **Payroll Administration and Financial Integration** – Paylocity processes employee payroll, including direct deposits, wage calculations, overtime, retroactive adjustments, tax

withholding and reporting, and year-end tax documents. Its general ledger functionality supports coordination between payroll and Finance, helping maintain accurate payroll records and financial reporting.

2. **Timekeeping and Employee Scheduling** – The platform supports employee time and attendance tracking, leave requests, supervisor approvals, and scheduling. These functions are particularly important for Mountain Recreation's diverse workforce, which includes full-time, part-time, and seasonal employees working across multiple facilities, programs, and schedules. The District is also expanding its use of Paylocity Scheduling+ to consolidate scheduling processes, improve coordination, and reduce reliance on separate scheduling systems.
3. **Human Resources and Employee Records** – Paylocity maintains centralized employment records, including employee classifications, compensation, job assignments, personnel documents, certifications, and employment history. This centralized approach supports consistency, recordkeeping, reporting, and administrative efficiency.
4. **Recruitment, Onboarding, and Employee Development** – The system supports job postings, applicant tracking, electronic onboarding, employee forms, training management, and performance evaluations. These functions are especially valuable given the District's recurring seasonal recruitment needs and the volume of employees hired throughout the year.
5. **Benefits Administration and Compliance** – Paylocity supports benefits-related administration, leave tracking, required employment reporting, and compliance documentation. Centralizing these functions helps the District maintain organized records, meet reporting obligations, and administer employment practices consistently.
6. **Employee Communication and Engagement** – Through its employee portal and mobile application, Paylocity provides employees with access to pay information, tax documents, time-off balances, schedules, organizational announcements, and other employment resources. Additional tools support employee recognition, surveys, and organizational communication across geographically dispersed facilities.
7. **Reporting and Organizational Decision-Making** – Paylocity provides workforce reporting and data insights that support staffing analysis, payroll reconciliation, budgeting, compliance monitoring, and operational planning. These capabilities help management make informed decisions using consistent organizational data.

Importance of Continued Service

Paylocity is an established and essential component of Mountain Recreation's administrative infrastructure. The system connects functions that would otherwise require multiple independent platforms, manual processes, or additional administrative resources.

Maintaining this integrated system provides several organizational benefits:

- **Operational continuity:** Supports uninterrupted payroll processing, employee timekeeping, and critical employment administration.
- **Administrative efficiency:** Reduces duplicate data entry, manual tracking, and the need to manage separate systems across departments.

- **Consistency and accountability:** Establishes common processes for payroll, scheduling, employee records, approvals, and reporting.
- **Compliance and recordkeeping:** Supports accurate documentation and administration of applicable payroll, tax, and employment requirements.
- **Employee accessibility:** Provides employees with direct access to essential employment information and resources.
- **Scalability:** Accommodates changes in staffing levels, seasonal hiring, and evolving operational needs.

Transitioning to a different system would require significant implementation planning, employee data migration, process redevelopment, supervisor and employee training, and coordination across multiple departments. Such a transition could also create temporary operational disruptions, particularly in payroll and timekeeping.

Continuing with Paylocity allows the District to maintain established processes while further improving administrative efficiency through expanded use of existing system capabilities.

Financial Considerations

The proposed agreement is based on an estimated 275 active employee records and includes the District's comprehensive HCM services. Actual monthly charges are based on active employee records and may fluctuate as the District's workforce changes throughout the year. The 2027 Budget for Payroll Processing Fees is estimated at \$75,000 due to expected fluctuations in the District's workforce changes throughout the year.

Expense	Amount
Monthly HCM services	\$6,354.70
Annualized monthly services	\$76,256.40
Annual W-2/1099 and 1095 processing	\$2,481.25
Total Estimated Annual Investment	\$78,737.65
One-time implementation fees	\$0.00

The agreement includes payroll, human resources, recruitment, onboarding, performance management, employee engagement, reporting, time and attendance, and Scheduling+ services. Certain usage-based services may result in additional charges.

The proposed investment represents the continuation of an existing operational service rather than the implementation of a new system.

RECOMMENDED ACTION: Consider approval of the Paylocity Human Capital Management services agreement. This contract allows for annual renewal, unless cancelled within 60 days of the renewal date.

POLICY ISSUE: Approval of the District's Paylocity Human Capital Management services agreement.

FINANCIAL CONSIDERATIONS:

☒ Budgeted item

☐ Non-Budgeted Item

Line item: 10-10-102-6215

☐ Not applicable

Amount: The contract estimates \$78,737.65 annually, which is based on 275 employee headcount and applicable usage-based fees. For 2027 budget purposes, Payroll Processing Fees are estimated at \$75,000, based on expected fluctuations in the District's workforce changes throughout the year.

ATTACHMENTS: 6d1 – Paylocity Investment Summary and Services Agreement, Quote #Q-398636, dated October 5, 2026.

Investment Summary

October 5, 2026 | Quote # Q-398636 | Version # 8 | Quote valid until 10/23/2026



Client Company

WECMRD - CS34942

1700 Bull Pasture Rd

Eagle, CO 81637

(970) 777-8888

Client Contact

Erin Leach

PO Box 1891

Edwards, CO 81632

(970) 688-7322



Total Employee Count

275



Monthly Fee

\$6,354.70



One-Time Fees

\$0.00



Total Annual Investment¹

\$78,737.65

Loc #	Group #	Company or Affiliate Name	Emp Count	Monthly ³	Annual	Total Annual ²	One-Time Fees
1	1	Mountain Recreation Metropolitan District - 34942	275	\$6,354.70	\$2,481.25	\$78,737.65	\$0.00
Total			275	\$6,354.70	\$2,481.25	\$78,737.65	\$0.00 ⁴

¹Total Annual Investment includes estimated annual fees

²Annualized fees do not include usage based fees

³Monthly HCM fees based on # of active Employee Records as defined in the Additional Terms.

⁴Plus sales tax if applicable

See following pages for line item
breakdown of services

This Investment Summary ("Investment Summary" or "Order") is governed by the Paylocity Subscription Agreement found [here](#), together with the Service Specific Terms found [here](#), and any additional terms specified below. Any terms and conditions referenced on a Client purchase order shall not apply to this Investment Summary.

By signing below, Client agrees to the terms and conditions of this Investment Summary and the SA which shall be effective as of the date of Client's signature below ("Order Effective Date").

Paylocity Account Executive	Date	Megan Castillo
Signature		208-616-7075

Client Authorization	Date
----------------------	------

Signature

Name (Print)

Investment Summary

October 5, 2026 | Quote # Q-398636 | Version # 8 | Quote valid until 10/23/2026



Group(s): 1

Monthly Fees	# of Controls	Base	Qty	Rate	Monthly
Complete HCM Solution	1	\$145.20	275	\$22.58	\$6,354.70
Payroll					
• Check Printing Service	-	-	-	-	Included
• Direct Deposit	-	-	-	-	Included
• General Ledger	-	-	-	-	Included
• New Hire Reporting	-	-	-	-	Included
• On Demand Payment ⁵	-	-	-	-	Included
• Payroll Processing	-	-	-	-	Included
• Prorated & Retro Pay	-	-	-	-	Included
• Tax Filing & Payments	-	-	-	-	Included
• Unlimited Payroll Runs	-	-	-	-	Included
Human Resources					
• Human Resources Management	-	-	-	-	Included
• Workflows Process Automation	-	-	-	-	Included
• Centralized Document Library	-	-	-	-	Included
• State Compliance Form Library	-	-	-	-	Included
• Fillable Employee Forms	-	-	-	-	Included
• Unlimited Custom Fields	-	-	-	-	Included
• Employee Self-Service	-	-	-	-	Included
• Position Management	-	-	-	-	Included
• Time Off Management	-	-	-	-	Included
• Org Chart & Directory	-	-	-	-	Included
• Skills & Certifications Management	-	-	-	-	Included
• ACA Tracking & Reporting	-	-	-	-	Included
• Compliance Management	-	-	-	-	Included
• Employment Verification	-	-	-	-	Included
Talent					
• Recruiting	-	-	-	-	Included
• Onboarding	-	-	-	-	Included
• Learning Management	-	-	-	-	Included
• Performance Management	-	-	-	-	Included
Employee Experience					
• AI Assist	-	-	-	-	Included
• Community +	-	-	-	-	Included
• Recognition	-	-	-	-	Included
• Mobile App	-	-	-	-	Included
• Surveys	-	-	-	-	Included
Insights & Reporting					
• Data Insights	-	-	-	-	Included
• Dynamic Reporting	-	-	-	-	Included
Integrations					

Investment Summary

October 5, 2026 | Quote # Q-398636 | Version # 8 | Quote valid until 10/23/2026



• Empower Integration	-	-	-	-	Included
Customer Service					
• Dedicated Account Management	-	-	-	-	Included
• On Demand Training (PEAK)	-	-	-	-	Included
• Unlimited Product Training	-	-	-	-	Included
Time & Labor					
• Time & Attendance	-	-	-	-	Included
• Scheduling +	-	-	-	-	Included
• Time Collection	-	-	-	-	Included
Monthly Total					\$6,354.70

⁵There is no fee to the company for On Demand Payment; however, employees will be charged \$1.25 per transaction.

Annual Fees	Grp	# Ctrls	Base	Qty	Rate	Annual
W2 / 1099	1	1	\$50.00	275	\$7.00	\$1,975.00
1095 Forms	1	1	\$25.00	275	\$1.75	\$506.25
Annual Total						\$2,481.25

Usage-Based Fees - HCM Services	Base	Rate
Electronic Garnishments		\$1.50
Direct Agency Pay		\$2.50
Tax Registration		\$205.00
Delivery Next Day		\$25.00
Split Pack		\$6.00

The fees listed above are invoiced as incurred on per usage basis in accordance with the terms and conditions. Please note these fees are in addition to the ongoing fees stated in the Investment Summary section of the quote.

Investment Summary

October 5, 2026 | Quote # Q-398636 | Version # 8 | Quote valid until 10/23/2026



Additional Terms

The following additional terms and conditions apply to the Services described herein. Capitalized terms used herein and not otherwise defined have the meaning ascribed to such terms in the Paylocity Subscription Agreement.

1. Subscription Term

(a) **Initial Subscription Term:** The Initial Subscription Term commences on Service Start Date and continues for a period of one year. "Service Start Date" means (i) to the extent the Order does not cover any spend management or payroll Services, the Order Effective Date; or (ii) to the extent the Order contains spend management Services and not payroll Services, the point in time that the Client's product instance has been completed and usage data is available; or (iii) to the extent the Order contains payroll Services, on the date of First Payroll Processing. "First Payroll Processing" means any use of Paylocity's Services by or on behalf of Client to administer payroll.

(b) **Renewal Term:** Upon conclusion of the Initial Subscription Term, the Services automatically renew for a period of one year, unless Client provides notice of non-renewal at least 60 days prior to the applicable renewal date.

2. Additional Pricing and Payment Terms

(a) Implementation Fees are non-cancellable and non-refundable as of the Order Effective Date.

(b) Implementation Fees are due by Client upon the Order Effective Date.

(c) Paylocity reserves the right to update the price for the Services at any time after the Initial Subscription Term.

(d) Client agrees to allow Paylocity to debit from its account(s) on due date any and all fees due to Paylocity under this Agreement.

(e) **Termination Fee:** (1) If the termination occurs prior to First Payroll Processing (or, if Client has not purchased payroll services, prior to Client's access to the Services), Client shall pay a termination fee in an amount equal to 3X the average monthly service fees payable per applicable Order (2) If the termination occurs after First Payroll Processing (or, if Client has not purchased payroll Services, after Client has first accessed the Services), Client shall pay a termination fee in an amount equal to 50% of the number of months remaining in the then-current term multiplied by the average monthly amount billed for the Services over the prior 12 month period immediately preceding the termination (or if less than twelve (12) months has elapsed, the monthly average amount billed to Client over the months the Agreement was in effect prior to the termination date.)

(f) **Service Fees** are based on the employee headcount as of the Order Effective Date, provided that the Client will be charged monthly for Service Fees based on the Client's (1) Active Employee Records that are not listed as a terminated status in the Employee Record within the Paylocity Services platform; or (2) number of Employee Records provisioned to use eligible Services. "Employee Record" means a unique employee identifier at each Client or Affiliate account, which includes all Authorized Users.

National Awards and Recognition





BOARD MEETING ACTION REPORT

Meeting Date: October 15, 2026

Prepared by: Karen Murphy, Finance Manager

SUBJECT: 2027 Draft Budget

RECOMMENDED ACTION: The 2027 Draft Budget is presented for Board Review. No action required at the October 21, 2026 Board Meeting.

BACKGROUND: Each year, staff work diligently to prepare and present a Draft Budget to the Board of Directors. The Board and Management Team will meet in a Work Session later this month to review the Draft Budget in detail. The Board will be asked to consider approval of the 2027 Draft Budget during the November 2026 Board Meeting.

POLICY ISSUE: None.

FINANCIAL CONSIDERATIONS:

☐ Budgeted item

Line item:

Amount:

☐ Non-Budgeted item

Line item:

Amount:

☒ Not applicable

ATTACHMENTS:

- Budget Transmittal Letter
- 2027 Draft Budget
- 2027 Pay Ranges FT – Draft
- 2027 Pay Ranges PT – Draft
- 2027 Facilities and Programs Schedule of Fees



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 January 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 through pop-up community meetings and tabling events, stakeholder interviews, online and in-person surveying, etc.. The Master Plan is scheduled for draft presentation in November and potential adoption in December 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 and slope roofing system 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, including 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 competition for excellent staff 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 to continue to provide 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

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

Summary of Funds

	2022	2023	2024	2025	2026			2027	FY26 Forecast to FY27Budget 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
Statement of Revenues, Expenditures and Change in Fund Balance
Actual, Budget and Forecast for the Periods Indicated
Modified Accrual Budgetary Basis

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	Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26	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
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

FY27Budget

Favorable/
(Unfavorable)

		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)
25-10-100-4150	CTF State Distributions	166,735	186,766	159,352	158,212	152,200	160,000	114,150	160,000	7,800
25-10-100-4409	CTF - Grant and Sponsorship Revenue	53,728	8,200	8,300	8,400	-	-	750	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	26,183	35,898	35,397	47,544	51,420	51,420	46,299	62,288	10,868
25-70-400-4257	CTF - Freedom Park Field Rentals	56,635	68,104	75,547	70,610	98,285	98,285	81,563	94,095	(4,190)
25-70-400-4500	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									
25-60-400-5000	Eagle Complex Salaries	33,374	26,534	28,452	48,180	45,000	37,977	27,947	43,977	1,020
25-60-401-5001	Eagle Complex Maint. Hourly - FT	-	23,230	32,601	18,724	30,000	24,956	24,014	30,060	(60)
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	-	11,663	12,397	3,760	147	12,000	147	8,000	(7,853)
25-60-400-5010	401a Payroll Tax	2,341	3,519	4,061	2,831	3,664	3,664	1,978	3,682	(18)
25-60-400-5013	Medicare and other taxes	-	1,050	1,062	1,074	1,087	1,087	762	1,190	(103)
25-60-400-5014	Unemployment	-	-	123	148	150	150	105	164	(14)
25-60-400-5021	Dental	-	-	-	-	-	-	0	-	-
25-60-400-5020	Medical Coverage Premiums	6,226	13,389	15,261	15,855	18,481	18,481	14,916	23,954	(5,473)
25-60-400-5040	Retirement Benefits - 457 Match	791	2,321	2,975	5,185	4,720	4,720	2,661	5,014	(294)
25-60-400-6105	Eagle Complex Maintenance Equipment	1,748	555	1,525	2,543	10,000	10,000	8,701	10,000	-
25-60-400-6108	Eagle Complex Sports Equipment/Goals	-	1,792	2,172	500	1,155	1,000	1,155	5,000	(3,845)
25-60-400-6402	Eagle Complex Electric	20,451	20,286	19,909	22,829	20,000	20,000	15,338	23,000	(3,000)
25-60-400-6403	Eagle Complex Internet and IT Equipment	2,753	2,896	1,274	1,610	2,880	2,880	928	2,880	-
25-60-400-6404	Eagle Complex Natural Gas	5,189	3,937	1,356	499	2,500	4,900	242	5,047	(2,547)
25-60-400-6405	Eagle Complex Trash Service	1,675	2,105	1,246	3,483	3,000	2,250	2,494	3,000	-
25-60-400-6407	Eagle Complex Portable Toilets	2,700	1,995	1,013	5,333	-	1,750	0	1,500	(1,500)
25-60-400-6408	Eagle Complex Water/Sewer	1,300	1,268	884	143	1,500	1,500	0	1,500	-
25-60-401-6107	Eagle Complex Maintenance Supplies	8,655	11,837	11,280	6,721	5,000	15,300	4,498	12,000	(7,000)
25-60-401-6363	Eagle Complex Maintenance Service	6,327	8,208	8,889	13,254	20,000	16,395	18,808	20,000	-
25-70-401-5000	Freedom Park Maintenance Salaries	44,485	25,165	22,493	33,311	60,000	53,080	38,783	31,651	28,349
25-70-401-5001	Freedom park Maint. hourly Wages - FT	-	31,974	37,091	18,841	22,000	26,911	19,376	61,405	(39,405)
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	-	3,502	13,730	13,902	14,043	10,000	16,519	10,000	4,043
25-70-100-5010	401a Payroll Tax	3,383	3,428	3,744	2,600	4,425	4,425	2,835	4,982	(557)
25-70-100-5013	Medicare and other taxes	-	1,032	1,002	992	1,305	1,305	1,092	1,721	(416)
25-70-100-5014	Unemployment	-	-	114	137	180	180	150	237	(57)
25-70-100-5021	Dental	-	-	-	-	-	-	0	-	-
25-70-100-5020	Medical Coverage Premiums	11,058	16,699	16,191	16,731	17,306	17,306	14,717	34,129	(16,823)
25-70-100-5040	Retirement Benefits - 457 Match	1,968	2,272	2,307	4,933	5,999	5,999	3,509	6,881	(882)
25-70-400-6108	Freedom Park Sports Equipment/Goals	-	2,000	5,200	3,000	3,000	3,000	1,045	3,000	-
25-70-400-6405	Freedom Park Trash Service	6,035	7,276	7,410	8,155	7,600	7,600	6,159	7,600	-
25-70-401-6105	Freedom Park Maintenance Equipment	1,251	944	1,715	7,011	4,493	2,100	4,493	2,100	2,393
25-70-401-6107	Freedom Park Maintenance Supplies	27,855	25,011	54,215	45,467	37,620	37,620	29,853	46,620	(9,000)
25-70-401-6200	Freedom Park Janitorial Services Contract	15,865	22,078	22,707	25,394	36,414	36,414	33,555	40,582	(4,168)
25-70-401-6201	Freedom Park Maint. Services Contract	12,610	10,655	10,711	15,642	20,650	20,650	15,295	22,151	(1,501)
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	18,037	7,081	14,312	5,718	1,400	7,400	132	7,400	(6,000)
25-70-407-6102	Freedom Park Outdoor Ice Rink Expense	-	-	-	-	-	-	0	-	-
25-80-400-6220	McCoy Park Maint. Services Contract	814	4,098	1,627	1,288	2,250	4,500	500	4,500	(2,250)
25-80-400-6312	McCoy Park Property Lease	4,627	1,500	3,971	3,211	5,144	1,750	5,144	2,000	3,144
25-80-400-6402	McCoy Park Electric	570	771	799	809	700	700	630	-	700
25-80-400-6405	McCoy Park Trash Service	-	-	-	-	-	-	0	-	-
25-80-400-6407	McCoy Park Portable Toilets	3,240	3,600	3,750	3,200	3,000	4,250	2,600	4,500	(1,500)
25-80-400-7020	McCoy Park Equipment	-	-	2,092	-	-	-	416	-	-
25-80-401-6107	McCoy Park Maintenance Supplies	1,240	425	2,092	1,500	934	2,250	934	3,000	(2,066)
25-80-400-7015	McCoy Park Picnic/Playground	-	-	6,921	7,298	12,595	10,000	12,595	-	12,595
	Total Expenditures	246,567	306,095	380,673	368,811	417,747	436,450	335,027	494,427	(76,680)
	Capital Expenditures									
25-60-400-7062										
25-60-400-7061	Eagle Complex Capital Improvement	-	-	14,000	552	660,000	900,000	453,326	285,000	375,000
25-60-400-7062	Eagle Complex Capital Improvement	-	-	-	-	-	-	0	-	-
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	19,695	-	9,316	97,060	-	38,000	0	15,000	(15,000)
25-70-400-7050	Freedom Park Improvements	-	-	-	-	-	-	0	-	-
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	166,923	-	-	-	-	-	0	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	93,740	-	-	-	-	-	0	-	-
25-70-401-7020	Freedom Park Equipment	-	-	-	-	6,000	6,000	0	83,000	(77,000)
25-80-400-7015	McCoy Park Picnic/Playground	-	-	-	-	-	-	-	109,600	(109,600)
25-84-400-6600	Dotsero Area Minor Capital Projects	-	-	-	-	-	-	-	14,000	(14,000)
	Total Capital Expenditures	280,358	-	23,316	97,612	666,000	944,000	453,326	506,600	159,400
	Revenue Over/(Under) Expenditures	(192,144)	13,946	(114,892)	(181,657)	(781,842)	(1,070,745)	(545,591)	(684,645)	
	Transfer from GF	192,144	-	114,892	181,657	781,842	1,070,745	545,591	670,699	-
	Fund Balance - Beginning	-	-	13,946	13,946	13,946	13,946	13,946	13,946	-
	Fund Balance - Ending	-	13,946	13,946	13,946	13,946	13,946	13,946	0	-

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

Capital Project Fund (new in 2024)

Account Number	Account Name	2022	2023	2024	2025		2026	YTD as of 9/30/26	2027	FY26 Forecast to FY27 Budget YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget		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	

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

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

Account Number	Account Name	2022	2023	2024	2025	2026		2027	FY26 Forecast to FY27Budget YOY Variance
		Actual	Actual	Actual	Actual	Forecast	Approved Budget	YTD as of 9/30/26 Draft Budget	Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	17,500	17,500	17,500	7,657	20,000	5,469	10,594
10-20-205-4300	Eagle Rec Kids Revenues	62,267	40,052	36,594	40,393	26,262	50,530	26,762	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
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
10-20-240-4300	Eagle Adult Sports Program Revenue	70,923	75,217	76,131	84,252	65,878	65,878	66,146	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	21,008
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	8,313	-	-	20,551	24,701	30,450	24,701	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	6,405
10-20-400-4230	Eagle Admissions - Daily Passes	30,964	29,269	26,253	129,004	112,249	112,249	107,880	14,526
10-20-400-4235	Eagle Admissions - Punch cards	10,861	5,440	5,750	28,253	24,000	26,540	22,961	2,000
10-20-400-4241	Eagle Skate Sharpening	7,918	7,643	6,887	10,488	7,000	7,000	3,268	2,676
10-20-400-4251	Eagle Facility Rentals	156,954	177,943	189,274	220,207	250,000	291,521	140,545	(22,406)
10-20-400-4261	Eagle Equipment/Skate Rental	7,752	6,987	6,679	6,443	6,695	6,695	3,264	(280)
10-20-400-4403	Eagle Facility Advertising Revenue	11,750	4,500	2,750	4,972	3,750	2,000	3,750	1,250
10-20-400-4505	Eagle Resale	5,770	5,488	6,150	9,396	8,335	8,335	4,872	1,150
10-20-400-4506	Eagle Concessions/Vending	556	465	1,542	43,932	41,329	33,888	42,027	(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	1,098
Total Revenue		555,490	533,165	525,006	871,494	790,418	924,246	643,044	74,555
Expenditures									
10-20-100-5000	Eagle Facility Salaries	249,940	307,897	308,519	373,100	432,431	432,431	313,655	(19,102)
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	-	-	-	11,164	11,604	38,875	11,604	(5,658)
10-20-401-5001	Eagle Maint. Hourly Wages - FT	-	21,532	37,530	50,523	75,680	75,680	42,335	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	3,696
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	-	250	-	67	672	672	76	(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	(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	963
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	3,518	-	-	141,834	164,582	170,967	164,582	(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	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	(1,706)
10-20-404-5002	Eagle Concessions Hourly Wages - PT	-	-	-	6,733	10,563	10,563	7,365	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	3,220
10-20-100-5013	Medicare and other taxes	-	7,278	6,539	11,057	13,251	13,251	9,390	766
10-20-100-5014	Unemployment	-	-	726	1,525	1,828	1,828	1,296	106
10-20-100-5020	Medical Coverage Premiums	75,011	97,025	102,016	125,096	164,816	164,816	112,505	16,030
10-20-100-5040	Retirement Benefits - 457 Match	15,254	17,784	24,235	30,955	38,180	38,180	24,989	(1,382)
Total Wages and Benefits		516,964	570,985	604,807	944,360	1,134,515	1,172,684	842,668	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
		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)
	Other Expenditures									
10-30-400-5033	Gypsum Facility Staff Uniforms	2,391	1,772	5,622	2,193	1,000	1,000	1,000	1,500	(500)
10-30-400-6122	Gypsum Employee Relations	1,009	1,434	1,554	2,096	2,189	2,000	2,189	2,000	189
10-30-400-6350	Gypsum Staff Training Expense	180	1,296	2,075	374	2,650	2,650	1,997	1,500	1,150
10-30-400-6100	Gypsum Office Supplies	4,504	6,199	7,105	6,871	7,860	7,860	7,564	8,460	(600)
10-30-307-6109	Gypsum Creek Pool - Operations expenses	20,259	3,960	31,531	16,736	6,000	13,739	4,198	7,588	(1,588)
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	-	-		-	-	0	-	-
10-30-400-6106	Gypsum Janitorial & Medical Supplies	37,059	31,929	29,891	33,026	30,000	40,450	16,383	27,000	3,000
10-30-400-6109	Gypsum Pool - Operations expenses	14,717	29,289	27,714	9,671	31,000	41,250	20,904	27,854	3,146
10-30-400-6116	Gypsum Resale Expense	1,018	1,573	1,243	877	2,100	2,100	710	1,500	600
10-30-400-6205	Gypsum Copier and Office Equip	5,598	6,820	6,036	6,384	6,000	6,000	4,665	6,000	-
10-30-400-6302	Gypsum Marketing and Comm. Expense	5,158	3,789	2,460	3,643	-	-	0	-	-
10-30-400-6318	Gypsum Sales Tax	227	171	277	101	250	250	131	200	50
10-30-401-6105	Gypsum Maintenance Equip <\$5,000	-	430	-		-	-	0	-	-
10-30-401-6107	Gypsum Maintenance Supplies	24,611	34,473	9,917	14,497	14,000	19,300	11,035	17,000	(3,000)
10-30-401-6200	Gypsum Janitorial Services Contract	77,274	14,642	31,983	72,948	75,480	75,480	61,219	77,748	(2,268)
10-30-401-6360	Gypsum Building Maintenance Service	101,589	125,830	119,932	121,212	125,000	94,938	110,211	94,780	30,220
10-30-205-6102	Gypsum Rec Kids Program Expense	9,092	7,341	9,250	9,092	5,900	7,622	4,309	9,500	(3,600)
10-30-206-6102	Gypsum Non-Sports Program Expense	176	298	159	314	1,207	800	1,207	1,510	(303)
10-30-211-6102	Gypsum active older adult Program expense	-	832	2,096	2,775	1,500	4,800	827	4,800	(3,300)
10-30-240-6102	Gypsum Adult Sports Program Expense	196	1,168	954	2,621	-	-	0	-	-
10-30-260-6102	Gypsum Youth Sports Program Expense	27,623	19,774	20,359	30,313	33,302	33,302	25,416	46,164	(12,862)
10-30-290-6102	Gypsum Gymnastics Program Expense	22,803	5,855	8,533	6,710	5,675	5,675	4,843	10,400	(4,725)
10-30-293-6102	Gypsum Gymnastics Meet Expense	28,675	13,451	13,076	18,965	15,250	15,250	8,952	12,875	2,375
10-30-301-6102	Gypsum Aquatics - Program Expense	12,681	8,916	6,848	19,076	13,523	13,523	11,473	16,200	(2,677)
10-30-330-6102	Gypsum Fitness Program Expense	9,624	6,532	15,616	21,144	15,000	15,000	13,850	15,000	-
10-30-405-6102	Gypsum Events/Parties Expense	1,808	2,325	1,283	3,121	2,000	2,000	517	3,000	(1,000)
10-30-406-6102	Gypsum Child Watch Expense	162	391	33	145	150	150	66	500	(350)
10-30-400-6401	Gypsum Internet/Telephone/Cable	8,010	8,430	15,153	5,367	5,100	5,100	4,260	5,400	(300)
10-30-400-6402	Gypsum Electric	133,428	119,429	133,685	121,981	141,750	141,750	98,654	150,000	(8,250)
10-30-400-6404	Gypsum Natural Gas	153,431	189,196	112,288	120,498	122,000	183,750	63,727	141,840	(19,840)
10-30-400-6406	Gypsum Security/Fire Suppression	1,022	-	348	3,259	2,500	2,500	2,085	3,000	(500)
10-30-400-6408	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)



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



BOARD MEETING ACTION REPORT

Meeting Date: October 21, 2026

Prepared by: Karen Murphy, Finance Manager

SUBJECT: Financial Summary – September 2026

RECOMMENDED ACTION: For information and discussion.

District Financial Summary:

September 2026 Financial Statements:

District operating expenditures (General Fund) year to date as of September 2026 are favorable to budget by \$258,577. YTD expenditure represents 73% of the operating budget. Capital expenditures year to date total \$1,339,801 and represent 60% of the 2026 capital budget.

General Fund Revenues to date show favorable to budget by \$218,991 and represent approximately 91% of the revenues projected for the entire year's budget. It should be noted that the Town of Eagle payment (related to Eagle Pool and Ice Rink cost savings) of \$250k is included in Other Income.

Cost Center Financial Summaries:

The **CTF** cost center's year-to-date revenue as of September 2026 shows the first three quarters CTF State Distribution from lottery funds, which is \$6k lower than budget. Field rental revenue exceeds expectations.

In comparison to the FY 2026 annual budget:

Revenues are at 71%	\$242,762 received of \$309,705 projected.
Expenditures are at 77%	\$335,027 spent of \$436,450 budgeted.
*Expenditures do not include capital projects.	

The **Eagle Area**'s year-to-date revenue is unfavorable to budget by \$87k, some as a result due to timing (Facility Rentals); however, Aquatics, Youth Sports and Memberships (season passes) are lower than planned, while Concessions and Daily Passes are higher than planned. Expenditure is favorable to budget by \$73k. Included in the Eagle Pool Operations expense is a \$31k expense that will be reimbursed by the pool construction project.

In comparison to the FY 2026 annual budget:

Revenues are at 70%	\$643,044 received of \$924,246 projected.
Expenditures are at 74%	\$1,157,981 spent of \$1,568,774 budgeted.

The **Gypsum Area's** year-to-date revenue is under budget by \$30k, due to Aquatics, Fitness and Gymnastics lower than planned. Expenditure is favorable to budget by \$92k.

In comparison to the FY 2026 annual budget:

Revenues are at 74%	\$1,310,909 received of \$1,779,208 projected.
Expenditures are at 71%	\$1,658,606 spent of \$2,327,768 budgeted.

The **Edwards Area's** year-to-date revenue is favorable to the budget by \$2k and expenditure is favorable to budget by \$48k.

In comparison to the FY 2026 annual budget:

Revenues are at 72%	\$476,556 received of \$659,849 projected.
Expenditures are at 71%	\$752,590 spent of \$1,066,239 budgeted.

Outdoor Recreation's year-to-date revenue is unfavorable to budget by \$17k, due to Sports Camps lower than plan; however, Monument is exceeding plan. Expenditure is on pace with budget.

In comparison to the FY 2026 annual budget:

Revenues are at 91%	\$213,299 received of \$233,975 projected.
Expenditures are at 79%	\$317,435 spent of \$402,860 budgeted.

ATTACHMENTS: None

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2025					September 30, 2026				
	General Fund	CTF	CPF	Long term Assets/Liab	Total	General Fund	CTF	CPF	Long term Assets/Liab	Total
Alpine Checking - 0.02%	17,060	13,946	-	-	31,006	180,108	13,946	-	-	194,054
CSIP - CSIP Liquid 3.74%	2,362,723	-	1,963,375	-	4,326,098	3,370,643	-	1,963,375	-	5,334,018
Alpine MM - 3.40%	213,590	-	-	-	213,590	224,138	-	-	-	224,138
First Bank Time deposit account 3.15% 2/11/27	111,204	-	-	-	111,204	111,204	-	-	-	111,204
Petty cash	700	-	-	-	700	700	-	-	-	700
MBS Cash	9,144	-	-	-	9,144	10,079	-	-	-	10,079
Accrued interest	3,320	-	-	-	3,320	3,320	-	-	-	3,320
City Fed CR UN 3.95% 01/12/29	248,161	-	-	-	248,161	248,161	-	-	-	248,161
Rockland Fed CR UN 4.35% 12/29/28	250,954	-	-	-	250,954	250,954	-	-	-	250,954
Morgan Stanley NA 1/9% 1/30/25	-	-	-	-	-	-	-	-	-	-
Merrick Bank CD 1.15% 11/30/26	234,749	-	-	-	234,749	234,749	-	-	-	234,749
Live Oak Bank 1.2% 12/10/2026	234,708	-	-	-	234,708	234,708	-	-	-	234,708
St Bk of India CD 1.1% 12/10/25	-	-	-	-	-	-	-	-	-	-
Savannah 4.10% 12/29/2027	246,860	-	-	-	246,860	246,860	-	-	-	246,860
Alliant CR UN 4.85% 12/30/27	250,392	-	-	-	250,392	250,392	-	-	-	250,392
Dort Finl CD 4.25% 2/10/28	247,675	-	-	-	247,675	247,675	-	-	-	247,675
Alaska CU 4.60% 3/8/28	249,520	-	-	-	249,520	249,520	-	-	-	249,520
First Western Trust CD	250,000	-	-	-	250,000	250,000	-	-	-	250,000
St Bk of India CD 4.60% 9.16.30	-	-	-	-	-	244,000	-	-	-	244,000
Cap One CD 4.50% 9.30.26	-	-	-	-	-	244,000	-	-	-	244,000
Credit Card Receivables	9,387	-	-	-	9,387	10,008	-	-	-	10,008
Deposit Reconciliation account	44,507	-	-	-	44,507	22,062	-	-	-	22,062
Total cash	4,984,655	13,946	1,963,375	-	6,961,976	6,633,282	13,946	1,963,375	-	8,610,603
Due from TOG	232,976				232,976	173,848				173,848
Due From County Treasurer	21,385				21,385	-				-
Accounts Receivable	48,227				48,227	103,396				103,396
Property Tax Receivable	4,996,484				4,996,484	52,259				52,259
Prepaid Expenses	131,435				131,435	-				-
Contribution Receivable	416,683				416,683	(0)				(0)
Lease Receivable - NPV	163,939				163,939	163,939				163,939
Right to use leased assets, net				686	686				686	686
Fixed Assets				22,713,848	22,713,848				22,713,848	22,713,848
Accumulated Depreciation				(8,980,459)	(8,980,459)				(8,980,459)	(8,980,459)
Total Assets	10,762,808	13,946	1,963,375	13,734,076	26,474,205	7,126,725	13,946	1,963,375	13,734,076	22,838,122

Mountain Recreation Metropolitan District
Combined Balance Sheet
As of period indicated

Account Name	December 31, 2025					September 30, 2026				
	General Fund	CTF	CPF	Long term Assets/Liab	Total	General Fund	CTF	CPF	Long term Assets/Liab	Total
Accounts Payable	264,933				264,933	34,132				34,132
Gift card liabilities / Unapplied Credit	4,001				4,001	3,140				3,140
Payroll Liabilities	93,432				93,432	97,516				97,516
401A (SS Replacement)	-				-	-				-
457 Retirement	(0)				(0)	(0)				(0)
HSA ER contributions	-				-	5,572				5,572
Deferred Revenue	175,117				175,117	142,412				142,412
Compensated Absences				160,193	160,193				160,193	160,193
Lease obligations - NPV		-	-	686	686		-	-	686	686
Total Liabilities	537,483	-	-	160,880	698,363	282,772	-	-	160,880	443,652
Deferred property taxes revenue	4,996,484			-	4,996,484	52,259			-	52,259
Deferred Inflows - related to leases	156,509				156,509	156,509				156,509
Total Deferred Inflow of Resources	5,152,993	-	-	-	5,152,993	208,769	-	-	-	208,769
Invested in Fixed Assets, net of related debt	-			13,733,389	13,733,389				13,733,389	13,733,389
Net Assets - Restricted TABOR	341,064				341,064	279,157				279,157
Net Assets - Restricted CPF			1,963,375		1,963,375			1,963,375		1,963,375
Net Assets - Restricted CTF		13,946			13,946		13,946			13,946
Net Assets - Restricted Capital and Op Reserve	1,364,258				1,364,258	1,530,064				1,530,064
Net Assets - Unrestricted	3,367,010			(160,193)	3,206,817	4,825,963			(160,193)	4,665,770
Total Equity	5,072,332	13,946	1,963,375	13,573,196	20,622,849	6,635,184	13,946	1,963,375	13,573,196	22,185,702
Total Liabilities, Deferred Inflows and Net Assets	10,762,808	13,946	1,963,375	13,734,076	26,474,205	7,126,725	13,946	1,963,375	13,734,076	22,838,122

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

	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
Revenue								
Assessed Valuation	1,274,974,850	1,368,899,690						
Mill Levy	3.650	3.650						
Mill Levy credit	0.000	0.000						
Property taxes	4,625,992	4,996,484	4,896,554	4,944,225	47,670	49,965	34,762	(15,203)
Specific ownership taxes	231,063	224,842	168,564	143,257	(25,307)	18,729	18,801	72
Property tax penalties and Interest	9,154	5,000	3,749	6,761	3,013	417	1,325	909
Eagle Area	871,494	924,246	730,243	643,044	(87,200)	61,746	51,270	(10,476)
Gypsum Area	1,671,158	1,779,208	1,341,026	1,310,909	(30,117)	144,483	114,494	(29,989)
Edwards Area	614,017	659,849	474,097	476,556	2,459	46,478	25,883	(20,595)
Outdoor Recreation	238,588	233,975	229,868	213,299	(16,569)	1,369	31,192	29,823
Investment Income	337,078	190,000	142,443	203,740	61,297	15,827	23,108	7,281
Sponsorship revenue	17,500	20,000	20,000	9,844	(10,156)	-	-	-
Contribution Income	25,000	-	-	20,943	20,943	-	-	-
Scholarship Revenue	1,203	-	-	732	732	-	380	380
Program sponsorship revenue	10,250	17,500	17,500	8,500	(9,000)	-	-	-
Event sponsorship	1,000	-	-	1,000	1,000	-	-	-
Fiesta Americas Revenue	54,700	-	-	-	-	-	-	-
Other Income - Capital	-	-	-	-	-	-	-	-
Other Income	4,090	-	-	260,225	260,225	-	3,096	3,096
Conservation Trust Fund (CTF)	284,766	309,705	233,555	242,762	9,207	56,120	29,435	(26,685)
Total Revenue	8,997,052	9,360,809	8,257,599	8,485,798	228,198	395,134	333,748	(61,387)
Expenditures								
Administration	1,864,315	2,122,507	1,612,420	1,535,353	77,066	145,538	90,472	55,066
Eagle Area	1,356,878	1,568,774	1,231,061	1,157,981	73,080	124,590	93,683	30,907
Eagle cost recovery	64%	59%	59%	56%				
Gypsum Area	2,137,105	2,327,768	1,750,320	1,658,606	91,714	192,767	118,672	74,096
Gypsum cost recovery	78%	76%	77%	79%				
TOG reimbursement	(232,974)	(274,280)	(204,647)	(173,848)	30,799	(24,142)	(2,089)	22,053
Edwards Area	952,858	1,066,239	800,109	752,590	47,519	84,416	58,994	25,422
Edwards cost recovery	64%	62%	59%	63%				
Outdoor Recreation (OR)	374,296	402,860	317,432	317,435	(4)	33,097	22,812	10,285
OR cost Recovery	64%	58%	72%	67%				
Conservation Trust Fund (CTF)	368,811	436,450	335,485	335,027	458	37,658	38,108	(450)
	77%	71%	70%	72%		149%	77%	
Total Expenditures before capital	6,821,288	7,650,318	5,842,179	5,583,144	320,632	593,924	420,651	217,379
Capital Expenditures								
Capital Expenditures - GF	1,742,122	-	-	-		-	-	-
Capital Expenditures - CPF	-	1,303,180	1,089,503	886,475	203,029	13,524	2,210	11,314
Capital Expenditures - CTF	97,612	944,000	942,498	453,326	489,172	499,550	-	499,550
Total Capital Expenditures	1,839,734	2,247,180	2,032,002	1,339,801	692,200	513,074	2,210	510,864
Fund transfer (to)/from CTF	181,657	(1,070,745)	(1,044,428)	(545,591)	498,837	(481,087)	(8,672)	472,415
Fund transfer (to)/from GF	(181,657)	1,070,745	1,044,428	545,591	(498,837)	481,087	8,672	(472,415)
Fund transfer (to)/from CPF	1,500,000	(1,303,180)	(1,089,503)	(886,475)	203,029	(13,524)	(2,210)	11,314
Fund transfer (to)/from GF	(1,500,000)	1,303,180	1,089,503	886,475	(203,029)	13,524	2,210	(11,314)
Excess revenue over/(under) Exp.	336,030	(536,689)	383,418	1,562,852	1,179,434	(711,863)	(89,113)	622,750
Beg. Fund Balance	6,704,421	6,432,422	6,432,422	7,040,451				
Fund transfer - Capital reserve to CPF	-	-	-	-				
Fund transfer - Capital reserve from GF	-	-	-	-				
Ending Fund Balance	7,040,451	5,895,733	6,815,840	8,603,303				
FB breakdown								
Tabor restricted fund balance	341,064	382,516	382,516	279,157				
Operating Reserve	1,364,258	1,530,064	1,530,064	1,530,064				
Capital Project Fund	1,963,375	1,974,176	1,974,176	1,963,375				
Conservation Trust Fund	13,946	13,946	13,946	13,946				
Unrestricted	3,357,807	1,995,031	2,915,138	4,816,761				

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

	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
	Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
Revenue								
Assessed Valuation	1,274,974,850	1,368,899,690						
Mill Levy	3.650	3.650						
Mill Levy credit	0.000	(0.100)						
Property taxes	4,625,992	4,996,484	4,896,554	4,944,225	47,670	49,965	34,762	(15,203)
Specific ownership taxes	231,063	224,842	168,564	143,257	(25,307)	18,729	18,801	72
Property tax penalties and Interest	9,154	5,000	3,749	6,761	3,013	417	1,325	909
Eagle Area	871,494	924,246	730,243	643,044	(87,200)	61,746	51,270	(10,476)
Gypsum Area	1,671,158	1,779,208	1,341,026	1,310,909	(30,117)	144,483	114,494	(29,989)
Edwards Area	614,017	659,849	474,097	476,556	2,459	46,478	25,883	(20,595)
Outdoor Recreation	238,588	233,975	229,868	213,299	(16,569)	1,369	31,192	29,823
Investment Income	337,078	190,000	142,443	203,740	61,297	15,827	23,108	7,281
Sponsorship revenue	17,500	20,000	20,000	9,844	(10,156)	-	-	-
Contribution Income	25,000	-	-	20,943	20,943	-	-	-
Scholarship Revenue	1,203	-	-	732	732	-	380	380
Program sponsorship revenue	10,250	17,500	17,500	8,500	(9,000)	-	-	-
Event sponsorship	1,000	-	-	1,000	1,000	-	-	-
Grant Revenue	54,700	-	-	-	-	-	-	-
Grant Revenue- CHF	-	-	-	-	-	-	-	-
Other Income	4,090	-	-	260,225	260,225	-	3,096	3,096
Total Revenue	8,712,286	9,051,104	8,024,044	8,243,035	218,991	339,014	304,312	(34,702)
Expenditures								
Administration	1,864,315	2,122,507	1,612,420	1,535,353	77,066	145,538	90,472	55,066
Eagle Area	1,356,878	1,568,774	1,231,061	1,157,981	73,080	124,590	93,683	30,907
Eagle cost recovery	64%	59%	59%	56%				
Gypsum Area	2,137,105	2,327,768	1,750,320	1,658,606	91,714	192,767	118,672	74,096
Gypsum cost recovery	78%	76%	77%	79%				
TOG reimbursement	(232,974)	(274,280)	(204,647)	(173,848)	(30,799)	(24,142)	(2,089)	(22,053)
Edwards Area	952,858	1,066,239	800,109	752,590	47,519	84,416	58,994	25,422
Edwards cost recovery	64%	62%	59%	63%				
Outdoor Recreation (OR)	374,296	402,860	317,432	317,435	(4)	33,097	22,812	10,285
OR cost Recovery	64%	58%	72%	67%				
Total Expenditures before capital	6,452,477	7,213,869	5,506,694	5,248,117	258,577	556,267	382,544	173,723
Capital Expenditures								
Capital Expenditures - GF	1,742,122	1,303,180	1,089,503	886,475	203,029	13,524	2,210	11,314
Total Capital Expenditures	1,742,122	1,303,180	1,089,503	886,475	203,029	13,524	2,210	11,314
Fund transfer (to)/from CTF	(181,657)	(1,070,745)	(1,044,428)	(545,591)	498,837	(481,087)	(8,672)	472,415
Fund transfer (to)/from CPF	(1,500,000)	(1,303,180)	(1,089,503)	(886,475)	203,029	(13,524)	(2,210)	11,314
Excess revenue over/(under) Exp.	578,152	(536,689)	(706,085)	676,377	976,405	263,835	(91,323)	263,990
Beg. Fund Balance	4,484,978	5,723,378	5,723,378	3,563,130				
Fund transfer - Capital reserve to CPF	(1,500,000)							
Ending Fund Balance	3,563,130	5,186,689	5,017,293	4,239,507				
FB breakdown								
Tabor restricted fund balance	341,064	197,000	203,000	203,000				
Operating Reserve	1,364,258	1,637,696	1,556,662	1,560,445				
Capital Reserve	-	-	-	-				
Unrestricted	1,857,808	3,351,993	3,257,631	2,476,062				

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
25-10-100-4150	CTF State Distributions	158,212	160,000	120,000	114,150	(5,850)	40,000	35,185	(4,815)
25-10-100-4409	CTF - Grant and Sponsorship Revenue	8,400	-	-	750	750	-	-	-
25-60-400-4257	CTF - Eagle Complex Field Rentals	47,544	51,420	36,420	46,299	9,879	3,000	(5,750)	(8,750)
25-70-400-4257	CTF - Freedom Park Field Rentals	70,610	98,285	77,135	81,563	4,428	13,120	-	(13,120)
25-70-400-4500	CTF - Freedom Park Eagle County Reimb	-	-	-	-	-	-	-	-
Total Revenue		284,766	309,705	233,555	242,762	9,207	56,120	29,435	(26,685)
Expenditures									
25-60-400-5000	Eagle Complex Salaries	48,180	37,977	28,471	27,947	524	3,163	2,949	214
25-60-401-5001	Eagle Complex Maint. Hourly - FT	18,724	24,956	18,709	24,014	(5,305)	2,079	2,813	(734)
25-60-401-5002	Eagle Complex Maint. Hourly Wages - PT	3,760	12,000	8,996	147	8,849	1,000	-	1,000
25-60-400-5010	401a Payroll Tax	2,831	3,664	2,747	1,978	769	305	216	89
25-60-400-5013	Medicare and other taxes	1,074	1,087	815	762	52	91	83	7
25-60-400-5014	Unemployment	148	150	112	105	7	12	12	1
25-60-400-5020	Medical Coverage Premiums	15,855	18,481	13,855	14,916	(1,060)	1,539	-	1,539
25-60-400-5040	Retirement Benefits - 457 Match	5,185	4,720	3,538	2,661	878	393	264	130
25-60-400-6105	Eagle Complex Maintenance Equipment	2,543	10,000	7,497	8,701	(1,204)	833	-	833
25-60-400-6108	Eagle Complex Sports Equipment/Goals	500	1,000	750	1,155	(405)	83	-	83
25-60-400-6402	Eagle Complex Electric	22,829	20,000	14,994	15,338	(344)	1,666	2,340	(674)
25-60-400-6403	Eagle Complex Internet and IT Equipment	1,610	2,880	2,159	928	1,231	240	116	124
25-60-400-6404	Eagle Complex Natural Gas	499	4,900	3,674	242	3,431	408	27	382
25-60-400-6405	Eagle Complex Trash Service	3,483	2,250	1,687	2,494	(807)	187	-	187
25-60-400-6407	Eagle Complex Portable Toilets	5,333	1,750	1,312	-	1,312	146	-	146
25-60-400-6408	Eagle Complex Water/Sewer	143	1,500	1,125	-	1,125	125	-	125
25-60-401-6107	Eagle Complex Maintenance Supplies	6,721	15,300	11,470	4,498	6,972	1,274	772	502
25-60-401-6363	Eagle Complex Maintenance Service	13,254	16,395	12,291	18,808	(6,517)	1,366	85	1,281
25-70-401-5000	Freedom Park Maintenance Salaries	33,311	53,080	39,794	38,783	1,011	4,422	4,093	329
25-70-401-5001	Freedom park Maint. hourly Wages - FT	18,841	26,911	20,175	19,376	799	2,242	2,685	(443)
25-70-401-5002	Freedom Park Maint. Hourly Wages - PT	13,902	10,000	7,497	16,519	(9,022)	833	2,476	(1,643)
25-70-100-5010	401a Payroll Tax	2,600	4,425	3,317	2,835	482	369	347	22
25-70-100-5013	Medicare and other taxes	992	1,305	978	1,092	(114)	109	134	(25)
25-70-100-5014	Unemployment	137	180	135	150	(15)	15	18	(3)
25-70-100-5020	Medical Coverage Premiums	16,731	17,306	12,975	14,717	(1,743)	1,442	-	1,442
25-70-100-5040	Retirement Benefits - 457 Match	4,933	5,999	4,498	3,509	988	500	319	180
25-70-400-6108	Freedom Park Sports Equipment/Goals	-	3,000	2,249	1,045	1,204	250	-	250
25-70-400-6405	Freedom Park Trash Service	7,579	7,600	5,700	6,159	(459)	700	725	(25)
25-70-400-6408	Water / Sewer / Trash	576	-	0	-	-	-	-	-
25-70-401-6105	Freedom Park Maintenance Equipment	7,011	37,620	2,100	4,493	(2,393)	150	-	150
25-70-401-6107	Freedom Park Maintenance Supplies	45,467	36,414	34,520	29,853	4,667	2,743	3,259	(516)
25-70-401-6200	Freedom Park Janitorial Services Contract	25,394	20,650	31,814	33,555	(1,741)	5,520	5,600	(80)
25-70-401-6201	Freedom Park Maint. Services Contract	15,642	7,400	17,450	15,295	2,155	1,500	8,240	(6,740)
25-70-401-6240	FP Outdoor Ice Rink Maint. Expense	5,718	2,100	500	132	368	-	40	(40)
25-80-400-6220	McCoy Park Maint. Services Contract	1,288	4,500	3,374	500	2,874	375	-	375
25-80-400-6312	McCoy Park Property Lease	3,211	1,750	1,312	5,144	(3,832)	146	-	146
25-80-400-6402	McCoy Park Electric	809	700	525	630	(105)	58	79	(21)
25-80-400-6405	McCoy Park Trash Service	-	-	0	-	-	-	-	-
25-80-400-6407	McCoy Park Portable Toilets	3,200	4,250	3,186	2,600	586	354	-	354
25-80-400-7020	McCoy Park Equipment	-	-	0	416	(416)	-	416	(416)
25-80-401-6107	McCoy Park Maintenance Supplies	1,500	2,250	1,687	934	753	187	-	187
25-80-400-7015	McCoy Park Picnic/Playground	7,298	10,000	7,497	12,595	(5,098)	833	-	833
Total Expenditures		368,811	436,450	335,485	335,027	458	37,658	38,108	(450)

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
	Capital Expenditures								
25-60-400-7062									
25-60-400-7061	Eagle Complex Capital Improvement	552	900,000	900,000	453,326	446,674	499,050	-	499,050
25-70-400-7020	Vehicle & Equipment Replacement (CTF)	-	38,000	38,000	-	38,000	-	-	-
25-70-401-7020	Freedom Park Improvements	97,060	6,000	4,498	-	4,498	500	-	500
25-70-400-7090	FP Outdoor Ice Rink - Capital Improvement	-	-	-	-	-	-	-	-
25-60-400-6600	Eagle Complex Minor Capital Projects	-	-	-	-	-	-	-	-
	Total Capital Expenditures	97,612	944,000	942,498	453,326	489,172	499,550	-	499,550
	Revenue Over/(Under) Expenditures	(181,657)	(1,070,745)	(1,044,428)	(545,591)	498,837	(481,087)	(8,672)	472,415
	Transfer from GF	181,657	1,070,745	1,044,428	545,591	498,837	481,087	8,672	472,415
	Fund Balance - Beginning	13,946	13,946	13,946	13,946				
	Fund Balance - Ending	13,946	13,946	13,946	13,946				

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
50-10-100-4513	Other income	-	-	-	-	-	-	-	-
	Total Revenue	-	-	-	-	-	-	-	-
50-10-100-6103	Computer Equipment	10,969	9,600	7,197	5,408	1,789	800	-	800
50-10-100-7095	Reserve study	-	-	-	-	-	-	-	-
50-10-100-7025	Vehicle replacement	61,917	70,000	70,000	69,003	997	-	-	-
50-20-400-7000	Eagle Area Minor Projects	11,169	17,500	13,120	9,476	3,643	1,458	-	1,458
50-20-400-7001	EPIR Capital Replacement Fund Contribution	50,000	150,000	150,000	50,000	100,000	-	-	-
50-30-400-7000	Gypsum Area Minor Projects	62,063	28,250	21,179	28,590	(7,411)	2,353	2,210	144
50-30-400-7001	GRC Capital Replacement Fund Contribution	175,000	375,000	375,000	375,000	-	-	-	-
50-30-400-7059	GRC Remodel	-	-	-	-	-	-	-	-
50-40-400-7000	Edwards Area Minor Projects	-	107,000	80,218	46,275	33,943	8,913	-	8,913
50-40-400-7001	Field House Capital Replacement Funding	1,155,750	199,749	199,749	201,385	(1,636)	-	-	-
50-40-400-7100	Edwards E sports	-	-	-	-	-	-	-	-
50-20-400-7060	Eagle Pool Contributions	-	-	-	-	-	-	-	-
50-20-400-7900	Eagle Pool annual debt service	215,254	346,081	173,041	101,338	71,703	-	-	-
	Total Capital Expenditures	1,742,122	1,303,180	1,089,503	886,475	203,029	13,524	2,210	11,314
	Transfer from GF	1,500,000	1,303,180	1,089,503	886,475	203,029	13,524	2,210	11,314
	Transfer from GF	-	-	-	-	-	-	-	-
	Total Other Financing Sources	1,500,000	1,303,180	1,089,503	886,475	203,029	13,524	2,210	11,314
	Excess of Revenues and Other financing sources Over (Under) Expenditures	(242,122)	-	-	-	-	-	-	-
	Fund Balance - Beginning	2,205,497	1,974,176	1,974,176	1,963,375				
	Fund transfer - Restricted reserve from GF	-	-	-	-				
	Fund Balance - Ending	1,963,375	1,974,176	1,974,176	1,963,375				

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
10-10-100-4400	Program Sponsorship Revenue	10,250	17,500	17,500	8,500	(9,000)	-	-	-
10-10-100-4401	Event Sponsorship	1,000	-	-	1,000	1,000	-	-	-
10-10-100-4407	Event - Fiesta Americas	54,700	-	-	-	-	-	-	-
10-10-100-4411	Grant Rev- CO Health Foundation	-	-	-	-	-	-	-	-
10-10-100-4513	Other Income	4,090	-	-	260,225	260,225	-	3,096	3,096
10-10-900-4000	Property Taxes	4,625,992	4,996,484	4,896,554	4,944,225	47,670	49,965	34,762	(15,203)
10-10-900-4001	Specific Ownership (Auto) Taxes	231,063	224,842	168,564	143,257	(25,307)	18,729	18,801	72
10-10-900-4002	Prop Tax Penalty & Interest Inc	9,154	5,000	3,749	6,761	3,013	417	1,325	909
10-10-900-4402	Sponsorship Income	17,500	20,000	20,000	9,844	(10,156)	-	-	-
10-10-900-4502	Contribution Income	25,000	-	-	20,943	20,943	-	-	-
10-10-900-4504	Scholarship Revenue	1,203	-	-	732	732	-	380	380
10-10-900-4509	General Refunds	-	-	-	-	-	-	-	-
10-10-900-4550	Investment income	337,078	190,000	142,443	203,740	61,297	15,827	23,108	7,281
Total Revenue		5,317,030	5,453,826	5,248,810	5,599,228	350,418	84,938	81,473	(3,465)
Expenditures									
10-10-100-5000	Administration Salaries	501,734	583,307	437,305	429,926	7,379	48,589	45,729	2,860
10-10-100-5001	Administration Hourly Wages - Full Time	56,976	60,724	45,525	44,972	553	5,058	4,721	337
10-10-100-5002	Administration Hourly Wages - Part Time	1,262	4,000	2,999	3,873	(874)	333	-	333
10-10-100-5004	Employee Bonuses	117,919	66,350	21,559	18,412	3,147	2,395	625	1,771
10-10-100-5010	401a Payroll Tax	21,890	24,301	18,219	18,440	(222)	2,024	1,911	114
10-10-100-5013	Medicare and other taxes	8,663	9,396	7,044	7,057	(13)	783	738	45
10-10-100-5014	Unemployment	1,195	1,296	972	973	(2)	108	102	6
10-10-100-5021	Dental	-	-	-	-	-	-	-	-
10-10-100-5020	Medical Coverage Premiums	89,903	104,136	78,071	74,576	3,495	8,675	-	8,675
10-10-100-5024	HSA & FSA	4,812	7,200	5,398	5,159	239	600	599	0
10-10-100-5025	Group Term Life	-	-	-	-	-	-	-	-
10-10-100-5027	AD&D	-	-	-	-	-	-	-	-
10-10-100-5030	Employee Stipend	23,700	23,200	14,394	13,925	469	1,599	1,575	24
10-10-100-5031	Relocation expenses	-	-	-	-	-	-	-	-
10-10-100-5033	Employee Uniforms	2,125	6,900	5,173	-	5,173	575	-	575
10-10-100-5040	Retirement Benefits - 457 Match	22,303	48,302	36,212	25,318	10,894	4,024	3,387	636
10-10-100-5055	Workers Compensation	29,292	33,759	25,309	43,146	(17,837)	2,812	-	2,812
Total Personnel Expenditures		881,773	972,871	698,179	685,778	12,401	77,575	59,387	18,188

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
	Other Expenditures								
10-10-100-6100	Office Supplies	4,905	2,780	2,084	2,413	(329)	232	-	232
10-10-100-6120	Meeting Expenses	11,306	6,760	5,068	5,937	(869)	563	-	563
10-10-100-6122	Employee Relations	18,216	43,300	35,725	26,195	9,530	2,525	-	2,525
10-10-100-6140	District Vehicle Fuel & Maintenance	20,245	20,600	15,444	15,491	(47)	1,716	3,060	(1,344)
10-10-100-6150	Fundraising Expense - MRF	2,652	5,000	4,400	2,944	1,456	200	-	200
10-10-100-6210	Software Fees - Registration System	24,687	26,400	19,792	16,615	3,177	2,199	-	2,199
10-10-100-6305	Board of Directors Compensation	7,700	7,000	5,248	5,500	(252)	583	500	83
10-10-100-6307	Legal Services	32,509	33,000	24,740	51,812	(27,072)	2,749	9,924	(7,175)
10-10-100-6312	Dues, Subscriptions, Books	9,978	40,894	37,124	35,655	1,469	573	-	573
10-10-100-6317	Treasurer Fees (Eagle Co)	139,057	149,895	146,897	148,528	(1,630)	1,499	1,083	416
10-10-100-6330	Property & Liability Insurance	98,362	109,000	109,000	106,091	2,909	-	-	-
10-10-100-6340	Youth Program Scholarship Expense	18,831	24,000	17,993	15,775	2,218	1,999	622	1,377
10-10-100-6350	Conferences and Training	28,671	44,600	33,437	17,361	16,075	3,715	-	3,715
10-10-100-6810	Community Partnership Grant Expense	16,725	20,000	-	-	-	-	-	-
10-10-101-6300	Accounting Services	61,235	36,950	27,701	3,009	24,693	3,078	-	3,078
10-10-101-6301	Audit Services	12,000	12,600	12,600	12,600	-	-	-	-
10-10-101-6306	Election Management Expense	29,292	-	-	-	-	-	-	-
10-10-101-6316	Credit Card Processor Fees	86,556	87,000	65,224	64,423	801	7,247	-	7,247
10-10-102-5052	Employee Recruitment Expense	10,838	17,270	12,947	4,915	8,032	1,439	59	1,380
10-10-102-6123	Volunteer Appreciation/Recognition Expense	112	-	-	-	-	-	-	-
10-10-102-6215	Payroll Processing Fee	64,677	61,900	46,406	53,364	(6,957)	5,156	6,189	(1,033)
10-10-103-6150	Sponsorship Expenses	165	13,000	9,746	5,728	4,018	1,083	-	1,083
10-10-103-6221	Consulting	32,021	171,000	128,199	99,476	28,723	14,244	6,837	7,407
10-10-103-6302	Marketing and Communication Expense	41,174	36,791	27,582	34,358	(6,776)	3,065	-	3,065
10-10-103-6308	Marketing - Programs Expense	-	36,950	21,217	2,759	18,458	2,357	-	2,357
10-10-103-6309	Marketing - Facilities Expense	-	12,600	7,947	1,503	6,444	883	-	883
10-10-103-6306	Elections - Communication Expense	380	-	-	-	-	-	-	-
10-10-103-6801	CO Health Foundation Grant Exp	-	-	-	-	-	-	-	-
10-10-104-6130	Community Event Expense	37,624	33,150	24,853	36,560	(11,708)	2,761	-	2,761
10-10-104-6131	Community Engagement expense	4,038	7,800	5,848	6,878	(1,030)	650	-	650
10-10-104-6135	Fiesta Americas	51,517	-	-	-	-	-	-	-
10-10-105-6206	Computer/IT/Phone Services	92,069	89,396	67,020	73,686	(6,665)	7,447	2,811	4,636
10-10-900-6190	Contribution expenses	25,000	-	-	-	-	-	-	-
		-		-			-	-	
	Total Other Expenditures	982,541	1,149,636	914,241	849,575	64,665	67,963	31,085	36,877
	Total Expenditures	1,864,315	2,122,507	1,612,420	1,535,353	77,066	145,538	90,472	55,066
	Revenue Over/(Under) Expenditures	3,452,715	3,331,319	3,636,390	4,063,874	427,484	(60,600)	(9,000)	51,601

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
10-20-200-4400	Eagle Program Sponsorship Allocation	17,500	20,000	20,000	5,469	(14,531)	-	-	-
10-20-205-4300	Eagle Rec Kids Revenues	40,393	50,530	37,882	26,762	(11,121)	4,209	500	(3,709)
10-20-205-4410	Grant revenue	-	-	-	-	-	-	-	-
10-20-206-4300	Eagle Non-Sports Revenues	797	1,400	1,050	-	(1,050)	117	-	(117)
10-20-209-4300	Eagle Youth power after school program revenue	-	-	-	-	-	-	-	-
10-20-211-4300	Eagle Active older adult program revenue	-	225	169	-	(169)	19	-	(19)
10-20-240-4300	Eagle Adult Sports Program Revenue	84,252	65,878	28,184	66,146	37,962	5,934	16,655	10,721
10-20-260-4300	Eagle Youth Sports Program Revenue	135,373	142,680	106,967	88,705	(18,262)	11,885	11,441	(444)
10-20-301-4300	Eagle Aquatics - Swim team lesson revenue	20,551	30,450	30,450	24,701	(5,749)	1,523	-	(1,523)
10-20-302-4300	Eagle Aquatics - Swim Team Program Revenue	-	-	-	-	-	-	-	-
10-20-331-4310	Eagle Fitness	-	-	-	-	-	-	-	-
10-20-400-4220	Memberships/Season Passes	111,718	118,105	118,105	95,070	(23,035)	-	-	-
10-20-400-4230	Eagle Admissions - Daily Passes	129,004	112,249	95,412	107,880	12,468	5,612	4,593	(1,019)
10-20-400-4235	Eagle Admissions - Punch cards	28,253	26,540	19,897	22,961	3,064	2,211	1,360	(851)
10-20-400-4241	Eagle Skate Sharpening	10,488	7,000	5,248	3,268	(1,980)	583	1,732	1,149
10-20-400-4251	Eagle Facility Rentals	220,207	291,521	218,553	140,545	(78,008)	24,284	13,163	(11,121)
10-20-400-4261	Eagle Equipment/Skate Rental	6,443	6,695	5,019	3,264	(1,755)	558	68	(490)
10-20-400-4403	Eagle Facility Advertising Revenue	4,972	2,000	1,499	3,750	2,251	167	-	(167)
10-20-400-4505	Eagle Resale	9,396	8,335	6,249	4,872	(1,377)	694	851	157
10-20-400-4506	Eagle Concessions/Vending	43,932	33,888	30,499	42,027	11,528	3,389	698	(2,690)
10-20-400-4513	Eagle - Other Revenues	231	1,200	900	743	(156)	100	209	109
10-20-400-4800	Eagle Fun-raising Events	185	-	-	915	915	-	-	-
10-20-405-4256	Eagle Events & Parties	7,800	5,550	4,161	5,967	1,806	462	-	(462)
Total Revenue		871,494	924,246	730,243	643,044	(87,200)	61,746	51,270	(10,476)
Expenditures									
10-20-100-5000	Eagle Facility Salaries	373,100	432,431	324,193	313,655	10,538	36,021	33,096	2,926
10-20-300-5001	Eagle Aquatics Hourly Wages - FT	11,164	38,875	38,875	11,604	27,272	1,944	2,837	(893)
10-20-401-5001	Eagle Maint/Cleaning Hourly Wages - FT	50,523	75,680	56,737	42,335	14,403	6,304	2,264	4,040
10-20-205-5002	Eagle Rec Kids Hourly Wages - PT	22,612	29,396	22,038	24,884	(2,846)	2,449	-	2,449
10-20-206-5002	Eagle Non-Sports Programs Hourly Wages - PT	67	672	504	76	427	56	-	56
10-20-209-5002	Eagle Youth power after school Wages - PT	-	-	-	-	-	-	-	-
10-20-240-5002	Eagle Adult Sports Hourly Wages - PT	31,514	34,896	28,590	28,209	381	3,806	2,722	1,084
10-20-260-5002	Eagle Youth Sports Hourly Wages - PT	22,201	23,532	17,642	10,079	7,563	1,960	434	1,526
10-20-300-5002	Eagle Aquatics Hourly Wages - PT	141,834	170,967	170,967	164,582	6,385	8,548	9,740	(1,192)
10-20-330-5002	Eagle Fitness Hourly Wages - PT	3,280	-	-	-	-	-	-	-
10-20-401-5002	Eagle Maint/Cleaning Hourly Wages - PT	4,781	45,559	34,156	22,016	12,140	3,795	-	3,795
10-20-402-5002	Eagle Front Desk Hourly Wages - PT	56,844	51,294	38,455	44,502	(6,047)	4,273	2,827	1,446
10-20-404-5002	Eagle Concessions Hourly Wages - PT	6,733	10,563	7,919	7,365	554	880	-	880
10-20-405-5002	Eagle Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-20-407-5002	Eagle Rink Hourly Wages - PT	20,192	-	-	-	-	-	-	-
10-20-100-5010	401a Payroll Tax	30,882	40,743	30,545	25,182	5,363	3,394	2,092	1,302
10-20-100-5013	Medicare and other taxes	11,057	13,251	9,934	9,390	544	1,104	781	323
10-20-100-5014	Unemployment	1,525	1,828	1,370	1,296	75	152	108	45
10-20-100-5021	Dental	-	-	-	-	-	-	-	-
10-20-100-5020	Medical Coverage Premiums	125,096	164,816	123,563	112,505	11,058	13,729	(202)	13,931
10-20-100-5040	Retirement Benefits - 457 Match	30,955	38,180	28,624	24,989	3,635	3,180	2,351	829
Total Wages and Benefits		944,360	1,172,684	934,112	842,668	91,444	91,596	59,049	32,547

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
	Other Expenditures								
10-20-400-5033	Eagle Staff Uniforms	1,726	1,450	1,087	366	721	121	351	(230)
10-20-400-6122	Eagle Employee Relations	722	1,200	900	266	634	100	-	100
10-20-400-6350	Eagle Staff Training Expense	666	5,237	3,926	1,018	2,908	436	-	436
10-20-400-6100	Eagle Office Supplies	3,892	1,450	1,087	4,017	(2,930)	121	-	121
10-20-400-6106	Eagle Janitorial & Medical Supplies	11,439	4,350	3,261	7,011	(3,750)	362	233	129
10-20-400-6107	Eagle Maintenance Supplies	10,516	5,500	4,123	3,765	358	458	277	182
10-20-400-6109	Eagle Pool - Operations expenses	21,182	19,645	14,728	37,223	(22,495)	1,636	265	1,371
10-20-400-6116	Eagle Resale Items	6,350	4,235	3,175	3,794	(619)	353	-	353
10-20-400-6117	Eagle Concession Supplies	15,358	13,900	10,421	15,398	(4,977)	1,158	-	1,158
10-20-400-6205	Eagle Copier and Office Equip	7,577	5,100	3,823	4,026	(202)	425	-	425
10-20-400-6302	Eagle Marketing and Communications Expense	2,034	2,000	1,499	2,607	(1,107)	167	-	167
10-20-400-6318	Eagle Sales Tax	3,910	600	450	3,700	(3,250)	50	-	50
10-20-400-6360	Eagle Building Maintenance Service	77,478	68,370	51,257	78,191	(26,934)	5,695	22,795	(17,100)
10-20-400-6363	Eagle Landscaping Expense	4,001	4,000	2,999	347	2,652	333	-	333
10-20-403-6114	Eagle Rink Supplies & Equipment	24,899	15,079	11,305	15,548	(4,243)	1,256	1,434	(178)
10-20-405-6102	Eagle Events/Parties Expense	993	800	600	891	(291)	67	-	67
10-20-205-6102	Eagle Rec Kids Program Expense	6,602	4,554	3,414	4,286	(872)	379	-	379
10-20-206-6102	Eagle Non-Sports Program expense	148	400	300	84	216	33	-	33
10-20-209-6102	Eagle Youth power after school Progm. expense	-	-	-	-	-	-	-	-
10-20-211-6102	Eagle active older adult Program Expense	-	150	112	-	112	12	-	12
10-20-240-6108	Eagle Adult Sports Program Expense	11,506	6,906	5,177	4,204	973	575	-	575
10-20-260-6102	Eagle Youth Sports Program Expense	30,997	44,702	33,513	18,821	14,692	3,724	-	3,724
10-20-242-6111	Eagle Adult Hockey Jerseys	-	-	-	-	-	-	-	-
10-20-301-6102	Eagle Aquatics - Program Expense	15,352	19,170	14,372	787	13,584	1,597	-	1,597
10-20-302-6102	Eagle Aquatics - Swim Team Program Expense	-	-	-	-	-	-	-	-
10-20-400-6401	Eagle Internet/Telephone/Cable	8,765	8,840	6,627	5,878	750	736	170	566
10-20-400-6402	Eagle Electric	70,411	65,100	48,805	47,896	909	5,423	5,461	(39)
10-20-400-6404	Eagle Natural Gas	62,200	68,250	51,167	46,955	4,212	5,685	3,550	2,135
10-20-400-6406	Eagle Security	2,582	4,125	3,092	1,151	1,942	344	96	248
10-20-400-6408	Eagle Water/Sewer/Trash	11,214	20,978	15,727	7,082	8,645	1,747	-	1,747
	Total Exp. Other than Wages and Benefits	412,518	396,091	296,949	315,313	(18,364)	32,994	34,633	(1,639)
	Total Expenditures	1,356,878	1,568,774	1,231,061	1,157,981	73,080	124,590	93,683	30,907
	Revenue Over/(Under) Expenditures	(485,384)	(644,528)	(500,817)	(514,937)	(14,120)	(62,844)	(42,413)	20,431

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
10-30-200-4400	Gypsum Program Sponsorship Allocation	17,500	20,000	20,000	5,469	(14,531)	-	-	-
10-30-200-4404	Gypsum Scholarship Program Allocation	-	-	-	-	-	-	-	-
10-30-205-4300	Gypsum Rec Kids Revenues	79,347	79,600	59,676	83,110	23,434	6,631	5,287	(1,344)
10-30-205-4410	Grant revenue	-	-	-	-	-	-	-	-
10-30-206-4300	Gypsum Non-Sports Program Revenues	3,054	1,960	1,469	4,189	2,720	163	245	82
10-30-211-4300	Gypsum Active older adult program revenue	5,496	5,350	4,011	1,686	(2,325)	446	-	(446)
10-30-240-4300	Gypsum Adult Sports Program Revenue	45	-	-	-	-	-	-	-
10-30-260-4300	Gypsum Youth Sports Program Revenue	66,150	56,125	43,975	49,914	5,939	2,700	450	(2,250)
10-30-290-4300	Gypsum Gymnastics Revenue	220,768	210,810	158,044	149,356	(8,689)	17,560	7,976	(9,584)
10-30-293-4300	Gypsum Gymnastics Meet Revenue	26,613	26,400	19,792	23,228	3,436	2,199	-	(2,199)
10-30-301-4300	Gypsum Aquatics - Swim Lesson Program Rev	30,661	90,700	67,998	25,664	(42,334)	7,555	2,684	(4,871)
10-30-307-4230	Gypsum Creek Aquatics - Daily Passes revenue	2,762	1,000	1,000	3,000	2,000	-	115	115
10-30-331-4310	Gypsum Fitness	36,162	48,048	36,022	27,514	(8,508)	4,002	2,102	(1,900)
10-30-400-4200	Gypsum Admissions - Memberships	1,003,184	1,040,250	779,875	784,665	4,789	86,653	82,735	(3,918)
10-30-400-4230	Gypsum Admissions - Daily Passes	85,188	85,000	63,725	66,366	2,642	7,081	6,345	(736)
10-30-400-4235	Gypsum Admissions - Punch cards	25,680	28,000	20,992	19,125	(1,867)	2,332	590	(1,742)
10-30-400-4250	Gypsum Facility Rentals	42,032	47,085	35,300	39,030	3,730	3,922	3,039	(883)
10-30-400-4503	Gypsum Tenant Lease Revenue	19,522	30,000	22,491	24,678	2,187	2,499	2,468	(31)
10-30-400-4505	Gypsum Resale	1,816	4,800	3,599	1,516	(2,083)	400	119	(281)
10-30-400-4506	Gypsum Concessions/Vending	4,892	3,600	2,699	2,306	(393)	300	315	15
10-30-400-4513	Gypsum Other Revenue	-	-	-	-	-	-	-	-
10-30-405-4256	Gypsum Events & Parties	-	-	-	-	-	-	-	-
10-30-406-4259	Gypsum Child Watch Admissions	285	480	360	95	(265)	40	25	(15)
Total Revenue		1,671,158	1,779,208	1,341,026	1,310,909	(30,117)	144,483	114,494	(29,989)
Expenditures									
10-30-100-5000	Gypsum Facility Salaries	483,871	529,907	397,271	365,930	31,341	44,141	40,582	3,560
10-30-401-5001	Gypsum Maint/Cleaning Hourly Wages - FT	33,429	25,201	18,893	12,827	6,066	2,099	1,191	908
10-30-290-5001	Gypsum Gymnastics Hourly Wages - FT	-	-	-	-	-	-	-	-
10-30-300-5001	Gypsum Aquatics Hourly Wages - FT	83,774	72,509	54,360	74,075	(19,716)	6,040	6,708	(668)
10-30-205-5002	Gypsum Rec Kids Hourly Wages - PT	57,003	60,581	45,417	58,858	(13,440)	5,046	-	5,046
10-30-206-5002	Gypsum Non-Sports Hourly Wages - PT	73	1,932	1,448	1,035	414	161	94	67
10-30-240-5002	Gypsum Adult Sports Hourly Wages - PT	-	-	-	-	-	-	-	-
10-30-260-5002	Gypsum Youth Sports Hourly Wages - PT	3,889	4,752	3,564	1,459	2,105	396	50	346
10-30-290-5002	Gypsum Gymnastics Hourly Wages - PT	37,393	31,200	23,391	35,583	(12,193)	2,599	1,557	1,042
10-30-300-5002	Gypsum Aquatics Hourly Wages - PT	225,639	209,956	157,404	142,794	14,610	17,489	11,921	5,568
10-30-307-5002	Gypsum Creek Pool Hourly Wages - PT	7,063	21,648	21,648	12,817	8,831	2,165	2,116	48
10-30-330-5002	Gypsum Fitness hourly Wages - PT	60,973	73,920	55,418	55,216	202	6,158	4,172	1,986
10-30-401-5002	Gypsum Maint/Cleaning Hourly Wages - PT	40,312	42,000	31,487	36,861	(5,374)	3,499	4,156	(658)
10-30-402-5002	Gypsum Front Desk Hourly Wages - PT	142,144	146,196	109,603	115,436	(5,832)	12,178	10,317	1,861
10-30-405-5002	Gypsum Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-30-406-5002	Gypsum Child Watch Hourly Wages - PT	35,330	44,865	33,635	32,105	1,530	3,737	3,487	251
10-30-100-5010	401a Payroll Tax	47,384	52,286	39,199	36,795	2,404	4,355	3,266	1,089
10-30-100-5013	Medicare and other taxes	18,041	18,939	14,198	13,974	225	1,578	1,241	337
10-30-100-5014	Unemployment	2,488	2,579	1,933	1,927	7	215	171	44
10-30-100-5021	Dental	-	-	-	-	-	-	-	-
10-30-100-5020	Medical Coverage Premiums	134,910	166,028	124,471	116,027	8,444	13,830	-	13,830
10-30-100-5040	Retirement Benefits - 457 Match	31,205	41,171	30,866	27,076	3,790	3,430	2,894	536
Total Wages and Benefits		1,444,397	1,546,088	1,164,522	1,140,794	23,728	129,151	93,924	35,227

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
	Other Expenditures								
10-30-400-5033	Gypsum Facility Staff Uniforms	2,193	1,000	750	1,000	(250)	83	1,000	(917)
10-30-400-6122	Gypsum Employee Relations	2,096	2,000	1,499	2,189	(690)	167	409	(243)
10-30-400-6350	Gypsum Staff Training Expense	374	2,650	1,987	1,997	(10)	221	-	221
10-30-400-6100	Gypsum Office Supplies	6,871	7,860	5,893	7,564	(1,671)	655	-	655
10-30-307-6109	Gypsum Creek Pool - Operations expenses	16,736	13,739	10,300	4,198	6,102	1,144	126	1,018
10-30-240-6108	Gypsum Adult Sports Program Equipment	-	-	-	-	-	-	-	-
10-30-400-6106	Gypsum Janitorial & Medical Supplies	33,026	40,450	30,325	16,383	13,942	3,369	456	2,914
10-30-400-6109	Gypsum Pool - Operations expenses	9,671	41,250	30,925	20,904	10,021	3,436	1,380	2,056
10-30-400-6116	Gypsum Resale Expense	877	2,100	1,574	710	865	175	-	175
10-30-400-6205	Gypsum Copier and Office Equip	6,384	6,000	4,498	4,665	(167)	500	-	500
10-30-400-6302	Gypsum Marketing and Communications Expense	3,643	-	-	-	-	-	-	-
10-30-400-6318	Gypsum Sales Tax	101	250	187	131	57	21	-	21
10-30-401-6105	Gypsum Maintenance Equip <\$5,000	-	-	-	-	-	-	-	-
10-30-401-6107	Gypsum Maintenance Supplies	14,497	19,300	14,469	11,035	3,434	1,608	156	1,452
10-30-401-6200	Gypsum Janitorial Services Contract	72,948	75,480	56,587	61,219	(4,631)	6,287	6,674	(387)
10-30-401-6360	Gypsum Building Maintenance Service	121,212	94,938	71,175	110,211	(39,036)	7,908	7,205	703
10-30-205-6102	Gypsum Rec Kids Program Expense	9,092	7,622	5,714	4,309	1,405	635	234	401
10-30-206-6102	Gypsum Non-Sports Program Expense	314	800	600	1,207	(608)	67	-	67
10-30-211-6102	Gypsum active older adult Program expense	2,775	4,800	3,599	827	2,771	400	-	400
10-30-240-6102	Gypsum Adult Sports Program Expense	2,621	-	-	-	-	-	-	-
10-30-260-6102	Gypsum Youth Sports Program Expense	30,313	33,302	24,741	25,416	(675)	1,277	-	1,277
10-30-290-6102	Gypsum Gymnastics Program Expense	6,710	5,675	4,254	4,843	(588)	473	117	356
10-30-293-6102	Gypsum Gymnastics Meet Expense	18,965	15,250	11,433	8,952	2,480	1,270	-	1,270
10-30-301-6102	Gypsum Aquatics - Program Expense	19,076	13,523	10,138	11,473	(1,334)	1,126	-	1,126
10-30-330-6102	Gypsum Fitness Program Expense	21,144	15,000	11,246	13,850	(2,605)	1,250	361	889
10-30-405-6102	Gypsum Events/Parties Expense	3,121	2,000	1,499	517	982	167	-	167
10-30-406-6102	Gypsum Child Watch Expense	145	150	112	66	46	12	-	12
10-30-400-6401	Gypsum Internet/Telephone/Cable	5,367	5,100	3,823	4,260	(437)	425	-	425
10-30-400-6402	Gypsum Electric	121,981	141,750	106,270	98,654	7,616	11,808	-	11,808
10-30-400-6404	Gypsum Natural Gas	120,498	183,750	137,757	63,727	74,031	15,306	2,664	12,642
10-30-400-6406	Gypsum Security/Fire Suppression	3,259	2,500	1,874	2,085	(211)	208	-	208
10-30-400-6408	Gypsum Water/Sewer/Trash	36,700	43,440	32,567	35,420	(2,853)	3,619	3,966	(348)
Total Exp. Other than Wages and Benefits		692,708	781,679	585,799	517,812	67,986	63,617	24,748	38,868
Total Expenditures		2,137,105	2,327,768	1,750,320	1,658,606	91,714	192,767	118,672	74,096
Revenue Over/(Under) Expenditures		(465,948)	(548,560)	(409,294)	(347,697)	61,597	(48,284)	(4,177)	44,106

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	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
10-40-200-4400	Edwards Program Sponsorship Allocation	17,500	20,000	20,000	5,469	(14,531)	-	-	-
10-40-200-4404	Edwards Scholarship Program Allocation	-	-	-	-	-	-	-	-
10-40-205-4300	Edwards Rec Kids Revenues	58,653	74,700	56,003	53,256	(2,747)	6,223	720	(5,503)
10-40-205-4410	Grant revenue	-	-	-	-	-	-	-	-
10-40-206-4300	Edwards Non-Sports Revenues	1,155	2,450	1,837	1,528	(309)	204	-	(204)
10-40-211-4300	Edwards Active older adult program revenue	2,655	6,250	4,686	5,253	567	521	362	(159)
10-40-240-4300	Edwards Adult Sports Revenue	12,745	18,000	9,000	12,000	3,000	5,400	4,500	(900)
10-40-260-4300	Edwards Youth Sports Revenue	80,570	86,500	64,849	66,186	1,337	7,205	4,034	(3,171)
10-40-291-4300	Edwards Gymnastics Program Revenue	181,853	212,480	159,296	154,632	(4,665)	17,700	8,218	(9,482)
10-40-293-4300	Edwards Gymnastics Meet Revenue	55,758	51,670	38,737	33,850	(4,887)	4,304	2,370	(1,934)
10-40-294-4300	Edwards Antigravity Revenue	31,014	-	-	-	-	-	-	-
10-40-400-4200	Edwards Admissions - Memberships	18,500	24,788	12,538	23,287	10,749	623	647	24
10-40-400-4230	Edwards Admissions - Daily Passes	19,464	21,990	13,997	22,323	8,326	347	1,393	1,046
10-40-400-4252	Edwards Facility/Turf Rentals	79,095	82,790	50,025	53,993	3,968	1,000	1,250	250
10-40-390-4350	Edwards E sports revenue	14,493	13,500	11,080	12,220	1,140	250	245	(5)
10-40-400-4350	Edwards E sports revenue	-	-	-	-	-	-	-	-
10-40-400-4403	Edwards Facility Advertising Revenues	1,000	-	-	1,000	1,000	-	-	-
10-40-400-4503	Edwards Tenant Lease Revenue	25,276	27,880	20,893	20,349	(544)	2,329	-	(2,329)
10-40-400-4505	Edwards Resale	-	-	-	-	-	-	-	-
10-40-400-4506	Edwards Concession/Vending	1,685	1,776	1,331	1,491	160	148	219	71
10-40-400-4513	Edwards Other Revenue	410	-	-	-	-	-	-	-
10-40-405-4256	Edwards Events- Parties	12,192	15,075	9,825	9,719	(106)	225	1,925	1,700
Total Revenue		614,017	659,849	474,097	476,556	2,459	46,478	25,883	(20,595)
Expenditures									
10-40-100-5000	Edwards Facility Salaries	400,900	432,762	324,442	300,920	23,522	36,049	33,732	2,318
10-40-290-5001	Edwards Gymnastics Hourly Wages - FT	-	-	-	-	-	-	-	-
10-40-401-5001	Edwards maint/cleaning hourly Wages - FT	17,202	11,010	8,254	7,978	276	917	767	150
10-40-205-5002	Edwards Rec Kids Hourly Wages - PT	30,553	56,280	42,193	35,390	6,803	4,688	-	4,688
10-40-206-5002	Edwards Non-Sports Hourly Wages - PT	-	1,848	1,385	925	460	154	121	33
10-40-211-5002	Edwards active older adult Wages - PT	-	-	-	-	-	-	-	-
10-40-240-5002	Edwards Adult Sports Hourly Wages - PT	10,426	13,440	6,720	7,275	(555)	-	70	(70)
10-40-260-5002	Edwards Youth Sports Hourly Wages - PT	12,234	20,514	15,386	8,495	6,891	1,710	586	1,124
10-40-290-5002	Edwards Gymnastics Hourly Wages - PT	27,047	37,080	27,799	26,334	1,465	3,089	1,442	1,647
10-40-294-5002	Edwards Antigravity Hourly Wages - PT	8,995	-	-	-	-	-	-	-
10-40-390-5002	Edwards E sports wages - PT	4,912	5,118	4,618	2,843	1,775	150	-	150
10-40-401-5002	Edwards Maint/Cleaning Hourly Wages - PT	815	-	-	-	-	-	-	-
10-40-402-5002	Edwards Front Desk Hourly Wages - PT	58,004	71,205	54,162	57,408	(3,246)	5,378	5,319	59
10-40-405-5002	Edwards Events/Parties Hourly Wages - PT	-	-	-	-	-	-	-	-
10-40-100-5010	401a Payroll Tax	22,953	29,695	22,262	17,361	4,901	2,474	1,621	853
10-40-100-5013	Medicare and other taxes	8,408	9,414	7,058	6,462	596	784	603	181
10-40-100-5014	Unemployment	1,451	1,299	973	892	82	108	83	25
10-40-100-5021	Dental	-	-	-	-	-	-	-	-
10-40-100-5020	Medical Coverage Premiums	74,286	84,448	63,310	74,411	(11,101)	7,034	-	7,034
10-40-100-5040	Retirement Benefits - 457 Match	31,925	32,180	24,126	28,566	(4,440)	2,681	3,003	(322)
Total Wages and Benefits		710,112	806,293	602,688	575,260	27,428	65,216	47,346	17,870

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 - Edwards Area

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
Other Expenditures									
10-40-400-5033	Edwards Facility Staff Uniforms	-	1,500	1,500	-	1,500	500	-	500
10-40-400-6122	Edwards Employee Relations	914	720	540	395	145	60	-	60
10-40-400-6350	Edwards Staff Training Expense	-	150	150	-	150	-	-	-
10-40-400-6100	Edwards Office Supplies	761	900	675	1,291	(616)	75	-	75
10-40-400-6116	Edwards Resale Items	-	-	-	-	-	-	-	-
10-40-294-6108	Edwards Antigravity Equipment	-	-	-	-	-	-	-	-
10-40-400-6205	Edwards Copier and Office Equipment	4,439	4,356	3,266	4,166	(900)	363	-	363
10-40-400-6302	Edwards Marketing and Communications Expense	641	-	-	-	-	-	-	-
10-40-401-6106	Edwards Janitorial & Medical Supplies	5,602	6,225	4,690	4,220	470	510	892	(382)
10-40-401-6107	Edwards Maintenance Supplies	9,989	10,800	8,097	8,506	(409)	900	-	900
10-40-401-6200	Edwards Janitorial Services Contract	20,823	34,400	25,790	23,747	2,043	2,866	2,760	106
10-40-401-6360	Edwards Building Maintenance Service	46,047	28,800	21,591	24,922	(3,331)	2,399	1,459	940
10-40-205-6102	Edwards Rec Kids Program Expense	9,301	5,404	4,051	3,159	892	450	-	450
10-40-206-6102	Edwards Non-Sports Program Expense	170	700	525	353	172	58	-	58
10-40-211-6102	Edwards active older adult Program expense	2,749	6,250	4,686	3,815	871	521	315	206
10-40-240-6102	Edwards Adult Sports Program Expense	1,226	900	720	950	(230)	315	-	315
10-40-260-6102	Edwards Youth Sports Program Expense	24,146	37,664	30,312	16,870	13,442	1,945	-	1,945
10-40-290-6102	Edwards Gymnastics Program Expense	9,184	6,475	4,854	2,959	1,895	539	-	539
10-40-293-6102	Edwards Gymnastics Meet Expense	47,739	49,600	37,185	35,050	2,135	4,132	5,325	(1,193)
10-40-294-6102	Antigravity Program Expense	-	-	-	-	-	-	-	-
10-40-390-6102	Edwards E sports program expense	1,320	500	500	878	(378)	-	-	-
10-40-403-6102	Edwards Climbing Expense	-	-	-	-	-	-	-	-
10-40-405-6102	Edwards Events/Parties Expense	757	250	187	-	187	21	-	21
10-40-400-6401	Edwards Internet/Telephone/Cable	8,478	8,977	6,730	5,267	1,463	748	-	748
10-40-400-6402	Edwards Electric	26,549	30,550	21,900	18,474	3,426	1,500	-	1,500
10-40-400-6404	Edwards Natural Gas	11,935	13,475	10,525	6,452	4,073	500	62	438
10-40-400-6406	Edwards Security/Fire Suppression	672	1,750	1,750	8,271	(6,521)	-	-	-
10-40-400-6408	Edwards Water/Sewer	9,305	9,600	7,197	7,584	(387)	800	835	(36)
Total Exp. Other than Wages and Benefits		242,746	259,946	197,421	177,329	20,091	19,200	11,648	7,552
Total Expenditures		952,858	1,066,239	800,109	752,590	47,519	84,416	58,994	25,422
Revenue Over/(Under) Expenditures		(338,841)	(406,390)	(326,012)	(276,034)	49,978	(37,938)	(33,111)	4,827

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

Account Number	Account Name	2025	2026	2026 YTD as of 9.30.26		Variance	2026 Current Month		Variance
		Actual	Approved Budget	Budget	Actual	Favorable/ (Unfavor)	September Budget	September Actual	Favorable/ (Unfavor)
10-50-280-4300	Outdoor Rec MRMD Program Revenue	-	-	-	-	-	-	-	-
10-50-280-4302	Gear library revenue	1,047	900	675	1,439	764	75	472	397
10-50-280-4500	Outdoor Rec - Contribution revenue	-	-	-	-	-	-	-	-
10-50-281-4300	Outdoor Rec - Day Camps Revenue	57,536	79,130	79,130	77,690	(1,440)	-	75	75
10-50-282-4300	Outdoor Rec - Overnight Camps Revenue	128,074	18,045	18,045	15,673	(2,373)	-	-	-
10-50-283-4300	Outdoor Rec - Sports Camps Revenue	33,875	47,970	47,970	29,714	(18,256)	-	-	-
10-50-283-4301	Outdoor Rec - Sports Camps (contracted)	18,057	17,550	17,550	9,046	(8,504)	-	-	-
10-50-284-4300	Outdoor Rec - Special Events Revenue	-	-	-	-	-	-	-	-
10-50-285-4300	Outdoor Rec - Education Program Revenue	-	-	-	-	-	-	-	-
10-50-286-4300	Outdoor Rec - Clinics and Workshops Revenue	-	25,880	21,998	20,557	(1,441)	1,294	1,080	(214)
10-50-287-4300	Outdoor Rec - School's Out Program Revenue	-	-	-	-	-	-	-	-
10-50-288-4300	OR - Monument trips program revenue	-	44,500	44,500	59,180	14,680	-	29,565	29,565
10-50-289-4300	OR - Maloit park challenge program revenue	-	-	-	-	-	-	-	-
Total Revenue		238,588	233,975	229,868	213,299	(16,569)	1,369	31,192	29,823
10-50-280-5000	Outdoor Rec Salaries	130,146	142,186	106,597	105,191	1,406	11,844	11,088	756
10-50-280-5002	Outdoor Rec Hourly Wages - Part Time	120,454	139,690	120,133	115,287	4,846	11,175	7,953	3,222
10-50-280-5010	401a Payroll Tax	9,689	10,706	8,027	8,328	(301)	892	714	178
10-50-280-5013	Medicare and other taxes	3,715	4,087	3,064	3,190	(126)	340	274	67
10-50-280-5014	Unemployment	512	564	423	440	(17)	47	38	9
10-50-280-5021	Dental	-	-	-	-	-	-	-	-
10-50-280-5020	Medical Coverage Premiums	26,887	27,687	20,757	21,962	(1,205)	2,306	-	2,306
10-50-280-5040	Retirement Benefits - 457 Match	8,168	8,380	6,283	6,005	278	698	635	63
Total Wages and Benefits		299,572	333,300	265,283	260,403	4,880	27,303	20,702	6,601
10-50-280-5033	Outdoor Rec Staff Uniforms	-	-	-	-	-	-	-	-
10-50-280-6100	Outdoor Rec Office Supplies	1,074	-	-	-	-	-	-	-
10-50-280-6102	Outdoor Rec Operating Expenses	15,171	9,475	7,103	16,038	(8,934)	789	-	789
10-50-280-6122	Outdoor Rec Employee Relations	1,408	-	-	-	-	-	-	-
10-50-280-6161	Gear Library expense	1,991	4,300	3,224	1,253	1,971	358	-	358
10-50-280-6302	Outdoor Rec Marketing & Communications Expense	450	-	-	-	-	-	-	-
10-50-280-6350	Outdoor Rec Conferences and Training	-	-	-	-	-	-	-	-
10-50-280-6999	Outdoor recreation other expense	20	-	-	-	-	-	-	-
10-50-281-6102	Outdoor Rec Day Camp Program Expense	15,447	7,075	5,304	601	4,703	589	-	589
10-50-282-6102	Outdoor Rec Overnight Camp program Expense	13,272	3,700	2,774	7,630	(4,857)	308	-	308
10-50-283-6102	Outdoor Rec Sports Camp program expense	10,054	1,500	1,125	380	744	125	-	125
10-50-283-6230	Outdoor Rec Camp Contractor Expense	15,569	15,360	11,515	13,781	(2,265)	1,279	2,055	(776)
10-50-284-6102	Outdoor Rec Special Event Program expense	64	-	-	-	-	-	-	-
10-50-285-6102	Outdoor Rec Education Program Expense	-	-	-	-	-	-	-	-
10-50-286-6102	Outdoor Rec Clinics & Workshops Expense	-	14,850	11,133	4,629	6,504	1,237	-	1,237
10-50-287-6102	Outdoor Rec School's Out Program Expense	-	-	-	-	-	-	-	-
10-50-288-6102	OR Monument trips - Program expense	204	13,300	9,971	12,721	(2,750)	1,108	55	1,053
10-50-289-6102	OR - Maloit park challenge Program expense	-	-	-	-	-	-	-	-
Total Exp. Other than Wages and Benefits		74,724	69,560	52,149	57,033	(4,884)	5,794	2,110	3,684
Total Expenditures		374,296	402,860	317,432	317,435	(4)	33,097	22,812	10,285
Revenue Over/(Under) Expenditures		(135,708)	(168,885)	(87,564)	(104,136)	(16,573)	(31,728)	8,381	40,109



Mountain Recreation Metro District, CO

Vendor History Report

By Vendor Name

Posting Date Range -

Payment Date Range 09/01/2026 - 09/30/2026

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Vendor Set: 01 - Vendor Set 01												
01001 - Adventure Travel Guides International LLC												
2613	Climbing Camps		9/22/2026		53402	9/25/2026	2,055.00	0.00	0.00	0.00	2,055.00	2,055.00
	Climbing Camps	0.00	2,055.00	10-50-283-6230	Outdoor Rec Camp Contractor Expe	2,055.00						
00175 - Aerials Gymnastics												
AG09.22.26	Meet Entry		9/22/2026		53403	9/25/2026	5,325.00	0.00	0.00	0.00	5,325.00	5,325.00
	Meet Entry	0.00	5,325.00	10-40-293-6102	Edwards Gymnastics Meet Expense	5,325.00						

Vendor History Report

Posting Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
00035 - Alpine Bank							36,930.08	0.00	0.00	0.00	36,930.08	36,930.08
A.B08.31.26	Agust CC		8/31/2026		DFT0002337	9/26/2026	36,930.08	0.00	0.00	0.00	36,930.08	36,930.08
Rink Equipment	0.00	0.00	3,647.31	10-20-400-4241	Eagle Skate Sharpening			3,647.31				
Fall Sports Jerseys	0.00	0.00	3,384.00	10-20-260-6102	Eagle Youth Sports Program Expens			1,640.00				
				10-30-260-6102	Gypsum Youth Sports Program Exp			776.00				
				10-40-260-6102	Edwards Youth Sports Program Exp			968.00				
Hats for baseball	0.00	0.00	2,901.55	10-20-260-6102	Eagle Youth Sports Program Expens			967.18				
				10-30-260-6102	Gypsum Youth Sports Program Exp			967.19				
				10-40-260-6102	Edwards Youth Sports Program Exp			967.18				
Summer use at Nottingh	0.00	0.00	1,681.53	10-50-280-6102	Outdoor Rec Operating Expenses			1,681.53				
Aquatics Supplies	0.00	0.00	1,183.05	10-30-301-6102	Gypsum Aquatics - Program Expens			1,183.05				
Fruita camp ground	0.00	0.00	1,038.00	10-50-282-6102	Outdoor Rec Overnight Camp progr			1,038.00				
Rec days at EFH	0.00	0.00	1,000.00	10-10-104-6130	Community Event Expense			1,000.00				
WeeFall Sports Jerseys	0.00	0.00	968.00	10-20-260-6102	Eagle Youth Sports Program Expens			344.00				
				10-30-260-6102	Gypsum Youth Sports Program Exp			288.00				
				10-40-260-6102	Edwards Youth Sports Program Exp			336.00				
Gypsum Ace Hardware	0.00	0.00	952.29	10-30-401-6107	Gypsum Maintenance Supplies			952.29				
Colorado Campground	0.00	0.00	792.00	10-50-282-6102	Outdoor Rec Overnight Camp progr			792.00				
Redcross	0.00	0.00	720.00	10-30-301-6102	Gypsum Aquatics - Program Expens			720.00				
Travel Accomodations for	0.00	0.00	708.52	10-30-400-6350	Gypsum Staff Training Expense			708.52				
Nerf Blaster,goggles for	0.00	0.00	678.57	10-40-401-6107	Edwards Maintenance Supplies			678.57				
Elevator Inspection Fee	0.00	0.00	567.23	10-30-401-6360	Gypsum Building Maintenance Serv			567.23				
Front Entry	0.00	0.00	550.64	10-20-400-6360	Eagle Building Maintenance Service			550.64				
EF Maintainance and sei	0.00	0.00	539.14	10-40-401-6360	Edwards Building Maintenance Ser			539.14				
Amazon EPIR Concessioi	0.00	0.00	532.17	10-20-400-6117	Eagle Concession Supplies			289.56				
				10-20-400-6117	Eagle Concession Supplies			215.62				
				10-20-405-6102	Eagle Events/Parties Expense			26.99				
Fitness tech certification	0.00	0.00	500.00	10-30-400-6350	Gypsum Staff Training Expense			500.00				
Travel Arrangements	0.00	0.00	476.50	10-40-293-6102	Edwards Gymnastics Meet Expense			476.50				
Travel Arrangements for	0.00	0.00	476.50	10-40-293-6102	Edwards Gymnastics Meet Expense			476.50				
Disposal fee for dumpsti	0.00	0.00	459.10	10-30-401-6360	Gypsum Building Maintenance Serv			459.10				
Ice Edger	0.00	0.00	457.81	10-20-403-6114	Eagle Rink Supplies & Equipment			457.81				
Employee Lunch GRC	0.00	0.00	450.00	10-30-400-6122	Gypsum Employee Relations			450.00				
Card printer ink	0.00	0.00	379.81	10-30-400-6205	Gypsum Copier and Office Equip			379.81				
BMHS sponsorship	0.00	0.00	349.00	10-10-103-6150	Sponsorship Expenses			349.00				
End of Szn food	0.00	0.00	329.78	10-50-280-6102	Outdoor Rec Operating Expenses			329.78				
Edelrid	0.00	0.00	282.57	10-50-280-6102	Outdoor Rec Operating Expenses			282.57				
New Shaepener	0.00	0.00	273.49	10-20-400-4241	Eagle Skate Sharpening			273.49				
Metalfusion	0.00	0.00	273.19	10-50-280-6102	Outdoor Rec Operating Expenses			273.19				
Hammer for Edger	0.00	0.00	273.13	10-20-403-6114	Eagle Rink Supplies & Equipment			273.13				
GRC Gym meet exp	0.00	0.00	265.00	10-30-293-6102	Gypsum Gymnastics Meet Expense			265.00				
GRC Housekeeping Supp	0.00	0.00	249.36	10-30-400-6106	Gypsum Janitorial & Medical Suppli			249.36				
Overnight Camo	0.00	0.00	235.49	10-50-282-6102	Outdoor Rec Overnight Camp progr			235.49				

Vendor History Report

Posting Date Range -

Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
Walmart Concession	0.00	0.00	225.39	10-20-400-6117	Eagle Concession Supplies	225.39					
Shower curtain replacen	0.00	0.00	219.38	10-30-401-6200	Gypsum Janitorial Services Contract	219.38					
Expense tow of van	0.00	0.00	212.00	10-10-100-6140	District Vehicle Fuel & Maintenance	212.00					
PDS INC GRC	0.00	0.00	210.70	10-30-401-6107	Gypsum Maintenance Supplies	210.70					
Amazon EPIR	0.00	0.00	206.66	10-20-260-6102	Eagle Youth Sports Program Expenses	12.69					
				10-20-400-6116	Eagle Resale Items	7.99					
				10-20-400-6116	Eagle Resale Items	27.99					
				10-20-400-6116	Eagle Resale Items	157.99					
Lunch for Maintanace w	0.00	0.00	206.00	10-30-400-6122	Gypsum Employee Relations	206.00					
Costco EPIR	0.00	0.00	190.58	10-20-400-6106	Eagle Janitorial & Medical Supplies	12.49					
				10-20-400-6117	Eagle Concession Supplies	178.09					
End of summer breakfas	0.00	0.00	186.14	10-30-301-6102	Gypsum Aquatics - Program Expenses	186.14					
Eagle vail Swim Pool	0.00	0.00	180.00	10-30-301-6102	Gypsum Aquatics - Program Expenses	180.00					
Capcut	0.00	0.00	179.99	10-10-103-6302	Marketing and Communication Exp	179.99					
Eucalyptus for oil steam	0.00	0.00	176.65	10-30-400-6106	Gypsum Janitorial & Medical Suppli	176.65					
Dumpster for foam bloc	0.00	0.00	175.00	10-30-401-6360	Gypsum Building Maintenance Serv	175.00					
SDA Annual Conference	0.00	0.00	175.00	10-10-100-6350	Conferences and Training	175.00					
Travel Accomodations fc	0.00	0.00	168.40	10-30-400-6350	Gypsum Staff Training Expense	168.40					
Overnight Camp	0.00	0.00	167.11	10-50-282-6102	Outdoor Rec Overnight Camp progr	167.11					
Push Sweeper for EFH	0.00	0.00	163.05	10-40-401-6107	Edwards Maintenance Supplies	163.05					
Belmont Deli board mee	0.00	0.00	161.58	10-10-100-6120	Meeting Expenses	161.58					
Travel Accomodations fc	0.00	0.00	158.20	10-30-400-6350	Gypsum Staff Training Expense	158.20					
Amazon EPIR	0.00	0.00	151.98	10-20-400-6117	Eagle Concession Supplies	151.98					
Lunch for Maintenance ^	0.00	0.00	139.05	10-30-400-6122	Gypsum Employee Relations	139.05					
Office supply restock	0.00	0.00	134.85	10-30-400-6100	Gypsum Office Supplies	116.87					
				10-30-400-6116	Gypsum Resale Expense	17.98					
Concessions EPIR	0.00	0.00	134.19	10-20-400-6117	Eagle Concession Supplies	134.19					
Subscription	0.00	0.00	132.00	10-10-103-6302	Marketing and Communication Exp	132.00					
August Facebook Ads	0.00	0.00	132.00	10-10-103-6302	Marketing and Communication Exp	132.00					
Nerf Blasters for nerf pa	0.00	0.00	131.89	10-40-401-6107	Edwards Maintenance Supplies	131.89					
Managment Team Luncl	0.00	0.00	131.09	10-10-100-6120	Meeting Expenses	131.09					
Food for board retreat	0.00	0.00	126.38	10-10-100-6120	Meeting Expenses	126.38					
Garmin	0.00	0.00	124.85	10-50-280-6102	Outdoor Rec Operating Expenses	124.85					
Vero Networks	0.00	0.00	120.00	10-30-400-6401	Gypsum Internet/Telephone/Cable	120.00					
Amazon	0.00	0.00	114.95	10-50-280-6102	Outdoor Rec Operating Expenses	114.95					
Amazon	0.00	0.00	114.95	10-50-280-6102	Outdoor Rec Operating Expenses	114.95					
Snakcs for maintenance	0.00	0.00	112.00	10-30-400-6122	Gypsum Employee Relations	112.00					
Fall Sports Jerseys	0.00	0.00	112.00	10-20-260-6102	Eagle Youth Sports Program Expenses	112.00					
Supplies for maintanace	0.00	0.00	111.00	10-30-400-6106	Gypsum Janitorial & Medical Suppli	111.00					
Overnight Camp	0.00	0.00	104.98	10-50-282-6102	Outdoor Rec Overnight Camp progr	104.98					
Sport Court Removal	0.00	0.00	104.41	10-20-403-6114	Eagle Rink Supplies & Equipment	104.41					
Swim Banquet	0.00	0.00	104.00	10-30-301-6102	Gypsum Aquatics - Program Expenses	104.00					
Lunch for maintenance	0.00	0.00	101.83	10-30-400-6122	Gypsum Employee Relations	101.83					

Vendor History Report

Posting Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Broadband Internet	0.00	0.00	99.95	10-20-400-6401	Eagle Internet/Telephone/Cable	99.95						
USAG Membership	0.00	0.00	99.00	10-40-290-6102	Edwards Gymnastics Program Expe	99.00						
USAG Membership	0.00	0.00	99.00	10-40-290-6102	Edwards Gymnastics Program Expe	99.00						
Renewal Payments for c	0.00	0.00	99.00	10-40-290-6102	Edwards Gymnastics Program Expe	99.00						
Lunch for maintenance v	0.00	0.00	97.98	10-30-400-6122	Gypsum Employee Relations	97.98						
Concessions	0.00	0.00	93.87	10-20-400-6117	Eagle Concession Supplies	93.87						
Amazon EFH Rec Kids	0.00	0.00	92.03	10-40-205-6102	Edwards Rec Kids Program Expense	92.03						
Rec Kids Snacks	0.00	0.00	89.95	10-30-205-6102	Gypsum Rec Kids Program Expense	89.95						
Music Facilities	0.00	0.00	89.85	10-20-400-6401	Eagle Internet/Telephone/Cable	29.95						
				10-30-400-6401	Gypsum Internet/Telephone/Cable	29.95						
				10-40-400-6401	Edwards Internet/Telephone/Cable	29.95						
City Market EPIR	0.00	0.00	88.88	10-20-400-6117	Eagle Concession Supplies	88.88						
Monument expenses sa	0.00	0.00	88.00	10-50-288-6102	OR Monumnet trips - Program expe	88.00						
Youtube TV EFH	0.00	0.00	87.72	10-40-400-6401	Edwards Internet/Telephone/Cable	87.72						
PDS INC EFH	0.00	0.00	84.12	10-40-401-6107	Edwards Maintenance Supplies	84.12						
Mower	0.00	0.00	82.97	10-40-401-6107	Edwards Maintenance Supplies	82.97						
Craft fair A Frames	0.00	0.00	81.00	10-10-103-6309	Marketing - Facilities Expense	81.00						
Vehicle Expense	0.00	0.00	80.46	10-10-100-6140	District Vehicle Fuel & Maintenance	80.46						
Sites for blogett campgr	0.00	0.00	80.00	10-50-282-6102	Outdoor Rec Overnight Camp progr	80.00						
Shell Oil	0.00	0.00	78.42	10-10-100-6140	District Vehicle Fuel & Maintenance	78.42						
Target Rec Kids	0.00	0.00	76.26	10-20-205-6102	Eagle Rec Kids Program Expense	25.42						
				10-30-205-6102	Gypsum Rec Kids Program Expense	25.42						
				10-40-205-6102	Edwards Rec Kids Program Expense	25.42						
Shell Oil	0.00	0.00	73.30	10-10-100-6140	District Vehicle Fuel & Maintenance	73.30						
Walmart Rec Kids	0.00	0.00	72.01	10-20-205-6102	Eagle Rec Kids Program Expense	24.00						
				10-30-205-6102	Gypsum Rec Kids Program Expense	24.00						
				10-40-205-6102	Edwards Rec Kids Program Expense	24.01						
City Market EPIR	0.00	0.00	71.38	10-20-400-6117	Eagle Concession Supplies	71.38						
City Market Rec Kids	0.00	0.00	62.92	10-20-205-6102	Eagle Rec Kids Program Expense	20.97						
				10-30-205-6102	Gypsum Rec Kids Program Expense	20.97						
				10-40-205-6102	Edwards Rec Kids Program Expense	20.98						
Health Inspections for c	0.00	0.00	62.00	10-10-102-5052	Employee Recruitment Expense	62.00						
Key box and tags for car	0.00	0.00	60.31	10-30-400-6106	Gypsum Janitorial & Medical Suppli	60.31						
Sabor Mazatlan	0.00	0.00	60.05	10-50-280-6102	Outdoor Rec Operating Expenses	60.05						
Battery for faucets EFH	0.00	0.00	55.69	10-40-401-6107	Edwards Maintenance Supplies	55.69						
Walmart Supplies	0.00	0.00	55.04	10-40-400-6100	Edwards Office Supplies	55.04						
Walmart overnight camj	0.00	0.00	53.35	10-50-280-6102	Outdoor Rec Operating Expenses	53.35						
PDS INC EPIR	0.00	0.00	52.51	10-20-400-6107	Eagle Maintenance Supplies	52.51						
Stock Photo Subscriptio	0.00	0.00	50.42	10-10-103-6302	Marketing and Communication Exp	50.42						
USPS First class stamp	0.00	0.00	49.20	10-30-400-6100	Gypsum Office Supplies	49.20						
Printer Paper	0.00	0.00	48.99	10-30-400-6100	Gypsum Office Supplies	48.99						
Target GRC Kids	0.00	0.00	46.46	10-30-205-6102	Gypsum Rec Kids Program Expense	46.46						
Coffe pods for coffee stc	0.00	0.00	45.99	10-30-400-6122	Gypsum Employee Relations	45.99						

Vendor History Report

Posting Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Cleaning kit for card pri	0.00	0.00	44.60	10-30-400-6100	Gypsum Office Supplies	44.60						
Monument Excursion Sa	0.00	0.00	44.00	10-50-288-6102	OR Monumnet trips - Program expe	44.00						
Concessions EPIR	0.00	0.00	43.83	10-20-400-6117	Eagle Concession Supplies	43.83						
Electric Stapler	0.00	0.00	43.48	10-20-403-6114	Eagle Rink Supplies & Equipment	43.48						
Lock Boxes and van keys	0.00	0.00	43.47	10-50-280-6102	Outdoor Rec Operating Expenses	43.47						
Amazon	0.00	0.00	38.54	10-50-280-6102	Outdoor Rec Operating Expenses	38.54						
Tape for furniture cushi	0.00	0.00	37.98	10-30-400-6106	Gypsum Janitorial & Medical Suppli	37.98						
Amazon EPIR	0.00	0.00	35.99	10-20-400-6117	Eagle Concession Supplies	35.99						
August Facebook ads	0.00	0.00	35.33	10-10-103-6302	Marketing and Communication Exp	35.33						
Sponges for maintenanc	0.00	0.00	34.37	10-30-400-6106	Gypsum Janitorial & Medical Suppli	34.37						
New handles for steam i	0.00	0.00	34.19	10-30-400-6106	Gypsum Janitorial & Medical Suppli	34.19						
gear Library	0.00	0.00	33.97	10-50-280-6161	Gear Library expense	33.97						
Supplies for tiny danc	0.00	0.00	31.46	10-30-206-6102	Gypsum Non-Sports Program Exper	31.46						
Background renewal fee	0.00	0.00	30.00	10-40-290-6102	Edwards Gymnastics Program Expe	30.00						
GYmnastics team camp	0.00	0.00	29.72	10-40-290-6102	Edwards Gymnastics Program Expe	29.72						
Shell Oil	0.00	0.00	28.97	10-10-100-6140	District Vehicle Fuel & Maintenance	28.97						
Walmart Rec Kids	0.00	0.00	28.13	10-20-205-6102	Eagle Rec Kids Program Expense	9.37						
				10-30-205-6102	Gypsum Rec Kids Program Expense	9.37						
				10-40-205-6102	Edwards Rec Kids Program Expense	9.39						
Champion meet incentit	0.00	0.00	27.34	10-30-301-6102	Gypsum Aquatics - Program Expens	27.34						
Cooler plugs for coolers	0.00	0.00	25.47	10-50-280-6102	Outdoor Rec Operating Expenses	25.47						
Family Dollar EPIR Part	0.00	0.00	24.60	10-20-405-6102	Eagle Events/Parties Expense	24.60						
Hinges and screws for st	0.00	0.00	23.97	10-30-400-6100	Gypsum Office Supplies	23.97						
Clearbags	0.00	0.00	23.86	10-40-400-6100	Edwards Office Supplies	23.86						
Xbox monthyl subscripti	0.00	0.00	22.99	10-40-390-6102	E-sports Program Supplies	22.99						
Xbox Monthly Subscripti	0.00	0.00	22.99	10-40-390-6102	E-sports Program Supplies	22.99						
Food for overnight camp	0.00	0.00	22.85	10-50-282-6102	Outdoor Rec Overnight Camp progr	22.85						
Electric Stapler	0.00	0.00	22.79	10-20-403-6114	Eagle Rink Supplies & Equipment	22.79						
Monument expenses sai	0.00	0.00	22.00	10-50-288-6102	OR Monumnet trips - Program expe	22.00						
City Market EPIR Rec Kic	0.00	0.00	21.91	10-20-205-6102	Eagle Rec Kids Program Expense	21.91						
Propane refill	0.00	0.00	21.85	10-50-282-6102	Outdoor Rec Overnight Camp progr	21.85						
Propane refill	0.00	0.00	21.85	10-50-282-6102	Outdoor Rec Overnight Camp progr	21.85						
Office Supplies	0.00	0.00	21.03	10-10-100-6100	Office Supplies	21.03						
Color Coffee	0.00	0.00	20.00	10-50-280-6102	Outdoor Rec Operating Expenses	20.00						
Amazon GRC Supplies	0.00	0.00	18.93	10-30-405-6102	Gypsum Events/Parties Expense	18.93						
Monthly League Managi	0.00	0.00	17.95	10-20-260-6102	Eagle Youth Sports Program Expens	5.98						
				10-30-260-6102	Gypsum Youth Sports Program Exp	5.99						
				10-40-260-6102	Edwards Youth Sports Program Exp	5.98						
Overnight Camp	0.00	0.00	17.94	10-50-282-6102	Outdoor Rec Overnight Camp progr	17.94						
Canva	0.00	0.00	15.00	10-10-100-6312	Dues, Subscriptions, Books	15.00						
August facebook ads	0.00	0.00	12.09	10-10-103-6302	Marketing and Communication Exp	12.09						
Walmart Personal Charg	0.00	0.00	11.19	10-40-400-6100	Edwards Office Supplies	11.19						
August facebook ads	0.00	0.00	10.79	10-10-103-6302	Marketing and Communication Exp	10.79						

Vendor History Report

Posting Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Office Supplies	0.00	0.00	10.68	10-10-100-6100	Office Supplies	10.68						
Harware for steam room	0.00	0.00	9.49	10-30-400-6106	Gypsum Janitorial & Medical Suppli	9.49						
Gear Library	0.00	0.00	7.38	10-50-280-6161	Gear Library expense	7.38						
August Facebook Ads	0.00	0.00	6.00	10-10-103-6302	Marketing and Communication Exp	6.00						
August facebook ads	0.00	0.00	5.10	10-10-103-6302	Marketing and Communication Exp	5.10						
TOV Parking	0.00	0.00	2.00	10-50-281-6102	Outdoor Rec Day Camp Program Ex	2.00						
Files Editor	0.00	0.00	0.80	10-10-100-6312	Dues, Subscriptions, Books	0.80						
Files Editor	0.00	0.00	0.65	10-10-100-6312	Dues, Subscriptions, Books	0.65						
Walmart EPIR	0.00	0.00	0.31	10-20-400-4241	Eagle Skate Sharpening	0.31						
Clearbags refund	0.00	0.00	-23.86	10-40-400-6100	Edwards Office Supplies	-23.86						
Return EPIR	0.00	0.00	-25.20	10-20-403-6114	Eagle Rink Supplies & Equipment	-25.20						
GRC Rec Kids	0.00	0.00	-43.73	10-30-205-6102	Gypsum Rec Kids Program Expense	-43.73						
Uline Refund	0.00	0.00	-70.00	10-50-280-6102	Outdoor Rec Operating Expenses	-70.00						
00895 - Amilia Technologies USA Inc							8,965.18	0.00	0.00	0.00	8,965.18	8,965.18
1603369	Software		8/31/2026	DFT0002390	9/2/2026	8,965.18	0.00	0.00	0.00	8,965.18	8,965.18	
Software	0.00	0.00	8,965.18	10-10-100-6210	Software Fees - Registration System	2,665.00						
				10-10-101-6316	Credit Card Processor Fees	6,300.18						
00066 - Apex Security							95.77	0.00	0.00	0.00	95.77	95.77
1824629	Alarm September		9/4/2026	DFT0002347	9/11/2026	95.77	0.00	0.00	0.00	95.77	95.77	
Alarm September	0.00	0.00	95.77	10-20-400-6406	Eagle Security	95.77						
00070 - Arena Products & Services, LLC							4,048.00	0.00	0.00	0.00	4,048.00	4,048.00
4400	Eagle Ice Rink Service		9/1/2026	53377	9/8/2026	4,048.00	0.00	0.00	0.00	4,048.00	4,048.00	
Eagle Ice Rink Service	0.00	0.00	4,048.00	10-20-400-6360	Eagle Building Maintenance Service	4,048.00						
00085 - Background Investigation Bureau, LLC							59.00	0.00	0.00	0.00	59.00	59.00
INV-105621	Background Checks		9/18/2026	DFT0002409	9/22/2026	59.00	0.00	0.00	0.00	59.00	59.00	
Background Checks	0.00	0.00	59.00	10-10-102-5052	Employee Recruitment Expense	59.00						
00094 - Becker Arena Products, Inc.							1,309.95	0.00	0.00	0.00	1,309.95	1,309.95
520203	EPIR Supplies		9/1/2026	53378	9/8/2026	1,309.95	0.00	0.00	0.00	1,309.95	1,309.95	
EPIR Supplies	0.00	0.00	1,309.95	10-20-403-6114	Eagle Rink Supplies & Equipment	1,309.95						
00098 - Berry, Dunn, McNeil & Parker, LLC							28,306.00	0.00	0.00	0.00	28,306.00	28,306.00
483829	Consulting		5/21/2026	DFT0002389	9/24/2026	21,469.00	0.00	0.00	0.00	21,469.00	21,469.00	
Consulting	0.00	0.00	21,469.00	10-10-103-6221	Consulting	21,469.00						
491033	Consulting		9/17/2026	DFT0002388	9/24/2026	6,837.00	0.00	0.00	0.00	6,837.00	6,837.00	
Consulting	0.00	0.00	6,837.00	10-10-103-6221	Consulting	6,837.00						
01304 - Bill Downs							415.98	0.00	0.00	0.00	415.98	415.98
BD09.17.26	Ribs for community cook off		9/17/2026	53392	9/18/2026	415.98	0.00	0.00	0.00	415.98	415.98	
Ribs for community cool	0.00	0.00	415.98	25-80-400-7020	McCoy Park Equipment	415.98						

Vendor History Report

Posting Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
00107 - Black Hills Energy/Source Gas							1,713.58	0.00	0.00	0.00	1,713.58	1,713.58
559275338309.03.26	ESC Natural Gas		9/3/2026		DFT0002360	9/23/2026	26.57	0.00	0.00	0.00	26.57	26.57
ESC Natural Gas	0.00	0.00	26.57	25-60-400-6404	Eagle Complex Natural Gas			26.57				
770218778109.02.26	EFH Natural Gas		9/2/2026		DFT0002348	9/22/2026	61.91	0.00	0.00	0.00	61.91	61.91
EFH Natural Gas	0.00	0.00	61.91	10-40-400-6404	Edwards Natural Gas			61.91				
905660341009.08.26	EPIR Natural Gas		9/8/2026		DFT0002381	9/28/2026	904.51	0.00	0.00	0.00	904.51	904.51
EPIR Natural Gas	0.00	0.00	904.51	10-20-400-6404	Eagle Natural Gas			904.51				
905673400609.08.26	GRC Natural Gas		9/8/2026		DFT0002382	9/28/2026	720.59	0.00	0.00	0.00	720.59	720.59
GRC Natural Gas	0.00	0.00	720.59	10-30-400-6404	Gypsum Natural Gas			720.59				
00945 - Blue Monster Service							800.00	0.00	0.00	0.00	800.00	800.00
18719	McCoy Toilets		8/21/2026	Y	53404	9/25/2026	800.00	0.00	0.00	0.00	800.00	800.00
McCoy Toilets	0.00	0.00	800.00	25-80-400-6407	McCoy Park Portable Toilets			800.00				
00144 - CEBT'							47,203.38	0.00	0.00	0.00	47,203.38	47,203.38
INV0085512	CEBT Monthly		8/20/2026		DFT0002391	9/4/2026	47,203.38	0.00	0.00	0.00	47,203.38	47,203.38
CEBT Monthly	0.00	0.00	47,203.38	10-10-100-5020	Medical Coverage Premiums			8,296.31				
				10-20-100-5020	Medical Coverage Premiums			11,304.07				
				10-30-100-5020	Medical Coverage Premiums			12,733.11				
				10-40-100-5020	Medical Coverage Premiums			8,703.28				
				10-50-280-5020	Medical Coverage Premiums			2,800.03				
				25-60-400-5020	Medical Coverage Premiums			1,693.98				
				25-70-100-5020	Medical Coverage Premiums			1,672.60				
00145 - CEM Sales & Service, Inc							4,991.68	0.00	0.00	0.00	4,991.68	4,991.68
I2504151	CEM Chlorine for GRC		7/14/2026		53393	9/18/2026	4,991.68	0.00	0.00	0.00	4,991.68	4,991.68
CEM Chlorine for GRC	0.00	0.00	4,991.68	10-30-400-6109	Gypsum Aquatics - Operations expe			4,991.68				
00148 - Century Link/Lumen							826.21	0.00	0.00	0.00	826.21	826.21
30090445108.14.26	EPIR Internet		8/14/2026		DFT0002350	9/3/2026	182.58	0.00	0.00	0.00	182.58	182.58
EPIR Internet	0.00	0.00	182.58	10-20-400-6401	Eagle Internet/Telephone/Cable			182.58				
41497414008.14.26	EFH Internet		8/14/2026		DFT0002351	9/3/2026	197.73	0.00	0.00	0.00	197.73	197.73
EFH Internet	0.00	0.00	197.73	10-40-400-6401	Edwards Internet/Telephone/Cable			197.73				
41497420808.14.26	GRC Phone Line		8/14/2026		DFT0002352	9/3/2026	112.38	0.00	0.00	0.00	112.38	112.38
GRC Phone Line	0.00	0.00	112.38	10-30-400-6401	Gypsum Internet/Telephone/Cable			112.38				
51240562809.02.26	Phone and Internet for GCP		9/2/2026		DFT0002353	9/8/2026	126.06	0.00	0.00	0.00	126.06	126.06
Phone and Internet for (	0.00	0.00	126.06	10-30-307-6109	Gypsum Creek Pool - Operations ex			126.06				
796491484	GRC Internet		8/12/2026		DFT0002349	9/14/2026	207.46	0.00	0.00	0.00	207.46	207.46
GRC Internet	0.00	0.00	207.46	10-30-400-6401	Gypsum Internet/Telephone/Cable			207.46				

Vendor History Report

Posting Date Range -

Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
00155 - checkr							156.11	0.00	0.00	0.00	156.11	156.11
2645640	Background Checks		8/31/2026		DFT0002354	9/8/2026	156.11	0.00	0.00	0.00	156.11	156.11
Background Checks	0.00	0.00	156.11	10-10-102-5052	Employee Recruitment Expense		156.11					
00185 - Colorado Mountain News Media							924.00	0.00	0.00	0.00	924.00	924.00
IN246820	August cail daily ads		8/31/2026		53385	9/10/2026	924.00	0.00	0.00	0.00	924.00	924.00
August cail daily ads	0.00	0.00	924.00	10-10-103-6302	Marketing and Communication Exp		924.00					
01002 - Colorado State BOard of Land Commissioners							3,143.95	0.00	0.00	0.00	3,143.95	3,143.95
INV126807	Mc Coy park lease		1/1/2026		DFT0002402	9/16/2026	1,501.00	0.00	0.00	0.00	1,501.00	1,501.00
Mc Coy park lease	0.00	0.00	1,501.00	25-80-400-6312	McCoy Park Property Lease		1,501.00					
INV128387	Mc Coy Park Lease		1/1/2026		DFT0002401	9/16/2026	141.95	0.00	0.00	0.00	141.95	141.95
Mc Coy Park Lease	0.00	0.00	141.95	25-80-400-6312	McCoy Park Property Lease		141.95					
INV136619	McCoy Park Lease		1/1/2026		DFT0002403	9/25/2026	1,501.00	0.00	0.00	0.00	1,501.00	1,501.00
McCoy Park Lease	0.00	0.00	1,501.00	25-80-400-6312	McCoy Park Property Lease		1,501.00					
00194 - Comcast Cable							551.66	0.00	0.00	0.00	551.66	551.66
849750510023147208.06.	EFH Internet		8/6/2026		DFT0002355	9/3/2026	327.23	0.00	0.00	0.00	327.23	327.23
EFH Internet	0.00	0.00	327.23	10-40-400-6401	Edwards Internet/Telephone/Cable		327.23					
849750523000274408.11.	EPIR Internet		8/11/2026		DFT0002356	9/8/2026	224.43	0.00	0.00	0.00	224.43	224.43
EPIR Internet	0.00	0.00	224.43	10-20-400-6401	Eagle Internet/Telephone/Cable		224.43					
01308 - Dally Up Creations and Embroidery							2,136.00	0.00	0.00	0.00	2,136.00	2,136.00
INVOICE #575	Youth Sports Shirts		10/2/2026	Y	DFT0002408	9/25/2026	2,136.00	0.00	0.00	0.00	2,136.00	2,136.00
Youth Sports Shirts	0.00	0.00	2,136.00	10-20-260-6102	Eagle Youth Sports Program Expens		824.00					
				10-30-260-6102	Gypsum Youth Sports Program Exp		752.00					
				10-40-260-6102	Edwards Youth Sports Program Exp		560.00					
00218 - Decypher Technologies, Inc							10,314.40	0.00	0.00	0.00	10,314.40	10,314.40
165775MSP	Decypher Monthly		8/14/2026		DFT0002406	9/4/2026	6,555.14	0.00	0.00	0.00	6,555.14	6,555.14
Decypher Monthly	0.00	0.00	6,555.14	10-10-105-6206	Computer/IT/Phone Services		6,555.14					
166013DCY	Decypher Monthly		8/20/2026		DFT0002405	9/4/2026	1,240.00	0.00	0.00	0.00	1,240.00	1,240.00
Decypher Monthly	0.00	0.00	1,240.00	10-10-105-6206	Computer/IT/Phone Services		1,240.00					
INV-5119	Decypher Monthly		8/31/2026		DFT0002404	9/4/2026	230.00	0.00	0.00	0.00	230.00	230.00
Decypher Monthly	0.00	0.00	230.00	10-10-105-6206	Computer/IT/Phone Services		230.00					
INV-5157	Computer IT		9/2/2026		DFT0002400	9/28/2026	1,411.64	0.00	0.00	0.00	1,411.64	1,411.64
Computer IT	0.00	0.00	1,411.64	10-10-105-6206	Computer/IT/Phone Services		1,411.64					
INV5227	IT Services		10/2/2026		DFT0002410	9/28/2026	877.62	0.00	0.00	0.00	877.62	877.62
IT Services	0.00	0.00	877.62	10-10-105-6206	Computer/IT/Phone Services		877.62					

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Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
00228 - DIRECTV							169.99	0.00	0.00	0.00	169.99	169.99
012028168X260928	EPIR TV Monthly		9/28/2026		DFT0002379	9/14/2026	169.99	0.00	0.00	0.00	169.99	169.99
EPIR TV Monthly	0.00	0.00	169.99	10-20-400-6401	Eagle Internet/Telephone/Cable		169.99					
00257 - Eagle County Fleet Services							1,477.01	0.00	0.00	0.00	1,477.01	1,477.01
August 2026	August Fuel		9/16/2026		53394	9/18/2026	1,477.01	0.00	0.00	0.00	1,477.01	1,477.01
August Fuel	0.00	0.00	1,477.01	10-10-100-6140	District Vehicle Fuel & Maintenance		1,477.01					
01168 - Eagle Fair and Rodeo							4,000.00	0.00	0.00	0.00	4,000.00	4,000.00
EFR06.15.26	Sponsorship		6/15/2026		53386	9/10/2026	4,000.00	0.00	0.00	0.00	4,000.00	4,000.00
Sponsorship	0.00	0.00	4,000.00	10-10-103-6150	Sponsorship Expenses		4,000.00					
00269 - Eagle River Water & Sanitation Dist.							874.97	0.00	0.00	0.00	874.97	874.97
303991809.02.26	EFH Water		9/2/2026		DFT0002358	9/21/2026	835.25	0.00	0.00	0.00	835.25	835.25
EFH Water	0.00	0.00	835.25	10-40-400-6408	Edwards Water/Sewer		835.25					
303992109.02.26	PF Ice Rink		9/2/2026		DFT0002359	9/21/2026	39.72	0.00	0.00	0.00	39.72	39.72
PF Ice Rink	0.00	0.00	39.72	25-70-401-6240	FP Outdoor Ice Rink Maintenance E		39.72					
00982 - English Spanish Marketing LLC							1,800.00	0.00	0.00	0.00	1,800.00	1,800.00
99713C3D-0027	Google Adwords		5/26/2026	Y	DFT0002396	9/29/2026	450.00	0.00	0.00	0.00	450.00	450.00
Google Adwords	0.00	0.00	450.00	10-10-103-6302	Marketing and Communication Exp		450.00					
99713C3D-0028	Google Adwords		6/26/2026	Y	DFT0002397	9/29/2026	450.00	0.00	0.00	0.00	450.00	450.00
Google Adwords	0.00	0.00	450.00	10-10-103-6302	Marketing and Communication Exp		450.00					
99713C3D-0029	Google Adwords		7/26/2026	Y	DFT0002398	9/29/2026	450.00	0.00	0.00	0.00	450.00	450.00
Google Adwords	0.00	0.00	450.00	10-10-103-6302	Marketing and Communication Exp		450.00					
99713C3D-0030	Google Adwords		8/26/2026	Y	DFT0002399	9/29/2026	450.00	0.00	0.00	0.00	450.00	450.00
Google Adwords	0.00	0.00	450.00	10-10-103-6302	Marketing and Communication Exp		450.00					
01303 - Fresh Camp							2,267.34	0.00	0.00	0.00	2,267.34	2,267.34
408	Frsh Camp Jackets		9/2/2026	Y	53387	9/10/2026	2,267.34	0.00	0.00	0.00	2,267.34	2,267.34
Frsh Camp Jackets	0.00	0.00	2,267.34	10-20-400-5033	Eagle Staff Uniforms		351.00					
				10-30-205-6102	Gypsum Rec Kids Program Expense		234.00					
				10-30-290-6102	Gypsum Gymnastics Program Exper		117.00					
				10-30-400-5033	Gypsum Facility Staff Uniforms		1,000.00					
				10-30-400-6122	Gypsum Employee Relations		409.34					
				10-30-401-6107	Gypsum Maintenance Supplies		156.00					
00389 - Hartman Brothers, Inc.							2,139.90	0.00	0.00	0.00	2,139.90	2,139.90
468229	CO2 Telem System		4/29/2026		53395	9/18/2026	12.00	0.00	0.00	0.00	12.00	12.00
CO2 Telem System	0.00	0.00	12.00	10-30-400-6109	Gypsum Aquatics - Operations exp		12.00					
471677	Carbon Dioxide		6/11/2026		53395	9/18/2026	245.00	0.00	0.00	0.00	245.00	245.00
Carbon Dioxide	0.00	0.00	245.00	10-20-400-6106	Eagle Janitorial & Medical Supplies		245.00					
474667	CO2 Fee		7/30/2026		53395	9/18/2026	61.00	0.00	0.00	0.00	61.00	61.00

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Posting Date Range -

Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
CO2 Fee	0.00	0.00	61.00	10-30-400-6109	Gypsum Aquatics - Operations exp	61.00					
474894	EPIR Carbon Dioxide		7/31/2026	53395	9/18/2026	224.30	0.00	0.00	0.00	224.30	224.30
EPIR Carbon Dioxide	0.00	0.00	224.30	10-30-400-6109	Gypsum Aquatics - Operations exp	224.30					
476783	CO2 Fee		8/28/2026	53379	9/8/2026	131.00	0.00	0.00	0.00	131.00	131.00
CO2 Fee	0.00	0.00	131.00	10-30-400-6109	Gypsum Aquatics - Operations exp	131.00					
476843	CO2 Fee		8/28/2026	53379	9/8/2026	49.00	0.00	0.00	0.00	49.00	49.00
CO2 Fee	0.00	0.00	49.00	10-30-400-6109	Gypsum Aquatics - Operations exp	49.00					
476853	CO2 Fee		8/28/2026	53379	9/8/2026	61.00	0.00	0.00	0.00	61.00	61.00
CO2 Fee	0.00	0.00	61.00	10-30-400-6109	Gypsum Aquatics - Operations exp	61.00					
477008	Carbon Dioxide		8/31/2026	53379	9/8/2026	254.66	0.00	0.00	0.00	254.66	254.66
Carbon Dioxide	0.00	0.00	254.66	10-20-400-6109	Eagle Pool - Operations expenses	254.66					
478146	Carbon Dioxide		9/9/2026	53395	9/18/2026	98.72	0.00	0.00	0.00	98.72	98.72
Carbon Dioxide	0.00	0.00	98.72	10-30-400-6109	Gypsum Aquatics - Operations exp	98.72					
478151	Carbon Dioxide		9/9/2026	53395	9/18/2026	287.40	0.00	0.00	0.00	287.40	287.40
Carbon Dioxide	0.00	0.00	287.40	10-30-400-6109	Gypsum Aquatics - Operations exp	287.40					
478339	Carbon Dioxide		9/14/2026	53395	9/18/2026	265.24	0.00	0.00	0.00	265.24	265.24
Carbon Dioxide	0.00	0.00	265.24	10-20-400-6106	Eagle Janitorial & Medical Supplies	265.24					
478340	Carbon Dioxide		9/14/2026	53395	9/18/2026	230.60	0.00	0.00	0.00	230.60	230.60
Carbon Dioxide	0.00	0.00	230.60	10-30-400-6109	Gypsum Aquatics - Operations exp	230.60					
478342	Carbon Dioxide		9/14/2026	53395	9/18/2026	94.58	0.00	0.00	0.00	94.58	94.58
Carbon Dioxide	0.00	0.00	94.58	10-30-400-6109	Gypsum Aquatics - Operations exp	94.58					
478692	Carbon Dioxide		9/21/2026	53405	9/25/2026	125.40	0.00	0.00	0.00	125.40	125.40
Carbon Dioxide	0.00	0.00	125.40	10-30-400-6109	Gypsum Aquatics - Operations exp	125.40					
01077 - Hellas Construction						113,326.46	0.00	0.00	0.00	113,326.46	113,326.46
43003	Eagle Complex Cap Improvements		8/28/2026	53388	9/10/2026	113,326.46	0.00	0.00	0.00	113,326.46	113,326.46
Eagle Complex Cap Impr	0.00	0.00	113,326.46	25-60-400-7061	Eagle Complex Capital Improvemen	113,326.46					
00407 - Holy Cross Energy						28,760.24	0.00	0.00	0.00	28,760.24	28,760.24
11251500008.13.26	ESC Energy		8/13/2026	DFT0002385	9/1/2026	2,115.57	0.00	0.00	0.00	2,115.57	2,115.57
ESC Energy	0.00	0.00	2,115.57	25-60-400-6402	Eagle Complex Electric	2,115.57					
11251500009.11.26	ESC Energy		9/11/2026	DFT0002383	9/29/2026	2,340.15	0.00	0.00	0.00	2,340.15	2,340.15
ESC Energy	0.00	0.00	2,340.15	25-60-400-6402	Eagle Complex Electric	2,340.15					
50135810108.13.26	EPIR Energy		8/13/2026	DFT0002386	9/1/2026	4,133.55	0.00	0.00	0.00	4,133.55	4,133.55
EPIR Energy	0.00	0.00	4,133.55	10-20-400-6402	Eagle Electric	4,133.55					
50135810109.11.26	EPIR Energy		9/11/2026	DFT0002384	9/29/2026	5,461.39	0.00	0.00	0.00	5,461.39	5,461.39
EPIR Energy	0.00	0.00	5,461.39	10-20-400-6402	Eagle Electric	5,461.39					
50191990108.20.26	GRC Energy		8/20/2026	DFT0002362	9/9/2026	12,989.54	0.00	0.00	0.00	12,989.54	12,989.54

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										Posting Date Range -	
Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					Net Payment
GRC Energy	0.00	0.00	12,989.54	10-30-400-6402	Gypsum Electric	12,989.54					
50315040108.27.26	EFH Energy		8/27/2026		DFT0002361	9/15/2026	1,720.04	0.00	0.00	0.00	1,720.04
EFH Energy	0.00	0.00	1,720.04	10-40-400-6402	Edwards Electric	1,720.04					
00418 - HyFyve							107.70	0.00	0.00	0.00	107.70
FC 30	Admin Website hosting		8/3/2026		53389	9/10/2026	107.70	0.00	0.00	0.00	107.70
Admin Website hosting	0.00	0.00	107.70	10-10-103-6302	Marketing and Communication Exp	107.70					
00427 - Integra Repair, LLC							1,583.44	0.00	0.00	0.00	1,583.44
1067921	2012 Chevy S-10 Service		9/17/2026		53396	9/18/2026	1,583.44	0.00	0.00	0.00	1,583.44
2012 Chevy S-10 Service	0.00	0.00	1,583.44	10-10-100-6140	District Vehicle Fuel & Maintenance	1,583.44					
01183 - JA Landscape Services LLC							8,240.00	0.00	0.00	0.00	8,240.00
1398	Sod Replacement et EFP		9/7/2026		53406	9/25/2026	8,240.00	0.00	0.00	0.00	8,240.00
Sod Replacement et EFP	0.00	0.00	8,240.00	25-70-401-6201	Freedom Park Maintenance Service	8,240.00					
00948 - KNS Broadcasting							594.00	0.00	0.00	0.00	594.00
MC-1260736351	Rec Day radio commercials		7/31/2026	Y	53407	9/25/2026	594.00	0.00	0.00	0.00	594.00
Rec Day radio commerci	0.00	0.00	594.00	10-10-104-6130	Community Event Expense	594.00					
01253 - Michael Graff							25.10	0.00	0.00	0.00	25.10
MG08.27.26	Using personal card		8/27/2026		53380	9/8/2026	25.10	0.00	0.00	0.00	25.10
Using personal card	0.00	0.00	25.10	10-30-400-6106	Gypsum Janitorial & Medical Suppli	25.10					
00557 - Mountain Pest Control, INC.							340.00	0.00	0.00	0.00	340.00
1399290	EFH Mountain Pest		9/15/2026		53397	9/18/2026	85.00	0.00	0.00	0.00	85.00
EFH Mountain Pest	0.00	0.00	85.00	10-40-401-6360	Edwards Building Maintenance Serv	85.00					
1399498	GRC Mountain Pest		9/16/2026		53397	9/18/2026	85.00	0.00	0.00	0.00	85.00
GRC Mountain Pest	0.00	0.00	85.00	10-30-401-6360	Gypsum Building Maintenance Serv	85.00					
1399840	EPIR Mountain Pest		9/16/2026		53397	9/18/2026	85.00	0.00	0.00	0.00	85.00
EPIR Mountain Pest	0.00	0.00	85.00	10-20-400-6360	Eagle Building Maintenance Service	85.00					
1400182	Mountain Pest ESC		9/3/2026		53390	9/10/2026	85.00	0.00	0.00	0.00	85.00
Mountain Pest ESC	0.00	0.00	85.00	25-60-401-6363	Eagle Complex Maintenance Service	85.00					
00569 - National Business Furniture							348.48	0.00	0.00	0.00	348.48
ZK296417-OFF	Remaining furniture purchase		8/20/2026		53381	9/8/2026	348.48	0.00	0.00	0.00	348.48
Remaining furniture pur	0.00	0.00	348.48	50-30-400-7000	Gypsum Area Minor Projects	348.48					
00577 - Nextiva							1,399.38	0.00	0.00	0.00	1,399.38
40006721287	Monthly Nextiva		9/22/2026		DFT0002394	9/23/2026	288.61	0.00	0.00	0.00	288.61
Monthly Nextiva	0.00	0.00	288.61	10-10-105-6206	Computer/IT/Phone Services	288.61					
40006740211	Nextiva Monthly		9/27/2026		DFT0002395	9/29/2026	1,110.77	0.00	0.00	0.00	1,110.77
Nextiva Monthly	0.00	0.00	1,110.77	10-10-105-6206	Computer/IT/Phone Services	1,110.77					

Vendor History Report

Posting Date Range -

Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Amount	Account Number	Account Name	Dist Amount						
00990 - NOD Everest Foundation						5,824.00	0.00	0.00	0.00	5,824.00	5,824.00
NOD07.07.26	Basketball Team Camp	7/7/2026		53382	9/8/2026	5,824.00	0.00	0.00	0.00	5,824.00	5,824.00
Basketball Team Camp	0.00	0.00	5,824.00	10-40-260-6102	Edwards Youth Sports Program Exp	5,824.00					
00876 - PEAC Solutions						813.63	0.00	0.00	0.00	813.63	813.63
42604991	Monthly PEAC	8/24/2026		DFT0002392	9/16/2026	813.63	0.00	0.00	0.00	813.63	813.63
Monthly PEAC	0.00	0.00	813.63	10-20-400-6205	Eagle Copier and Office Equip	271.21					
				10-30-400-6205	Gypsum Copier and Office Equip	271.21					
				10-40-400-6205	Edwards Copier and Office Equipm	271.21					
00916 - Pinnacol Assurance						8,812.96	0.00	0.00	0.00	8,812.96	8,812.96
INV-2508870	Workers Comp	8/24/2026		DFT0002363	9/15/2026	8,812.96	0.00	0.00	0.00	8,812.96	8,812.96
Workers Comp	0.00	0.00	8,812.96	10-10-100-5055	Workers Compensation	8,812.96					
01267 - Rocky Mountain Custom Landscape						648.47	0.00	0.00	0.00	648.47	648.47
#20417	Eagle Building service	6/30/2026		53398	9/18/2026	648.47	0.00	0.00	0.00	648.47	648.47
Eagle Building service	0.00	0.00	648.47	10-20-400-6360	Eagle Building Maintenance Service	648.47					
00667 - Rocky Mountain Reserve						1,215.62	0.00	0.00	0.00	1,215.62	1,215.62
1824630	RMR Monthly Admin	9/14/2026		DFT0002387	9/24/2026	87.30	0.00	0.00	0.00	87.30	87.30
RMR Monthly Admin	0.00	0.00	87.30	10-10-100-5024	HSA & FSA	87.30					
2244756	RMR Replenish	9/7/2026		DFT0002364	9/9/2026	330.01	0.00	0.00	0.00	330.01	330.01
RMR Replenish	0.00	0.00	330.01	10-2116	HSA ER contributions	330.01					
2247471	HSA Contribution	9/3/2026		DFT0002365	9/3/2026	256.00	0.00	0.00	0.00	256.00	256.00
HSA Contribution	0.00	0.00	256.00	10-10-100-5024	HSA & FSA	256.00					
2277541	HSA Contribution	9/11/2026		DFT0002367	9/11/2026	256.00	0.00	0.00	0.00	256.00	256.00
HSA Contribution	0.00	0.00	256.00	10-10-100-5024	HSA & FSA	256.00					
2308199	RMR Replenish	9/21/2026		DFT0002366	9/22/2026	286.31	0.00	0.00	0.00	286.31	286.31
RMR Replenish	0.00	0.00	286.31	10-2116	HSA ER contributions	286.31					
01084 - Ruthmary Allison						141.00	0.00	0.00	0.00	141.00	141.00
R.M09.24.26	Monument Excursions	9/24/2026	Y	53408	9/25/2026	55.00	0.00	0.00	0.00	55.00	55.00
Monument Excursions	0.00	0.00	55.00	10-50-288-6102	OR Monumnet trips - Program expe	55.00					
R.M5.28.26	Monument Excursions	5/28/2026	Y	53408	9/25/2026	86.00	0.00	0.00	0.00	86.00	86.00
Monument Excursions	0.00	0.00	86.00	10-50-288-6102	OR Monumnet trips - Program expe	86.00					
00697 - ServiceMaster Commc. Cleaning Solutions						10,522.00	0.00	0.00	0.00	10,522.00	10,522.00
24849	Cleaning during Maintenance week	8/31/2026		53391	9/10/2026	2,216.00	0.00	0.00	0.00	2,216.00	2,216.00
Cleaning during Maintainer	0.00	0.00	2,216.00	10-30-401-6360	Gypsum Building Maintenance Serv	2,216.00					
24850	Cleaning during Maintenance week	8/31/2026		53391	9/10/2026	2,344.00	0.00	0.00	0.00	2,344.00	2,344.00
Cleaning during Maintainer	0.00	0.00	2,344.00	10-30-401-6360	Gypsum Building Maintenance Serv	2,344.00					
24851	Cleaning during Maintenance week	8/31/2026		53391	9/10/2026	4,277.00	0.00	0.00	0.00	4,277.00	4,277.00

Vendor History Report

											Posting Date Range -	
Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
Cleaning during Mainte	0.00	0.00	4,277.00	10-30-401-6360	Gypsum Building Maintenance Serv	4,277.00						
24852	Cleaning during maintenance week		8/31/2026	53391	9/10/2026	1,685.00	0.00	0.00	0.00	0.00	1,685.00	1,685.00
Cleaning during mainter	0.00	0.00	1,685.00	10-30-401-6360	Gypsum Building Maintenance Serv	1,685.00						
00719 - Spencer Fane Britt & Browne LLP							9,924.00	0.00	0.00	0.00	9,924.00	9,924.00
1577767	Legal Fees		9/2/2026	Y 53383	9/8/2026	9,924.00	0.00	0.00	0.00	0.00	9,924.00	9,924.00
Legal Fees	0.00	0.00	9,924.00	10-10-100-6307	Legal Services	9,924.00						
00761 - Target Specialty Products							2,664.50	0.00	0.00	0.00	2,664.50	2,664.50
INVP502259399	Fertilizer for eagle sports complex		9/3/2026	53399	9/18/2026	772.00	0.00	0.00	0.00	0.00	772.00	772.00
Fertilizer for eagle sport	0.00	0.00	772.00	25-60-401-6107	Eagle Complex Maintenance Suppli	772.00						
INVP502259400	Fertilizer for FP		9/3/2026	53399	9/18/2026	1,892.50	0.00	0.00	0.00	0.00	1,892.50	1,892.50
Fertilizer for FP	0.00	0.00	1,892.50	25-70-401-6107	Freedom Park Maintenance Supplie	1,892.50						
00786 - Tolin Mechanical Systems							15,010.81	0.00	0.00	0.00	15,010.81	15,010.81
CH592880	Comprehensive Service		9/13/2026	53400	9/18/2026	3,700.00	0.00	0.00	0.00	0.00	3,700.00	3,700.00
Comprehensive Service	0.00	0.00	3,700.00	10-20-400-6360	Eagle Building Maintenance Service	831.00						
				10-30-401-6360	Gypsum Building Maintenance Serv	1,495.00						
				10-40-401-6360	Edwards Building Maintenance Ser	1,374.00						
SV593975	Eagle Maintenance		9/15/2026	53400	9/18/2026	11,310.81	0.00	0.00	0.00	0.00	11,310.81	11,310.81
Eagle Maintenance	0.00	0.00	11,310.81	10-20-400-6360	Eagle Building Maintenance Service	11,310.81						
00791 - Town Of Eagle							912.73	0.00	0.00	0.00	912.73	912.73
12690.0.08.31.26	ESC TOE Water		8/31/2026	DFT0002369	9/17/2026	73.27	0.00	0.00	0.00	0.00	73.27	73.27
ESC TOE Water	0.00	0.00	73.27	10-20-400-6408	Eagle Water/Sewer/Trash	73.27						
8865.0.08.3126	EPIR Water Usage		8/31/2026	DFT0002370	9/17/2026	839.46	0.00	0.00	0.00	0.00	839.46	839.46
EPIR Water Usage	0.00	0.00	839.46	10-20-400-6408	Eagle Water/Sewer/Trash	839.46						
00792 - Town of Gypsum							3,657.92	0.00	0.00	0.00	3,657.92	3,657.92
01-02089-0109.03.26	GRC Water		9/3/2026	DFT0002368	9/21/2026	3,657.92	0.00	0.00	0.00	0.00	3,657.92	3,657.92
GRC Water	0.00	0.00	3,657.92	10-30-400-6408	Gypsum Water/Sewer/Trash	3,657.92						
01276 - United Energy Trading, LLC							4,589.59	0.00	0.00	0.00	4,589.59	4,589.59
21309	EPIR and GRC Energy		9/17/2026	DFT0002380	9/28/2026	4,589.59	0.00	0.00	0.00	0.00	4,589.59	4,589.59
EPIR and GRC Energy	0.00	0.00	4,589.59	10-20-400-6404	Eagle Natural Gas	2,645.98						
				10-30-400-6404	Gypsum Natural Gas	1,943.61						
00832 - Vail Honeywagon Ltd							308.18	0.00	0.00	0.00	308.18	308.18
6129556V323	Fuel and Materials		9/1/2026	DFT0002371	9/2/2026	308.18	0.00	0.00	0.00	0.00	308.18	308.18
Fuel and Materials	0.00	0.00	308.18	10-30-400-6408	Gypsum Water/Sewer/Trash	308.18						
01127 - Vail Valley Apex Waste Solutions							724.51	0.00	0.00	0.00	724.51	724.51
1467522	Freedom Park Trash		9/3/2026	DFT0002393	9/4/2026	724.51	0.00	0.00	0.00	0.00	724.51	724.51
Freedom Park Trash	0.00	0.00	724.51	25-70-400-6405	Freedom Park Trash Service	724.51						

Vendor History Report

										Posting Date Range -	
Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					Net Payment
00850 - Visionary Broadband							116.28	0.00	0.00	0.00	116.28 116.28
1945220	ESC Internet		9/1/2026		DFT0002372	9/9/2026	116.28	0.00	0.00	0.00	116.28 116.28
	ESC Internet	0.00	0.00	116.28	25-60-400-6403	Eagle Complex Internet and IT Equi	116.28				
00861 - Western Paper Distributors/CDC							3,416.10	0.00	0.00	0.00	3,416.10 3,416.10
5422950	EPIR Western Paper		3/26/2026		53401	9/18/2026	419.42	0.00	0.00	0.00	419.42 419.42
	EPIR Western Paper	0.00	0.00	419.42	10-20-400-6106	Eagle Janitorial & Medical Supplies	419.42				
5491378	EPIR Western Paper		6/23/2026		53401	9/18/2026	474.08	0.00	0.00	0.00	474.08 474.08
	EPIR Western Paper	0.00	0.00	474.08	10-20-400-6106	Eagle Janitorial & Medical Supplies	474.08				
5501025	EPIR Western Paper		7/7/2026		53401	9/18/2026	98.79	0.00	0.00	0.00	98.79 98.79
	EPIR Western Paper	0.00	0.00	98.79	10-20-400-6106	Eagle Janitorial & Medical Supplies	98.79				
5539101	EPIR Western Paper		8/25/2026		53401	9/18/2026	717.28	0.00	0.00	0.00	717.28 717.28
	EPIR Western Paper	0.00	0.00	717.28	10-20-400-6106	Eagle Janitorial & Medical Supplies	717.28				
5540971	Toilet Paper EFP		8/27/2026		53384	9/8/2026	125.62	0.00	0.00	0.00	125.62 125.62
	Toilet Paper EFP	0.00	0.00	125.62	25-70-401-6107	Freedom Park Maintenance Supplie	125.62				
5544304	Janitorial EFH		9/1/2026		53384	9/8/2026	413.47	0.00	0.00	0.00	413.47 413.47
	Janitorial EFH	0.00	0.00	413.47	10-40-401-6106	Edwards Janitorial & Medical Suppl	413.47				
5555237	Cleaning bottles EFH		9/15/2026		53409	9/25/2026	4.44	0.00	0.00	0.00	4.44 4.44
	Cleaning bottles EFH	0.00	0.00	4.44	10-40-401-6106	Edwards Janitorial & Medical Suppl	4.44				
5555242	Towels for fitness floor		9/15/2026		53401	9/18/2026	176.17	0.00	0.00	0.00	176.17 176.17
	Towels for fitness floor	0.00	0.00	176.17	10-30-400-6106	Gypsum Janitorial & Medical Suppli	176.17				
5557429	Towels for fitness floor		9/17/2026		53409	9/25/2026	279.79	0.00	0.00	0.00	279.79 279.79
	Towels for fitness floor	0.00	0.00	279.79	10-30-400-6106	Gypsum Janitorial & Medical Suppli	279.79				
5560874	EFH Janitorial Supplies		9/22/2026		53409	9/25/2026	473.79	0.00	0.00	0.00	473.79 473.79
	EFH Janitorial Supplies	0.00	0.00	473.79	10-40-401-6106	Edwards Janitorial & Medical Suppl	473.79				
5560881	EPIR Western paper		9/22/2026		53409	9/25/2026	233.25	0.00	0.00	0.00	233.25 233.25
	EPIR Western paper	0.00	0.00	233.25	10-20-400-6106	Eagle Janitorial & Medical Supplies	233.25				
00878 - Yampa Valley Electric Assoc., Inc.							79.00	0.00	0.00	0.00	79.00 79.00
1001550209.03.26	Electric for McCoy Park		9/3/2026		DFT0002373	9/17/2026	79.00	0.00	0.00	0.00	79.00 79.00
	Electric for McCoy Park	0.00	0.00	79.00	25-80-400-6402	McCoy Park Electric	79.00				
Vendors: (56) Total 01 - Vendor Set 01:							397,106.24	0.00	0.00	0.00	397,106.24 397,106.24
Vendors: (56) Report Total:							397,106.24	0.00	0.00	0.00	397,106.24 397,106.24



ADMINISTRATION DIVISION REPORT – 10/21/2026

PEOPLE & CULTURE – ERIN LEACH

HOPE Certification & Community Recognition – Mountain Recreation recently celebrated its graduation from the HOPE program, successfully completing all four certification levels: Bronze, Silver, Gold, and Platinum. This work reflects the District's commitment to employee mental health, wellbeing, and a supportive workplace culture. The achievement was also highlighted in a *Vail Daily* article, bringing community recognition to Mountain Recreation's efforts. [‘Not just another cog in the machine’: Eagle County businesses prioritize mental health training | VailDaily.com](#)

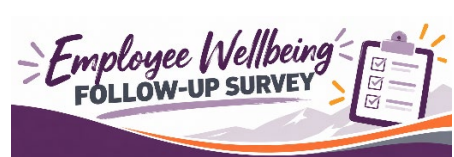
Employee Recognition – Congratulations to **Leonard**, our October Peak Performer, and **Joe Bailey**, our October Leader of the Month! Both were recognized for their contributions, dedication, and positive impact on their teams and Mountain Recreation. We are also excited to welcome **Jerry Wetzel** to the Mountain Recreation team as our new Maintenance Supervisor! Over the next several months, Jerry will work closely with Tommy Padilla, learning from his extensive knowledge and experience to ensure a smooth transition and continued success of our maintenance operations.



Employee Benefits & Open Enrollment – Preparations are underway for the 2027 benefits open enrollment period, October 19–November 13. Full-time employees will receive information about available benefits, plan updates, and enrollment resources. The October 29 Leadership Team Meeting will include presentations from CEBT and the Colorado Retirement Association.

Organizational Systems & Workforce Administration – People & Culture continues working on the District-wide policy and procedure framework, compensation strategy, and implementation of Paylocity Scheduling+ to improve consistency, streamline administrative processes, and support supervisors across facilities.

Employee Wellbeing & Engagement – October initiatives include World Mental Health Day, Customer Service Week, Breast Cancer Awareness Month, and National Make a Difference Day. Employees are also being encouraged to complete the follow-up HOPE Needs & Strengths Assessment to help measure progress and identify future well-being priorities.



MARKETING & COMMUNITY ENGAGEMENT – JAMIE WILSON



- **Rec'n'Connect Podcast:** In September's episode of Rec'n'Connect, we spoke with Teresa Cierco-Lopez with Walking Mountains to chat about Exploremos and how the program introduces our community to the outdoors. See the episode [here](#).
- **September Promotions:** Marketing promoted the Red Cross Blood Drive, fall break Rec Kids and Ninja and Parkour camps, learn to swim lessons at the Gypsum Rec Center, October Tai Chi, new Nerf birthday party options at the Edwards Field House, Adventures with Mike, job opportunities, the new Costume Swap at the Gypsum Rec Center, Rec or Treat coming up in October, E-sports free play Fridays, [Active Aging Week](#), adult Co-Rec Hockey Leagues and Soccer Leagues, Grandparents Day, the new Kids Parkour Class at the Gypsum Rec Center, opening of Eagle Ice Rink, call for vendors for the December Craft Fair at the Gypsum Rec Center and more.
- **Gym Etiquette Videos:** Lauren, Mike and Zyanya worked together to produce videos on gym etiquette at the Gypsum Rec Center; check one out [here](#).
- **Kermes: Unidos por Nuestras Raices (United By Our Roots):** On Sunday, Sept. 20, at Freedom Park, approximately 250 community members celebrated Hispanic Heritage Month during the inaugural Kermes celebration. It was a beautiful afternoon where the community shared traditions, food dancing and, of course, a piñata. Thank you to the partners who made this event happen: YouthPower (Vail Valley Foundation), Eagle Valley Library District, Mountain Youth, Mountain Dreamers and Mountain Rec.
- **Career Fair:** Erin and Jamie attended Eagle County Schools Career Fair on Oct. 8 with approximately 1,000 students stopping by to chat about Mountain Rec and current and upcoming job openings.
- **Gypsum Recreation Center 20th Celebration:** Staff is working on celebrating 20 days of the Gypsum Rec Center leading up to its 20th anniversary. Stay tuned for details.
- **Fiesta Americas 2027:** Jamie met with a new group who are planning to take over Fiesta Americas for 2027. She'll continue to guide and assist them as they move forward with planning.
- **2026 Events:** Events coming up include:
 - [Mira Wellness Fair](#): 3-6 p.m. at the Eagle River Center (Bently will make an appearance)
 - Rec or Treat: 5 p.m. on Thursday, October 29 at the Gypsum Rec Center
 - Community Market Food Drive in November
 - Toy Drive and Sale in December
 - Holiday Craft Fair at the Gypsum Rec Center in December
 - Winter Extravaganza at the Eagle Pool and Ice Rink in December
 - New Year's Eve Fireworks

FINANCE – KAREN MURPHY

- The 2027 Budget and 2026 Forecast are included for Board Review. Staff and the Management Team have worked hard to prepare the budget and forecast and have tried to be creative as operating expenses continue to rise. We are looking forward to the October Board Retreat where we will dive deep into the 2027 budget with the Board!
- Sheila Reiner, with Desert Vista Consulting, has signed a contract with Mountain Recreation to serve as DEO for the May 2027 election.
- In late June, the Town of Eagle reimbursed Mountain Recreation for the excess capital that was contributed to the Pool project. The funds total \$250,000 and are reported on the financial statements as “other income”; and it has been confirmed with the auditor that this is the correct way to report these funds.
- Other policies and procedures (Purchasing Card and Internal Controls) continue to be in process.
- On a personal note, Karen is heading to Europe in early October, to vacation with her sister.



FACILITIES DIVISION REPORT – 10/21/26

EAGLE POOL AND ICE RINK INFORMATION

Community Engagement & Special Events

The EPIR will host a memorial event for Emily Barker on Saturday October 17th, from 4p – 7p. Emily died responding to the Knowles Fire in Mesa County in June. She played on the Down Valley Divas hockey team, and the club will host a community skate and retire her jersey on this day. Ice time for the event was donated by Mountain Recreation.

Aquatics Operations & Mechanical Systems

Staff monitored a leak in the Eagle lap pool during the month of September. Staff identified the leak in the skimmer lines and worked with JHL, Brightview, and DPM to coordinate a leak detection company. They found a leak in on the west end of the pool, and Brightview began digging out the skimmer lines. Three sections of concrete were removed, pipes were fixed, and additional leak detection measures were taken to confirm the leak was fixed. The three sections have been backfilled, and concrete will be poured in October.

The Eagle Pool will be winterized by staff and Colorado Hardscapes on October 13th and 14th. Both pools will be drained, plugged and winterized, and filled back up for the winter to protect the Pebble Tech plaster finish.

Ice Rink

Staff hosted the Mile High Mites hockey program to introduce kids to the game of hockey in October. This program is offered by the Colorado Avalanche and delivered by Mountain Recreation staff. 40 kids participated, and many will register for the inhouse Mite program which runs October and November.

The Vail Mountaineers Hockey Club hosted their first fall tournament at the Eagle Ice Rink the weekend of September 25-27. Four more tournaments will be hosted the end of October through Thanksgiving weekend.

The Olympia ice resurfacers received its annual tune up in September. Staff will procure a price for a new unit and a down payment will be made in 2027 with a 2028 delivery.

Upcoming Events:

- Mini Mites, Mites, and Squirts begin October 19th
- Coed league begins Sunday October 11th
- Mountaineers hockey tournaments will be held the end of October through November

FINANCIAL PERFORMANCE

In comparison to the FY 2026 annual budget, the August financial picture shows:
Revenues are at 65% \$595,695 received of \$924,246 projected
Expenditures are at 65% \$1,023,769 spent of \$1,568,774 budgeted.
Cost recovery is at 58%

EDWARDS FIELD HOUSE INFORMATION

September was a good month at the Edwards Field House. September had 34 hours of rentals, school, and non-profit usage. EFH hosted 7 birthday parties in September.

Taekwondo had 25 kids registered for the month of September on Tuesdays and Wednesdays with 4 private lessons.

Tai Chi classes are going strong. We had 1 person sign up for the September classes, but are still getting 3-5 to drop in each session.

E-sports will host a Friday night out on October 23rd. Kids can sign up and play from 5:30-8pm and buy drinks/food, while also using other amenities in the facility.

Stone Creek Charter School held their annual Jogathon fundraiser on Friday, September 25th where around 250 people were in the building to either participate or help with the event. That ran from 7:30a-12:30pm.

Capital items for 2026 – Finishing the awning repair work in October with downspouts and heat tape on both sides of main entrance. This work is being completed by Umbrella roofing.

Sheriff Sub Station renovation will begin on October 5. This work will take around 3 weeks. Staff are starting to purchase equipment for the space and hope to have it functional the second week of November.

Staff have added a new NERF birthday party to our birthday party package. Staff will be rolling those out in November and will be an added feature and birthday party package for families to pick from. We are excited to introduce this to the public.

Edwards Freedom Park complex is going well. Mountain Rec, club, and high school seasons are all using the sports fields currently. Sod replacement for patches in the grass was installed the week of August 4th to coincide with the fall playing season. Mountain Rec and Vail Valley Soccer applied to US soccer for a grant to help fund and pay for the repairs at the Edwards Freedom Park Complex. We received upwards of \$15,000 and staff sent over invoices and payroll for those hours and work, including fertilizer. We should have that payment before the end of the year. Staff will start working on setting up the foam and boards for the seasonal ice rink in October. We bought a new liner for the smaller rink as it was at its life span. Vail Valley Soccer Club hosted their annual tournament the weekend of October 2-4.

Special Events (Edwards Field House)
September 25 (Stone Creek Charter Fundraiser)
October 5-9 (Active Aging Expo)
October 19-23 (Fall Preventative Maintenance on HVAC)
October 30 (Homestake Peak School)

Special Events (Freedom Park)
October 2-4
October 24-25

FINANCIAL PERFORMANCE

In comparison to the FY 2026 annual budget, August 2026 financial picture shows:

Revenues are at 68% \$450,673 received of \$659,849 budgeted

Expenses are at 64% \$678,723 spent of \$1,066,239 budgeted

Cost recovery is at 66%

GYPSUM RECREATION CENTER INFORMATION

September was a busy month with lots of fall programming and event planning underway. Mike hosted his first Adventures with Mike, and it was a huge hit with over 30 kids attending. The line was literally out the door! The theme was Dealing with Dragons, and Mike did an awesome job making it fun and engaging for the kids. We are excited to see this program continue and what themes he comes up with next.



Miriah and Lauren finalized our plans for Active Aging Week at the beginning of October. We have been working to put together a fun week with different activities and opportunities for our older adult community to get active, try something new, and spend time together at our different facilities.

**ACTIVE
AGING
WEEK**

GYPSUM RECREATION CENTER SCHEDULE
A WEEK OF FREE ACTIVITIES AND RESOURCES

MONDAY, OCT 5	11 a.m. - noon Walking Group Noon - 1 p.m. Beginner-Friendly Tai Chi Workshop
TUESDAY, OCT 6	11:30 a.m. - 12:30 p.m. Drop-In Cards, Games & Conversation 12:30 - 1:30 p.m. Sound Bath & Journaling Workshop
WEDNESDAY, OCT 7	10 - 11 a.m. Pop-Up Water Aerobics Class 11:30 a.m. - 12:30 p.m. Seated & Strong Fitness Class
THURSDAY, OCT 8	9:20 - 10 a.m. Tea with a PT (Physical Therapist) 11:30 a.m. - 12:30 p.m. Still Got It!
FRIDAY, OCT 9	10:30 a.m. - noon Acudetox Noon - 1 p.m. Beginner-Friendly Pickleball Demo

We have also been doing a lot of planning for Rec or Treat. We reached out to local nonprofits to invite them to participate, and we already have a great group signed up. We are working with the library to offer story time and are also planning a haunted house, dance party, and more activities throughout the facility. There are a lot of moving pieces but is always a super fun event.

Our Costume Swap collection has also started, and the community has already been very generous with donations. We have a table full of costumes ready to go for the swap on October 8. We are excited to give families an opportunity to find something new-to-them for Halloween while also giving old costumes another life.



Staff spent quite a bit of time interviewing this month for substitute Front Desk and Child Watch Attendants. These positions will help give us some additional coverage when our regular staff are away. We hired two EVHS seniors, Jadira and Maria, who both did wonderful in their interviews and have already started training with a lot of enthusiasm. We are excited to have them join the GRC team.

Our monthly Book Club and Cards, Games & Conversations clubs continued this month. Both programs have been a nice way to offer something a little different at the Gypsum Rec Center and give community members another opportunity to come together and connect.

Overall, the facility has remained busy and steady throughout September. We continue to see consistent use throughout the day and evenings, and staff have done a great job keeping up with daily operations while also preparing for all our upcoming fall events and programs.

GYPSUM CREEK POOL DATA

	Membership Scans		Day Passes		Total Visitors	
	2025	2026	2025	2026	2025	2026
June	72	109	51	60	123	169
July	113	197	147	128	260	325
August	86	105	51	87	137	192
September	N/A	45	N/A	13	N/A	58
Total	271	456	249	288	520	744

MEMBERSHIPS / DAILY ADMISSIONS

The Gypsum Rec Center had a total of 3,147 memberships at the end of the month, which is 104 less than last month. We had 11,824 membership scans throughout the month, which came to an average of 394 scans per day.

ON DECK

Next month, we have the following events scheduled:

- Costume Swap
- Red Cross Blood Drive
- Vail Health new app tabling
- Tolin Training
- MIRA Balance and Fall Prevention
- 4H Meetings
- Adventures with Mike
- Mountain Youth Community Data Presentation
- Fall Wreath class
- All Facilities Staff In Service
- Boy Scouts Meeting
- After School Program
- Rec or Treat
- HOA Meetings
- 5 gymnastics parties
- 4 pool parties
- Active Aging Week
 - o Walking Group
 - o Tai Chi Workshop
 - o Cards, Games, and Conversation
 - o Journal and Sound Bath Workshop
 - o Water Aerobics Special
 - o Seated and Strong
 - o Tea with a PT
 - o Still Got It!
 - o Pickleball Demo
 - o Acudetox

FINANCIAL PERFORMANCE

In comparison to the FY 2026 annual budget, August 2026 financial picture shows:

Revenues are at 67%	\$1,196,415 earned of \$1,779,208 budgeted
Expenses are at 65%	\$1,504,675 earned of \$2,327,768 budgeted
	Cost recovery is at 80%



PROGRAMS DIVISION REPORT – 10/21/2026

AQUATICS PROGRAMS – LOUIS LANG

September was a month of learning and growth for the aquatic department. We have started our summer debrief and planning of how to make summer pool operations smoother. As well as juggling multiple on-going projects within the department.

The winterization of the Gypsum Creek Pool will be finished on Monday, October 12th. Creek pool is just waiting to have the lines blown out and filled back up for the winter. We did a good acid wash to deal with some stubborn algae we were combating all summer there.

The Eagle Pool has been fixed of the leak and is skimming great! It was found in the 2' skimmer line of the west, deep end skimmer. The holes have been back filled and we are waiting on JHL and Ramos Concrete to patch the concrete. We will start draining the rec pool on Friday and the lap pool on Saturday/Sunday this week. The aquatics department will be partnering with Colorado Hardscapes to complete the winterization at Eagle.

Programs are going strong. We increased our number of students allowed in Levels 2, 3, and 4. This allows for smaller waiting lists and higher community participation. In addition to our usual lessons being full, we also added Monday and Wednesday morning options for families at home during the day.

GYMNASTICS PROGRAMS – BECKY JOHNSON

We jumped right back into school-year gymnastics programming in September, and there was a lot to be excited about. Classes have now been running for a few weeks, and everyone seems to be getting back into the swing of things. We also really enjoyed getting Nick into the gym, learning our procedures, and getting him ready to take on classes.

Our new Gymnastics Coordinator, Nick Klauss, officially started on August 31st, and it has been a great month getting to know him and having him in the gym. We spent September educating him on everything that goes into running the gymnastics program and getting him started with some gymnastics-specific certifications and memberships. He spent a lot of time shadowing me and Coach Carly before beginning to take the lead on some classes, with us there to provide support. We also started a Ninja & Parkour mini session in Gypsum to introduce families to some of the new classes we are planning to offer during Session 7. The younger age group filled up quickly, while the older class did not have as much interest. Hopefully, we can continue to promote the program and attract more interest from that age group next session!

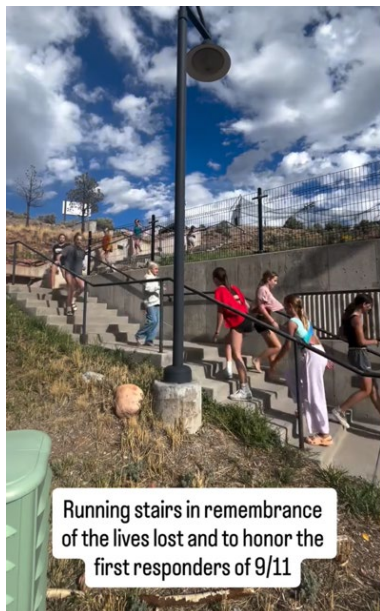
Our team program is still going strong. We had quite a bit of turnover this year as gymnasts graduated, moved away, or switched sports, but we have continued to maintain a good base of athletes by moving several gymnasts up to the next level. Carly and I have spent a lot of the month preparing for the upcoming competition season, which always involves quite a bit of behind-the-scenes work. We have been getting athletes and coaches recertified through USA Gymnastics, registering gymnasts for competitions months in advance since many meets fill so quickly, putting together our Ascent uniform orders, testing athletes, and preparing new beam and floor routines.

Each year, we also take time with the Ascent Gymnastics Team to honor September 11th and reflect on the importance of that day. This year, the gymnasts and coaches ran stairs to symbolize the height of one of the Twin Towers. All of the gymnasts successfully completed the stair-climbing goal, with some choosing to go even further. It was a meaningful afternoon spent working together as a team while honoring and remembering such an important day.

With several coaches leaving for college or moving away, we had to cut back on some classes to make sure we had the proper staffing to run them successfully. It has been great getting some new coaches into the gym, and with Nick joining the team, we should be able to expand our class offerings as we move into Session 7.

As we move into October, we will continue promoting and organizing our new Boys Gymnastics and Ninja/Parkour classes. We are also going to look into opportunities to compete as a “ninja” gym and explore what that could look like for our program moving forward. We also opened a Ninja/Parkour camp over Fall Break, which will be another great opportunity to introduce kids to the program and build excitement around these new offerings.

We will also be working hard with our team athletes on new floor routines, beam routines, and skills as we prepare for the 2027 competition season. I am very excited to have two coordinators supporting the gymnastics program and look forward to continuing to grow and improve our programming!



9/11 Ascent Team stair climbs

EDWARDS Program	Current session	Last Similar Session	% Change	Last Year	% Change
Gymnastics Drop-in	40	45	-11%	12	+233%
Instructional Programs	120	55	+118%	138	-13%
Team/Pre-Team	30	20	+50%	31	-3%
Tumble tots	353	255	+38%	58	+508%

- Tumble tots was low in 2025 because of the gymnastics center renovation

GYPSUM Program	Current session	Last Similar Session	% Change	Last Year	% Change
Instructional Programs	122	78	+56%	144	-15%
Team/Pre-Team	43	37	+16%	43	Neutral
Tumble Tots	245	165	+48%	260	-5%

OUTDOOR RECREATION PROGRAMS – KAILI SCHROEDER

Monument Excursions

Staff Training

I took our two new Monument Staff out for a mini version of a Monument Trip to learn how to do programming. Both Lael and Ellie worked as Lead Overnight Guides for us during the summer, and the remaining three Monument Guides are all returners. We went into the season already with so much experience. We had such a strong team this September!!



Excursions

This was one of our biggest Monument Seasons yet, with 139 kids and 36 chaperones/teachers camping in the desert.

We also took our first group of middle schoolers this year! Almost all of them had been on this trip with me in years past as younger students. It was so sweet to give them another experience from an older perspective.

We welcomed students from Stone Creek Charter School, Brush Creek Elementary School, and Red Hill Elementary School. We even had our very own Lucia “Freebird” join us as a chaperone for her granddaughter from RHES!

We experienced some of the rainiest weather I’ve seen in my three years of these trips. Thankfully, the lightning delays were brief. The kids made the most of those moments by turning the vans into headlight-lit dance parties and were troopers through rainy outdoor experiences.

For our final week with RHES, we added a night hike and telescope constellation session to support the 5th grade academic state standards.

There were silly skits, delicious camp meals, environmental education hikes, rock climbing, and so much laughter.

My favorite quote came from a child who felt homesick on the first night. Historically, he has struggled to make it through even sleepovers at home. Then he came up to us and said: “Remember when I said I wanted to go home last night? Well, I don’t want to go home now!!” Then he ran off, grinning and playing with his friends.



This is growth. This is connection. These are core memories that last a lifetime.

We finished out our Monument Season as always with a massive de-gear – pulling everything out of the trailer and cleaning before re-organizing in the Back Op. Room, washing and providing maintenance on 20+ tents, vacuuming out and cleaning our fleet of vans, and preparing for our winter slow season of our Back Op. Room.

Additional Programming

Carson and I explored additional programming with Eagle Climbing Coalition. They are building a via ferrata, and we have been in conversations and did a test day to see if this would be a good match for partner programming.

We have also allocated time in between Monument trips to plan out Fall & Winter Programming.

Maloit Challenge Course

We hosted HPS middle schoolers for their annual field day at Maloit Park, facilitating team bonding through challenge course and field game activities.

Seth reinstalled our kiosk for the signage and information about Maloit.

Outdoor Gear Library

The OGL switched to it's off-season as weather cooled in Eagle County and our department shifted focus to Monument Excursions. Our OGL Team switched MyTurn to checkout by appointment only, which overall worked very well to still serve the public and be efficient with our time.

YOUTH AND ADULT SPORTS PROGRAMS – MATT KREUTZER

YOUTH SPORTS PROGRAMS

Fall youth sports came to a successful close, despite Colorado reminding us once again that we do not control the weather. Flag Football, Soccer, and Volleyball all wrapped up strong with several games having to be canceled due to lightning. Thankfully, we were able to reschedule every canceled game and give our participants the full season experience they signed up for. A little extra scheduling work was well worth it to make sure the kids finished their seasons on a high note.

Youth Basketball registration also closed, and this is where we finally get to share some good registration news. Districtwide participation is up **21%** from last year, with the largest increases coming in the 7–8-year-old divisions in Eagle and Gypsum. Edwards also saw an increase in participation. After several months of reporting registration declines, it was nice to finally have some numbers moving in the other direction.

Youth Hockey registration also closed in September. Overall registration is down approximately 5% from last year, primarily due to a decrease of about nine participants in the Mini Mite division for ages 5–6. While we would always like to see those numbers higher, we are looking forward to getting everyone indoors and putting the thunderstorm forecast behind us for a while.

ADULT SPORTS PROGRAMS

Fall Adult Softball is moving along well. After a brief reminder to team captains that we are playing recreational softball and not competing for a late-season run at the World Series, everyone appears to have settled back down and is enjoying the season. Sometimes a gentle reminder that nobody is getting a trophy from ESPN is all it takes.

Our Fall CoRec Indoor Soccer League also had a strong registration season, with nine teams signing up. That was enough to allow us to create both an upper and lower league, which is always a win. Separating the more competitive teams from those looking for a more recreational experience makes for better games and, ideally, fewer instances of someone treating a Tuesday night game like the Champions League final.

CoRec Hockey has also generated quite a bit of interest. We have 8 teams vs. our usual 6, so we had to work with the facilities team to get creative and find more ice time to make sure that we can support our program growth. We appreciate the conversation and flexibility from them with an already tight and crazy ice rental schedule!

CONCLUSION

September was a good month for Mountain Recreation Sports. Fall youth sports successfully wrapped up despite some weather-related challenges, and seeing basketball participation increase by 21% districtwide was especially encouraging. Adult sports continue to have strong participation, with enough interest in both Indoor Soccer and CoRec Hockey to

expand opportunities for participants. As we head into the colder months, we are excited to move more programs indoors, where the biggest weather concern should be whether someone remembered to bring a jacket to the rink instead of whether lightning is going to cancel the game.

YOUTH & SENIOR PROGRAMS – MIRIAH CLARKE-POSTLE

REC KIDS CAMPS

The kids are officially back in school, and September brought a transition from summer programming into our fall activities. Rec Kids projects included Lucia and I wrapping up final items for our CCCAP assistance program from the summer and completing remaining administrative and program needs. We also shifted our focus toward October break, including staff schedules and availability, camp planning, and preparing for upcoming activities.

Lucia represented Mountain Rec Kids Camps and programming with fellow staff at the annual Wild West Days event, where she worked at the Mountain Rec table and connected with community members. She shared information about our programs, answered questions, and helped promote upcoming camps and rec opportunities. The event provided a great opportunity to engage with families and increase awareness.

In September, we also learned that Janet Jay from the Eagle Valley Library Gypsum branch will be retiring. Janet has been so great to work with, and we appreciate the time and support she and her team brought to our camp programs. We are excited to welcome Kate Mahoney, who will be stepping into the role, and look forward to meeting her and building a new working relationship as we continue to collaborate.

NON-SPORTS PROGRAMMING

Kids Night Out

Looking ahead, we're kicking off our Kids Night Out (KNO) season on October 2nd at the Eagle Ice Rink with a fun evening on the ice for the kids. Then, on October 23rd, we'll celebrate Halloween with a themed KNO at our Gypsum location.

ACTIVE OLDER ADULT PROGRAMMING

September AOA programming included our cards & games group and monthly book club in Gypsum. In Edwards, Mike Leigh continued to offer several pickleball clinics, along with our weekly Wednesday Tai Chi class. Participation in the Edwards Tai Chi has ebbed and flowed a bit, which may simply be because people are still taking advantage of the nice weather and longer days before winter sets in.

Lauren and I also spent some time finalizing the schedule and program opportunities for our upcoming Active Aging Week. We're excited to have a fun mix of activities planned across all three of our facilities and look forward to a great event.

FREE MEDICARE PRESENTATIONS

Navigating Medicare

Eagle County Fall 2026 Presentations

KNOW YOUR OPTIONS. PLAN FOR WHAT'S AHEAD.

Medicare doesn't have to be confusing. Learn the basics, understand and compare your coverage, get answers to your questions, and get ready for Medicare Open Enrollment, October 15-December 7.

EVENTS IN EAGLE COUNTY

FRIDAY October 2, 2026	TIME 9:15 AM - 9:45 AM	LOCATION Aging Well Expo, El Jebel Community Center 20 Eagle County Dr., El Jebel, CO 81622
THURSDAY October 8, 2026	TIME 12:30 PM - 1:30 PM	LOCATION Edwards Field House 400 Miller Ranch Road, Edwards, CO
TUESDAY October 13, 2026	TIME 1:00 PM - 2:00 PM	LOCATION Golden Eagle Senior Center 715 Broadway St., Eagle, CO 81631

FREE • UNBAGED • LOCAL

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Questions?
Contact Jonah Glassman
jglassman@nwccog.org
970-315-1328

VINTAGE
Your Local Area Agency on Aging

Mountain Recreation
Eagle Valley Library

ACTIVE AGING WEEK

EDWARDS FIELD HOUSE SCHEDULE

A WEEK OF FREE ACTIVITIES AND RESOURCES

MONDAY, OCT 5	10:30 a.m. Move It! Fitness Class
WEDNESDAY, OCT 7	10 - 11:15 a.m. Acudetox 11:30 a.m. Wellness with Nicole
THURSDAY, OCT 8	10 a.m. Nature Walk at Eagle River Preserve 12:30 p.m. Medicare Essentials
FRIDAY, OCT 9	2 p.m. Pickleball Demo/Drop-In Noon - 2:15 p.m. Eagle Ice Rink Public Skate for 61+

MOUNTAINREC.ORG

Mountain Recreation
Gypsum Recreation Center

ACTIVE AGING WEEK

GYPSUM RECREATION CENTER SCHEDULE

A WEEK OF FREE ACTIVITIES AND RESOURCES

MONDAY, OCT 5	11a.m. - noon Walking Group Noon - 1 p.m. Beginner-Friendly Tai Chi Workshop
TUESDAY, OCT 6	11:30 a.m. - 12:30 p.m. Drop-In Cards, Games & Conversation 12:30 - 1:30 p.m. Sound Bath & Journaling Workshop
WEDNESDAY, OCT 7	10 - 11 a.m. Pop-Up Water Aerobics Class 11:30 a.m. - 12:30 p.m. Seated & Strong Fitness Class
THURSDAY, OCT 8	9:20 - 10 a.m. Tea with a PT (Physical Therapist) 11:30 a.m. - 12:30 p.m. Still Got It!
FRIDAY, OCT 9	10:30 a.m. - noon Acudetox Noon - 1 p.m. Beginner-Friendly Pickleball Demo Noon - 2:15 p.m. Eagle Ice Rink Public Skate for Seniors 61+

MOUNTAINREC.ORG

ON DECK

Gymnastics – Becky Johnson

- Session 6 2026 runs: August 24th-October 10th
- Fall Break Ninja Camps: October 12th-14th from 9am-12pm in Gypsum
- Session 7 Registration Opens: October 12
- Session 7 2026 runs: October 19th-December 11th