

VAIL PARK AND RECREATION DISTRICT
d/b/a VAIL RECREATION DISTRICT
BOARD OF DIRECTORS

3:00 P.M.
Friday, October 30, 2026
Vail Town Council Chambers
AGENDA
SPECIAL MEETING

Agenda

1. Call to Order
2. Changes to Agenda;
3. Approval of Minutes;
 - a. August 27, 2026
4. Public Input (for matters not otherwise on agenda/three-minute time limit/no disrupting, pursuant to § 18-9-108, C.R.S.);
5. New Business and Special Orders;
 - a. Review of Proposed 2027 Program Fees- Mr. Mike Ortiz
 - b. Review of Preliminary Proposed 2027 Budget -Mrs. Abby Robinson
 - c. Audit Engagement Letter- Mrs. Abby Robinson
6. Unfinished Business;
 - a. None.
7. Officers, Committees, Staff, and Professional Consultants;
 - a. September 2026 Financial Report- Mrs. Abby Robinson
 - b. Executive Director Report- Mr. Mike Ortiz
 - c. Board Member Input
8. Adjournment

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agenda.doc*

RECORD OF PROCEEDINGS

Minutes of the Regular Meeting Of the Board of Directors

Vail Park and Recreation District
dba Vail Recreation District
August 27, 2026

A Regular Meeting of the Board of Directors of the Vail Recreation District, Town of Vail, Eagle County, Colorado, was held on August 27, 2026, at 5:00 p.m. at the Vail Town Council Chambers, Town of Vail, Eagle County, Colorado, in accordance with the applicable statutes of the State of Colorado.

1. MEMBERS PRESENT

1.1. Bob Armour, Kirk Hansen, Molly Rabin, Kim Saalfeld, John Rediker

2. MEMBERS ABSENT AND EXCUSED

2.1. None.

3. STAFF PRESENT

3.1. Nell Davis, April Heredia, Mike Ortiz, Scott O'Connell, Jarod Biniecki

4. OTHERS PRESENT

4.1. None.

5. CONSULTANTS PRESENT

5.1. Abby Audino, Marchetti & Weaver, LLC

6. CALL TO ORDER

6.1. Director Armour called the meeting to order at 5:00 p.m.

7. CHANGES TO AGENDA

7.1. None.

8. APPROVAL OF MINUTES

8.1 By motion duly made it was RESOLVED to approve the minutes of the July 23, 2026, meeting. Motion carried (4 in favor, 0 opposed, 1 abstention by Director Rediker)

9. PUBLIC INPUT FOR MATTERS NOT OTHERWISE ON AGENDA

9.1 None.

RECORD OF PROCEEDINGS

Vail Recreation District August 27, 2026, Meeting Minutes

10 ATHLETIC FIELD RESTROOM AND STORAGE BUILDING UPDATE

- 10.1 Mr. Scott O'Connell presented a visual construction update on the Athletic Field Restroom and Storage Building. The presentation included photos of completed framing, roofing and the ongoing utility rough ins.
- 10.2 Mr. O'Connell also shared photos of the outside and surrounding area showing the landscape work done to make the areas affected by the building will be restored to its original state.

11 DOBSON ARENA UPDATE

- 11.1 Mr. Jarod Biniiecki presented a visual update on Dobson Ice Arena. The presentation included photos of many different locations within Dobson that show the progress of the project. He shared some fun statistics of the materials used to prepare for the concrete pour of the ice floor base.
- 11.2 Mr. Biniiecki shared that lights are starting to be installed above the ice. He touched on many enhancements that are going to make the arena better such as the drink railing and the view from the new lobby area.
- 11.3 Mr. Biniiecki shared some dates of the first few events happening at Dobson. The first being November 7, 2026, with be the alumni game. The grand opening will be November 28, 2026, followed by an open house on November 29th.

12 GOLF COURSE AND SPORTS FIELDS WATER UPDATE

- 12.1 Mr. Mike Ortiz started his report with the golf course. We are currently in stage 2 restrictions which means our watering is cut to 50 %. The recent rains have helped to replenish the creek, and we have been able to draw water from there. If the rain stops, we will likely go back to stage 3 sooner than expected. In stage 3 restrictions we are allowed to hand water. Mr. Ortiz has been asked why we hand water as opposed to isolated watering. He shared that hand watering is more efficient as we can water the areas that most need water as isolated watering waters areas that may not need water. Golf carts will stay on path only for now.
- 12.2 Mr. Ortiz next shared an update on the fields at Ford Park and the Athletic field. These fields are getting watered twice a week and look great. Justin was able to only water once a week when we were getting rain. He has been doing a great job this summer with all the restrictions. He has been using water agents that help keep the moisture in the roots that help keep the moisture in.
- 12.3 Director Armour asked how many tennis courts we are currently using. Mr. Ortiz answered that we currently have 6 courts active with two closed done for the remainder of the summer.

13 JULY 2026 FINANCIAL REPORT

- 13.1 Ms. Abby Audino reviewed the July financial statements. She began with revenues, some of the variances shown are property taxes, this is a timing issue and there are currently no concerns. Sports showed good numbers in both the 50th

RECORD OF PROCEEDINGS

Vail Recreation District August 27, 2026, Meeting Minutes

Hill Climb as well as camps. Golf had an increase in the cost of the purchase of rental clubs. Pickleball is still showing lower revenues for court rental. This will be addressed in the upcoming budget meetings scheduled in a couple of weeks.

Food & Beverage and Banquets have strong numbers in the month of July as well.

- 13.2 On the expense side a lot of the variances are labor differences and timing variances that should be corrected by year end. There were not big changes to capital this month.

16 EXECUTIVE DIRECTOR REPORT

16.1 Mr. Mike Ortiz shared the director's report that can be requested by sending an email to admin@vailrec.com.

16.2 Mr. Ortiz shared a few highlights starting with praising Madelyn LyBarger for creating an award for the bike series with little direction. She did an amazing job.

16.3 Mr. Ortiz shared that in Sports the mountain bike series is done for the season and even though they had a challenging season due to weather conditions it was a great season overall. They are now working on the kids running series Mighty Marmots and they still have a couple of running races left, one being the Cougar Ridge Classic. This year the classic has added a 14K which was requested by many runners.

16.4 Mr. Ortiz shared that Mrs. Carol Johnson, the new pickleball director, added a program named Dink Divas this summer and it was a hit.

16.5 Golf has had an amazing summer operating a tee sheet at 95-98% utility. He shared that both the men and women's club league have finished with the winners being, Carl Anderson and Flora Bell for the men and women's leagues and Larry Reiff and Flora Bell winning for the senior men and women's league.

16.6 Mr. Ortiz shared some good news about gymnastics. He shared that Julie Cotter would be staying for the winter and remaining school year. Also, we continue to work on the VISA for Sunny Hasebe as that process has had a lot of ups and downs.

16.7 Mr. Ortiz confirmed that the Recreation Subcommittee meeting will be on September 10th and confirmed that both Director Hansen and Director Armour will be attending. He also shared that there will be a joint session with the Town of Vail and Vail Recreation District boards on September 15th to discuss the budget for Dobson Ice Arena. He stated the budget was not set in stone, and they will be sharing what they have both come up with to date with no capital added. The goal is to cut the subsidy and start saving money for future capital projects and big maintenance projects for the rink. He shared that there will be a Dobson Fund where all sponsorships and programming from the district will go into to help towards the subsidy.

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17 BOARD MEMBER INPUT

17.1 Director Rabin shared that her experience with the new registration system Finnly was great. She also thanked Nell Davis for all her work. She also said that her family had another successful summer at Camp Vail and are now excited for Kid Zone.

17.4 Director Armour shared that he drove by the golf course and it looked amazing. He also had lunch at Grill on the Gore, and it too was amazing. He visited the wedding island and was concerned about the two trees that were planted, he wanted to know how they are being watered. Mr. Scott O'Connell answered the trees are on their own, but he has requested that his landscaper give them some attention. He also asked if the wood sculpture out there was getting refurbished. Mr. Scott O'Connell answered yes, they will be getting revarnished soon.

17.6 Director Saalfeld thanked both Scott O'Connell and Jared Biniecki for their hard work and dedication to the construction projects plus their everyday jobs. She enjoyed both presentations and recognized all their efforts.

18 ADJOURNMENT

18.1 Upon a motion duly made and seconded, it was unanimously RESOLVED to adjourn the Regular Meeting of the Vail Recreation District Board of Directors.

Respectfully Submitted,
April Heredia
Secretary to the Meeting



VAIL RECREATION DISTRICT

VAIL RECREATION DISTRICT 2027 FEES

DEPARTMENT	PAGE
VAIL NORDIC CENTER	2
VAIL GYMNASTICS CENTER	2
VAIL GOLF CLUB	3
DOBSON ICE ARENA	4
SPORTS DEPARTMENT	5
LEAGUES	5
RACE SERIES	5
YOUTH SPORTS CAMPS	5
FACILITY RENTALS	6
VAIL TENNIS CENTER	7
PICKLEBALL	7
COMMUNITY PROGRAMMING	8
IMAGINATION STATION	8
PRESCHOOL PROGRAMS	8
SINGLE DAY PROGRAMS	8
KIDZONE	8
SUMMER DAY CAMPS	8
COMMUNITY ROOM	8

VAIL NORDIC CENTER		
<u>PASSES</u>	<u>2026 RATE</u>	<u>2027 RATE</u>
DAY PASS ADULT/YOUTH (13-17)	\$29/24	\$31/ 25
DAY PASS JUNIOR (6-12)	\$15	\$20
SEASON PASS NON-RES	\$199	\$205
RESIDENT SEASON PASS	\$145	\$150
STUDENT PASS (AGES 13-17)	\$99	\$105
STUDENT PASS (AGES 6-12)	\$74	\$79
<u>RENTALS</u>		
RENTALS CLASSIC/SKATE	\$39/44	\$40/ 45
RENTALS CHILDREN CLASSIC OR SKATE	\$30	\$30
RENTALS SNOWSHOE	\$37	\$39
RENTALS FATBIKES	\$42 HALF DAY	\$30
RENTALS PULL SLED	\$30	\$30
AT GEAR	\$95	\$99
		\$20
<u>LESSONS</u>		
LESSONS GROUP CHILD/ADULT	\$79/69	\$84/74
LESSONS PRIVATE CHILD/ADULT	\$129/99	\$139/109
<u>CLINICS</u>		
CLINIC GROUP CHILD/ADULT	\$59/49	\$69/59
AT CLINIC CHILD/ADULT (INCULDES RENT)	\$119/99	\$125/105
VAIL GYMNASTICS CENTER		
<u>SPRING/SUMMER CLASSES</u>	<u>JAN-AUG 2026 RATES</u>	<u>JAN-AUG 2027 RATES</u>
45 MINUTE CLASS	\$175 PER 6 WEEKS	\$175 PER 6 WEEKS
50 MINUTE CLASS	\$190 PER 6 WEEKS	\$190 PER 6 WEEKS
60 MINUTE CLASS	\$200 PER 6 WEEKS	\$200 PER 6 WEEKS
90 MINUTE CLASS	\$225 PER 6 WEEKS	\$225 PER 6 WEEKS
BOYS LEVEL 4	NA	NA
BOYS LEVEL 5+	NA	NA
GIRLS LEVEL 3, 9 HOURS PER WEEK	\$206	\$206
USGA GIRLS 4/5, 9 HOURS PER WEEK	\$227	\$227
PRE-TEAM, 4 HOURS PER WEEK	\$295 (2 classes, 4 hrs per week) - 6 weeks	\$295 (2 classes, 4 hrs per week) - 6 weeks
USAG LEVEL 6+, 19 HOURS PER WEEK	\$309	\$309
VSSA MEMBER 20 HRS PER WEEK	\$438 -457	\$438 -457
SUMMER CAMP	\$310/WEEK Local, \$336/WEEK NON-Local	\$320/WEEK Local, \$353/WEEK NON-Local
COMPETITIVE CAMP	\$325/WEEK Members, \$355/WEEK NON-Members	\$341/WEEK Members, \$391/WEEK NON-Members
<u>FALL CLASSES</u>	<u>SEPT-DEC 2026 RATES</u>	<u>SEPT-DEC 2027 RATES</u>
45 MINUTE CLASS	\$175 PER 6 WEEKS	\$175 PER 6 WEEKS
50 MINUTE CLASS	\$190 PER 6 WEEKS	\$190 PER 6 WEEKS
60 MINUTE CLASS	\$200 PER 6 WEEKS	\$200 PER 6 WEEKS
90 MINUTE CLASS	\$225 PER 6 WEEKS	\$225 PER 6 WEEKS
BOYS TEAM LEVEL 4	NA	NA
BOYS TEAM LEVEL 5+	NA	NA
PRE-TEAM, 4 HOURS PER WEEK	\$295 (2 classes, 4 hrs per week) 6 weeks	\$295 (2 classes, 4 hrs per week) 6 weeks
GIRLS LEVELS 3, 9 HOURS PER WEEK	\$206	\$212
GIRLS LEVELS 4, 5	\$227	\$234
USAG LEVELS 6+	\$309	\$318
VSSA MEMBER 20 HRS PER WEEK	\$438-457	\$470
<u>CLINICS/SINGLE DAY CAMPS/GROUPS</u>		
SINGLE DAY CAMP	\$70 Local, \$75 NON-Local 6 HOURS	\$70 Local, \$75 NON-Local 6 HOURS
NINJA NIGHTS	\$40 2 HOURS	\$40 2 HOURS
PARENTS NIGHT OUT	\$45 2.5 HOURS (FOOD PROVIDED)	\$45 2.5 HOURS (FOOD PROVIDED)
TUMBLING CLINICS 3-5 CLASS SERIES	\$65 single clinic, 1.5 HOURS	\$65 single clinic, 1.5 HOURS
BIRTHDAYPARTIES	\$295 1.5 HOURS	\$295 1.5 HOURS
SCHOOL GROUPS	\$16/CHILD 1 HOUR OF GYM TIME MIN10	\$16/CHILD 1 HOUR OF GYM TIME MIN10
<u>DROP-IN</u>	<u>DROP-IN</u>	<u>DROP-IN</u>
ADULT/TEEN DROP-IN	\$16/PER TIME 9 semi structured)	\$16/PER TIME 9 semi structured)
TODDLER/KIDS DROP-IN	\$12/\$14/PER TIME	\$12/\$14/PER TIME
45 MIN. DROP-IN CLASS	\$40/PER TIME	\$40/PER TIME
60 MIN. DROP-IN CLASS	\$45/PER TIME	\$45/PER TIME
90 MIN. DROP-IN CLASS	\$50/PER TIME	\$50/PER TIME
2 HOUR (PRE-TEAM)	\$55/PER TIME	\$55/PER TIME
TEAM LEVEL 3 - 5 DROP-IN	\$65/PER TIME	\$75/PER TIME
TEAM LEVEL 6 - 10 DROP-IN	\$75/PER TIME	\$75/PER TIME

VAIL GOLF CLUB					
GREEN FEES - PEAK SEASON - GUEST	2026 RATES	W/CART		2027 RATES	W/CART
GUEST 18	\$138	\$164	6% Increase	\$148.00	\$174.00
GUEST 9	\$94.00	\$112.00	4% Increase	\$99.00	\$117.00
GUEST TWILIGHT/3:30 P.M.	\$94.00	\$112.00	4% Increase	\$99.00	\$117.00
GUEST JUNIOR 18	\$69.00	\$95.00	5% Increase	\$74.00	\$100.00
GUEST JUNIOR 9 & TWI	\$49.00	\$67.00	7% Increase	\$54.00	\$72.00
CANCELLATION	\$50	N/A	No Change	\$50	N/A
ADVANCED RESERVATION FEE			20% Increase	\$25	N/A
GREEN FEES - PEAK SEASON - COUNTY					
COUNTY 18	N/A	N/A	N/A	N/A	N/A
COUNTY 9	N/A	N/A	N/A	N/A	N/A
COUNTY TWILIGHT	N/A	N/A	N/A	N/A	N/A
COUNTY JUNIOR 18	N/A	N/A	N/A	N/A	N/A
COUNTY JUNIOR 9 & TWI	N/A	N/A	N/A	N/A	N/A
GREEN FEES - PEAK SEASON - RESIDENTS					
VRD 18	\$94.00	\$120.00	5% Increase	\$100.00	\$126.00
VRD 9	\$67.00	\$85.00	6% Increase	\$72.00	\$90.00
VRD TWILIGHT/3:30 P.M.	\$67.00	\$85.00	6% Increase	\$72.00	\$90.00
VRD JUNIOR 18	\$52.00	\$78.00	4% Increase	\$55.00	\$81.00
VRD JUNIOR 9 & TWI	\$41.00	\$59.00	5% Increase	\$44.00	\$62.00
HIGH SCHOOL TEAM PLAYER LOCAL RATE	\$34.00	\$60.00	5% Increase	\$37.00	\$63.00
GREEN FEES - EARLY SEASON					
GUEST/CTY/RESIDENT 18	\$68.00	\$94.00	5% Increase	\$73.00	\$99.00
GUEST 9	\$47.00	\$65.00	6% Increase	\$51.00	\$69.00
GUEST TWILIGHT/3:30 PM	\$47.00	\$65.00	6% Increase	\$51.00	\$69.00
JUNIOR 18	\$39.00	\$65.00	6% Increase	\$43.00	\$69.00
JUNIOR 9 & TWI	\$29.00	\$47.00	6% Increase	\$32.00	\$50.00
GREEN FEES - FALL SEASON					
GUEST/CTY/RESIDENT 18	\$84.00	\$109.00	5% Increase	\$89.00	\$114.00
GUEST 9	\$75.00	\$93.00	No Change	\$75.00	\$93.00
GUEST TWILIGHT/3:30 PM	\$75.00	\$93.00	No Change	\$75.00	\$93.00
Vail Resident 18	\$73.00	\$99.00	No Change	\$73.00	\$99.00
Vail Resident 9 & TWI Rate	\$61.00	\$79.00	No Change	\$61.00	\$79.00
JUNIOR 18	\$39.00	\$65.00	No Change	\$39.00	\$65.00
JUNIOR 9 & TWI	\$29.00	\$47.00	No Change	\$29.00	\$47.00
GREEN FEES - AERIFICATION RATE					
GUEST/CTY/RESIDENT 18	N/A	N/A	N/A	N/A	N/A
9 HOLE	N/A	N/A	N/A	N/A	N/A
CART 18	N/A	N/A	N/A	N/A	N/A
CART 9	N/A	N/A	N/A	N/A	N/A
LEAGUE FEES					
LEAGUE EARLY & FALL SEASON	\$63.00	\$87.00	4% Increase	\$66.00	\$90.00
LEAGUE PEAK SEASON VRD RESIDENT	\$88.00	\$112.00	4% Increase	\$92.00	\$116.00
LEAGUE PEAK Non-Resident	\$103.00	\$127.00	3% Increase	\$106.00	\$130.00
SEASON PASSES					
VRD GOLD PRIOR TO MAY 15					
PLATINUM PASS (VAIL RESIDENTS ONLY) *NEW*					
RESIDENT GOLD					
RESIDENT SILVER PRIOR TO MAY 15					
RESIDENT SILVER					
EAGLE COUNTY RESIDENT GOLD (NO RESTRICTIONS)					
EAGLE COUNTY RESIDENT SILVER PASS					
10 PUNCH VRD					
10 PUNCH VRD AFTER MAY 15					
10 ROUND PUNCH VRD (FLEXIBLE - ABLE TO MAKE TEE TIME ON WEEKENDS)					
18 ROUND PUNCH VRD W/CART					
10 ROUND PUNCH W/CART (FLEXIBLE)					
20 PUNCH VRD					
20 PUNCH VRD AFTER MAY 15					
10 PUNCH EAGLE COUNTY					
10 PUNCH EAGLE COUNTY AFTER MAY 15					
20 PUNCH EAGLE COUNTY					
20 ROUND PUNCH VRD (FLEXIBLE)					
20 ROUND PUNCH VRD (GOOD ONLY AFTER 1 P.M.)					
COMBO E-MAIL & VAIL PUNCH CARD					
10 ROUND PUNCH W/CART VAIL					
10 ROUND PUNCH EAGLE COUNTY (FLEXIBLE)					
10 ROUND PUNCH W/CART EAGLE COUNTY (FLEXIBLE)					
20 9 HOLE PUNCH EAGLE COUNTY (FLEXIBLE)					
YOUNG ADULT PASS (18-29 YRS)					
YOUNG ADULT PASS W/CART (18-29 YRS)					
JUNIOR SILVER PASS					
JUNIOR GOLD PASS					
ADULT - JUNIOR PASS					
ADULT - JUNIOR PASS W/CART					
MERCHANT PASS - VAIL					
VAIL GOLF CLUB - CONTINUED					
CART RENTALS					
18 HOLES	\$26 per seat	N/A	No Change	\$26 per seat	N/A
9 HOLES	\$18 per seat	N/A	No Change	\$18 per seat	N/A
LEAGUE	\$24 per seat	N/A	No Change	\$24 per seat	N/A
PULL CART					
PULL CART 9 HOLES	\$6	N/A	No Change	\$6	N/A
PULL CART 18 HOLES	\$10	N/A	No Change	\$10	N/A
GOLF BIKE 9 HOLES	\$12	N/A	No Change	\$12	N/A
GOLF BIKE 18 HOLES	\$15	N/A	No Change	\$15	N/A
RENTAL CLUBS					
18 HOLES	\$69	N/A	14% Increase	\$79	N/A
9 HOLES	\$59	N/A	9% Increase	\$64	N/A
TWI Rental Club / Aft 3pm	\$35	N/A	11% Increase	\$39	N/A
RANGE					
SMALL	\$7	N/A	No Change	\$7	N/A
MEDIUM	\$10	N/A	No Change	\$10	N/A
LARGE	\$14	N/A	No Change	\$14	N/A
RANGE CARD	\$150	N/A	No Change	\$150	N/A
OTHER AMENITIES					
CLUB STORAGE **IF AVAILABLE**	\$350	N/A	7% Increase	\$375	N/A
CLUB STORAGE W/PULL CART **IF AVAILABLE**	\$500	N/A	5% Increase	\$525	N/A
LOCKER	\$200	N/A	No Change	\$200	N/A

Early Season is Mid May to June 17, 2027

Peak Season is from June 18 to September 19, 2027

Fall Season September 20 to October 10, 2027

Season Pass Structure - Vail Residents

Persons attempting purchase of passes or punchcards must prove residency in Vail.

	Season-Pass = Unlimited Golf	Punch-Card = 20 rounds of 9 holes (10 rounds of 18)
	-non-transferrable -can play space available (avoids restrictions)	-transferrable -can play space available (avoids restrictions)
Platinum Tier 2026 Pass Price \$2700 Proposed 2027 Rate: \$2800 (4% Increase)	Can book tee times 14 days in advance Can book tee times anytime of day Includes Cart (one seat), range (unlimited), bag storage, locker *Available to Vail Residents Only **Limited Quantity of 25 passes to be sold	NO PUNCH CARD OFFERED AT THIS TIER
Gold Tier 2026 Pass price - \$1900 Proposed 2027 Rate: \$2000 (5% Increase) 2026 Punch - \$1050 Proposed 2027 Rate - \$1100 (4% Increase)	Can book tee times 10 days in advance Can book tee times anytime of day Includes Cart (one seat), range (unlimited) Can add a la carte options	Can book tee times 10 days in advance Can book tee times anytime of day Includes golf cart use (one seat) and driving range use (on day of play) Can add a la carte options **Paying \$105 per 18-hole round (cart included)** **Savings of \$15 per 18-hole round in peak season (cart included)**
Silver Tier 2026 Pass \$1150 Proposed 2027 Rate: \$1200 (4% Increase) 2026 Punch - \$800 Proposed 2027 Rate: \$800 (No Change) *Create average price seperation*	Can book tee times 7 days in advance Cannot book tee times before 12pm on Fri-Sat-Sun and holidays Platinum / Gold Passholders may hold tee times outside of Silver Pass Time Restrictions but must follow the timing restriction of the pass (After 12:00PM Fri-Sat-Sun-Holidays) Does not include golf cart use or driving range use can add a la carte options	Can book tee times 7 days in advance Cannot book tee times before 12pm on Fri-Sat-Sun and holidays Does not include golf cart use or driving range use Can add a la carte options **Paying \$80 per 18-hole round (walking)** **Savings of \$14 per 18-hole round in peak season (walking)**
Bronze Tier 2026 Pass \$950 Proposed 2026 Rate: \$1000 (5% Increase) 2026 Punch \$600 Proposed 2026 Rate: \$600 *Create average price seperation*	Can book tee times 3 days in advance Cannot book tee times before 2pm Platinum / Gold Passholders may hold tee times outside of Bronze Pass Time Restrictions but must follow the timing restriction of the pass (After 2:00 PM Mon-Sun) Does not include golf cart use or driving range use Can add a la carte options	Can book tee times 3 days in advance Cannot book tee times before 2pm Does not include golf cart or driving range use Can add a la carte options **Paying \$60 per 18-hole round (walking)** **Savings of \$ 34 per 18-hole round in peak season (walking)**

Season Pass Structure - Eagle County Residents

All pass privileges and restrictions are the same as Vail Resident, however the prices are different. Pass sales require proof of residency.

	Season-Pass = Unlimited Golf -non-transferrable -can play space available (avoids restrictions)	Punch-Card = 20 rounds of 9 holes (10 rounds of 18) -transferrable -can play space available (avoids restrictions)
Platinum-Tier Pass \$2,600	AVAILABLE TO VAIL RESIDENTS ONLY *Available to Vail Residents Only **Limited Quantity of 25 passes to be sold	NO PUNCH CARD OFFERED AT THIS TIER
Gold Tier 2026 Pass \$2,200 Proposed 2027 Rate: \$2,300 (5% Increase) 2026 Punch \$1,250 Proposed 2027 Rate: \$1300 (4% Increase)	Can book tee times 10 days in advance Can book tee times anytime of day Includes Cart (one seat), range (unlimited) Can add a la carte options	Can book tee times 10 days in advance Can book tee times anytime of day Includes golf cart use (one seat) and driving range use (on day of play) Can add a la carte options **Paying \$125 per 18-hole round (cart included)** **Savings of \$39 per 18-hole round in peak season (cart included)**
Silver Tier 2026 Pass \$1,450 Proposed 2026 Rate: \$1500 (4% Increase) 2026 Punch \$1000 Proposed 2027 Rate: \$1000 (No Change) *Create average price seperation*	Can book tee times 7 days in advance Cannot book tee times before 12pm on Fri-Sat-Sun and holidays Platinum / Gold Passholders may hold tee times outside of Silver Pass Time Restrictions but must follow the timing restriction of the pass (After 12:00PM Fri-Sat-Sun-Holidays) Does not include golf cart use or driving range use can add a la carte options	Can book tee times 7 days in advance Cannot book tee times before 12pm on Fri-Sat-Sun and holidays Does not include golf cart use or driving range use Can add a la carte options **Paying \$95 per 18-hole round (walking)** **Savings of \$33 per 18-hole round in peak season (walking)
Bronze Tier 2026 Pass \$1150 Proposed 2027 Rate: \$1200 (4% Increase) 2026 Punch \$800 Proposed 2026 Rate: \$800 (No Change) *Create average price seperation*	Can book tee times 3 days in advance Cannot book tee times before 2pm Platinum / Gold Passholders may hold tee times outside of Bronze Pass Time Restrictions but must follow the timing restriction of the pass (After 2:00 PM Mon-Sun) Does not include golf cart use or driving range use Can add a la carte options	Can book tee times 3 days in advance Cannot book tee times before 2pm Does not include golf cart or driving range use Can add a la carte options **Paying \$75 per 18-hole round (walking) **Savings of \$53 per 18-hole round in peak season (walking)

Special Pass Offerings - Available to Vail and Eagle County Residents

Proof of residency required.

Young-Adult Pass (ages 18-29) 2026 Pass \$850 Proposed 2027 Rate: \$900 (6% Increase)	Can book tee times 7 days in advance Cannot book tee times before 12pm on Fri-Sat-Sun and holidays Platinum / Gold Passholders may hold tee times outside of Silver Pass Time Restrictions but must follow the timing restriction of the pass (After 12:00PM Fri-Sat-Sun-Holidays) Does not include golf cart use or driving range use Restricted to individuals aged 18-29 as of May 1st of purchase year. can add a la carte options
Adult-Junior Pass -covers both an adult and junior 2026 Pass \$700 Proposed 2027 Rate: \$750 (7% Increase)	Can book tee times 7 days in advance Play is only allowed after 3:30pm (cannot play space available earlier in the day) Pass is only valid when parent and junior are both present (same parent, same junior) Cart and range balls included (on day of play) Junior Golfers are signified as golfers ages 17 or younger as of May 1st of Purchase year *Additional juniors can be "added" with the purchase of a separate junior pass

Junior Pass Offerings

Available to all junior golfers under the age of 18 by May 1st of the purchase year. All juniors must pass a rules and etiquette test and provide a non-family reference to be eligible for purchase.

The Junior Gold 2026 Pass \$700 Proposed 2027 Rate: \$750 (7-% Increase) Change: Includes Unlimited Range	Can book tee times 3 days in advance Cannot book tee times before 12pm on Fri-Sat-Sun and holidays Includes range card (Preloaded with \$100 Value) **Pass does not include golf cart**
The Junior Pass 2026 Pass \$500 Proposed 2027 Rate: \$550 (10% Increase) Change: All Junior passes under one category	Can book tee times 3 days in advance Cannot book tee times before 12pm (Friday, Saturday, Sunday and Holidays) Includes range card (Preloaded with \$100 Value) *Pass does not include golf cart*
The Junior Bronze 2026 Pass \$250 Proposed 2027 Rate: \$300 (20%-increase)	Can book tee times 3 days in advance Cannot book tee times before 2pm any day of week *Pass does not include driving range* *Pass does not include a golf cart*

A La Carte Options

Available as add-ons to any pass or punch card purchase.

Season Cart 2026 Pass \$450 Proposed 2027 Rate: \$450 (No Change)	-Unlimited cart use for the summer -Does not cover guests, only the single seat used by the passholder **Without a season cart pass, the daily cart fee for a single seat for 18 holes is \$26.00
Season Push Cart 2026 Pass \$150 Proposed 2027 Rate: (\$150 No Change)	-Unlimited push-cart use for the summer **Without a season push-cart pass, the daily rental cost for 18 holes is \$10.00
Season Club Storage 2026 \$350 Proposed 2027 Rate: (\$350 No Change)	-Your golf clubs are stored and cared for in our bag storage for the duration of the summer **There is no daily fee option for club storage. **Club storage is first-come first-serve, space is limited!
Range Card 2026 Rate: \$150 Proposed 2027 Rate: \$150 No Change	-For a purchase of \$150 you will receive a range card pre-loaded with \$200 worth of range balls (\$50 bonus). -You may re-load your card at anytime during the summer

Another way to understand the pass options:

Platinum Pass	For Vail Residents who want it all, price doesn't matter
Gold Pass	Best value for a cart rider, someone who plays a lot
Silver Pass	The walking pass, if you don't take a cart this will be your best value option!
Bronze	The super saver for evening warriors. Price point matters most.

Gold Punch Card	Best value for a cart rider who plans to play up to 10 rounds and possibly wants to bring along non-passholders to play with them.
Silver Punch Card	The punch card for walkers. People who plan to play up to 10 rounds and possibly want to bring along non-passholders to play with them.
Bronze Punch Card	The super duper saver for evening warriors who will play a limited number of times and possibly want to bring along non-passholders to play with them.

Young-Adult Pass	Exceptional deal for golfers between the ages of 18-29 still paying off student loans.
Adult-Junior Pass	Perfect for the parent introducing their kid(s) to the game and wants to do it in the evenings.

Additional information:

How to prove residency?

- To prove residency you must show proof one of two ways:
 - License and property tax bill -or- drivers license, utility bill, and proof of current lease.

What does it mean to play “space available”?

- To play space available means that you didn't book a tee time. Instead, you showed up to the course, checked in with the proshop, and then waited at the first tee waiting upon a “space” to become “available”. If/when the starter has a cancellation or someone drops off after 9 holes it's very likely you will be able to play! Using the space available option allows restricted passes to play when they are otherwise forbidden from making tee times.

Can someone with a greater booking window book a tee time for me?

- Yes they can, but the person with the higher level of pass has to be there on that day to play with the tee time they booked or else the tee time will not be valid. The players with the lower tier pass may have some time or day or play restrictions. The players season pass of lower tier must qualify for the time of day and day of play (based upon their pass)

Example:

Platinum Passholder books a 9:50 AM tee time on a Saturday during the peak season. They ask their three friends to play all whom hold Silver Passes.

Due to the day of week and time restriction of the Silver Pass (Cannot play on Friday, Saturday, Sunday, and Holidays before noon) the Silver Pass Players will be unable to play unless they pay the normal Green Fee.

Example:

Gold Pass Goler reserves a tee time 10 days in advance at 2:10 PM on a Sunday and asks their friend to play who holds a bronze pass (Limited to play only after 2:00PM)

The Bronze Pass holder would be able to play in the tee time as the constraint on the bronze pass is only limited to times previous to 2:00 PM.

DOBSON ICE ARENA			
<u>MISC.</u>	<u>2025 RATES</u>	<u>2026 RATES</u>	<u>2027 RATES</u>
1 HR. ICE RENTAL - FULL RATE	\$273.00	\$281.00	\$289.00
1 HR. ICE RENTAL - ADULT USER GROUPS	\$251.00	\$259.00	\$267.00
1 HR. ICE RENTAL - SKATING CLUB AND VAIL EAGLE HOCKEY	\$251.00	\$259.00	\$267.00
1 HR. ICE RENTAL - HOCKEY NON-PRIMETIME	\$158.00	\$162.00	\$167.00
1 HR. ICE RENTAL - BEFORE NON-PRIMETIME	NA	NA	NA
DAILY RENTAL/ICE ONLY	\$3,038	TBD	
SPECIAL EVENT DAILY	\$4,058	TBD	\$12,000
<u>PUBLIC SESSION FEES</u>			
ADULTS (13+)	\$10	\$10	\$10
YOUTH (5-12)	\$8	\$8	\$8
CHILD (4 & UNDER)	\$6	\$6	\$6
STICK AND PUCK	\$10	\$10	\$10
SKATE RENTAL	\$5	\$5	\$5
SKATE SHARP (OVERNIGHT)	\$10	\$10	\$10
SKATE SHARP (DAY OF)	\$15	\$15	\$15
BUMPER CAR PRIVATE PARTY	\$360/hr		
BUMPER CAR RENTALS	\$10/ride		
<u>SEASON SKATING PASS</u>			
10 PUNCH SKATE SHARPENING	NA		
10 PUNCH PUBLIC SKATING CARD (ADULT) (NOW ALL AGES)	NA		
<i>*BUY 9 AND GET 1 FREE</i>			
<u>VRD LEARN TO SKATE</u>			
TODDLER TIME	\$10	\$10	\$10
VRD MITE/MINI (FALL SEASON) 8 WEEKS	\$175.00	\$175.00	\$175.00
VRD MITE/MINI (WINTER SEASON IF REGISTERED FOR FALL) 8 WEEKS	\$175.00	\$175.00	\$175.00
HOCKEY EQUIPMENT RENTAL (BOTH SEASONS)	\$50.00	\$50.00	\$50.00
VRD MITE/MINI (PRE-REGISTER BOTH SESSIONS)	\$300.00	\$300.00	\$300.00
<u>LOCKER RENTALS</u>			
FULL SIZE - SEASON	NA	NA	NA
HALF SIZE - SEASON	NA	NA	NA
THIRD SIZE - SEASON	NA	NA	NA
FULL SIZE - 6 MO.	\$50	NA	NA
HALF SIZE - 6 MO.	\$40	NA	NA
THIRD SIZE - 6 MO.	\$30	NA	NA
<u>HOUSE SERVICES</u>			
FORKLIFT - 1 HOUR	\$50	NA	NA
MAN LIFT - 1 HOUR	\$60	NA	NA
CURTAIN/BACKDROP	NA	NA	NA
ELECTRICAL OUTLETS	\$50	NA	NA
SPOTLIGHT/DAILY	\$80	NA	NA
<u>CONCESSION RENTAL/MONTH</u>			
BASE RENT	NA	NA	NA
THE ICE RENTAL FEES WOULD BE EFFECTIVE JUNE 1, 2027			

SPORTS DEPARTMENT				
SPORTS DEPARTMENT LEAGUE FEES				
LEAGUES	2026 RATES	2026 RESIDENT DISCOUNT	2027 RATES	2027 RESIDENT DISCOUNT
SUMMER SOFTBALL	\$760	\$710	\$810	\$760
FALL FOOTBALL				
8V8 SUMMER SOCCER	\$670	\$620	\$690	\$640
8V8 FALL SOCCER	\$390	\$340	\$400	\$350
SAND VOLLEYBALL - 4 PERSON	\$230	\$180	\$240	\$190
SAND VOLLEYBALL - 2 PERSON	\$110	\$85	N/A	N/A
CORNHOLE	\$110	\$85	\$115	\$100
FRED AMMER SOCCER TOURNAMENT			\$155	\$130
RED SANDSTONE ACTIVITIES				
OPEN GYM	\$6 drop in	10 DAY PASS - \$50	\$6 drop in	10 DAY PASS - \$50
WINTER VOLLEYBALL	\$310	\$260	\$325	\$275
FALL VOLLEYBALL	\$310	\$260	\$325	\$275
BASKETBALL	\$610	\$560	\$610	\$560
INDOOR SOCCER				
SPORTS DEPARTMENT RACE SERIES				
RUNNING RACES	2026 RATES	2026 RESIDENT DISCOUNT	2027 RATES	2027 RESIDENT DISCOUNT
INDIVIDUAL RACE 6-11K	\$40 PRE/\$48 WEEK/\$55 DAY		\$41 PRE/\$49 WEEK/\$55 DAY	
INDIVIDUAL RACE 5K	\$35 PRE/\$43 WEEK/\$49 DAY		\$36 PRE/\$44 WEEK/\$49 DAY	
INDIVIDUAL RACE HALF MAR	\$55 PRE/\$63 WEEK/\$72 DAY		\$60 PRE/\$68 WEEK/\$75 DAY	
STUDENT K-12	35% off		35% off	
5K SERIES	\$145		\$148	
RACE SERIES	\$255		\$265	
COUGAR RIDGE	85/95/110		95/105/120	
MIGHTY MARMOT			\$18/\$23	
WHITEWATER				
INDIVIDUAL RACE-KAYAK/SUP	\$20 PREREG	\$27 DAY OF	\$20 PREREG	\$27 DAY OF
RACE SERIES-KAYAK/SUP	\$80		\$80	
INDIVIDUAL RACE-RAFT (2 PPL)	\$28 PREREG	\$38 DAY OF	\$28 PREREG	\$38 DAY OF
RACE SERIES RAFT	\$112		\$112	
MOUNTAIN BIKE RACES				
ADULT	\$31 PREREG	\$39 DAY OF	\$31 PREREG	\$39 DAY OF
YOUTH (UNDER 16)	\$16 PREREG	\$22 DAY OF	\$16 PREREG	\$22 DAY OF
SERIES ADULT	\$190	\$200/late	\$190	\$200/late
SERIES YOUTH	\$95		\$95	
SHORT TRACK RACE SERIES				
ADULT	\$15 PREREG	\$20 DAY OF	\$15 PREREG	\$20 DAY OF
YOUTH	\$10 PRE	\$15 DAY OF	\$10 PRE	\$15 DAY OF
ADULT SERIES	NO SERIES		NO SERIES	
YOUTH SERIES	NO SERIES		NO SERIES	
WINTER GRAIL RACES				
UPHILL & SKIMO	\$36 PRE/\$42 WEEK/\$50 DAY		\$36 PRE/\$42 WEEK/\$50 DAY	
UPHILL STUDENT	\$25 PRE/\$30 WEEK/\$37 DAY		\$25 PRE/\$30 WEEK/\$37 DAY	
WINTER NORDIC/BIKE RACE	\$30 PREREG/35 WEEK/\$40 DAY of		\$30 PREREG/35 WEEK/\$40 DAY of	
WINTER NORDIC/BIKE RACE STUDENT	\$25 PRE/\$30 WEEK/\$37 DAY		\$25 PRE/\$30 WEEK/\$37 DAY	
SHAMROCK SHUFFLE	\$30 PREREG/35 WEEK/\$40 DAY of		\$30 PREREG/35 WEEK/\$40 DAY of	
SHAMROCK SHUFFLE STUDENT	\$25 PRE/\$30 WEEK/\$37 DAY		\$25 PRE/\$30 WEEK/\$37 DAY	
GRAIL SERIES	NO SERIES		NO SERIES	
FAMILY MUD RUN - KIDS ADVENTURE GAMES				
FAMILY OF 4	\$70 PREREG	\$95 DAY OF	\$75 PREREG	\$100 DAY OF
ADULT	\$26 PREREG	\$33 DAY OF	\$27 PREREG	\$34 DAY OF
YOUTH	\$15 PREREG	\$22 DAY OF	\$16 PREREG	\$23 DAY OF
YOUTH SPORTS				
LEAGUES	2026 RATES	2026 RESIDENT DISCOUNT	2027 RATES	2027 RESIDENT DISCOUNT
SOCCER:				
MICRO	\$67		\$67	
U8	\$73		\$73	
U10	\$78		\$78	
MIDDLE SCHOOL XC				
HIGH COUNTRY HOOPS	\$80		\$80	
YOUTH VOLLEYBALL	\$80		\$80	
T-BALL	\$80		\$80	
YOUTH FUTSAL	\$80		\$80	
CAMPS				
BASEBALL	\$245 HALF DAY	\$310 FULL DAY	\$250 HALF DAY	\$320 FULL DAY
INTERNATIONAL SOCCER	\$260 HALF DAY	\$340 FULL DAY	\$250 HALF DAY	\$351 FULL DAY
BASKETBALL ACADEMY	\$255 HALF DAY		\$260 HALF DAY	
BASKETBALL SHOOTING	\$235 HALF DAY		\$240 HALF DAY	
LACROSSE	\$240 HALF DAY		\$250 HALF DAY	
MINI-HAWK	\$245 HALF DAY		\$250 HALF DAY	
FLAG FOOTBALL	\$245 HALF DAY	\$310 FULL DAY	\$250 HALF DAY	\$320 FULL DAY
BRITNEY BROWN VB	\$90 elem/\$180 middle/\$180 High		\$100 elem/\$190 middle/\$190 High	
CHEERLEADING/TRACK AND FIELD	\$245 HALF DAY		\$250 HALF DAY	

SPORTS DEPARTMENT - CONTINUED				
SPORTS DEPT FACILITY RENTAL				
<u>SOFTBALL</u>	<u>2026 RATES</u>	<u>2026 RESIDENT DISCOUNT</u>	<u>2027 RATES</u>	<u>2027 RESIDENT DISCOUNT</u>
1 DIAMOND	\$65 PER HOUR	\$40 PER HOUR	\$67 PER HOUR	\$40 PER HOUR
OVER 4 HOURS	\$260 PER DAY	\$163 PER DAY	\$270 PER DAY	\$163 PER DAY
3 DIAMONDS	\$650 PER DAY	\$394 PER DAY	\$665 PER DAY	\$394 PER DAY
NATIONAL EVENT/TOURNAMENT	\$650 PER DAY		\$665 PER DAY	
<u>ATHLETIC FIELD</u>				
HOURLY	\$75 PER HOUR	\$42 PER HOUR	\$77 PER HOUR	\$42 PER HOUR
OVER 4 HOURS	\$325 PER DAY	\$158 PER DAY	\$325 PER DAY	\$158 PER DAY
NATIONAL EVENT/TOURNAMENT	\$605 DAY		\$620 DAY	
FIELD MARKING	\$184/Field		\$184/Field	
FENCE REMOVAL	\$400		\$400	
<u>SPECIAL EVENTS</u>				
FOR NON-ATHLETIC EVENTS CAUSING	TBD DEPENDING ON EVENT		TBD DEPENDING ON EVENT	
<u>GYM RENTALS</u>				
HOURLY	\$75 per hour	\$44 PER HOUR	\$75 per hour	\$44 PER HOUR
OVER 4 HOURS	\$325 Per Day	\$168 PER DAY	\$325 Per Day	\$168 PER DAY
NATIONAL EVENT/TOURNAMENT	\$605 PER DAY		\$605 PER DAY	
<u>VOLLEYBALL COURTS (SAND)</u>				
RENTAL	\$47 PER HOUR	\$32 PER HOUR	\$48 PER HOUR	\$32 PER HOUR
OVER FOUR HOURS - 1 COURT	\$189 PER DAY	\$126 PER DAY	\$192 PER DAY	\$126 PER DAY
3 COURTS	\$420 PER DAY	\$294 PER DAY	\$430 PER DAY	\$294 PER DAY
<u>TIMING SERVICES</u>				
NON PROFIT	MINIMUM \$500 + \$1 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)		MINIMUM \$500 + \$1 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)	
FOR PROFIT	MINIMUM \$950 + \$2 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)		MINIMUM \$950 + \$2 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)	

VAIL TENNIS CENTER		
PASSES	2026 RATES	2027 RATES
RESIDENT	\$360	\$375
NON-RESIDENT	\$430	\$450
PASS HOLDER GUEST	\$22	\$25
COURT FEES	PRIME TIME: 8 A.M. TO 1 P.M./ 1 P.M. TO CLOSE	PRIME TIME: 8 A.M. TO 1 P.M./ 1 P.M. TO CLOSE
1 HOUR	\$40/\$30	\$45/\$35
90 MINUTES	\$50/\$40	\$60/\$50
BALL MACHINE RENTAL		
1 HOUR	\$25 + COURT TIME, PH PAYS JUST FOR MACHINE	\$25 + COURT TIME, PH PAYS JUST FOR MACHINE
LESSONS		
PRIVATE		
HOUR	\$95	\$95
1/2 HOUR	\$55	\$55
SEMI-PRIVATE LESSONS		
HOUR	\$115	\$115
1/2 HOUR	\$70	\$70
3 PEOPLE		
HOUR	\$135	\$135
1/2 HOUR	\$90	\$90
RAQUET		
STRINGING	\$25 PLUS STRING	\$25 PLUS STRING
RENTAL	\$10 PER DAY	\$10 PER DAY
TENNIS ACTIVITIES		
TUESDAY MEN'S DOUBLES	\$22 PER PERSON	\$25 PER PERSON
WEDNESDAY LADIES DAY	\$22 PER PERSON	\$25 PER PERSON
FRIDAY 4.0 LADIES	\$22 PER PERSON	\$25 PER PERSON
SATURDAY MEN'S DOUBLES	\$22 PER PERSON	\$25 PER PERSON
SATURDAY 4.0+ MENS	\$22 PER PERSON	\$25 PER PERSON
SUNDAY MIXED DOUBLES	\$22 PER PERSON	\$25 PER PERSON
MONDAY/THURSDAY CARDIO	\$22 PH, \$24 NON PH	\$25 PH, \$35 NON PH
TUESDAY DOUBLES CLINIC	\$22 PH, \$24 NON PH	\$25 PH, \$35 NON PH
WEDNESDAY 105 CLINIC	\$22 PH, \$24 NON PH	\$25 PH, \$35 NON PH
WEDNESDAY GRAND SLAM	\$22 PH, \$24 NON PH	\$25 PH, \$35 NON PH
FRIDAY LIVE BALL CLINIC	\$22 PH, \$24 NON PH	\$25 PH, \$35 NON PH
SATURDAY STROKE OF THE DAY	\$22 PH, \$24 NON PH	\$25 PH, \$35 NON PH
TENNIS CAMPS	\$325 PER CAMP	\$335 PER CAMP
PICKLEBALL		
SUMMER SEASON JUN-SEPT	2026 RATES	2027 RATES
RESIDENT	\$240 (\$60 Rebate for 2025 pass holders/court closure)	\$200 (\$50 Rebate if purchased month of April)
NON-RESIDENT	\$290	\$250 (\$50 Rebate if purchased month of April)
JUNIOR (17&UNDER) RES/NON	\$150	\$150
WINTER SEASON OCT-MAY	STARTS OCT. 2025	STARTS OCT. 2026
RESIDENT	\$200	\$125
NON-RESIDENT	N/A	N/A
JUNIOR (17&UNDER) RES/NON	N/A	N/A
ANNUAL PASS YEAR-ROUND	STARTS JUNE 2026	STARTS JUNE 2027
RESIDENT	\$400	N/A- No longer offering
NON-RESIDENT	N/A	N/A
JUNIOR (17&UNDER) RES/NON	N/A	N/A
Punch Passes		
5 Punch Pass		\$75
10 Punch Pass		\$150
20 Punch Pass		\$200
50 Punch Pass		\$1,000
DAILY DROP-IN FEE		
RESIDENT	\$10	\$10
EC RESIDENT	\$15	\$15
NON-RESIDENT	\$25	\$20
JUNIOR (17&UNDER) RES/NON	\$10	0 Not offering
COURT RESERVATION-RES	\$40/HOUR	\$40/HOUR
COURT RESERVATION-NON	\$60/HOUR	\$60/HOUR
PICKLEBALL CAMPS		
JUNIOR CAMPS	\$275 PER CAMP	\$250 PER CAMP
PRO CAMP		TBD
PRIVATE LESSONS		
PRIVATE LESSONS-PASS HOLD	\$90/HR \$50/HALF HOUR	\$100/HR \$50/HALF HOUR
SEMI-PRIVATE LESSONS-PASS	\$110/HR \$70/HALF HOUR	\$125/HR \$70/HALF HOUR
SEMI-PRIVATE LESSONS-PASS	\$135/HR \$90/HALF HOUR	\$150/HR \$90/HALF HOUR
CLINIC PASS HOLDER-MINIMUM	\$40/PERSON/HOUR	\$40/PERSON/HOUR
SKILLS & DRILLS/ROUND ROBIN MIXER		
VRD PASSHOLDER	\$15/2 HOUR SESSION	
NON VRD PASSHOLDER	\$30/2 HOUR SESSION	
BALL MACHINE RENTAL	\$30/HOUR PLUS APPLICABLE COURT FEE	No fee for pass holders

YOUTH SERVICES		NOTES	
IMAGINATION STATION	2026 RATES		2027 RATES
DAILY ADMISSION 5 PUNCH CARD 10 PUNCH CARD	2hr visit rate \$18/child, \$0/adult; With Membership \$3/child, \$0/adult		2hr visit rate \$18/child, \$0/adult; With Membership \$3/child, \$0/adult
			\$72 \$144
ANNUAL MEMBERSHIP	FAMILY: \$180/YEAR, \$125/YEAR VRD	VRD pays for itself in 7 visits; Non-VRD pays for itself in 10 visits; 6/2024-6/2025 we had 83 kids on this membership. As of 7/2025 (when we switched to the new system) we have 55 kids; many of these being new families.	FAMILY: \$180/YEAR, \$125/YEAR VRD
PARTIES (2 HOURS)	\$200 (facility & play only) \$250 (shrink art & slime) \$350 (pizza making & pottery painting)	demand fluctuates and is inconsistent	\$200 (facility & play only) \$250 (shrink art & slime) \$350 (pizza making & pottery painting)
UP TO 15 CHILDREN			
ADDITIONAL CHILDREN BEYOND 15	\$6/child (facility & play only) \$10/child (shrink art & slime) \$15/child (pizza making & pottery painting)		\$6/child (facility & play only) \$10/child (shrink art & slime) \$15/child (pizza making & pottery painting)
KIDZONE AFTER SCHOOL PROGRAM	2026 RATES		2027 RATES
REGISTRATION FEE PER FAMILY			
AFTERNOON DROP-IN	\$25		\$30
AFTERNOON PRE-PAY	\$18	comes to \$6/hr for care; would be active Aug 2026 - May 2027; \$18 x 50 children per day is \$900/day; daily costs for 3hrs of after school: staffing, snacks, crafts, & daily costs comes to ~\$650	\$21
SCHOOL'S OUT CAMP			
RATE	\$58 pre-pay; \$63 within 10 days	To encourage earlier signups; would be active Aug 2026 - May 2027; staffing a 9hr day of camp with 50 kids costs ~\$1,500, + field trip, craft & snack @ ~\$15-\$20/child per day = \$800, which totals ~\$2,300/day. \$58 x 50 kids = \$2,900	\$60 pre-pay; \$70 within 7 days
PRE KAMP VAIL	2026 RATES		2027 RATES
REGISTRATION (INCLUDES T-SHIRT)			
DAILY	L3: \$105, L2: \$84, L1: \$63		L3: \$113, L2: \$91, L1EC: \$73, L1VR: \$68 +\$5-\$20 field trip fee depending on activity costs/entry fees and distance traveled
CAMP VAIL	2026 RATES		2027 RATES
REGISTRATION (INCLUDES T-SHIRT)			
DAILY	L3: \$105, L2: \$84, L1: \$63	example of a day fully staffed and 80 kids: staffing a 9hr day of camp vail costs ~\$2,100 + daily costs (rent, cleanings, vans, etc) is ~\$300/day + field trip, craft & snack @ ~\$20/child per day costs \$1,600. Total costs: ~\$4,000/day. Total income: \$63 x 80 kids = \$5,040	L3: \$113, L2: \$91, L1EC: \$73, L1VR: \$68 +\$5-\$20 field trip fee depending on activity costs/entry fees and distance traveled
LAUNCH INTO SUMMER!	2026 RATES		2027 RATES
REGISTRATION FEE			
DAILY	\$60/day + \$20/day non-refundable materials fee	This was a camp we ran due to nothing else being available in the valley during our summer staff training week. 2025 summer we cancelled this camp due to very low registrations. we have found that several entities are now running programming during this time. Launch is a shorter camp day (9a-4p) making \$60/day competing with other day camps + a \$20/day materials fee for them to take home an awesome project worked on all day.	\$62/day + \$20/day non-refundable materials fee
CAMP ECO FUN			
REGISTRATION (INCLUDES T-SHIRT)			
2 DAY SESSION	N/A		N/A
5 OR MORE SESSIONS (RATES IF PURCHASED BY MAY 1)			
ART	\$50/CLASS COCKTAILS & CANVAS	supplies cost increase	\$50/CLASS COCKTAILS & CANVAS
SESSION PUNCH CARD PAINT YOUR OWN POTTERY BIRTHDAY PARTIES	\$13 TO \$50 FOR POTTERY SEE ABOVE	supplies cost increase	\$13 TO \$50 FOR POTTERY SEE ABOVE

Notes for 2027:
VR is increasing fees 3.6% and CMC increasing tuition 2.8%

VRD After School 250p-530p is \$18/day for sessions and we provide 1 snack and 1-2 crafts. we are staffed to escort children to/from the different activities (gymnastics, music, girls in science, girls on the run, etc)
VRD Schools Out Camp 745a-530p is \$58/day and we do a daily field trip, provide afternoon snack, and 1-2 crafts
VRD Camp Vail is 730a-515p is \$63/day and we offer daily 3 different field trip opportunities, provide afternoon snack and 1-2 crafts

Avon Rec
After school \$14/day for sessions and \$16 for drop-ins, provide 1 snack
Schools Out Camp 730a-530p is \$55/day and they offer 1 field trip on Tues & Thurs, stay on campus Mon, Wed, Fri. provide 1 snack
Summer Camp 730a-530p is \$55/day and \$60/day for field trip days

Mt Rec 730a-530p
No After School program offered.
Schools Out Camp & Summer Camp is \$50/day, \$35/half-day and \$215/week and they do not provide snack nor field trip at all

Beaver Creek Summer Day Camp 830a-430p charges \$155/day+\$20 for lunch and offers similar daily activities/trips as Camp Vail

Kinnikinnick Kids Summer Day Camps (intermountain outdoor science) - 3yr-5yr runs 1 week half day (9a-12p) \$275 (\$55/day); 3yr-6yr runs 1 week full day (9a-3p) \$325 (\$65/day); 7yr-12yr runs 1 week full day (9a-4p) \$350 (\$70/day); 6yr-9yr runs 1 week full day (\$

WMSC: day camps, we charge \$75/day. We sell camps as package deals, so a 2-day camp is \$150, and 5-day camp is \$350 (Fridays are 1.5 hours shorter than M-Th, so cost is adjusted slightly). We do not provide lunch as part of this cost; families are responsible. For overnight hut trips, which are 3-day, 2-night programs, charge \$425. The higher cost for these programs is because we provide all meals during these trips (except for lunch the first day), it also helps cover the hut fee, and our instructors are in the field longer than

Bobcat Den After-School Program is privately run and located at Brush Creek Elementary School 250p-6p charges \$32/day

Vail Recreation District

2027 Preliminary Budget Overview

General Overview

The following is a brief summary of the condensed preliminary budget found on page 2 of the September 30, 2026 financial report.

Revenues

- **Taxes-** The assessed valuation of the District, after deduction for the Lionshead TIFF, increased by 3.57% for 2027. The operations mill levy of the District is anticipated to decrease slightly from 4.265 mills to 4.056 mills (preliminary calculation) and there will also be an abatements mill levy of 0.001 mills imposed to recoup prior year abatements. Specific ownership taxes on motor vehicles are also included in the tax amounts, which are estimated to be 5.0% of property taxes. Deducted from these revenues is the 3% fee for collections withheld by the Eagle County treasurer.
- **Other Non-Departmentalized-** This includes interest revenues (\$440,000) and funds received from lottery ticket sales. Interest rates are estimated to average 4% for 2027.
- **Sports-** 2027 revenues are projected to remain relatively consistent with 2026 actuals, with a slight increase assuming normal operating conditions.
- **Gymnastics-** 2026 revenues are projected to slightly exceed budget, driven by strong competitor entry fee revenue from the hosted meet. Revenues in 2027 are projected to increase slightly.
- **Community Programming-** 2026 revenues are projected to be below budget due to staffing challenges. The 2027 budget assumes the elimination of Pre-Kamp Vail to help alleviate staffing constraints and increase capacity in other areas.
- **Nature Center-** This program was transferred to the Town and as such there are no revenues or expenses for 2027.
- **Nordic-** Revenues are forecasted to be lower than budgeted in 2026 due to unfavorable conditions. Revenues in 2027 are projected to improve, assuming more favorable conditions.
- **Golf-** Revenues are favorable across all categories and are projected to increase further in 2027.
- **Tennis-** 2027 revenues will be relatively comparable to 2026 with similar participation levels.
- **Pickleball-** Revenues in 2027 are projected to increase compared to the 2026 forecast, with pass sales and court rental fees expected to return to levels more consistent with 2025 actuals.
- **Dobson-** Revenues are projected to increase significantly in 2027, reflecting the reopening of Dobson.
- **Golf F&B / Banquet Room-** 2026 revenues are forecasted to exceed budget, driven by higher-than-anticipated event volume. Revenues in 2027 are projected to increase further, primarily due to higher banquet and grill pricing.

Operating Expenses

- **Personnel**- Wages are projected to increase in the 3% range which is consistent with CPI. Additional merit bonuses for outstanding performance, if given, would be funded through a portion of the contingency line item if available.
- **Administration**- Projected to increase due to higher insurance costs (12% budgeted increase), 2027 being an election year for Board seats, and the addition of an HR Manager position.
- **Public Relations**- Generally consistent with 2026 forecast.
- **Park Maintenance**- Generally consistent with 2026 forecast, with slight increases in supply and maintenance costs.
- **Facilities Maintenance** – Projected to increase due to the addition of a Building Maintenance Tech position.
- **Sports**- Generally consistent with 2026 budget, assuming favorable weather conditions allow all events to operate as planned.
- **Gymnastics** – Generally consistent with 2026 forecast.
- **Community Programming** – Expenses are projected to decrease in 2027, primarily due to the elimination of Pre-Kamp Vail.
- **Nature Center**– This program was transferred to the Town and as such there are no revenues or expenses for 2027.
- **Nordic**- Projected to remain generally consistent with 2025 actuals, reflecting a normal year of operations.
- **Golf Operations** – Generally consistent with 2026 forecast, including additional labor for the increased activity.
- **Golf Maintenance**- Generally consistent with 2026 forecast, with flower maintenance costs being reclassified to clubhouse operations.
- **Tennis**- Generally consistent with 2026, the cost of maintaining the clay courts continues to be main driver of expenses.
- **Pickleball**- Projected to decrease compared to the 2026 forecast, primarily due to reduced labor hours, bringing costs more in line with 2025 actuals.
- **Dobson** – Expenses are projected to increase significantly across all categories to support the operation of the new arena.
- **Golf F&B / Banquet Room**- Generally consistent with 2026 with additional labor hours in the back of the house after running slightly short handed in 2026.

Debt Service and Capital

- **Debt Service-** The District has no debt.
- **Sale of Assets-** No amounts anticipated for 2027.
- **Capital-** 2027 budget of \$1,488,000 includes:
 - 2 new trucks for the Facilities Maintenance team- \$100,000
 - Replacing golf maintenance & parks equipment- \$308,000
 - Outfitting new sports van- \$25,000
 - Updating of Master Plan- \$100,000
 - Golf Course bridge and path work- \$82,000
 - New shelter for pickleball- \$25,000
 - Concessions for new Dobson & other necessary enhancements- \$120,000
 - Golf Course Improvements- \$356,000 (tree replacement, driving range artificial turf and releveling, range mats, safety nets, hole signage, etc.)
 - Restaurant/Clubhouse Equipment & Improvements- \$60,000 (new convection oven, charbroiler, water filling station, etc.)
 - Athletic Field Improvements- \$44,000 (irrigation system, replace steel bleachers)
 - Routine building and other maintenance- \$74,000
 - Costs also include 15% for contingency- \$194,000

Contingency- A contingency line item of \$300,000 has been included for unforeseen swings in operating revenues or expenses.

Fund Balance- The 2027 budget calls for a \$2,345,500 surplus, mainly due to less capital spending. Fund balance is estimated to end 2027 at roughly \$13,401,000, allowing the District to maintain \$4,158,500 for operations (4 months of operating expenditures), \$537,500 restricted for emergencies by TABOR (3% of operating expenditures), and \$680,000 for non-spendable items (prepaid insurance and golf/nordic/food & beverage inventory). The capital reserve fund of \$8,030,000 will be carried forward for spending on projects in future years.

**VAIL RECREATION DISTRICT
COMBINED BALANCE SHEET
FOR THE PERIODS INDICATED BELOW**

	12/31/25			09/30/26		
	General Fund	General Fixed Assets & LTD	Total	General Fund	General Fixed Assets & LTD	Total
<u>ASSETS</u>						
CASH & INVESTMENTS	13,979,655		13,979,655	15,471,451		15,471,451
INVESTMENTS- RESTRICTED			0			0
ACCOUNTS RECEIVABLE	341,033		341,033	1,016,685		1,016,685
PROPERTY TAXES RECEIVABLE	7,325,442		7,325,442	47,970		47,970
PREPAIDS, DEPOSITS & INVENTORY	624,327		624,327	299,975		299,975
BUILDINGS		19,948,137	19,948,137		19,948,137	19,948,137
EQUIPMENT		4,750,529	4,750,529		4,750,529	4,750,529
LEASED ASSETS		120,869	120,869		120,869	120,869
ACCUM DEPR		(13,408,062)	(13,408,062)		(13,408,062)	(13,408,062)
TOTAL ASSETS	22,270,456	11,411,473	33,681,929	16,836,081	11,411,473	28,247,554
<u>LIABILITIES AND FUND EQUITY</u>						
ACCOUNTS PAYABLE	394,009		394,009	532,554		532,554
DEFERRED PROPERTY TAXES	7,325,442		7,325,442	47,970		47,970
DEFERRED REVENUE	304,938		304,938	329,739		329,739
ACCRUED COMPENSATED ABSENCES		216,414	216,414		216,414	216,414
SUBSCRIPTIONS & LEASES		82,626	82,626		82,626	82,626
TOTAL LIABILITIES	8,024,388	299,040	8,323,428	910,263	299,040	1,209,303
NET ASSETS						
INV IN FIXED ASSETS, NET OF DEBT		11,112,433	11,112,433		11,112,433	11,112,433
NON-SPENDABLE & RESTRICTED	1,106,533		1,106,533	729,975		729,975
COMMITTED & ASSIGNED FOR CAPITAL	9,790,000		9,790,000	12,580,000		12,580,000
UNASSIGNED	3,349,535		3,349,535	2,615,843		2,615,843
TOTAL NET ASSETS	14,246,068	11,112,433	25,358,501	15,925,818	11,112,433	27,038,251
TOTAL LIAB & NET ASSETS	22,270,456	11,411,473	33,681,929	16,836,081	11,411,473	28,247,554

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VAIL RECREATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed: 10/23/2026
Modified Accrual Basis

	2025 Audited Actual	2026 Forecast	2026 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/26 Actual	9 Months Ended 09/30/26 Budget	Variance Favorable (Unfavor)	Current Month 09/30/26 Actual	Current Month 09/30/26 Budget	Variance Favorable (Unfavor)	2027 Prelim Budget
COMBINED REVENUES											
PROPERTY AND OTHER TAXES, NET OF FEES	6,849,805	7,448,022	7,436,301	11,721	7,301,369	7,299,697	1,672	75,878	46,443	29,435	7,283,028
INTEREST & OTHER REVENUES	712,618	606,270	589,500	16,770	447,785	436,625	11,160	56,786	55,875	911	477,500
SPORTS	570,307	596,924	569,903	27,021	564,552	529,900	34,653	28,071	35,471	(7,400)	607,124
GYMNASTICS	372,008	401,179	393,502	7,677	316,359	326,377	(10,019)	39,550	37,296	2,254	409,225
COMMUNITY PROGRAMMING	525,028	485,927	570,700	(84,773)	450,652	570,850	(120,198)	9,695	13,453	(3,758)	461,497
NATURE CENTER	-	-	-	-	-	-	-	-	-	-	-
NORDIC CENTER, NET OF COGS	648,656	546,019	799,200	(253,181)	311,494	495,232	(183,738)	-	-	-	640,950
GOLF COURSE, NET OF COGS	2,448,340	2,611,631	2,522,139	89,492	2,428,413	2,396,449	31,964	178,523	179,210	(687)	2,737,950
TENNIS	70,409	69,754	70,600	(846)	65,200	69,144	(3,944)	6,221	4,305	1,915	67,500
PICKLEBALL	104,519	92,702	108,650	(15,948)	84,369	103,221	(18,852)	6,699	2,946	3,754	111,050
DOBSON	542,879	336,272	328,743	7,529	134,928	134,162	766	2,528	-	2,528	1,909,161
GOLF F&B / BANQUET ROOM, NET OF COGS	1,548,585	1,839,347	1,621,772	217,575	1,679,993	1,405,959	274,034	388,460	268,908	119,552	1,898,115
TOTAL REVENUES	14,393,154	15,034,047	15,011,010	23,037	13,785,114	13,767,616	17,498	792,411	643,907	148,503	16,603,100
OPERATING EXPENSES											
ADMINISTRATION	(1,131,415)	(1,230,179)	(1,212,126)	(18,053)	(951,807)	(952,992)	1,185	(72,357)	(75,453)	3,095	(1,307,418)
PUBLIC RELATIONS/MARKETING	(467,507)	(578,456)	(558,525)	(19,931)	(415,827)	(402,435)	(13,393)	(30,950)	(49,314)	18,364	(580,412)
PARK MAINTENANCE	(405,026)	(441,056)	(442,893)	1,837	(313,203)	(354,996)	41,793	(30,006)	(52,095)	22,089	(467,441)
FACILITIES MAINTENANCE	(175,792)	(182,510)	(178,645)	(3,865)	(134,325)	(131,403)	(2,923)	(13,208)	(14,226)	1,018	(291,677)
SPORTS	(774,731)	(854,201)	(836,376)	(17,825)	(659,776)	(662,184)	2,408	(62,233)	(76,388)	14,155	(896,106)
GYMNASTICS	(587,674)	(654,785)	(641,340)	(13,446)	(481,716)	(479,240)	(2,477)	(60,411)	(65,478)	5,067	(672,553)
COMMUNITY PROGRAMMING	(679,812)	(743,345)	(747,789)	4,444	(566,075)	(601,281)	35,206	(30,742)	(50,565)	19,823	(643,656)
NATURE CENTER	-	-	-	-	-	-	-	-	-	-	-
NORDIC CENTER	(808,703)	(781,744)	(787,822)	6,078	(489,632)	(543,308)	53,676	(19,936)	(19,170)	(767)	(815,155)
GOLF OPERATIONS	(1,042,487)	(1,144,977)	(1,082,475)	(62,502)	(759,479)	(715,699)	(43,779)	(105,552)	(112,953)	7,400	(1,240,615)
GOLF MAINTENANCE	(1,054,327)	(1,232,245)	(1,178,917)	(53,328)	(950,578)	(938,498)	(12,080)	(122,980)	(164,031)	41,051	(1,205,475)
TENNIS	(164,398)	(100,033)	(154,580)	54,547	(83,823)	(81,971)	(1,853)	(13,061)	(15,743)	2,682	(162,319)
PICKLEBALL	(96,066)	(108,864)	(107,705)	(1,159)	(90,948)	(91,971)	1,023	(11,120)	(12,065)	945	(94,095)
DOBSON	(1,076,107)	(1,137,481)	(1,080,101)	(57,380)	(658,470)	(666,769)	8,299	(50,648)	(57,298)	6,650	(2,348,616)
GOLF F&B / BANQUET ROOM	(1,584,203)	(1,679,357)	(1,625,971)	(53,387)	(1,293,953)	(1,260,745)	(33,208)	(185,183)	(193,213)	8,030	(1,744,101)
TOTAL EXPENSES	(10,048,248)	(10,869,233)	(10,635,265)	(233,969)	(7,849,613)	(7,883,491)	33,878	(808,389)	(957,992)	149,603	(12,469,639)
CHANGE IN FUND BAL BEFORE DS & CAP	4,344,906	4,164,814	4,375,745	(210,932)	5,935,500	5,884,125	51,376	(15,978)	(314,085)	298,107	4,133,461
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
SALE OF ASSETS, DONATIONS, & LOANS	550	20,000	20,000	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURES	(4,321,645)	(7,074,625)	(7,350,044)	275,418	(4,255,751)	(5,577,575)	1,321,825	(233,347)	(746,579)	513,232	(1,488,261)
LESS UNFUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	(300,000)	(300,000)	-	-	(112,500)	112,500	-	(12,500)	12,500	(300,000)
TOTAL NET CAPITAL EXPENSES	(4,321,095)	(7,354,625)	(7,630,044)	275,418	(4,255,751)	(5,690,075)	1,434,325	(233,347)	(759,079)	525,732	(1,788,261)
CHANGE IN FUND BALANCE	23,811	(3,189,812)	(3,254,298)	64,486	1,679,750	194,049	1,485,700	(249,325)	(1,073,164)	823,839	2,345,200
BEGINNING FUND BALANCES	14,222,257	14,246,068	13,651,594	594,474	14,246,068	13,651,594	594,474				11,056,256
ENDING FUND BALANCES	14,246,068	11,056,256	10,397,296	658,960	15,925,818	13,845,643	2,080,174				13,401,456
=	=	=	=	=	=	=	=	=	=	=	=

SUMMARY OF SIGNIFICANT VARIANCES:

PROPERTY TAX REVENUES- Variance due to timing of property tax collections.
GOLF F&B/ BANQUET REVENUES- Strong numbers in Food & Beverage Banquets for September.
PUBLIC RELATIONS EXPENSES- Variances due to timing of invoices and credit card charges.
PARKS MAINTENANCE EXPENSES- Variances due to timing of invoices.
COMMUNITY PROGRAMMING EXPENSES- Savings in labor due to labor issues.
GOLF MAINTENANCE EXPENSES- Labor variances due to an early open thus more work on the front end.
CAPITAL- Timing of capital projects and unused contingency.
CONTINGENCY-Not needed so far but continue to leave in forecast.
FUND BALANCE- Savings at end of 2025 rolled forward to 2026.

RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT

TO ADOPT 2027 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE VAIL PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2027 AND ENDING ON THE LAST DAY OF DECEMBER 2027.

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

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on October 30, 2026 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

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

NOW, THEREFORE, BE IT RESOLVED by the Board of directors of the Vail Park and Recreation District, Eagle County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Vail Park and Recreation District for the year stated above, as adjusted for immaterial changes in the final certified assessed value of the District as certified by the county assessor and corresponding adjustments resulting from such changes to the assessed value. In the event there are material changes to the assessed value then a subsequent meeting of the Board shall be called to consider such changes. Furthermore, to the extent capital or significant operating expenditures forecasted for the current year are anticipated to be extended into the following year, the expenditures and offsetting change in the budgeted beginning fund balance shall be updated to reflect management's best estimate at the time the budget is to be filed with the Colorado Division of Local Affairs.

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

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2026, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2027 BUDGET YEAR.

WHEREAS, the Board of Directors of the Vail Park and Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on October 30, 2026 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$7,171,357.63 and;

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

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

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$1,768.09; and

WHEREAS, the amount of money necessary to balance the budget for voter approved bonds and interest is \$0.00, and;

WHEREAS, the 2026 net valuation for assessment after removal of TIFF valuation for assessment for the Vail Park and Recreation District, as certified by the County Assessor is \$1,768,086,200.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses of the Vail Park and Recreation District during the 2027 budget year, there is hereby levied a tax of 4.056 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.

Section 2. That for the purposes of rendering a refund to its constituents during budget year 2027 there is hereby levied a temporary tax credit/mill levy reduction of 0.000 mills.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO SET MILL LEVIES (CONTINUED)

- Section 3. That for the purpose of meeting all capital expenditures of the Vail Park and Recreation District during the 2027 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.
- Section 4. That for the purpose of offsetting prior year refunds and abatements of the Vail Park and Recreation District as identified by the Eagle County Assessor on the Certification of Assessed values for the year 2027, there is hereby levied a tax of 0.001 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.
- Section 5. That for the purpose of meeting all payments for bonds and interest of the Vail Park and Recreation District during the 2027 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2026.
- Section 6. That any officer, the District Executive Director, or Finance Director is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Vail Park and Recreation District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Vail Park and Recreation District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

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

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2027 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on October 30, 2026, and;

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO:

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

GENERAL FUND:

Current Operating Expenditures	\$ 13,839,690
Capital Expenditures	1,488,261
Contingency	<u>300,000</u>
TOTAL GENERAL FUND:	\$ 15,627,951

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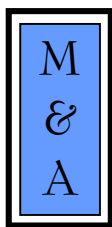
RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO ADOPT 2027 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)

The above resolutions to adopt the 2027 budget, set the mill levies and to appropriate sums of money were adopted this 30th day of October, 2026.

Attest: _____

Title: _____



McMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

WEB SITE: WWW.McMAHANCPA.COM

MAIN OFFICE: (970) 845-8800

September 2, 2026

**Board of Directors
Vail Recreation District
Vail, Colorado**

Dear Board members:

You have requested that we audit the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Vail Recreation District (the "District") as of and for the year ended December 31, 2026, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America ("U.S. GAAP"), as promulgated by the Governmental Accounting Standards Board (the "GASB") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with U.S. GAAS. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

The following RSI is required by U.S. GAAP and will be subjected to the auditing procedures applied in our audit of the basic financial statements and we will provide an opinion on it in relation to the District's basic financial statements:

- Budgetary comparison schedules for the General Fund

Member: American Institute of Certified Public Accountants

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS. As part of an audit in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Audit Procedures – Compliance

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

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with U.S. GAAP.
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
7. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.
11. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
12. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Non-attest Services

At the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by the District's management.
- Assist the District's management with the drafting of the financial statements.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the non-attest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

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

Engagement Administration

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

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration (continued)

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of McMahan and Associates, L.L.C. and constitutes confidential information. However, pursuant to District given by law or regulation, we may be requested to make certain audit documentation available to the District's cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office, or peer reviewers for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. If requested, access to such audit documentation will be provided under the supervision of McMahan and Associates, L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Matthew Miller is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Additional firm personnel will be assigned to the engagement as considered necessary. We will begin our audit and issue our reports on a mutually agreed-upon timeframe.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing. At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Engagement Administration (continued)

Our fee for these services will be based on our standard hourly rates, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to degree of responsibility involved and experience level of the personnel assigned to the engagement. However, we estimate that our fee for the 2026 financial statement audit will not exceed \$17,000 plus an additional \$400 for implementation of GASB 103. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit, including significant changes in the size and nature of the District's operations or the state of its accounting records and controls. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We appreciate the opportunity to be of service to Vail Recreation District, and look forward to working with you and your staff on this engagement. Please sign where indicated below to indicate your acknowledgment of, and agreement with, the arrangements for this engagement, including our respective responsibilities.

Sincerely,

A handwritten signature in blue ink that reads "McMahan and Associates, L.L.C.".

McMahan and Associates, L.L.C.

RESPONSE:

This letter correctly sets forth the understanding of Vail Recreation District.

By: _____

Title: _____

Date: _____