

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

**NOTICE IS HEREBY GIVEN that a Regular meeting of the Board of Directors of the Vail Park & Recreation District, Eagle County, Colorado, has been scheduled for Thursday, December 10, 2020 beginning at 5:00 p.m.**

*Due to the State of Emergency declared by Governor Polis and Public Health Order 20-23 Implementing Social Distancing Measures, and the threat posed by the COVID-19 coronavirus, this meeting will be held via teleconferencing and can be joined through the following link and/or number:*

Join on a computer or smart device: <https://bit.ly/VRDDecMeeting>

Password: VRDBoard

Dial by phone:

Phone: (669) 900-9128 or (253) 215-8782

Meeting ID: 814 6411 1656

Password: 77237052

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**Agenda**

1. Call to Order
2. Changes to Agenda;
3. Approval of Minutes;
  - a. October 22, 2020
4. Public Input (for matters not otherwise on Agenda/3-minute time limit/no disrupting, pursuant to § 18-9-108, C.R.S.);
5. New Business and Special Orders;
  - a. Introduction of Courtney Herner-Group Sales Director- Mr. Mike Ortiz
  - b. Public Health and Programming Update-Mr. Mike Ortiz
  - c. Recreation Sub-Committee Report-Mr. Mike Ortiz
  - d. Programming Update-Mr. Mike Ortiz
6. Unfinished Business;
  - a. None
7. Officers, Committees, Staff, and Professional Consultants;
  - a. October 2020 Financials-Mr. Eric Weaver
  - b. Executive Director Input
  - c. Board Member Input
8. Adjournment

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## RECORD OF PROCEEDINGS

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Minutes of the Regular Meeting  
Of the Board of Directors

Vail Park and Recreation District  
dba Vail Recreation District  
October 22, 2020

A Regular Meeting of the Board of Directors of the Vail Recreation District, Town of Vail, Eagle County, Colorado, was held on October 22, 2020 at 5:00 p.m. via virtual meeting, in accordance with the applicable statutes of the State of Colorado.

1. MEMBERS PRESENT

- 1.1. Tom Saalfeld, Jason Plante, Kim Newbury Rediker, Kirk Hansen, Roland Kjesbo

2. MEMBERS ABSENT AND EXCUSED

- 2.1. None

3. STAFF PRESENT

- 3.1. Mike Ortiz, Jessie Klehfoth, April Heredia, Alice Plain, Jerry Stevens

4. OTHERS PRESENT

- 4.1. None

5. CONSULTANTS PRESENT

- 5.1. Eric Weaver

6. CALL TO ORDER

- 6.1. Director Saalfeld called the meeting to order at 5:02 p.m.

7. CHANGES TO AGENDA

- 7.1. None

8. APPROVAL OF MEETING MINUTES

- 8.1. By motion duly made and seconded it was unanimously RESOLVED to approve the minutes of the September 24, 2020 regular meeting.

9. PUBLIC INPUT FOR MATTERS NOT OTHERWISE ON AGENDA

- 9.1. None

10. REVIEW AND ADOPTION OF 2021 PROGRAM FEES

- 10.1. Mr. Ortiz shared with the board that changes were made to the Pickleball fees as per the direction of the board at the last meeting.

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## RECORD OF PROCEEDINGS

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### Vail Recreation District October 22, 2020 Meeting Minutes

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- 10.2. After some discussion and hearing no public comment, by motion duly made and seconded it was unanimously RESOLVED to adopt the 2021 proposed fees as presented.

#### 11. PUBLIC HEARING AND ADOPTION OF PROPOSED 2021 BUDGET

- 11.1. Mr. Weaver provided an overview of the budget, noting that the District was now debt free after making its final bond payment earlier this year, meaning that the special levy for the Dobson bonds will go away for 2021. He reviewed each department and gave a brief overview of what they were all facing with the uncertainty of COVID for the upcoming year. With all departments proposing what are hoped to be conservative budgets for 2021 we are expecting to have a \$380K loss at the end of the year. There is \$1.65 million budgeted for capital expenses for 2021, some of which are projects postponed and forward from 2020. There is however one project that was unbudgeted and unplanned that will be done and which is replacing 6 greens on the golf course. Mr. Weaver explained that to help with this unplanned expense District staff recommends approaching the Town to request that half of the costs be covered by accumulated funds in the Recreation Enhancement Fund. Mr. Weaver shared that our fund balance would sit around \$4.7 million, \$2.7 of which is set aside for future capital expenses, leaving the district with a reasonable operating reserve.
- 11.2. Upon motion duly made and seconded it was unanimously RESOLVED to open the public hearing for the adoption of the 2021 budget.
- 11.3. Hearing no public comment, upon a motion duly made and seconded it was unanimously RESOLVED to close the public hearing for the adoption of the 2021 proposed budget.
- 11.4. Upon a motion duly made and seconded it was unanimously RESOLVED to approve the resolution to adopt the 2021 budget, to approve the resolution to certify the mill levy at 3.778 mills for operations, 0.009 mills for refunds/abatements and to approve the resolution to appropriate funds for spending in 2021, all of which are subject to minor adjustments that may result from the final certification of assessed values.

#### 12. EXECUTIVE DIRECTOR INPUT

- 12.1. Mr. Ortiz expressed that he was excited to get the greens project started. He also shared with the board that our Gymnastics department has a promising new coach. Mr. Ortiz shared that the gentleman has a great background and is excited with what he will bring to the Gymnastics center.
- 12.2. Mr. Ortiz wanted to give praise once again to his entire staff for the outstanding job that they have done all summer long adjusting to all the challenges that COVID has presented.

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## RECORD OF PROCEEDINGS

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### Vail Recreation District October 22, 2020 Meeting Minutes

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#### 13. BOARD MEMBER INPUT

- 13.1. Director Kjesbo wanted to acknowledge the great fall weather that has allowed our golf maintenance team the time needed to properly put the golf course to sleep for the winter. He also wanted to give praise to Mr. Mike Ortiz and his team for a great job this summer.
- 13.2. Director Plante wanted to thank all staff for their creative ways of dealing with COVID, especially the Sports department.
- 13.3. Director Hansen shared with the board the further research he had done at the Aria in regard to Pickleball. He also expressed the potential to use Donovan park.
- 13.4. Director Rediker shared that during the CSE funding meeting the district had received funds for both Sports and Gymnastics. She also shared that Antlers was excited to host the Vail Recreation District staff for dinner and fun.
- 13.5. Director Saalfeld thanked both Mr. Mike Ortiz and Mr. Eric Weaver for all of their work on the budget.

#### 14. ADJOURNMENT

- 14.1. 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  
COMBINED BALANCE SHEET  
FOR THE PERIODS INDICATED BELOW**

	12/31/19					10/31/20				
	General Fund	Enterprise Fund	General Fixed Assets & LTD	Ent. Fund Fixed Assets & LTD	Total	General Fund	Enterprise Fund	General Fixed Assets & LTD	Ent. Fund Fixed Assets & LTD	Total
<b>ASSETS</b>										
CASH- UNRESTRICTED	4,073,870	11,900			4,085,770	6,579,169	1,100			6,580,269
INVESTMENTS- RESTRICTED		304,803			304,803		-			0
ACCOUNTS RECEIVABLE	153,157	22,883			176,040	35,233	3,800			39,033
PROPERTY TAXES RECEIVABLE	4,656,289	288,334			4,944,623	61,351	(18,157)			43,194
PREPAIDS, DEPOSITS & INVENTORY	166,330	305,927			472,257	128,091	73,785			201,876
DUE (TO) FROM OTHER FUND	53,011	(53,011)			0	530,353	(530,353)			0
LOAN DUE (TO) FROM OTHER FUND	9,412	(9,412)			0	9,412	(9,412)			0
BUILDINGS			552,671	13,340,515	13,893,186			552,671	13,340,515	13,893,186
EQUIPMENT			940,511	1,587,309	2,527,820			940,511	1,587,309	2,527,820
ACCUM DEPR			(840,534)	(8,520,526)	(9,361,060)			(840,534)	(8,520,526)	(9,361,060)
<b>TOTAL ASSETS</b>	<b>9,112,069</b>	<b>871,424</b>	<b>652,648</b>	<b>6,407,298</b>	<b>17,043,439</b>	<b>7,343,609</b>	<b>(479,238)</b>	<b>652,648</b>	<b>6,407,298</b>	<b>13,924,318</b>
<b>LIABILITIES AND FUND EQUITY</b>										
ACCOUNTS PAYABLE	190,016	161,584			351,599	120,577	65,299			185,875
DEFERRED PROPERTY TAXES	4,656,289	288,334			4,944,623	61,363	(18,157)			43,205
DEFERRED REVENUE	16,767	85,089			101,856	1,747	99,806			101,553
ACCRUED COMPENSATED ABSENCES			72,242	43,131	115,373			72,242	43,131	115,373
ACCRUED INTEREST PAYABLE				4,637	4,637				4,637	4,637
DOBSON BONDS PAYABLE				265,000	265,000				0	0
<b>TOTAL LIABILITIES</b>	<b>4,863,071</b>	<b>535,006</b>	<b>72,242</b>	<b>312,768</b>	<b>5,783,088</b>	<b>183,686</b>	<b>146,948</b>	<b>72,242</b>	<b>47,768</b>	<b>450,644</b>
<b>NET ASSETS</b>										
INV IN FIXED ASSETS, NET OF DEBT			580,406	6,094,530	6,674,936			580,406	6,359,530	6,939,936
RESTRICTED	472,284	271,956			744,240	434,563	-			434,563
COMMITTED & ASSIGNED FOR CAPITAL	2,340,000	-			2,340,000	3,490,000	-			3,490,000
UNASSIGNED	1,436,713	64,462			1,501,175	3,235,360	(626,185)			2,609,175
<b>TOTAL NET ASSETS</b>	<b>4,248,997</b>	<b>336,418</b>	<b>580,406</b>	<b>6,094,530</b>	<b>11,260,351</b>	<b>7,159,923</b>	<b>(626,185)</b>	<b>580,406</b>	<b>6,359,530</b>	<b>13,473,674</b>
<b>TOTAL LIAB &amp; NET ASSETS</b>	<b>9,112,069</b>	<b>871,424</b>	<b>652,648</b>	<b>6,407,298</b>	<b>17,043,439</b>	<b>7,343,609</b>	<b>(479,238)</b>	<b>652,648</b>	<b>6,407,298</b>	<b>13,924,318</b>

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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: 12/04/20  
 Modified Accrual Basis

	2019 Audited Actual	2020 Forecast	2020 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	10 Months Ended 10/31/20 Actual	10 Months Ended 10/31/20 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2021 Prelim Budget
<b>COMBINED REVENUES</b>										
PROPERTY AND OTHER TAXES, NET OF FEES	4,527,346	5,054,195	4,724,665	329,530	7%	4,955,978	4,670,008	285,970	6%	4,743,685
OTHER NON-DEPARTMENTALIZED REVENUES	175,510	79,418	114,000	(34,582)	-30%	72,461	96,200	(23,739)	-25%	43,000
SPORTS	412,112	239,831	423,890	(184,059)	-43%	232,167	397,786	(165,619)	-42%	243,670
GYMNASTICS	244,162	195,213	282,620	(87,407)	-31%	149,515	235,937	(86,422)	-37%	244,720
COMMUNITY PROGRAMMING	403,861	309,414	431,200	(121,786)	-28%	284,678	399,397	(114,720)	-29%	373,500
NATURE CENTER	-	-	-	-	0%	-	-	-	0%	-
NORDIC CENTER	468,403	439,050	472,050	(33,000)	-7%	246,878	242,649	4,228	2%	475,935
GOLF COURSE	1,381,314	1,600,114	1,377,600	222,514	16%	1,603,061	1,377,201	225,860	16%	1,463,650
TENNIS	41,685	66,893	41,854	25,039	60%	66,893	41,932	24,961	60%	58,000
PICKLEBALL	126,827	96,377	98,720	(2,343)	-2%	114,068	95,148	18,920	20%	97,335
DOBSON	882,654	491,382	911,435	(420,053)	-46%	457,044	806,683	(349,640)	-43%	512,419
GOLF F&B / BANQUET ROOM, NET OF COGS	712,240	282,884	777,961	(495,077)	-64%	269,086	697,957	(428,871)	-61%	299,148
<b>TOTAL REVENUES</b>	<b>9,376,112</b>	<b>8,854,770</b>	<b>9,655,994</b>	<b>(801,224)</b>	<b>-8%</b>	<b>8,451,828</b>	<b>9,060,899</b>	<b>(609,071)</b>	<b>-7%</b>	<b>8,555,062</b>
<b>OPERATING EXPENSES</b>										
ADMINISTRATION	(739,169)	(856,284)	(907,102)	50,818	6%	(738,481)	(805,010)	66,529	8%	(876,351)
PUBLIC RELATIONS/MARKETING	(374,457)	(360,897)	(398,588)	37,691	9%	(226,917)	(322,504)	95,587	30%	(407,619)
PARK MAINTENANCE	(226,558)	(306,044)	(295,677)	(10,367)	-4%	(263,633)	(270,900)	7,267	3%	(291,399)
FACILITIES MAINTENANCE	(141,521)	(139,463)	(141,899)	2,436	2%	(115,893)	(121,068)	5,175	4%	(142,001)
SPORTS	(521,874)	(464,146)	(559,204)	95,059	17%	(379,563)	(502,915)	123,352	25%	(471,699)
GYMNASTICS	(331,728)	(317,240)	(359,010)	41,770	12%	(249,438)	(306,963)	57,524	19%	(355,365)
COMMUNITY PROGRAMMING	(532,390)	(519,182)	(605,956)	86,774	14%	(415,000)	(574,144)	159,143	28%	(573,880)
NATURE CENTER	(480)	-	-	-	0%	-	-	-	0%	-
NORDIC CENTER	(394,633)	(375,366)	(374,618)	(748)	0%	(249,335)	(278,114)	28,779	10%	(416,987)
GOLF OPERATIONS	(681,015)	(732,107)	(765,094)	32,987	4%	(693,612)	(729,711)	36,098	5%	(831,857)
GOLF MAINTENANCE	(881,242)	(931,795)	(951,986)	20,191	2%	(792,297)	(856,934)	64,638	8%	(986,369)
TENNIS	(102,399)	(115,336)	(112,133)	(3,204)	-3%	(110,506)	(111,202)	696	1%	(112,922)
PICKLEBALL	(142,623)	(81,807)	(114,684)	32,878	29%	(64,749)	(106,783)	42,034	39%	(96,772)
DOBSON	(959,547)	(756,909)	(985,351)	228,442	23%	(593,318)	(835,714)	242,396	29%	(732,743)
GOLF F&B / BANQUET ROOM	(782,681)	(663,752)	(820,825)	157,074	19%	(566,815)	(744,718)	177,903	24%	(712,105)
<b>TOTAL EXPENSES</b>	<b>(6,812,317)</b>	<b>(6,620,328)</b>	<b>(7,392,128)</b>	<b>771,799</b>	<b>10%</b>	<b>(5,459,557)</b>	<b>(6,566,679)</b>	<b>1,107,122</b>	<b>17%</b>	<b>(7,008,069)</b>
<b>CHANGE IN FUND BAL BEFORE DS &amp; CAP</b>	<b>2,563,795</b>	<b>2,234,442</b>	<b>2,263,867</b>	<b>(29,425)</b>		<b>2,992,271</b>	<b>2,494,220</b>	<b>498,051</b>		<b>1,546,993</b>
DEBT SERVICE	(270,975)	(272,456)	(272,456)	-	0%	(271,956)	(272,456)	500	0%	-
DONATIONS, LOANS, & SALE OF ASSETS	122,000	-	-	-	0%	-	-	-	0%	-
CAPITAL EXPENDITURES	(1,941,173)	(1,063,809)	(1,695,755)	631,946	37%	(771,993)	(1,616,990)	844,997	52%	(1,651,772)
LESS UNFUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	(300,000)	(200,000)	(100,000)	-50%	-	(180,000)	180,000	100%	(300,000)
<b>TOTAL NET CAPITAL EXPENSES</b>	<b>(2,090,148)</b>	<b>(1,636,265)</b>	<b>(2,168,211)</b>	<b>531,946</b>	<b>25%</b>	<b>(1,043,949)</b>	<b>(2,069,446)</b>	<b>1,025,497</b>	<b>50%</b>	<b>(1,951,772)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>473,648</b>	<b>598,177</b>	<b>95,656</b>	<b>502,521</b>		<b>1,948,322</b>	<b>424,774</b>	<b>1,523,548</b>		<b>(404,779)</b>
<b>BEGINNING FUND BALANCES</b>	<b>4,111,768</b>	<b>4,585,415</b>	<b>4,296,338</b>	<b>289,077</b>		<b>4,585,415</b>	<b>4,296,338</b>	<b>289,077</b>		<b>5,087,046</b>
<b>ENDING FUND BALANCES</b>	<b>4,585,415</b>	<b>5,183,592</b>	<b>4,391,994</b>	<b>791,598</b>		<b>6,533,738</b>	<b>4,721,112</b>	<b>1,812,626</b>		<b>4,682,267</b>

**SUMMARY OF SIGNIFICANT VARIANCES:**

PROPERTY TAX REVENUES- Hotel protests largely resolved, remaining assumed to be resolved in 2021.  
 SPORTS REVENUES- Facility rental and some summer programs hit hard by COVID19.  
 COMMUNITY PROGRAMMING REV- After school stopped in the Spring and Summer Camps at reduced capacity  
 GOLF REVENUES- Record pass sales and daily fees still holding up. Pro shop will be down due to reduced inventory.  
 DOBSON REVENUES- Still many unknowns going into the winter season. Now forecasting Ski Swap as the only remaining event to be held in 2020.  
 GOLF F&B/ BANQUET REVENUES- Summer and fall events expected to minimal.  
 ADMINISTRATION EXPENSES- Savings in delayed hiring HR position, no election, insurance, and other costs where possible.  
 PUBLIC RELATIONS EXPENSES- Savings while facilities closed and delays in marketing due to phased reopening timeline unknown.  
 COMMUNITY PROGRAMMING EXPENSES- Savings from temporary closures and reductions in programming.  
 DOBSON EXPENSES- Savings in utilities, cost of goods, and other areas. Not reflected is that Dobson staff worked at the golf course, which saved in golf maintenance labor.  
 GOLF BANQUET/ F&B EXPENSES- Savings in labor, cost of goods, and other areas with Gore Range Room revenues expected to be down significantly.  
 CAPITAL- Most projects that can be deferred pushed to next year. New fleet of golf carts and starting on 6 additional greens the majority for 2020.  
 CONTINGENCY- Increased from \$200K to \$300K for additional unknowns due to COVID19.  
 FUND BALANCE- Savings at end of 2019 rolled forward to 2020.