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

5:00 P.M.
Thursday, October 23, 2025
Vail Town Council Chambers
AGENDA
REGULAR MEETING

Agenda

1. Call to Order

2. Changes to Agenda;

3. Approval of Minutes;
    a. August 28, 2025

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 2026 Program Fees- Mr. Mike Ortiz
    b. Review of Preliminary Proposed 2026 Budget -Mr. Eric Weaver
    c. Audit Engagement Letter- Mr. Eric Weaver

6. Unfinished Business;
    a. None

7. Officers, Committees, Staff, and Professional Consultants;
    a. September 2025 Financial Report- Mr. Eric Weaver
    b. Executive Director Report - Mr. Mike Ortiz
    c. Board Member Input

8. Adjournment

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RECORD OF PROCEEDINGS

Minutes of the Regular Meeting
Of the Board of Directors

Vail Park and Recreation District
dba Vail Recreation District
August 28, 2025

A Regular Meeting of the Board of Directors of the Vail Recreation District, Town of Vail, Eagle County, Colorado, was held on August 28, 2025, 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, Kim Saalfeld, Kirk Hansen

2. MEMBERS ABSENT AND EXCUSED
   2.1. Molly Rabin, John Rediker

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. Eric Weaver, Marchetti & Weaver, LLC via zoom

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 and seconded it was unanimously RESOLVED to approve the minutes of the June 26, 2025, meeting.

9. PUBLIC INPUT FOR MATTERS NOT OTHERWISE ON AGENDA
   9.1 None.

10. FACILITIES CONSTRUCTION/RENOVATION UPDATE

10.1 Mr. Scott O'Connell shared with the board the various projects the district currently has active or have been completed. He started with the Vail Gymnastics Center; the air conditioning unit is up and running. The Tennis/Administration building is about 98% complete and the punch list is almost completed. The Athletic field bid came in over budget, and the team is currently looking at all options to scale back the project to meet the proposed budget. Dobson is moving along at a brisk pace. A few photos were shared on the progress being made. The final project shared was the resurfacing of the pickleball courts. The project started off with a great demolition crew that quickly got the old court removed. Unfortunately, the next subcontractor was not available to start immediately. This delay and our recent rainy weather have slowed the project down. The project was tentatively scheduled to be done and ready to reopen on September 2nd, that date will need to be updated and will be when we have a better estimate of completion. We will update our users once we have more information.

11. VAIL MOUNTAINEERS-EAGLE COUNTY FAIRGROUNDS RODEO RINK OPERATIONS UPDATE

11.1 Mr. Jared Biniecki expressed his gratitude to all the people that have been involved in making this rink possible. The Mountaineer hockey club was the driving force behind making this happen with all their fundraising. The county has also been great to work with as well. The Town of Vail has helped in getting a roof for the rodeo rink arena.

11.2 The Mountaineers will be hosting a golf outing at the Vail Golf Club with the Avalanche alumni next week in their efforts to continue raising money for youth hockey.

11.3 The old rink boards that were removed from Dobson will be used at the rodeo rink.

11.4 The VRD will be programming the ice and registration is currently open for U6, U8 and Mile High Mites. Work is currently being done to create an adult league and rentals. There is still not a clear picture of what a day will look like, but things are being worked out every day.

11.5 Mr. Ortiz shared with the board that an agreement will be signed with the club and will cover insurance as well as how revenues will be split. He also shared that utilities will also have to be addressed. Utilities are one of the bigger costs associated with the rink and currently we are working with the county to split those costs with the VRD. The end goal is to have them split three ways with the club helping pay their share as well.

11.6 The estimated opening date of the rink will be near the end of October.

12. EAGLE RIVER WATER & SANITATION DISTRICT-VAIL GOLF CLUB DROUGHT MANAGEMENT PLAN
12.1 Mr. Ortiz shared with the board that our ponds at the golf course had been drained, and the course had to comply with water restrictions for about a week.
12.2 The district has a drought plan with Eagle River Water & Sanitation that restricts the amount of water used during dry summers like the one we are having this year.
12.3 Mr. Ortiz shared that the course is currently in good condition. He shared that the VRD does not own the water rights, and we currently are on a raw water plan so we must abide by the ERWS drought schedule.
12.4 Director Armour asked if could run on tier 2 to help fill the ponds. Mr. Ortiz said he would share this idea with Andy Beske.

13. RECAP OF VAIL GOLF COURSE GORE CREEK MASTER PLAN PUBLIC MEETING
13.1 Mr. Mike Ortiz shared that the meeting was held on July 22, 2025. He shared that it was a good meeting with a lot of good questions from the public. Mr. Ortiz wanted to make clear that this plan has nothing to do with the golf course and that it was all about the water quality flowing through the golf course.
13.2 Mr. Ortiz shared that there are no known projects in the near future. Projects are going to cost a lot of money, and more planning will need to be done. Mr. Ortiz encouraged the board to stay informed as updates are released from the town.

14. JULY 2025 FINANCIAL REPORT
14.1 Mr. Eric Weaver reviewed with the board the July financials. Income year-to-date currently is showing $400K favorable. The golf course is favorable to budget as passes and daily fees are all up. On the expense side we are showing a $460K favorable variance. No election this year has contributed to that number as well as many departments not spending as much as anticipated. Golf shows an unfavorable variance but with revenues higher one should expect more expenses. Golf maintenance is also showing a favorable expense variance currently but that will change as more supplies will be needed to prepare the course for winter.
14.2 Capital is currently on track. Mr. Weaver shared with the board that we have made an agreement with the town of Vail to do a split payment for Dobson with half of the amount being paid now and the next half to be paid at the start of the new year. This will help the district to keep the money invested between payments.

15. EXECUTIVE DIRECTOR REPORT
15.1 Mr. Mike Ortiz shared a few highlights from the director's report that can be requested by sending an email to admin@vailrec.com
15.2 Mr. Mike Ortiz shared highlights from the report sharing that gymnastics has hired a new assistant coach, Courtney Cissell. We are excited to add her to the

gymnastics team. He also shared with the board that Trey Johnson is the new Director of Golf, and his team will be Andrew Villescas as Head Golf Professional and Shannon Elias as Assistant Golf Professional.
15.3 Mr. Ortiz said thank you to both Scott O'Connell and Jared Biniecki for all their continued work on Dobson and the temporary ice project rodeo rink.
15.4 Mr. Ortiz also shared with the board that Jack Goodreau from the Dobson crew has accepted a full-time position with our sports department. Dobson will miss Jack, but they are excited for this new opportunity.

16. BOARD MEMBER INPUT

16.1 Director Saalfeld thanked both Jared Biniecki and Scott O'Connell for their thorough explanation on Dobson developments. She also praised the golf staff and the programs they have offered this summer. She shared that no matter how busy they are they always stay professional and happy.
16.3 Director Armour complimented the Kids Adventure Games. He said the event was the best! He asked when the unit purchased by the district with Timberridge would be done and Mr. Ortiz answered in December of 2026. Director Armour reminded the public that closing times at the golf course would now be changing about every two weeks as the weather and days get shorter. The final closing date of the golf course will be October 12, 2025. Director Armour recognized Krik Hansen as this year's Senior Golf Club Champion, congratulations to Mr. Hansen.
16.4 Director Hansen thanked everyone's leadership that were involved in making the down valley rodeo rink a reality with a huge thank you to the county.

17 ADJOURNMENT

17.1 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 2026 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		
PASSES	**2025 RATE**	**2026 RATE**
DAY PASS ADULT/YOUTH (13-17)	$25/20	$29/24
DAY PASS JUNIOR (6-12)	$12	$15
SEASON PASS NON-RES	$189	$199
RESIDENT SEASON PASS	$135	$145
STUDENT PASS (AGES 13-17)	$95	$99
STUDENT PASS (AGES 6-12)	$70	$74
RENTALS		
RENTALS CLASSIC/SKATE	$37/42	$39/44
RENTALS CHILDREN CLASSIC OR SKATE	$29	$30
RENTALS SNOWSHOE	$35	$37
RENTALS FATBIKES	$40 HALF DAY	$42 HALF DAY
RENTALS PULL SLED	$30	$30
AT GEAR	$85	$95
LESSONS		
LESSONS GROUP CHILD/ADULT	$69/59	$79/69
LESSONS PRIVATE CHILD/ADULT	$114/84	$129/99
CLINICS		
CLINIC GROUP CHILD/ADULT	$59/49	$59/49
AT CLINIC CHILD/ADULT (INCULDES RENT/	$109/89	$119/99

VAIL GYMNASTICS CENTER		
SPRING/SUMMER CLASSES	**JAN-AUG 2025 RATES**	**JAN-AUG 2026 RATES**
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	$200 per month	**$206**
USGA GIRLS 4/5, 9 HOURS PER WEEK	$220 per month	**$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	$300 per month	**$309**
VSSA MEMBER 20 HRS PER WEEK	$440 per month	**$438 -457**
SUMMER CAMP	$295/WEEK Local, $320/WEEK NON-Local	**$310/WEEK Local, $336/WEEK NON-Local**
COMPETITIVE CAMP	$310/WEEK Members, $330/WEEK NON-Members	**$325/WEEK Members, $355/WEEK NON-Members**
FALL CLASSES	**SEPT-DEC 2025 RATES**	**SEPT-DEC 2026 RATES**
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	$200 per month (reduced hours from 2022)	**$206**
GIRLS LEVELS 4, 5	$220 per month	**$227**
USAG LEVELS 6+	$300 per month	**$309**
VSSA MEMBER 20 HRS PER WEEK	$445 per month	**$438-457**
CLINICS/SINGLE DAY CAMPS/GROUPS		
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
DROP-IN	**DROP-IN**	**DROP-IN**
ADULT/TEEN DROP-IN	$14/PER TIME	$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	$65/PER TIME
TEAM LEVEL 6 - 10 DROP-IN	$75/PER TIME	$75/PER TIME

VAIL GOLF CLUB					
GREEN FEES - PEAK SEASON - GUEST	**2025 RATES**	**W/CART**	2026 RATES	W/CART	
GUEST 18	$128	$154	$138	$164	7% Increase
GUEST 9	$89.00	$107.00	$94.00	$112.00	5% Increase
GUEST TWILIGHT/3:30 P.M.	$89.00	$107.00	$94.00	$112.00	5% Increase
GUEST JUNIOR 18	$64.00	$90.00	$69.00	$95.00	5% Increase
GUEST JUNIOR 9 & TWI	$44.00	$62.00	$49.00	$67.00	5% Increase
CANCELLATION	$50		$50	N/A	No Change
GREEN FEES - PEAK SEASON - COUNTY					
COUNTY 18	N/A	*must buy punch	N/A	N/A	N/A
COUNTY 9	N/A		N/A	N/A	N/A
COUNTY TWILIGHT	N/A		N/A	N/A	N/A
COUNTY JUNIOR 18	N/A		N/A	N/A	N/A
COUNTY JUNIOR 9 & TWI	N/A		N/A	N/A	N/A
GREEN FEES - PEAK SEASON - RESIDENTS					
VRD 18	$89.00	$115.00	$94.00	$120.00	4% Increase
VRD 9	$63.00	$81.00	$67.00	$85.00	4% Increase
VRD TWILIGHT/3:30 P.M.	$63.00	$81.00	$67.00	$85.00	4% Increase
VRD JUNIOR 18	$49.00	$75.00	$52.00	$78.00	4% Increase
VRD JUNIOR 9 & TWI	$39.00	$57.00	$41.00	$59.00	4% Increase
HIGH SCHOOL TEAM PLAYER LOCAL RATE	$34.00	$60.00	$34.00	$60.00	
GREEN FEES - EARLY SEASON					
GUEST/CTY/RESIDENT 18	$64.00	$90.00	$68.00	$94.00	4% Increase
GUEST 9	$44.00	$62.00	$47.00	$65.00	4% Increase
GUEST TWILIGHT/3:30 PM	$44.00	$62.00	$47.00	$65.00	4% Increase
JUNIOR 18	$39.00	$65.00	$39.00	$65.00	No Change
JUNIOR 9 & TWI	$29.00	$47.00	$29.00	$47.00	No Change
GREEN FEES - FALL SEASON					
GUEST/CTY/RESIDENT 18	$79.00	$105.00	$84.00	$109.00	4% Increase
GUEST 9	$71.00	$89.00	$75.00	$93.00	4% Increase
GUEST TWILIGHT/3:30 PM	$71.00	$89.00	$75.00	$93.00	4% Increase
Vail Resident 18	$69.00	$95.00	$73.00	$99.00	4% Increase
Vail Resident 9 & TWI Rate	$59.00	$77.00	$61.00	$79.00	3% Increase
JUNIOR 18	$39.00	$65.00	$39.00	$65.00	No Change
JUNIOR 9 & TWI	$29.00	$47.00	$29.00	$47.00	No Change
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	$59.00	$83.00	$63.00	$87.00	4% Increase
LEAGUE PEAK SEASON VRD RESIDENT	$85.00	$109.00	$88.00	$112.00	3% Increase
LEAGUE PEAK Non-Resident	$99.00	$123.00	$103.00	$127.00	4% Increase
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 EVAIL & 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		$26 per seat	N/A	No Change
9 HOLES	no change		$18 per seat	N/A	No Change
LEAGUE	$24 per seat		$24 per seat	N/A	No Change
PULL CART					
PULL CART 9 HOLES	$6		$6	N/A	No Change
PULL CART 18 HOLES	$9		$10	N/A	10% Increase
GOLF BIKE 9 HOLES	$12		$12	N/A	No Change
GOLF BIKE 18 HOLES	$15		$15	N/A	No Change
RENTAL CLUBS					
18 HOLES	$69		$69	N/A	No Change
9 HOLES	$59		$59	N/A	No Change
TWI Rental Club / Aft 3pm	$35		$35	N/A	No Change
RANGE					
SMALL	$7		$7	N/A	No Change
MEDIUM	$10		$10	N/A	No Change
LARGE	$14		$14	N/A	No Change
RANGE CARD	$150		$150	N/A	No Change
OTHER AMENITIES					
CLUB STORAGE **IF AVAILABLE**	$300		$350	N/A	
CLUB STORAGE W/PULL CART **IF AVAILABLE**	$350		$500	N/A	
LOCKER	$200		$200	N/A	25% Increase -

Early Season is Mid May to June 18, 2026
Peak Season is from June 19 to September 20, 2026
Fall Season September 21 to October 11, 2026

Season Pass Structure - Vail Residents

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

	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** **Proposed 2026 Rate: $2700 (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 **2025 Pass price - $1800** **Proposed 2026 Rate: $1900 (5% Increase)** **2025 Punch - $1,000** **Proposed 2026 Rate - $1050 (5% 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 **2025 Pass $1,100** **Proposed 2026 Rate:$1150 (4% Increase)** **2025 Punch $750** **Proposed 2026 Rate:$800 (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 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 **2025 Pass $900** **Proposed 2026 Rate:$950 (5% Increase)** **2025 Punch $550** **Proposed 2026 Rate: $600 (9% Increase)**	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 **2025 Pass $2,100** **Proposed 2026 Rate: $2,200 (5% Increase)** **2025 Punch $1,200** **Proposed 2026 Rate: $1250 (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 **2025 Pass $1,400** **Proposed 2026 Rate: $1450 (4% Increase)** **2025 Punch $950** **Proposed 2026 Rate: $1,000 (5% 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 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 **2025 Pass $1100** **Proposed 2026 Rate: $1150 (4% Increase)** **2025 Punch $750** **Proposed 2026 Rate: $800 (6% Increase)**	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) **2025 Pass $800** **Proposed 2026 Rate: $850 (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 Resticted 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** **2025 Pass $650** **Proposed 2026 Rate: $700 (8% 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 **2025 Pass $600** **Proposed 2026 Rate: $700 (16% 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 Silver **2025 Pass $400** **Proposed 2026 Rate: $500 (20% Increase)** **Change: Includes Unlimited Range**	**Can book tee times 3 days in advance** **Cannot book tee times before 12pm any day of week** **Includes range card (Preloaded with $100 Value)** ***Pass does not include golf cart****
The Junior Bronze **2025 Pass $200** **Proposed 2026 Rate: $250 (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 **2025 Pass $450** **Proposed 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 **2025 Pass $150** **Proposed 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 **2025 $300** **Proposed 2026 Rate:$350 (16% Increase)**	-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 **$150** **Proposed Rate: 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		
MISC.	**2025 RATES**	**2026 RATES**
1 HR. ICE RENTAL - FULL RATE	$273.00	$281.00
1 HR. ICE RENTAL - ADULT USER GROUPS	$251.00	$259.00
1 HR. ICE RENTAL - SKATING CLUB AND VAIL EAGLE HOCKEY	$251.00	$259.00
1 HR. ICE RENTAL - HOCKEY NON-PRIMETIME	$158.00	$162.00
1 HR. ICE RENTAL - BEFORE NON-PRIMETIME	NA	NA
DAILY RENTAL/ICE ONLY	$3,038	TBD
SPECIAL EVENT DAILY	$4,058	TBD
PUBLIC SESSION FEES		
ADULTS (13+)	$10	$10
YOUTH (5-12)	$8	$8
CHILD (4 & UNDER)	$6	$6
STICK AND PUCK	$10	$10
SKATE RENTAL	$5	$5
SKATE SHARP (OVERNIGHT)	$10	$10
SKATE SHARP (DAY OF)	$15	$15
BUMPER CAR PRIVATE PARTY	$360/hr	
BUMPER CAR RENTALS	$10/ride	
SEASON SKATING PASS		
10 PUNCH SKATE SHARPENING	NA	
10 PUNCH PUBLIC SKATING CARD (ADULT) (NOW ALL AGES)	NA	
**BUY 9 AND GET 1 FREE*		
VRD LEARN TO SKATE		
TODDLER TIME	$10	$10
VRD MITE/MINI (FALL SEASON) 8 WEEKS	$175.00	$175.00
VRD MITE/MINI (WINTER SEASON IF REGISTERED FOR FALL) 8 WEEKS	$175.00	$175.00
HOCKEY EQUIPMENT RENTAL (BOTH SEASONS)	$50.00	$50.00
VRD MITE/MINI (PRE-REGISTER BOTH SESSIONS)	$300.00	$300.00
LOCKER RENTALS		
FULL SIZE - SEASON	NA	NA
HALF SIZE - SEASON	NA	NA
THIRD SIZE - SEASON	NA	NA
FULL SIZE - 6 MO.	$50	NA
HALF SIZE - 6 MO.	$40	NA
THIRD SIZE - 6 MO.	$30	NA
HOUSE SERVICES		
FORKLIFT - 1 HOUR	$50	NA
MAN LIFT - 1 HOUR	$60	NA
CURTAIN/BACKDROP	NA	NA
ELECTRICAL OUTLETS	$50	NA
SPOTLIGHT/DAILY	$80	NA
CONCESSION RENTAL/MONTH		
BASE RENT	NA	NA
THESE FEES WOULD BE EFFECTIVE JUNE 1, 2026		

SPORTS DEPARTMENT

SPORTS DEPARTMENT LEAGUE FEES

LEAGUES	2025 RATES	2025 RESIDENT DISCOUNT	2026 RATES	2026 RESIDENT DISCOUNT
SUMMER SOFTBALL	$760	$710	$760	$710
FALL FOOTBALL	$515	$465		
8V8 SUMMER SOCCER	$670	$620	$670	$620
8V8 FALL SOCCER	$390	$340	$390	$340
SAND VOLLEYBALL - 4 PERSON	$210	$160	$230	$180
SAND VOLLEYBALL - 2 PERSON	$105	$80	$110	$85
CORNHOLE	$100	$75	$110	$85
FRED AMMER SOCCER TOURNAMENT				
RED SANDSTONE ACTIVITIES				
OPEN GYM	$6 drop in	10 DAY PASS - $50	$6 drop in	10 DAY PASS - $50
WINTER VOLLEYBALL	$305	$255	$310	$260
FALL VOLLEYBALL	$305	$255	$310	$260
BASKETBALL	$610	$560	$610	$560
INDOOR SOCCER				

SPORTS DEPARTMENT RACE SERIES

RUNNING RACES	2025 RATES	2025 RESIDENT DISCOUNT	2026 RATES	2026 RESIDENT DISCOUNT
INDIVIDUAL RACE 6-11K	$40 PRE/$48 WEEK/$55 DAY		$40 PRE/$48 WEEK/$55 DAY	
INDIVIDUAL RACE 5K	$32 PRE/$40 WEEK/$45 DAY		$35 PRE/$43 WEEK/$49 DAY	
INDIVIDUAL RACE HALF MAR	$52 PRE/$60 WEEK/$70 DAY		$55 PRE/$63 WEEK/$72 DAY	
STUDENT K-12	$25 PRE/$30 WEEK/$37 DAY		35% off	
5K SERIES	$135		$145	
RACE SERIES	$250		$255	
		85/95/110	85/95/110	
WHITEWATER				
INDIVIDUAL RACE-KAYAK/SUP	$18 PREREG	$25 DAY OF	$20 PREREG	$27 DAY OF
RACE SERIES-KAYAK/SUP	$74		$80	
INDIVIDUAL RACE-RAFT (2 PPL)	$26 PREREG	$38 DAY OF	$28 PREREG	$38 DAY OF
RACE SERIES RAFT	$105		$112	
MOUNTAIN BIKE RACES				
ADULT	$31 PREREG	$42 DAY OF	$31 PREREG	$39 DAY OF
YOUTH (UNDER 16)	$15 PREREG	$21 DAY OF	$16 PREREG	$22 DAY OF
SERIES ADULT	$190	$200/late	$190	$200/late
SERIES YOUTH	$92		$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	$70 PREREG	$95 DAY OF
ADULT	$26 PREREG	$33 DAY OF	$26 PREREG	$33 DAY OF
YOUTH	$15 PREREG	$22 DAY OF	$15 PREREG	$22 DAY OF

YOUTH SPORTS

LEAGUES	2025 RATES	2025 RESIDENT DISCOUNT	2026 RATES	2026 RESIDENT DISCOUNT
SOCCER:				
MICRO	$65		$67	
U8	$70		$73	
U10	$75		$78	
MIDDLE SCHOOL XC				
HIGH COUNTRY HOOPS	$80		$80	
YOUTH VOLLEYBALL	$80		$80	
T-BALL	$80		$80	
YOUTH FUTSAL	$80		$80	
CAMPS				
BASEBALL	$240 HALF DAY	$305 FULL DAY	$245 HALF DAY	$310 FULL DAY
INTERNATIONAL SOCCER	$255 HALF DAY	$335 FULL DAY	$260 HALF DAY	$340 FULL DAY
BASKETBALL ACADEMY	$250 HALF DAY		$255 HALF DAY	
BASKETBALL SHOOTING	$230HALF DAY		$235HALF DAY	
LACROSSE	$235 HALF DAY		$240 HALF DAY	
MINI-HAWK	$240 HALF DAY		$245 HALF DAY	
FLAG FOOTBALL	$240 HALF DAY	$305 FULL DAY	$245 HALF DAY	$310 FULL DAY
BRITNEY BROWN VB	$90 elem/$180 middle/$180 High		$90 elem/$180 middle/$180 High	
CHEERLEADING/TRACK AND FIELD	$240 HALF DAY		$245 HALF DAY	

SPORTS DEPARTMENT - CONTINUED				
SPORTS DEPT FACILITY RENTAL				
SOFTBALL	**2025 RATES**	**2025 RESIDENT DISCOUNT**	**2026 RATES**	**2026 RESIDENT DISCOUNT**
1 DIAMOND	$61 PER HOUR	$40 PER HOUR	$65 PER HOUR	$40 PER HOUR
OVER 4 HOURS	$250 PER DAY	$163 PER DAY	$260 PER DAY	$163 PER DAY
3 DIAMONDS	$600 PER DAY	$394 PER DAY	$650 PER DAY	$394 PER DAY
NATIONAL EVENT/TOURNAMENT	$580 PER DAY		$650 PER DAY	
ATHLETIC FIELD				
HOURLY	$74 PER HOUR	$42 PER HOUR	$75 PER HOUR	$42 PER HOUR
OVER 4 HOURS	$295 PER DAY	$158 PER DAY	$325 PER DAY	$158 PER DAY
NATIONAL EVENT/TOURNAMENT	$595 DAY		$605 DAY	
FIELD MARKING	$184/Field		$184/Field	
FENCE REMOVAL	$400		$400	
SPECIAL EVENTS				
FOR NON-ATHLETIC EVENTS CAUSING	TBD DEPENDING ON EVENT		TBD DEPENDING ON EVENT	
GYM RENTALS				
HOURLY	$68 per hour	$44 PER HOUR	$75 per hour	$44 PER HOUR
OVER 4 HOURS	$273 Per Day	$168 PER DAY	$325 Per Day	$168 PER DAY
NATIONAL EVENT/TOURNAMENT	$472 PER DAY		$605 PER DAY	
VOLLEYBALL COURTS (SAND)				
RENTAL	$47 PER HOUR	$32 PER HOUR	$47 PER HOUR	$32 PER HOUR
OVER FOUR HOURS - 1 COURT	$189 PER DAY	$126 PER DAY	$189 PER DAY	$126 PER DAY
3 COURTS	$420 PER DAY	$294 PER DAY	$420 PER DAY	$294 PER DAY
TIMING SERVICES				
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	**2025 RATES**	**2026 RATES**
RESIDENT	$330	$360
NON-RESIDENT	$400	$430
PASS HOLDER GUEST		$22
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	$40/$30
90 MINUTES	$50/$40	$50/$40
BALL MACHINE RENTAL		
1 HOUR	NA	$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	$22 PER PERSON
WEDNESDAY LADIES DAY	$22 PER PERSON	$22 PER PERSON
FRIDAY 4.0 LADIES	$22 PER PERSON	$22 PER PERSON
SATURDAY MEN'S DOUBLES	$22 PER PERSON	$22 PER PERSON
SATURDAY 4.0+ MENS	$22 PER PERSON	$22 PER PERSON
SUNDAY MIXED DOUBLES	$22 PER PERSON	$22 PER PERSON
MONDAY/THURSDAY CARDIO	$22 PER PERSON	$22 PH, $24 NON PH
TUESDAY DOUBLES CLINIC	$22 PER PERSON	$22 PH, $24 NON PH
WEDNESDAY 105 CLINIC		$22 PH, $24 NON PH
WEDNESDAY GRAND SLAM	$22 PER PERSON	$22 PH, $24 NON PH
FRIDAY LIVE BALL CLINIC	$22 PER PERSON	$22 PH, $24 NON PH
SATURDAY STROKE OF THE DA	$22 PER PERSON	$22 PH, $24 NON PH
TENNIS CAMPS	**$310 PER CAMP**	**$325 PER CAMP**
PICKLEBALL		
SUMMER SEASON JUN-SEPT	**2025 RATES**	**2026 RATES**
RESIDENT	$240	$240 ($60 Rebate for 2025 pass holders/court closure)
NON-RESIDENT	$350	$290
JUNIOR (17&UNDER) RES/NON	$150	$150
WINTER SEASON OCT-MAY	**STARTS OCT. 2024**	**STARTS OCT. 2025**
RESIDENT	$200	$200
NON-RESIDENT	N/A	N/A
JUNIOR (17&UNDER) RES/NON	N/A	N/A
ANNUAL PASS YEAR-ROUND	**STARTS JUNE 2025**	**STARTS JUNE 2026**
RESIDENT	$400	$400
NON-RESIDENT	N/A	N/A
JUNIOR (17&UNDER) RES/NON	N/A	N/A
DAILY DROP-IN FEE		
RESIDENT	$10	$10
EC RESIDENT	NA	$15
NON-RESIDENT	$25	$25
JUNIOR (17&UNDER) RES/NON	$10	$10
COURT RESERVATION-RES	$40/HOUR	$40/HOUR
COURT RESERVATION-NON	$60/HOUR	$60/HOUR
PICKLEBALL CAMPS		
JUNIOR CAMPS	$275 PER CAMP	$275 PER CAMP
PRIVATE LESSONS		
PRIVATE LESSONS-PASS HOLD	$85/HR $50/HALF HOUR	$90/HR $50/HALF HOUR
SEMI-PRIVATE LESSONS-PASS	$105/HR $70/HALF HOUR	$110/HR $70/HALF HOUR
SEMI-PRIVATE LESSONS-PASS	$126/HR $90/HALF HOUR	$135/HR $90/HALF HOUR
CLINIC PASS HOLDER-MINIMUM	$35/PERSON/HOUR	$40/PERSON/HOUR
PRIVATE LESSONS-NON-PASS HOLDER 1 PERSON		
SEMI-PRIVATE LESSONS-NON-PASS HOLDER 2 PEOPLE		
SEMI-PRIVATE LESSONS-NON-PASS HOLDER 3 PEOPLE		
CLINIC NON-PASS HOLDER-MINIMUM OF FOUR PEOPLE		
SKILLS & DRILLS/ROUND ROBIN MIXER		
VRD PASSHOLDER	$15/2 HOUR SESSION	$15/2 HOUR SESSION
NON VRD PASSHOLDER	$30/2 HOUR SESSION	$30/2 HOUR SESSION
BALL MACHINE RENTAL	$30/HOUR PLUS APPLICABLE COURT FEE	$30/HOUR PLUS APPLICABLE COURT FEE

YOUTH SERVICES			NOTES
IMAGINATION STATION	**2025 RATES**	**2026 RATES**	
DAILY ADMISSION	$18/child, $0/adult	2hr visit rate $18/child, $0/adult; With Membership $3/child, $0/adult	
10 PUNCH CARD			
ANNUAL MEMBERSHIP	FAMILY: $150/YEAR, $100/YEAR VRD	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.
PARTIES (2 HOURS)	$200 (facility & play only) $250 (shrink art & slime) $350 (pizza making & pottery painting)	$200 (facility & play only) $250 (shrink art & slime) $350 (pizza making & pottery painting)	demand flucuates and is inconsistent
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 REGISTRATION FEE PER FAMILY		**2026 RATES**	
AFTERNOON DROP-IN	$25	$25	
AFTERNOON PRE-PAY	$17	$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
SCHOOL'S OUT CAMP			
RATE	$57	$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
PRE KAMP VAIL REGISTRATION (INCLUDES T-SHIRT)	**2025 RATES**	**2026 RATES**	
DAILY	L3: $104, L2: $83, L1: $62	L3: $105, L2: $84, L1: $63	
CAMP VAIL REGISTRATION (INCLUDES T-SHIRT)		**2026 RATES**	
DAILY	L3: $104, L2: $83, L1: $62	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
LAUNCH INTO SUMMER! REGISTRATION FEE	**2025 RATES**	**2026 RATES**	
DAILY	$70/day + $20 non-refundable materials fee	$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.
CAMP ECO FUN REGISTRATION (INCLUDES T-SHIRT)			
2 DAY SESSION	$150	N/A	
5 OR MORE SESSIONS (RATES IF PURCHASED BY MAY 1)			
ART	$40/CLASS COCKTAILS & CANVAS	$50/CLASS COCKTAILS & CANVAS	supplies cost increase
SESSION PUNCH CARD			
PAINT YOUR OWN POTTERY	$10 TO $40 FOR POTTERY	$13 TO $50 FOR POTTERY	supplies cost increase
BIRTHDAY PARTIES	SEE ABOVE	SEE ABOVE	

Notes for 2026:

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 sceince, 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 opportunties, provide afternoon snack and 1-2 crafts

Avon Rec 730a-530p
After school $16/day for sessions, provide 1 snack
Schools Out Camp & Summer Camp is $52/day and they offer 1 field trip on Tues & Thurs, stay on campus Mon, Wed, Fri. provide 1 snack

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

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

Vail Recreation District
2026 Preliminary Budget Overview

General Overview

The following is a brief summary of the condensed preliminary budget found on page 2 of the September 30, 2025 financial report.

Revenues

- **Taxes**- The assessed valuation of the District, after deduction for the Lionshead TIFF, increased by 4.64% for 2026 as this is a revaluation year by the County assessor. The operations mill levy of the District is anticipated to increase slightly from 4.008 mills to 4.265 mills (preliminary calculation) and there will also be an abatements mill levy of 0.026 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 ($540,000) and funds received from lottery ticket sales. Interest rates are beginning to decline with the current and expected cuts by the federal reserve and are estimated to average 4% for 2026.
- **Sports**- 2026 revenues will be relatively comparable to 2025.
- **Gymnastics**- Revenues for 2025 are projected to exceed budget, driven by higher-than-anticipated team entry fees, team lessons and classes, and camp revenue. 2026 revenues are expected to remain relatively consistent with 2025 forecasts, with a slight increase resulting from tuition and camp rate adjustments.
- **Community Programming**- Revenues for 2025 are projected below budget due to the cancellation of Launch Camp from low registration, reduced capacity at Pre-Camp Vail, and a shorter session for Camp Vail. Revenues in 2026 are anticipated to rebound and increase slightly from the 2025 budget.
- **Nature Center-** This program was transferred to the Town and as such there are no revenues or expenses for 2026.
- **Nordic-** 2026 revenues are expected to increase from 2025 due to increases in rates and similar participation levels.
- **Golf-** Revenues are favorable across all categories and are projected to increase further in 2026.
- **Tennis-** 2026 revenues will be relatively comparable to 2025 with similar participation levels.
- **Pickleball-** Revenues for 2025 are forecasted below budget due to the courts being closed for approximately 25% of the season. Revenues in 2026 are projected to be similar to the 2025 forecast.
- **Dobson-** Revenues in 2026 are projected to decline, reflecting Dobson's anticipated construction for most of the year and limited down-valley ice programming for non-Club programs.
- **Golf F&B / Banquet Room-** Revenues in 2026 are projected to increase, primarily driven by higher banquet and grill pricing.

Operating Expenses

- **Personnel**- Wages for both seasonal/part-time are projected to increase in the 3% range and wages for year-round staff are projected to increase by approximately 4.65%. The adjustment for 2026 is higher than normal for year-round staff due to moving the positions at the bottom of the pay scale up one classification. In accordance with the compensation study, employees at the lower end of the pay scale will receive increases above the general adjustment. Additional merit bonuses for outstanding performance, if given, would be funded through a portion of the contingency line item if available.
- **Administration**- Additional costs for insurance (12% budgeted increase) and the change in online registration software and related fee increases make up most of the increase.
- **Public Relations**- Generally consistent with 2025 forecast but are planning to add another full-time position.
- **Park Maintenance**- Generally consistent with 2025 forecast.
- **Facilities Maintenance** - Generally consistent with 2025 forecast.
- **Sports**- Generally consistent with 2025 forecast.
- **Gymnastics** – Generally consistent with 2025 forecast, including additional labor costs to return to full staffing.
- **Community Programming** – Generally consistent with 2025 forecast, including additional labor for Camp Vail and Pre-Camp Vail.
- **Nature Center–** This program was transferred to the Town and as such there are no revenues or expenses for 2026.
- **Nordic-** Generally consistent with 2025.
- **Golf Operations –** Generally consistent with 2025 forecast.
- **Golf Maintenance-** Generally consistent with 2025 forecast, including additional labor for the increased activity and availability from rugby players in Town.
- **Tennis-** Generally consistent with 2025, the cost of maintaining the clay courts continues to be main driver of expenses.
- **Pickleball-** Generally consistent with 2025 forecast.
- **Dobson –** The 2026 budget assumes limited operations at the fairgrounds in Eagle, with the arena reopening late fall 2026. However, wages and benefits for the 6 remaining full-time employees are budgeted for the full year and the employees will be used in other departments when not needed for ice programming. The budget also includes hiring 2 additional fullt-time positions once the rink prepares to reopen in the fall of 2026. Decreases in expenses are mostly from limited food and beverage / events operations at the Eagle rink.
- **Golf F&B / Banquet Room-** Generally consistent with 2025 with additional labor hours in the back of the house after running slightly short handed in 2025.

Debt Service and Capital

- **Debt Service-** The District has no debt.
- **Sale of Assets**- Minimal amounts anticipated for 2026 for sale of the backhoe that is being replaced.
- **Capital**- 2026 budget of $6,804,000 includes:
    - Remaining costs to purchase 1 Timber Ridge Employee Housing Unit- $570,000
    - Replacing sports trailer- $54,000
    - Replacing golf maintenance & parks equipment, including backhoe replacement- $433,000
    - New Manlift for Dobson- $70,000
    - Administration buildout in Dobson - $100,000
    - Updating of Master Plan- $75,000 and Facilities Reserve Study- $30,000
    - Routine building and other maintenance- $135,000
    - Athletic Field building reconstruction- $900,000 (Estimating $400,000 in 2025 and $900,000 in 2026, with the Town also funding $1,000,000 of the overall cost).
    - Golf Course Improvements- $1,370,000 (Asphalt cart paths, #17 tee box, releveling of driving range tees, lightning detection system, staining of wooden components, etc.)
    - Booth Creek tennis court resurfacing and replacement of fencing/windscreens- $155,000
    - Driving range net replacement- $100,000
    - Dobson renovation- $1,700,000 (Split Between $1.7M in 2025 and $1.7M in 2026)
    - Costs also include 15% for contingency- $1,109,000

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

Fund Balance- The 2026 budget calls for a $2,608,000 deficit due to capital spending. Fund balance is estimated to end 2026 at roughly $10,811,000, allowing the District to maintain $3,510,000 for operations (4 months of operating expenditures), $500,000 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 $6,120,000 will be carried forward for spending on projects in future years.

VAIL RECREATION DISTRICT
COMBINED BALANCE SHEET
FOR THE PERIODS INDICATED BELOW

	12/31/24			09/30/25		
	General Fund	General Fixed Assets & LTD	Total	General Fund	General Fixed Assets & LTD	Total
ASSETS						
CASH- UNRESTRICTED	13,836,434		13,836,434	16,302,338		16,302,338
INVESTMENTS- RESTRICTED			0			0
ACCOUNTS RECEIVABLE	487,677		487,677	260,024		260,024
PROPERTY TAXES RECEIVABLE	6,677,797		6,677,797	34,715		34,715
PREPAIDS, DEPOSITS & INVENTORY	653,234		653,234	252,768		252,768
BUILDINGS		16,364,399	16,364,399		16,364,399	16,364,399
EQUIPMENT		4,369,801	4,369,801		4,369,801	4,369,801
LEASED ASSETS		120,869	120,869		120,869	120,869
ACCUM DEPR		(12,392,376)	(12,392,376)		(12,392,376)	(12,392,376)
TOTAL ASSETS	**21,655,143**	**8,462,693**	**30,117,836**	**16,849,845**	**8,462,693**	**25,312,538**
LIABILITIES AND FUND EQUITY						
ACCOUNTS PAYABLE	480,078		480,078	327,191		327,191
DEFERRED PROPERTY TAXES	6,677,796		6,677,796	34,715		34,715
DEFERRED REVENUE	275,012		275,012	333,999		333,999
ACCRUED COMPENSATED ABSENCES		593,988	593,988		593,988	593,988
SUBSCRIPTIONS & LEASES		108,416	108,416		108,416	108,416
TOTAL LIABILITIES	**7,432,886**	**702,404**	**8,135,290**	**695,905**	**702,404**	**1,398,309**
NET ASSETS						
INV IN FIXED ASSETS, NET OF DEBT		7,760,289	7,760,289		7,760,289	7,760,289
NON-SPENDABLE & RESTRICTED	1,143,234		1,143,234	732,768		732,768
COMMITTED & ASSIGNED FOR CAPITAL	9,820,000		9,820,000	9,870,000		9,870,000
UNASSIGNED	3,259,022		3,259,022	5,551,172		5,551,172
TOTAL NET ASSETS	**14,222,257**	**7,760,289**	**21,982,546**	**16,153,940**	**7,760,289**	**23,914,229**
TOTAL LIAB & NET ASSETS	**21,655,143**	**8,462,693**	**30,117,836**	**16,849,845**	**8,462,693**	**25,312,538**
	=	=	=	=	=	=

No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.

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

Printed: 10/17/25
Modified Accrual Basis

	2024 Audited Actual	2025 Forecast	2025 Adopted Budget	Variance Favorable (Unfavor)	9 Months Ended 09/30/25 Actual	9 Months Ended 09/30/25 Budget	Variance Favorable (Unfavor)	Current Month 09/30/25 Actual	Current Month 09/30/25 Budget	Variance Favorable (Unfavor)	2026 Prelim Budget
COMBINED REVENUES											
PROPERTY AND OTHER TAXES, NET OF FEES	6,844,474	6,790,389	6,786,571	3,818	6,691,556	6,661,982	29,574	49,210	42,325	6,884	7,443,911
INTEREST & OTHER REVENUES	736,176	679,500	567,181	112,319	548,145	436,886	111,259	64,537	55,515	9,022	579,500
SPORTS	543,613	572,979	552,701	20,278	537,873	522,155	15,718	35,642	9,150	26,492	569,903
GYMNASTICS	305,716	385,376	328,705	56,671	299,893	265,592	34,301	26,268	37,229	(10,960)	393,502
COMMUNITY PROGRAMMING	546,397	484,851	552,045	(67,194)	469,887	556,221	(86,334)	18,964	16,651	2,314	570,700
NATURE CENTER	-	-	-	-	-	-	-	-	-	-	-
NORDIC CENTER, NET OF COGS	766,281	749,360	777,010	(27,650)	397,266	427,751	(30,485)	-	-	-	799,200
GOLF COURSE, NET OF COGS	2,337,730	2,483,590	2,273,500	210,090	2,379,196	2,172,283	206,913	169,256	266,291	(97,035)	2,522,139
TENNIS	60,110	72,684	61,850	10,834	68,848	60,896	7,952	4,010	4,346	(336)	70,600
PICKLEBALL	135,971	108,150	152,400	(44,250)	99,226	147,586	(48,360)	2,907	9,218	(6,311)	108,650
DOBSON	1,216,435	521,701	588,871	(67,170)	510,340	515,600	(5,260)	7,600	7,343	257	328,743
GOLF F&B / BANQUET ROOM, NET OF COGS	1,548,354	1,494,655	1,496,448	(1,792)	1,326,848	1,279,584	47,265	273,807	307,429	(33,622)	1,621,772
TOTAL REVENUES	15,041,259	14,343,236	14,137,282	205,954	13,329,078	13,046,536	282,542	652,201	755,497	(103,296)	15,008,620
OPERATING EXPENSES											
ADMINISTRATION	(1,067,367)	(1,148,422)	(1,248,327)	99,905	(910,996)	(1,018,945)	107,949	(72,932)	(82,089)	9,157	(1,212,126)
PUBLIC RELATIONS/MARKETING	(419,545)	(463,814)	(465,546)	1,732	(321,323)	(366,562)	45,239	(20,999)	(30,985)	9,986	(556,224)
PARK MAINTENANCE	(375,422)	(447,565)	(438,710)	(8,855)	(318,257)	(361,113)	42,856	(39,397)	(57,287)	17,890	(442,617)
FACILITIES MAINTENANCE	(162,751)	(171,275)	(171,211)	(63)	(130,885)	(129,073)	(1,812)	(13,679)	(12,936)	(743)	(178,645)
SPORTS	(689,748)	(798,025)	(796,366)	(1,659)	(617,306)	(654,240)	36,934	(59,381)	(70,989)	11,608	(828,810)
GYMNASTICS	(490,325)	(567,307)	(546,163)	(21,144)	(415,564)	(420,814)	5,250	(42,355)	(47,854)	5,500	(640,002)
COMMUNITY PROGRAMMING	(715,122)	(675,515)	(749,740)	74,225	(532,634)	(622,600)	89,966	(39,962)	(59,073)	19,111	(723,918)
NATURE CENTER	-	-	-	-	-	-	-	-	-	-	-
NORDIC CENTER	(698,207)	(803,156)	(777,458)	(25,698)	(563,225)	(553,657)	(9,568)	(26,419)	(20,721)	(5,699)	(786,710)
GOLF OPERATIONS	(1,026,917)	(1,056,903)	(1,025,018)	(31,886)	(720,170)	(695,307)	(24,863)	(93,819)	(104,796)	10,977	(1,078,350)
GOLF MAINTENANCE	(980,148)	(1,081,870)	(1,134,124)	52,254	(845,773)	(910,735)	64,962	(128,444)	(118,683)	(9,761)	(1,179,430)
TENNIS	(150,324)	(172,187)	(174,920)	2,733	(153,374)	(163,703)	10,328	(17,226)	(19,942)	2,717	(153,381)
PICKLEBALL	(122,662)	(109,235)	(150,447)	41,212	(83,569)	(129,059)	45,490	(6,195)	(20,506)	14,311	(107,705)
DOBSON	(1,379,042)	(1,075,446)	(1,214,186)	138,740	(857,795)	(966,779)	108,984	(44,109)	(54,565)	10,456	(1,020,464)
GOLF F&B / BANQUET ROOM	(1,491,742)	(1,588,414)	(1,545,712)	(42,701)	(1,237,669)	(1,221,343)	(16,326)	(167,104)	(179,546)	12,443	(1,624,196)
TOTAL EXPENSES	(9,769,323)	(10,159,134)	(10,437,929)	278,795	(7,708,541)	(8,213,929)	505,388	(772,021)	(879,974)	107,953	(10,532,577)
CHANGE IN FUND BAL BEFORE DS & CAP	5,271,936	4,184,102	3,699,353	484,749	5,620,537	4,832,608	787,930	(119,820)	(124,477)	4,657	4,476,043
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
SALE OF ASSETS, DONATIONS, & LOANS	165,874	550	20,000	(19,450)	550	20,000	(19,450)	50	-	50	20,000
CAPITAL EXPENDITURES	(1,936,143)	(4,687,200)	(7,957,809)	3,270,610	(3,689,404)	(3,850,916)	161,512	(15,259)	(297,275)	282,016	(6,804,743)
LESS UNFUNDED CAPITAL PROJECTS		-	-	-							-
CONTINGENCY	-	(300,000)	(300,000)	-	-	(112,500)	112,500	-	(12,500)	12,500	(300,000)
TOTAL NET CAPITAL EXPENSES	(1,770,269)	(4,986,650)	(8,237,809)	3,251,160	(3,688,854)	(3,943,416)	254,562	(15,209)	(309,775)	294,566	(7,084,743)
CHANGE IN FUND BALANCE	3,501,666	(802,548)	(4,538,456)	3,735,908	1,931,683	889,192	1,042,491	(135,029)	(434,252)	299,223	(2,608,700)
BEGINNING FUND BALANCES	10,720,590	14,222,257	13,276,850	945,407	14,222,257	13,276,850	945,407				13,419,709
ENDING FUND BALANCES	14,222,257	13,419,709	8,738,394	4,681,315	16,153,940	14,166,042	1,987,898				10,811,009
	=	=	=	=	=	=	=	=	=	=	=

SUMMARY OF SIGNIFICANT VARIANCES:
COMMUNITY PROGRAMMING REV- Before & After School Registrations ahead of budget, but Pre-Camp Vail had lower capacity levels and camp Vail ran for fewer weeks.
GOLF REVENUES- Revenues are favorable in all categories, strong demand and good weather.
DOBSON REVENUES- Operated well until closed. Forecast assumes limited down valley ice programming for non-Club programs.
ADMINISTRATION EXPENSES- Savings in insurance, election, and not needing to rent office space during construction.
PUBLIC RELATIONS EXPENSES- Timing variances due to changeover in Director position
COMMUNITY PROGRAMMING EXPENSES- Lowered capacity and weeks of camp resulted in savings in expenses.
GOLF MAINTENANCE EXPENSES- Largely timing variances, savings in labor, equipment repair, weed control, and other areas.
DOBSON EXPENSES- Utilities & operating expenses were under budget through April, Wages for staff will continue to be charged to Dobson. Assumes limited down-valley ice operations.
CAPITAL- Added to scope of Tennis Center remodel, other 50% of Dobson moved to 2026, majority of Zamboni cost moved to 2026 .
CONTINGENCY-Not needed so far but continue to leave in forecast.
FUND BALANCE- Savings at end of 2024 rolled forward to 2025.

M & A

McMahan and Associates, L.L.C.

Certified Public Accountants and Consultants

Web Site: www.McMahanCPA.com Main Office: (970) 845-8800

September 8, 2025

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, 2025, 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

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.

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 2025 financial statement audit will not exceed $16,250. 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,

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: _____

VAIL RECREATION DISTRICT DIRECTOR REPORTS
October 23, 2025

MARKETING

- Shared updates and crafted messaging for the seasonal closures of the Vail Golf Club and Grill on the Gore.
- Wrapped up marketing and photography for the Cougar Ridge Classic and Mighty Marmots Kids Trail Races.
- Developed materials and collateral for the Trick or Treat Trot on Oct. 31.
- Promoting Halloween Parent's Night Out, Tumblin' Turkey Kids Night In and Back Handspring Clinic.
- Bought ad placements/developed creative content for winter magazines.
- Madelyn is designing a new logo and branding materials for the Rodeo Rink.
- Promoting youth hockey programs launching at the Rodeo Rink this fall.
- Rolled out messaging for winter pickleball passes and RSES programming.
- Highlighted the fall volleyball league across platforms.
- Working on messaging for fall/winter open gyms.
- Partnered with Intercept Surveys to finalize and deliver results for the Vail Trail Running Series and Cougar Ridge Classic.
- Participating in KZYR's Rocktober promotion with four sponsored dates in October.
- Collaborating with Kaizen and the other VRD departments to refine and enhance our registration system.
- Working ahead on winter collateral including winter brochure, Nordic materials, Santa's Workshop and more.
- Coordinated with April to develop and refine a new full-time marketing position, a very exciting prospect for our department.
- Working on a slight refresh of the vailrec.com homepage.
- We continue to promote VRD facilities and fall programs — from youth sports and gymnastics to adult leagues, camps, Imagination Station and much more.

COMMUNITY PROGRAMMING

- Imagination Station is seeing steady slow fall traffic and mostly walk-ins right now.
- We have October Break Kidzone Schools Out Camp on Oct 13-16 is anticipating around 20 kids each day. We have 4 fun days of field trips and activities planned.
- Halloween day Trick-or-Treat Trot is coming up on Oct 31.
- KidZone After School Session #2 will run Oct 20 – Dec 19. We are serving 48-52 children each afternoon.

SPORTS
Adult Sports:

- Summer leagues (softball, 8v8 soccer, Sand Volleyball and Cornhole) have all wrapped up.
- Fall 8v8 soccer is underway with six teams. Unfortunately, Flag Football league did not have enough teams registered so we will hold a few pickup games throughout the season and continue to talk to participants, research trends and figure out how to revive the league or replace it with something new. Registration is open for fall volleyball league which begins in mid-October.
- Open gym volleyball has continued to draw solid participation and open gym basketball will resume with the ski season in November.

Youth Sports:

- Fall soccer is underway with 129 kids registered. This is a bit lower than previous years. All outdoor programming will end on 10/20.
- We held three Mighty Marmot youth trail running races this fall one at Maloit Park, one in the Miller Ranch Open Space and one in Beaver Creek. All 3 races were sold out at 150 participants. With parents, grandparents, and other siblings there are close to 500 people who attend each of these events.

Tournaments:

- Changing of the Colors softball tournament took place on Sept 6-7 with 12 men's teams and 10 co-ed teams visiting from all over the state. Congrats to Zach Williams for growing this into a successful tournament in just three years.
- The Vail Valley Soccer Cup tournament took place the first weekend in October despite inclement weather on Saturday and a frost delay on Sunday, teams seemed to be enjoying the fields and tournament. Justin and crew had all our fields in great shape.

Races:

- Mountain bike series concluded with the Vail Grind in August. Congratulations to Team Mountain Pedaler for retaining the championship spot for the past two years.
- Vail Trail Series concluded with the Meadowgold on Sept 13 which saw nearly 200 runners close out the season.
- Cougar Ridge Classic 26K took place on Sept. 27, with 195 finishers about 50 more than last year. It was another picture-perfect day with athletes loving the course, finish expo, and lunch at a restaurant of their choosing. We once again had 4 non-profits at the aid stations with the Eagle County Historical Society winning the prize for the best aid station. In two year word of mouth has this as a race not to me missed. Thanks to all the staff from other department that came out and helped make this race so successful.
- Tentative Winter Race dates have been set:
    - Ugly Sweater Fun Run – Dec. 14
    - Beaver Creek Uphill & Skimo – Jan. 11
    - Arrowhead Uphill & Skimo – Jan. 25
    - Vail Mountain Winter Uphill – Feb. 8
    - Beaver Creek Snowshoe – Feb. 28
    - Shamrock Shuffle - March 14 or 15

Other:

- We have timed cross country meets for BCMS and BMHS as well as the new Bighorn Road event this month. In the next week we will also time meets for HPS and EVMS.
- Continue to work with other departments and Kaizen to fix bugs and improve the new online registration system.
- Pulled off another successful BB&B golf tournament in conjunction with the VCBA on Sept. 11. Final fundraising numbers will be announced shortly.
- Working on 2026 budgets
- Working on sponsor recaps and renewals for next year.
- Thanks to everyone who helped with the VRD trail workdays on the North Trail for 8/30 and 9/18.

GOLF MAINTENANCE

- The Vail Golf Club has closed for the season. Greens, tees, fairways and roughs have all been aerated and fertilized. We are working on leaf clean up as needed and preparing for our fall fungicide application. We will prepare some dormant bluegrass seed beds in specific areas for spring germination and map out a few areas for spring bluegrass sod replacement. The irrigation system is running well and overall is in good repair and only in need of small general repairs and adjustments. The compressor for irrigation blowout is scheduled for arrival on the 27th. The Gore Creek has been holding to a relatively steady flow; our irrigation ponds are full and with all the rain we are in good shape to continue through the end of the season.

GYMNASTICS

Fall Gymnastics

- Fall Session 1 of recreational gymnastics programs were mostly full with waitlists.
- A strong staff allowed us to add additional participants to the 3:00PM “after school” classes.
- Session 2 Begins October 20. Winter Session 3 and 4 registration launched on October 10
- The Halloween “Tricks for Treats” Parent Night Out will take place on Friday, October 24. A fun opportunity for children to wear their costumes and enjoy themed activities while parents enjoy an evening out.
- The Tumblin’ Turkey Kids Night In will take place on Friday, November 21. Participants will have gymnastics time, holiday-themed games and crafts, and a chance for parents to prepare for the upcoming holidays.

Vail Gymnastics Classic

- This year’s competition was held at the Grand Hyatt, September 20–21
- The Commission on Special Events (CSE) awarded $20,000 to support increased facility and equipment rental costs.
- A total of 180 gymnasts participated, and the event was an overall success.

Competitive Team

- The Level 2–5 competitive teams traveled to Aspen on October 10–11. The Level 2 and Level 3 teams earned first place Team awards. Level 5 athletes also achieved 1st and 2nd place all-around finishes individually.
- The next competition will be held October 18–19 in Lakewood, Colorado, at the JET PINK Meet.
- Level 10 gymnast Ava Knight has verbally committed to the United States Air Force Academy for gymnastics. Ava is currently a junior in high school and plans to attend the Academy in the fall of 2027. She is Vail Gymnastics’ first NCAA Division I gymnastics commit.

GOLF

Vail Golf Club – 2025 Season Wrap-Up

- The Vail Golf Club has officially closed for the season! It was another successful year, highlighted by happy passholders, enthusiastic guests, and an incredible team across all departments.
- To celebrate, the VGC will host its Employee Appreciation Party—bringing together the Golf Operations, Maintenance, and Food & Beverage teams—at Eagle Ranch Golf Club on Wednesday, October 15th.

Season Highlights:
• 25,158 rounds played
• 13,776 carts rolled out
• 2,206 club rentals
• 2,616 hats sold (*A new record!*)

- **Seasonal Transition:**
  The shift from golf to Nordic operations is officially underway. The Maintenance Team has started preparing the course for winter operations, while Golf operations has fully moved out of the golf shop. Carpet cleaning is scheduled before Nordic equipment is moved back into place. Once the Nordic transition is complete, golf equipment will head into seasonal storage until the 2026 season.

PARKS

- We are working on shutting down for the season. There is one more week of youth soccer and 8v8. Tennis courts are closed, and nets and windscreens are put away. Red Sandstone Elementary field has been fertilized, and irrigation has been winterized. We are aerating, overseeding and fertilizing HPS and Donovan Park this week. Next week we will be winterizing irrigation and fertilizing at Ford Park and Vail Athletic Field.

<u>Bldg. Maintenance</u>

- Vail Golf & Nordic Clubhouse is currently scheduling for Fall transition. Painting, carpet cleaning, plumbing, mechanical, all being coordinated.
- Working on temporary solutions to the turf issues on the wedding island. Long term solutions and maintenance requirements being considered to ensure we restore the turf on the island and maintain it accordingly
- Fire panels at both the Golf & Nordic Clubhouse and golf Maintenance bldg. continue to have “line failures” due to issues with CenturyLink phone lines. Both devices will receive new wireless dialers to improve consistent monitoring.
- Golf Maintenance building door replacement scheduled for fall after golf course closes
- Athletic Field restroom men’s partitions were recently vandalized but have been repaired in preparation for fall use.
- TK elevators neglected to address issues on main public elevator at the Golf & Nordic Clubhouse, we have since escalated this with TK admin and a technician was dispatched to repair items. This is still ongoing, and affidavit will be submitted to Northwest COG once complete
- Hot water hold tank at Golf and Nordic failed and leaked profusely into mechanical room. Mixing valve on domestic hot also failed exacerbating water issues in the mechanical room. Mixing valve was repaired and waiting on pricing to replace hot water holding tank

- VRD is evaluating installation of Portalet at Red Sandstone Elementary. A road was recently installed for the installation of new basketball court which may facilitate the installation and maintenance of a portalet
- Adding hand towel dispensers to restrooms at Youth Services as the hand dryers are scaring kids who now refuse to dry their hands.

Capital Projects

- VRD is collaborating with Eagle County Schools to re-skin the storage building at Homestake Peak. Current condition of building has holes in the roof and siding with rodent feces throughout.
- Interior renovations at Tennis & Admin concluded with the installation of mail shelves. Floor covering will be replaced after tennis closes to address manufacturing defects covered under warranty. Exterior screen wall under DRB review and will be completed this fall. Building final to follow
- VRD has begun consulting and collaborating with Eagle County and Vail Mountaineers on the Rodeo Rink. Assisting in design, construction and preparation for operating by the end of October
- Athletic Field restrooms and equipment storage building replacement bids were received on Friday September 12th. MW Golden was the low bid. Plans are now back at the building department for review of changes. Evaluating with the TOV is this can proceed this fall and build through the winter.
- Dobson project steel work is nearing completion. Sub grade plumbing and electrical is on-going on the northeast and east of the arena. Old ice surface to be removed this month
- Pickleball court resurfacing is complete, minor punch list items to be addressed this fall.
- Imagination Station is evaluating a new interactive activity for feasibility and installation.

DOBSON

- Staff are transitioning into ice rink mode. Things are moving along at the rodeo rink. Over the past few weeks staff have met with the Eagle County staff to get to know each other, moved the Zamboni, moved the hockey goals, benches, tools, and various other items to get things going as soon as the rink is ready.
- Jared has been working on coordinating the ice painting process for the rodeo rink. We are hoping to paint sometime in the next 6 days.
- Andy and Jared hosted a rental gear fitting at the VGC last week to help get new hockey players fitted with gear before programming starts.
- We currently have 23 U6 players, 25 U8 players, and 9 Intro to Girls Hockey players registered. We anticipate some growth in our second session starting in January. We believe the later start and uncertainty of the rodeo rink to be factors in a lower enrollment.
- We have 40 kids registered in our Mile High Mite program this fall. This program is a partnership with the Colorado Avalanche where all participants get their own new set of gear. We anticipate these kids joining our program after completion. That will put us at 97 youth hockey players if every single kid continues in January.
- We are currently targeting a rodeo rink opening around October 29th.