

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

5:00 P.M.
Thursday, January 25, 2024
Town of Vail, Council Chambers
AGENDA
REGULAR MEETING

Agenda

1. Call to Order
2. Changes to Agenda;
3. Approval of Minutes;
 - a. November 16, 2023
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. 2024 Meeting Dates- Mr. Eric Weaver
 - b. 2024 Resolution Designating Posting Locations- Mr. Eric Weaver
 - c. Audit Engagement Letter-Mr. Eric Weaver
 - d. VRD Mountain IDEAL Destination Recertification-Ms. Andrea Sanchez
6. Unfinished Business;
 - a. Alternative Ice-Eagle County Fairgrounds for Dobson Ice Arena Renovation-Mr. Mike Ortiz
7. Officers, Committees, Staff, and Professional Consultants;
 - a. December 2023 Financial Report - Mr. Eric Weaver
 - b. Executive Director Report – Mr. Mike Ortiz
 - c. Board Member Input
8. Adjournment

*I:/Agenda & Notices/1-25-24
agenda.doc*

RECORD OF PROCEEDINGS

Minutes of the Special Meeting
Of the Board of Directors

Vail Park and Recreation District
dba Vail Recreation District
November 16, 2023

A Special Meeting of the Board of Directors of the Vail Recreation District, Town of Vail, Eagle County, Colorado, was held on November 16, 2023, 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, John Rediker, Molly Rabin, Jason Plante, Kirk Hansen

2. MEMBERS ABSENT AND EXCUSED

2.1. None.

3. STAFF PRESENT

3.1. Mike Ortiz, April Heredia, Nell Davis

4. OTHERS PRESENT

4.1. None.

5. CONSULTANTS PRESENT

5.1. Eric Weaver, Marchetti & Weaver, LLC.

6. CALL TO ORDER

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

7. CHANGES TO AGENDA

7.1. None.

8. APPROVAL OF MINUTES

8.1. By motion duly made and seconded it was unanimously RESOLVED to approve the minutes of the October 26, 2023, regular meeting with an update to section 12.2.

9. PUBLIC INPUT FOR MATTERS NOT OTHERWISE ON AGENDA

9.1 None.

RECORD OF PROCEEDINGS

Vail Recreation District November 16, 2023, Meeting Minutes

10. ALTERNATIVE ICE-EAGLE COUNTY FAIRGROUNDS FOR DOBSON ICE ARENA RENOVATION
 - 10.1 Mr. Mike Ortiz shared for our viewing public what will be happening when Dobson closes. He shared that Eagle County had reached out and expressed their interest in allowing the district to put a sheet of ice in the fairgrounds arena. There is no formal agreement yet and a meeting will need to be had to discuss specifics.
 - 10.2 The key to this space being ideal for the sheet of ice is that it is in a covered and enclosed facility.
 - 10.3 There is a concern of the cost to the district to get his up and running as it will need plumbing and electrical to be installed as well as the cost of the system. Mr. Ortiz encouraged getting the Vail Town Council involved with the cost of this project.
 - 10.4 The projection of the need for ice is the fall of 2025.

11. CONTINUATION OF PUBLIC HEARING AND ADOPTION OF PROPOSED 2024 BUDGET
 - 11.1 Mr. Eric Weaver shared with the board that proposition HH failed but the governor called for a special session of the legislature for a solution for seeking property tax relief. Mr. Weaver gave the board a quick review of our mill levy and what parts we are able to be adjusted and which cannot. At the time of the meeting there were still many unknowns about the assessed values and Mr. Weaver asked the board for flexibility to adjust the mill levy based on what the final assessment rates will be. Mr. Weaver shared that the district will not reduce its mill levy due to all the upcoming capital projects the district has.
 - 11.2 Mr. Weaver then did a quick review of budget numbers that were shared at the last meeting and shared only minimal changes were made that will affect the bottom line for the district.
 - 11.3 Upon motion duly made and seconded it was unanimously RESOLVED to open the public hearing for the adoption of the 2024 budget.
 - 11.4 Hearing no public comment, the hearing was closed.
 - 11.5 Upon a motion duly made and seconded it was unanimously RESOLVED to approve the resolution to adopt the 2024 budget, to approve the resolution to certify the mill levy at 4.008 mills for operations, 0.001 mills for refunds/abatements and to approve the resolution to appropriate funds for spending in 2024, all of which are subject to adjustments that may result from the final certification of assessed values.

12. EMPLOYEE HOUSING
 - 12.1 Mr. Mike Ortiz shared that the district is still signed up for three units, one studio and two, two-bedroom units. The board encouraged Mr. Ortiz to keep checking to see if any one bedrooms or studios become available. Earnest money,

RECORD OF PROCEEDINGS

Vail Recreation District November 16, 2023, Meeting Minutes

which is currently refundable, is expected to become non-refundable by May 1st and we should know final pricing by then as well. Staff will continue to work on the logistics of how the housing project will be run.

13. EXECUTIVE DIRECTOR REPORT

13.1 Mr. Mike Ortiz shared a few highlights from the director's report that can be found on the website in the board packet. He shared that the sports department will be hosting the annual Ugly Sweater race on Sunday December 10, 2023, and encouraged all to come out and donate.

13.2 A video was shared with the board honoring Alice Plain who was the West Chapter Warren Smith Award winner.

13.3 Mr. Ortiz also shared with the board that Battle Mountain Boys Soccer team won the state championship. He shared that Joel Rabinowitz is a coach for that team.

14. BOARD MEMBER INPUT

14.1 Director Armour also mentioned the Ugly Sweater race and encouraged everyone out to donate food and toys at any VRD facility.

14.2 Director Plante thanked April, Mike, Eric and all directors for their work on the budget. He also recognized the great job done in all race series this year.

14.3 Director Rabin shared how great it is to have an event such as the MMA event that took place at Dobson during the shoulder season in Vail.

14.4 Director Hansen thanked Nell and her staff for doing a great job marketing.

15. ADJOURNMENT

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

Respectfully Submitted,
April Heredia
Secretary to the Meeting

Vail Recreation District

2024 Proposed Meeting Schedule

Month

January
 February
 March
 April
 May
 June
 July
 August
 September
 October
 November
 December

Meeting

Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting
 Regular Meeting

Date

January 25, 2024
 February 22, 2024
 March 28, 2024
 April 25, 2024
 May 23, 2024
 June 27, 2024
 July 25, 2024
 August 22, 2024
 September 26, 2024
 October 24, 2024
 November 14, 2024
 December 12, 2024

Jan-24						
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**DO NOT REMOVE
TO REMAIN IN VIEW THROUGHOUT 2024**

NOTICE OF REGULAR MEETINGS
VAIL PARK AND RECREATION DISTRICT

PUBLIC NOTICE is hereby given that regular meetings of the Board of Directors of Vail Park and Recreation District d/b/a Vail Recreation District, Eagle County, Colorado, will be held at the Vail Town Council Chambers 75 S. Frontage Road West, Vail, Colorado on the fourth Thursdays of each month except for November and December it will be the second Thursday at 5:00 p.m.; at which meeting the Board will take up regular business of the District and any other matters as may come before the Board. Anyone wishing items to be put on the agenda should contact Mike Ortiz at 479-2461. This meeting is open to the public. Meeting notices will be posted on the website (www.vailrec.com).

By /s/
Jason Plante, Secretary

I hereby certify that a copy of the foregoing Notice of Regular Meetings was, by me personally, posted in three locations within the District's boundaries. (Town of Vail Municipal Building, Vail Golf Course, Vail Recreation District Administration Office.)

I hereby certify that a copy of the foregoing Notice of Regular Meetings and Special Meeting/Work Sessions was, by me personally, forwarded to the Eagle County Clerk and Recorder's Office, P.O. Box 537, Eagle, Colorado 81631.



McMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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November 28, 2023

**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, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

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

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

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

- Management's Discussion and Analysis

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

- Budgetary comparison schedules for the General Fund

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
MICHAEL N. JENKINS, CA, CPA, CGMA
MATTHEW D. MILLER, CPA

AVON: (970) 845-8800
ASPEN: (970) 544-3996
FRISCO: (970) 668-3481

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 2023 financial statement audit will not exceed \$14,800. 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:

MICHAEL CRITZ

Title:

EXECUTIVE DIRECTOR

Date:

12-04-2023





VAIL RECREATION
D I S T R I C T

Zero Waste Event Implementation



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Why?

The Vail Recreation District (VRD) has a vested interest in the sustainable development of the community. Preserving the ecosystem's function and beauty is in the direct interest of continuing to be able to offer recreational activities and programs in the Vail Valley for generations to come.

Focusing on waste generation at events is just one proactive solution to creating sustainable operations.

In Eagle County, there are approximately 60 acres permitted for landfill disposal. Any solid waste, like plastic, can take hundreds of years to break down into tiny toxic particles that can then contaminate waterways, soil, and wildlife food chains. When organic waste, like food, is sent to the landfill it biodegrades in an anaerobic environment that produces higher levels of methane, a greenhouse gas (GHG) that has the potential to harbor more atmospheric heat than carbon dioxide. Waste diversion is a vital strategy for meeting GHG reduction goals set by the Eagle County Climate Action Plan.

The goal of a zero-waste program is to think of the entire life cycle of a product. From sourcing, use, and disposal, with the objective that all discarded materials are used for other purposes, resulting in minimal to no waste being sent to the landfill. Although the process relies heavily on recycling plants and commercial compost facilities, we must also aim to eliminate waste by first reducing the volume of materials needed at each event and creating opportunities for reusable items to be prioritized.

Implementation was initiated using Walking Mountains' expertise and contracted services at Yeti hockey games hosted by Dobson Ice Arena for the 2022-2023 season. In December 2023, Walking Mountains' staffing limitations generated an opportunity for the VRD to become more engaged with the coordination of zero-waste procedures for the 2023-2024 season.

This document is intended to set the standard of procedure for the zero-waste team to be updated and altered as systems are improved and progress.

Who?

One lead coordinator and at least three support staff are needed to host a zero-waste event at Dobson Ice Arena.

The VRD posted on social media and utilized third-party contacts at the Vail Chamber of Commerce, Battle Mountain High School Soccer, and Walking Mountains to recruit support staff.

Job Description:

Zero Waste Event Staff - Part Time - \$100 per event

Zero waste event staff are responsible for engaging eventgoers at waste stations to verbally instruct where waste items should be sorted. After the event, staff members will assist in sorting the accumulated waste to limit the amount of contamination in composting and recycling bins.

Responsibilities include:

- Welcome guests with a friendly, outgoing, and non-confrontational attitude.
- Serve customers by establishing a rapport, answering questions, and providing accurate information to promote participation in waste diversion.
- Provide light cleaning duties at the end of each event including trash removal from stands and sorting the accumulated waste.

Qualifications:

- Basic materials literacy and understanding of waste diversion goals.
- Commitment to exceptional customer service, and ability to connect with guests with an outgoing, friendly attitude.
- Ability to work a flexible schedule; including nights, holidays, and weekends – required.

How?

Products

Sourcing the appropriate service wear is the first step in planning a zero-waste program. Due to complexities in product materials, it is important to understand the categories, symbols, and language used to distinguish the waste stream before purchase. Coordinators should be aware of any changing standards and inform the Food and Beverage Team to avoid sourcing materials and products that will end up in the landfill.

While there are many similarities between biodegradable, compostable, and degradable items in terms of construction and look, they are vastly different and have very different impacts on the environment. Compostables turn into safe organic material, and they break down quickly. For that reason, our sourcing focuses on purchasing products with a BPI certification.

VV WASTE recyclable materials: TBD

Dobson Paper Products BPI certified compostable:

- **World Centric – 3 oz PLA compostable cold cups**
- **Eco-Products – 16 oz PLA green stripe cold cups**
- **Eco-Products - 8 oz World Art hot cups**
- **Eco-Products – 8 oz renewable & compostable hot cup lid**
- **Packwood – 6.2” wooden Forks and Spoons**
- **SYSCO – 9” sugar cane dinner round white compostable bagasse**
- **Natur-Bag – 45gal 43X41” compostable can liner**

Stations

Thirteen stations are needed throughout the Dobson arena. Each station will consist of three bins:

- Green Bins: Compost – food scraps, dirty pizza plates, paper boats, dirty napkins, and all certified compostable service wear
- Blue Bins: Recycle – Plastic bottles (PET1 and PET2) and aluminum cans.
- Grey Bins: Landfill – Everything else. All prepackaged food wrappers.

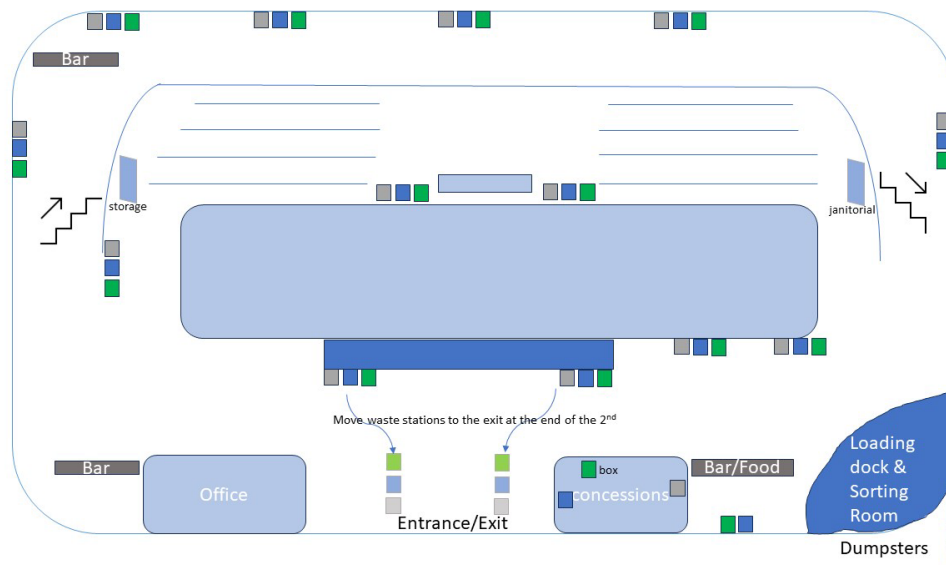


Figure 1. Dobson Ice Arena Waste Station Map

Signs

Each waste stream bin should have a sign with images that help eventgoers distinguish where to dispose of their waste. In addition to signs, staff should be prepared to help educate the public.



Figure 2. Waste Station Sign - Recyclable Products



Figure 3. Waste Station Sign- Compostable Products



Figure 4. Waste Station Sign - Landfill Products

Hauling Services

Vail Valley Waste provides two 3-yard dumpsters—one for recycling and one for landfill. Pick-up occurs every Monday each week. Additional pickups may be necessary when events occur consecutively.

Evergreen Zero Waste provides commercial compost hauling and will provide six 0.5-yard totes. Pick-up occurs every Monday of each week.

Metrics of Success

We are measuring and keeping records of diversion rates. This is done by weighing every bag from our three waste streams at every event. Using a handheld, digital display luggage scale, the recorded weights are then converted to a daily and average diversion rate using the following formula.

$$\left(\frac{\text{Weight of diverted waste only}}{\text{Weight of all waste}} \right) * 100 = \text{Diversion rate}$$

The Eagle River Water & Sanitation District and the Vail Recreation District have come to an agreement on a Drought Management Plan for Vail Golf Club. The Vail Golf Club will continuously use best management practices throughout the irrigation season to make sure they are using water efficiently.

In preparation for a Drought the District has decided to use three triggers to indicate reduced irrigation usage at the Golf Course. District customers will not be asked to change their usage patterns until trigger #3. The Vail Golf Course has agreed to change their usage depending on the trigger to help the District keep stream flows up as well as setting a good example for the surrounding community.

ERWSD has separated out the Vail Golf Course’s Irrigation Reduction Procedures into two groups which will be referred to as each trigger gets initiated.

Group 1 - Responds to Trigger 1-Red Sandstone		Trigger 1
	Acres	Gore Creek at R.S 20 cfs
Landscape Areas	2.00	50%
Perimeter Roughs	9.00	50%
Driving Range Floor	3.41	50%
Roughs	36.59	25%
Acres saved		16.35

Group 2 - Responds to Trigger 2-Red Sandstone		Trigger 2
	Acres	Gore Creek at R.S 16 cfs
Landscape Areas	2.00	100%
Perimeter Roughs	9.00	100%
Driving Range Floor	3.41	100%
Roughs	36.59	50%
Fairways	21.00	50%
Tees	2.17	50%
Approaches and Green Surrounds	10.50	50%
Acres saved		51.13

Group 3 - Responds to Trigger 3		Trigger 3
	Acres	Eagle River at Minturn 18 cfs
Hand water ONLY		
Greens	2.50	0%
All Maintained Turfgrass	84.67	100%
Acres saved		84.67

Best Management Practices

The Vail Golf Course has agreed to implement the below BMP's throughout the summer independent of drought conditions.

1. Use a soil probe to determine soil moisture
2. Use weather stations to calculate evapotranspiration rates
3. Use wetting agents to keep moisture in the root zones for longer periods of time
4. Use deep and infrequent irrigation (where applicable)
5. Implement and promote drought tolerant turfgrass
6. Program all irrigation cycles only at night
7. When hand watering is needed, always use a flow control nozzle
8. Utilize the benefits of their new central computerized irrigation system
9. Complete frequent irrigation audits to ensure proper functionality
10. Shut down irrigation during each rain event
11. Divert river water at minimum rates to fill ponds at a slow consistent rate
12. No Monday irrigation to help with public image
 - Vail GC is on non-potable water and does not apply with ERWSD water restrictions, they are only for domestic water.

Drought Response

1. Raise mowing heights (where applicable)
2. Remove golf cart traffic as triggers get initiated

ERWSD Responsibilities

1. Keep the community informed as the stream flows drop
2. Update community of efficient outdoor water use techniques
3. Possibly release water from Black Lakes to supplement golf course irrigation diversions during trigger #2 & #3

FOR IMMEDIATE RELEASE- August 8, 2023

CONTACT: Frank LaVardera, Director of Environmental Programs for Golf
(518) 767-9051, Ext. 115
frank@auduboninternational.org

Vail Golf Club Recognized for Environmental Excellence

Vail, CO – Vail Golf Club has retained its designation as a "Certified Audubon Cooperative Sanctuary" through the Audubon Cooperative Sanctuary Program for Golf Courses, an Audubon International program.

Participation is designed to help course personnel plan, organize, implement, and document a comprehensive environmental management program and receive recognition for their efforts. To reach certification, a course must demonstrate that they are maintaining a high degree of environmental quality in a number of areas including: Environmental Planning, Wildlife & Habitat Management, Outreach and Education, Chemical Use Reduction and Safety, Water Conservation, and Water Quality Management.

"Vail Golf Club has shown a strong commitment to its environmental program. They are to be commended for their efforts to provide a sanctuary for wildlife on the golf course property," said Christine Kane, CEO at Audubon International.

Vail Golf Club is one of over 900 courses in the world to hold certification from Audubon International. Golf courses from the United States, Africa, Australia, Central America, Europe, South America, and Southeast Asia have also achieved certification in the program. The golf course was designated as a Certified Audubon Cooperative Sanctuary in 1998. After designation, courses go through a recertification process every three years.

"We see the site visit as an important component of a course's recertification," stated Kane. "It provides an objective verification of some of the more visible aspects of the course's environmental management activities. In addition, it offers an opportunity for golf course representatives to share publicly some of the voluntary actions they have taken behind the scenes to protect and sustain the land, water, wildlife, and natural resources around them."

About Audubon International

Audubon International is a not-for-profit 501(c)(3) environmental education organization dedicated to providing people with the education and assistance they need to practice responsible management of land, water, wildlife, and other natural resources. To meet this mission, the organization provides training, services, and a set of award-winning environmental education and certification programs for individuals, organizations, properties, new developments, and entire communities.

For more information, contact Audubon International at 120 Defreest Drive, Troy, NY 12180, 1-844-767-9051, e-mail at acsp@auduboninternational.org, or visit the website at www.auduboninternational.org.

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Vail Golf Club

CERTIFICATION & RECERTIFICATION SITE VISIT REPORT

ACSP for Golf Courses

General Information

Date	2023-08-08
Weather	Sunny, 70°
Name and Title of Reviewer	Scott Turner // Environmental Program Manager
Telephone and Email	613.282.8772 // scott@auduboninternational.org
ACSP Golf Course Name	Vail Golf Club
City and State	Vail, Colorado
Golf Course Contact 1 (Name and Title)	Jacob Tilmann // Superintendent
Golf Course Contact 1 (Phone and Email)	Jtilmann@vailrec.com

I. WILDLIFE & HABITAT MANAGEMENT

Wildlife Conservation Activities

Naturalized Areas	Saw
Butterfly or Hummingbird Gardens	Saw
Habitat Enhancement for frogs/salamanders	Saw
Nest Boxes for Songbirds	Saw
Brush Piles for mammals	Not Present
Positives - Wildlife Conservation Activities	Creating excellent habitat for a variety of wildlife Introducing vegetation that is beneficial for pollinators Installing a variety of nesting boxes Establishing a honeybee program
Recommendations - Wildlife Conservation Activities	It was discussed that ground squirrels are becoming a growing concern at the property. While we acknowledge wildlife management, please ensure the third-party who is contracted to mitigate the issue, is using humane methods and not bait boxes, as they can cause catastrophic collateral damage. Relocate song bird boxes to a more visible, non shaded area that are south facing. Consider installing turkey feeders and bat boxes

Golf Course Natural Areas

Maintenance in these areas is kept to a minimum	Saw, Heard
Invasive exotic plants are removed	Saw
Diverse layers of vegetation are maintained	Saw
Corridors of natural vegetation connect habitat areas on and of the course	Saw
Signs are used in sensitive habitat areas	Saw
Positives - Golf Course Natural Areas	Installing signage and investing in Geofencing technology to deter patrons from disturbing environmentally sensitive vegetation and habitat. Ensuring minimal maintenance is done to natural areas.

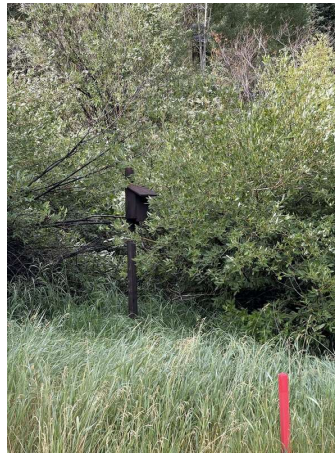
Recommendations - Golf Course Natural Areas

Consider introducing additional perennial wild flowers to the landscaped beds, such as Desert Sunflower, Indian Paintbrush, Arrowleaf Balsam Root, Bitterroot, Indian Blanket, Rainlily, Prickly Pear Cactus and Bear Grass.
Manually/spot treating invasive fauna (thistle).
Completing ecological restoration projects (Gore Creek)

Water for Wildlife

50% of out-of-play shoreline are naturalized	Saw
Actual %	Nearly 100%
Aquatic plants are present	Saw
Submerged	Yes
On-shore	Yes
Both	Yes
Logs, rocks or other types of wildlife shelter are present in or around the water body	Saw
Water body is connected to other habitats with corridors	Saw
Positives - Water for Wildlife	Encouraging aquatic vegetation growth to allow wildlife to travel discreetly Ensuring water features are not treated with aquatic herbicides
Recommendations - Water for Wildlife	Consider installing additional duck boxes or artificial turtle islands

Photos for Wildlife & Habitat Management




II. WATER CONSERVATION & WATER QUALITY MANAGEMENT

Water Conservation Activities

Irrigation decisions are based at least partly on current and forecasted weather	Heard
The irrigation system is regularly maintained or repaired	Heard
Irrigation water goes where it is supposed to, not on sidewalks, roads, ponds etc. (using part circle heads)	Heard
Amount of irrigated acreage has been reduced	Not Present
Hand watering is employed to better target irrigation without running the entire system	Heard
Other - using a weather station?	Yes
Upgrades to the irrigation system have made (i.e. new valves, part-circle heads, computer controls)	Heard

Water Quality Protection

Erosion is controlled or minimized	Saw
The mowing height is raised around water bodies	Saw

Actual mowing height (estimated)	Minimum of twelve inches
Aquatic or shoreline plants are present	Saw
Aerator/fountain is used in water to increase oxygen	Not Present
"No spray zone" or "limited spray zone" has been designated near water bodies	Heard
Turfgrass weeds and diseases are hand pulled or spot treated near water bodies	Heard
Water quality testing is performed	Heard
How often?	Annually
Where does the testing occur?	Entry/exit point
Positives - Water Conservation & Water Quality Management	<p>Investing in TDR moisture meter technology and a weather station to make more accurate irrigation decisions</p> <p>Hand watering as opposed to running overhead irrigation</p> <p>Investing in part-circle irrigation heads to reduce non-target watering</p> <p>Applying wetting agents and growth regulators</p> <p>Conducting irrigation audits</p> <p>Planting drought tolerant vegetation in landscaped beds (perennials)</p> <p>Investing in drip irrigation for landscaped beds</p> <p>Ensuring at least 95% of the property's shorelines are protected by dense vegetation</p> <p>Manually removing noxious weeds and invasive vegetation around water features</p> <p>Developing a irrigation use response plan</p>
Recommendations - Water Conservation & Water Quality Management	<p>Blowing off equipment prior to washing to conserve water</p> <p>Investing in multiple closed-loop wash water recycling system</p> <p>Investing in pond aeration system to increase circulation</p> <p>Consider dredging the property's ponds to improve water quality and enhance water capture capabilities</p> <p>Consider treating algae growth with biological controls and/or Water IQ Technology's ultra sonic equipment.</p>
Photos for Water Conservation & Water Quality Management	

III. CHEMICAL USE REDUCTION & SAFETY

Maintenance Facility - Chemical Storage Structure

Chemicals are stored in a designated storage building or structure	Saw
Impermeable shelving is being use to store chemicals	Saw
The chemical storage structure is labeled and locked & personnel access is limited	Saw

Maintenance Facility - Mix\Load Area

Pesticides are mixed and loaded over an impermeable surface with containment	Saw
A spill containment kit is present	Saw

Maintenance Facility - Equipment Wash Area

Equipment washing and chemical mixing and loading occur on separate pads/surfaces	Saw
Where does equipment wash water go	Is released on-site

Turf Management Activities

Proper cultural practices are employed (select all that apply)	Adjusting mowing heights as needed, Reducing compaction and turf stress, Improving soil structure and drainage
Integrated pest management (IPM) techniques are employed (select all that apply)	Setting thresholds for turf diseases and pests, Scouting, monitoring, and mapping
When problems occur, the environmental impacts of the various pest measures are considered and the most appropriate one for the situation is chosen (select all that apply)	Evaluating weather conditions and altering cultural practices, Rotating pesticide products, Choosing lesser toxicity products, EIQ used
Positives - Chemical Use Reduction & Safety	Improving soil and turf health by using proper cultural practices including mowing, irrigation, fertilization and compaction management Recording disease/pest scouting observations and establish disease/pest tolerance thresholds Ensuring the maintenance facility is tidy and organized Mixing and loading chemicals on an impermeable surface with spill containment Storing pesticides in accordance with ACSP standards Ensuring there is a spill kit readily available Ensuring drums are stored on containment pallets Investing in hybrid/electric equipment Through improved cultural practices there has been an overall reduction in pesticide and fertilizer inputs Applying organic fertilizers
Recommendations - Chemical Use Reduction & Safety	Consider labelling pesticide storage shelves by product Please remove all permeable material, such as cardboard from the chemical storage unit as it will become a severe liability in the event of a spill. If disease pressure persists in areas where airflow is minimal, consider introducing a fan or thinning out understory

Photos for Chemical Use Reduction & Safety



IV. EDUCATION & OUTREACH

Education & Outreach Activities

Educational display about the ACSP is present	Saw
Educational display about the Environment is present	Saw
Written information is available (select all that apply)	Newsletter article(s)
Educational signs or posters	Saw
Club member involvement is projects, such as	Other

Community involvement in projects, such as	Other
Employee involvement in projects, such as	Gardens, Wildlife inventory, Nest boxes
Positives - Education & Outreach	<p>Displaying ACSP Certification plaque in the pro shop</p> <p>Installing educational signage throughout the property</p> <p>Participating in the Junior Tee program</p> <p>Allowing Colorado State University to conduct test plots at the property</p> <p>Inventorying the property's growth and trees</p> <p>Meeting regularly with Vail Recreation Directors</p>
Recommendations - Education & Outreach	<p>Consider working with the Audubon Society Rockies</p> <p>Consider installing signage or a display in a high trafficked area about the club's honeybees</p> <p>Consider displaying educational material in the form of a video board and/or golf cart monitor.</p> <p>Consider stamping scorecards with ACSP logo</p> <p>Consider applying for environmental grants through The Fairways Foundation (www.thefairwaysfoundation.com)</p> <p>Consider inviting a local scout chapter to help assist in the assembling and mounting of nesting boxes</p> <p>Refurbish/replace aged educational signage (#16)</p>

Photos for Education & Outreach



V. COURSE RENOVATION

Course Renovation

Is your course undergoing renovation or expansion in the near future?	No
Subjective Comments and Impressions	Vail Golf Club excels at all levels of the ACSP Program. Jacob and his staff's commitment to environmental stewardship does not go unnoticed. Well done and keep up the great work!
Did the property meet your expectations of what an ACSP would be?	Yes
Please explain	My time with Jacob was fantastic. Vail Golf Club is an exemplary example of how championship level golf and environmentally stewardship can coexist.
Additional comments about your overall impressions, including any concerns or exceptional areas or projects you observed	While I did not recognize an areas of concern, it was discussed with Jacob that the club's wash pad has room for improvement. I have attached a case study on the construction of a closed-loop wash pad system for Jacob's reference.
Based on your expertise, are there recommendations that you would make that would further the course's environmental stewardship efforts?	It was discussed with Jacob that there may be an opportunity for the club to invest in a video board in the pro shop, which would highlight the club's environmental initiatives and photos of wildlife found on the property.

Affirmation

I affirm that I have conducted this site visit to the best of my ability and that this report accurately reflects the observations and results of my visit. I understand that the sole discretion and responsibility in awarding the certification\recertification to the course rests with the Director of Environmental Programs for Golf at Audubon International

Signature



Signed 2023-08-08 18:24:05 UTC

Date of Site Visit	2023-08-01
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Certification\Recertification Status

Certification\Recertification Issued	Yes
Date - Certification\Recertification Issued	2023-08-09

Next Recertification

Your next Recertification will be a Backup Documentation/Case Study Recertification and will be due in:	2025
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**VAIL RECREATION DISTRICT
COMBINED BALANCE SHEET
FOR THE PERIODS INDICATED BELOW**

	12/31/22			12/31/23		
	General Fund	General Fixed Assets & LTD	Total	General Fund	General Fixed Assets & LTD	Total
ASSETS						
CASH- UNRESTRICTED	9,054,110		9,054,110	10,133,530		10,133,530
INVESTMENTS- RESTRICTED			0			0
ACCOUNTS RECEIVABLE	387,543		387,543	235,880		235,880
PROPERTY TAXES RECEIVABLE	4,683,769		4,683,769	6,573,183		6,573,183
PREPAIDS, DEPOSITS & INVENTORY	337,038		337,038	890,719		890,719
DUE (TO) FROM OTHER FUND	0		0	0		0
LOAN DUE (TO) FROM OTHER FUND	0		0	0		0
BUILDINGS		15,278,481	15,278,481		15,278,481	15,278,481
EQUIPMENT		3,422,701	3,422,701		3,422,701	3,422,701
ACCUM DEPR		(11,497,765)	(11,497,765)		(11,497,765)	(11,497,765)
TOTAL ASSETS	14,462,459	7,203,417	21,665,876	17,833,312	7,203,417	25,036,729
LIABILITIES AND FUND EQUITY						
ACCOUNTS PAYABLE	186,752		186,752	79,981		79,981
DEFERRED PROPERTY TAXES	4,683,769		4,683,769	6,573,183		6,573,183
DEFERRED REVENUE	226,690		226,690	266,627		266,627
ACCRUED COMPENSATED ABSENCES		130,219	130,219		130,219	130,219
ACCRUED INTEREST PAYABLE			0			0
DOBSON BONDS PAYABLE			0			0
TOTAL LIABILITIES	5,097,212	130,219	5,227,431	6,919,792	130,219	7,050,011
NET ASSETS						
INV IN FIXED ASSETS, NET OF DEBT		7,073,198	7,073,198		7,073,198	7,073,198
NON-SPENDABLE & RESTRICTED	697,617		697,617	1,279,310		1,279,310
COMMITTED & ASSIGNED FOR CAPITAL	5,910,000		5,910,000	6,110,000		6,110,000
UNASSIGNED	2,757,630		2,757,630	3,524,210		3,524,210
TOTAL NET ASSETS	9,365,247	7,073,198	16,438,445	10,913,520	7,073,198	17,986,718
TOTAL LIAB & NET ASSETS	14,462,459	7,203,417	21,665,876	17,833,312	7,203,417	25,036,729

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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: 01/17/24
 Modified Accrual Basis

	2022 Audited Actual	2023 Forecast	2023 Adopted Budget	Variance Favorable (Unfavor)	12 Months Ended 12/31/23 Actual	12 Months Ended 12/31/23 Budget	Variance Favorable (Unfavor)	Current Month 12/31/23 Actual	Current Month 12/31/23 Budget	Variance Favorable (Unfavor)	2024 Adopted Budget
COMBINED REVENUES											
PROPERTY AND OTHER TAXES, NET OF FEES	4,824,138	4,807,031	4,771,903	35,128	4,846,212	4,771,903	74,309	56,923	48,447	8,476	6,809,249
INTEREST & OTHER REVENUES	211,599	546,145	291,000	255,145	620,301	291,000	329,301	58,662	29,667	28,995	566,000
SPORTS	414,332	519,323	465,030	54,293	518,872	465,030	53,842	65	(216)	281	497,710
GYMNASTICS	259,943	310,483	286,370	24,113	285,431	286,370	(939)	5,653	20,504	(14,851)	327,360
COMMUNITY PROGRAMMING	494,552	489,961	399,845	90,116	531,749	399,845	131,904	31,034	(4,403)	35,437	520,250
NATURE CENTER	-	-	-	-	-	-	-	-	-	-	-
NORDIC CENTER, NET OF COGS	714,530	702,429	727,400	(24,971)	738,100	727,400	10,700	247,772	192,223	55,549	750,309
GOLF COURSE, NET OF COGS	1,668,420	1,661,800	1,693,125	(31,325)	1,667,178	1,693,125	(25,947)	862	5,034	(4,172)	1,807,400
TENNIS	56,689	60,122	61,600	(1,478)	58,518	61,600	(3,082)	-	597	(597)	63,000
PICKLEBALL	180,594	121,700	157,200	(35,500)	131,317	157,200	(25,883)	3,485	5,669	(2,184)	158,375
DOBSON	954,475	1,012,110	897,737	114,373	1,060,667	897,737	162,930	139,560	148,055	(8,495)	1,067,312
GOLF F&B / BANQUET ROOM, NET OF COGS	1,251,880	1,210,427	1,248,276	(37,849)	1,226,404	1,248,276	(21,873)	70,506	55,060	15,447	1,288,593
TOTAL REVENUES	11,031,152	11,441,531	10,999,486	442,045	11,684,749	10,999,486	685,262	614,522	500,637	113,885	13,855,557
OPERATING EXPENSES											
ADMINISTRATION	(926,773)	(1,039,428)	(1,023,375)	(16,053)	(1,038,408)	(1,023,375)	(15,032)	(15,808)	(58,205)	42,396	(1,164,350)
PUBLIC RELATIONS/MARKETING	(368,177)	(398,191)	(411,632)	13,442	(370,718)	(411,632)	40,914	(21,438)	(49,506)	28,069	(432,956)
PARK MAINTENANCE	(331,190)	(358,842)	(398,004)	39,162	(348,676)	(398,004)	49,328	(13,065)	(15,988)	2,923	(404,447)
FACILITIES MAINTENANCE	(151,592)	(155,471)	(152,486)	(2,985)	(156,834)	(152,486)	(4,348)	(13,132)	(11,237)	(1,895)	(165,201)
SPORTS	(565,248)	(699,368)	(687,496)	(11,872)	(679,741)	(687,496)	7,755	(35,802)	(37,033)	1,230	(740,317)
GYMNASTICS	(354,527)	(412,793)	(425,248)	12,455	(417,039)	(425,248)	8,209	(29,664)	(28,058)	(1,606)	(486,149)
COMMUNITY PROGRAMMING	(631,366)	(650,669)	(667,230)	16,561	(637,786)	(667,230)	29,444	(39,863)	(39,740)	(123)	(761,439)
NATURE CENTER	-	-	-	-	-	-	-	-	-	-	-
NORDIC CENTER	(641,496)	(708,764)	(680,363)	(28,401)	(685,957)	(680,363)	(5,594)	(84,300)	(106,168)	21,867	(752,977)
GOLF OPERATIONS	(880,337)	(924,891)	(905,866)	(19,026)	(893,014)	(905,866)	12,852	(18,197)	(19,338)	1,141	(928,282)
GOLF MAINTENANCE	(901,743)	(962,212)	(966,958)	4,745	(955,832)	(966,958)	11,125	(35,122)	(17,623)	(17,499)	(1,013,210)
TENNIS	(129,391)	(151,225)	(165,915)	14,691	(147,473)	(165,915)	18,442	(1,513)	(1,882)	369	(164,422)
PICKLEBALL	(143,353)	(116,253)	(136,747)	20,493	(121,610)	(136,747)	15,137	(5,736)	(4,374)	(1,362)	(144,478)
DOBSON	(1,091,128)	(1,295,374)	(1,162,904)	(132,470)	(1,265,892)	(1,162,904)	(102,988)	(95,882)	(113,386)	17,503	(1,410,300)
GOLF F&B / BANQUET ROOM	(1,093,463)	(1,267,625)	(1,254,799)	(12,826)	(1,182,550)	(1,254,799)	72,249	(71,379)	(100,617)	29,238	(1,360,956)
TOTAL EXPENSES	(8,209,784)	(9,141,106)	(9,039,021)	(102,085)	(8,901,529)	(9,039,021)	137,492	(480,903)	(603,154)	122,251	(9,929,483)
CHANGE IN FUND BAL BEFORE DS & CAP	2,821,367	2,300,426	1,960,465	339,960	2,783,220	1,960,465	822,755	133,619	(102,517)	236,136	3,926,074
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
SALE OF ASSETS, DONATIONS, & LOANS	7,500	186,500	-	186,500	187,900	-	187,900	-	-	-	45,000
CAPITAL EXPENDITURES	(1,566,935)	(1,638,134)	(2,846,959)	1,208,826	(1,422,847)	(2,846,959)	1,424,112	-	(129,375)	129,375	(4,718,932)
LESS UNFUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	(125,000)	(300,000)	175,000	-	(300,000)	300,000	-	(25,000)	25,000	(300,000)
TOTAL NET CAPITAL EXPENSES	(1,559,435)	(1,576,634)	(3,146,959)	1,570,326	(1,234,947)	(3,146,959)	1,912,012	-	(154,375)	154,375	(4,973,932)
CHANGE IN FUND BALANCE	1,261,932	723,792	(1,186,494)	1,910,286	1,548,273	(1,186,494)	2,734,767	133,619	(256,892)	390,511	(1,047,857)
BEGINNING FUND BALANCES	8,103,315	9,365,247	8,511,983	853,264	9,365,247	8,511,983	853,264				10,089,039
ENDING FUND BALANCES	9,365,247	10,089,039	7,325,489	2,763,550	10,913,520	7,325,489	3,588,032				9,041,182
	=	=	=	=	=	=	=	=	=	=	=

SUMMARY OF SIGNIFICANT VARIANCES:

OTHER REVENUES- Continued increase in interest rates on invested funds.
 SPORTS REVENUES- Multiple camps and programs had higher than expected participation.
 COMMUNITY PROGRAMMING REV- Imagination Station, Before & After School, and Camp Vail all seeing strong numbers
 DOBSON REVENUES- Yeti and other special events, combined with related concessions are doing well. Bob Johnson favorable as well.
 PARKS MAINTENANCE EXPENSES- Delayed start due to long winter saved in labor and also savings in sod & seed.
 COMMUNITY PROGRAMMING EXPENSES- Mostly savings in labor as well as some other line items throughout the budget.
 GOLF MAINTENANCE EXPENSES- Went part of year with unfilled year-round position, savings in fuel, flowers, and other areas as well.
 DOBSON EXPENSES- January natural gas bills was 7 times the amount of 2022, building repairs running a little high. Cost of goods is high but offset by increased concession revenues.
 GOLF BANQUET/ F&B EXPENSES- Savings in labor and other areas from being down significantly in banquet revenues.
 CAPITAL- Several projects being completed later than anticipated.
 CONTINGENCY-Not needed so far but continue to leave in forecast, includes cost to implement wage increases Q4 2023.
 FUND BALANCE- Savings at end of 2022 rolled forward to 2023.

VAIL RECREATION DISTRICT DIRECTOR REPORTS

January 25, 2024

MARKETING

- We have a new marketing assistant, Maddie Lindley (not to be confused with our graphic designer Madelyn). Maddie is an English teacher at VMS; she has already been out at one of the races taking photos and had a great attitude despite the dark 7 a.m. start – we are excited to have her join the team!
- Nell and Dan Timm presented info about our winter programs and activities at the TOV Community Host Winter Kick-Off Meeting on Dec. 12.
- We have been working on messaging for summer sports and day camps.
- We have been steadily promoting the Vail Nordic Center and the Grill on the Gore soup buffet. Our recent social media post for the soup buffet, highlighting what a great option it is for a snowy cold day, reached almost 32,000 individuals.
- We've also been promoting gift cards for the Grill on the Gore.
- Madelyn is working on the 2024 summer brochure.
- Nell is working on the 2023 Year In Review web pages.
- We have winter ads running in the in-town buses promoting the Nordic Center, restaurant, open gyms, gymnastics and the Imagination Station.
- We created a large eye-catching standing banner to put up at Vail Yet games, promoting and explaining our Zero Waste program.
- We are helping Community Programming promote their upcoming Cocktails & Canvas: Chocolate Making series.
- Madelyn came up with a very creative and fun design for the trail running postcard, which gets sent out in late Jan/early Feb. This same design will be translated to postcards, ads, and maybe even some series award bags!
- In collaboration with Carol Johnson, we have continued to put out a monthly pickleball newsletter that was started last summer. Carol has done a great job with preparing the newsletter, interviewing the “player of the month” winner, and putting together fun tips and helpful info.
- Just like in the summer, we put out two press releases for every winter race, update maps, and promote the races on social media, print, digital and radio.
- We continue to promote VRD facilities and winter activities including youth sports, open gyms, gymnastics programs, adult leagues, KidZone camps and events, Imagination Station, Dobson programming and more!

SPORTS

- Adult Sports:
 - Drop-in Basketball continues Mondays and Adult Basketball League will start Sunday 1/21. Currently there are 4 teams signed up for the league. We are hopeful for at least one more team and league will be run with both a team aspect followed by a new three v three concept that will hopefully generate more participation.
 - Fall Volleyball league crowned a champion and winter volleyball league has started with 10 teams participating. Friday night drop in volleyball participation has been very strong.

- Registration is open for adult basketball league which will take place on Sundays starting in January.
- Youth Sports:
 - Youth Fustal has started on Mondays and Wednesdays with 28 first and second graders participating and 21 third through fifth graders participating.
 - Registration is open for our youth basketball program, High Country Hoops, which will start in mid-March.
 - Registration will be coming soon for spring soccer and t-ball.
 - Summer sports camp registration will open on January 20th with a wide array of camps.
- Events and Races:
 - Winter Races
 - We introduced a new race on 1/6/24, the Beaver Creek Uphill and Skimo. The race was well received by the public with just over 100 registrants. Despite some first-time event challenges, it was a good event that we look forward to building on. Big thanks to the whole operations team at Beaver Creek and Beaver Creek Resort Company as well as the F & B staff at the Grand Hyatt and Powder 8 kitchen.
 - Next Events
 - January 24 – We will be timing EVHS's Nordic Race
 - Jan. 27 – Arrowhead Uphill & Skimo
 - Feb. 10 – Meadow Mountain Skimo
 - Feb. 18 – Vail Mountain Winter Uphill
 - March 16 – Shamrock Shuffle Snowshoe & Winter Run
 - We are working on our recaps to land managers and sponsors.
 - Our 2024 summer race schedule is nearly complete.
 - We are having recap meetings with our big sponsors including Bloch & Chapleau, Vail Health, Howard Head, Dynafit and The Steadman Clinic.
 - We have renewed our discussions with Dynafit to produce a stand-alone 26K trail race in 2024. The proposed race would start in Vail and end in Minturn and take place in late September. Stay tuned for more details.
- Other
 - Beth and Joel recently attended the My Laps chip timing conference in Houston where we not only got to be part of the timing team for the Houston Marathon, but also learned about new technology being introduced, best practices, met with new software companies, and networked with timers from across the country including others from Colorado as well as timers from around the globe who all use the same technology we do.

NORDIC

- VNC had a very busy holiday season. Sales, rentals, and pass sales are all up over last year!
- December 2023 total sales were up 16% over December 2022
- Current January business seems to be a little slow based on the cold temps, wind, and snow (winter has arrived)
- VNC hosted the first Town Series Race on Wednesday, December 27th. We had 20 plus Middle School racers, 40 plus High School racers and 30 plus citizen racers attended. Grill on the Gore stayed open late and sold 100 bowls of soup. Great event, parents and coaches loved it.

- Nordic, Bike and Snowshoe trail conditions are all in great shape. Many compliments to the grooming department on a daily basis.
- Demo day is scheduled for Saturday, February 10th, 10am-2:00pm
- Grill on the Gore has been very busy, doing an awesome job and providing a high-quality product based on reviews from guests (excellent food and customer service).

Nordic Grooming:

- Track conditions have been excellent this year especially with such low snowfall totals in December and halfway through January. We did not use the snow cat each day like normal and instead used our ginzu groomer pulled with our tracked John Deere gator to scratch the skate lanes. The only time we would use the snow cat was to set new classic tracks when they were drifted in by the wind. However, the winter storm on January 14th and 15th helped tremendously with track conditions. With the blowing and drifting snow, we were able to get the snow cat out and build the track and fill in any thin spots. The snow cat was out 8-10 hours each day during and after the storm to ensure quality track conditions for our guests and Vail locals. It will be sad to see the 2017 Prinoth Huskey go, but we all look forward to the new one scheduled to be delivered sometime in February.
- As of 1/17/2024 there are 27 inches on the ground at the golf maintenance shop located near 3 green. That number is deceiving due to the extensive wind received during the January 14th and 15th winter storms. My best estimate is that we received somewhere between 24-30 inches of snow during January 14th-17th. This amount of snow helps ease the tension of making the Nordic season last until April.

GOLF

- Continue to book small groups and Friday wedding groups for the summer season. The Battle Mountain Heroes and Huskies Tournament is scheduled for June 14, The BBB Tom Slaughter Tournament on September 12, and High Fives Tournament on September 17. We will also be hosting the PGA Colorado Section Junior State Tournament in June with over 100 junior participants.
- Staff will be attending the PGA Merchandise show in Orlando the week of Jan 23. Staff have a full schedule with several appointments and education on the docket. Tuesday is the outdoor demo day at the Orange County National driving range. This is a chance to demo all the newest 2024 equipment from all the brand-named vendors.
- Andrew Villescascas will be representing the Vail Golf Club in the Bahamas the following week at an all-inclusive, fully paid professional golf tournament.
- We have solidified four interns for the 2024 season, all from UNLV. Felix Gruner has committed to the VGC for his first PGM PGA internship. Tae Jang will be returning for his 6-month internship. Drew Romine from UNLV will also be joining us and Carson Smith.
- Staff continue to review retail orders for the 2024 season including Imperial, IBKUL, Ahead and others. This takes time reviewing logos and new patches for the headwear. We will also place summer orders at the PGA show in Orlando.
- Alice is taking a winter long continuing education course called Model-Netics through Main Event Management. The course is a comprehensive management training and development program composed of 151 management models that function as guides to thought and action. The course started in early December and goes through March.
- We anticipate another busy summer at the golf course. Golf is still trending in a positive direction nationally.

BUILDING MAINTENANCE / CAPITAL PROJECTS

Bldg. Maintenance

- With the recent snowfall we are still working on detailed snow removal work at numerous facilities. Guest safety is our primary concern when addressing snow issues.
- Minimal issues with building challenges over the holidays. We will continue to maintain clean safe facilities and look forward to Spring construction and regularly scheduled repairs.
- Vail Gymnastics is next for several small projects that will provide new equipment for programming.

Capital Projects

- Here are other capital projects with anticipated start dates:
 - Minor landscaping scheduled for the lightning shelter.
 - Vail Gymnastics AC permit has been issued with the exception of electrical. Installation is now scheduled for spring 2024.
 - Interior renovations at Tennis & Admin will go to bid once CD packet is available. Working with Zehren & Associates to complete the packet.
 - Athletic Field restrooms and equipment storage building replacement – VRD will participate in the inaugural “Ford Park Steering Committee” and look to present this project as soon as possible.
 - Vail Golf & Nordic Restroom renovation will also go out to bid in conjunction with Tennis Center. Exterior elements are now being designed to improve the protection of guests during lightning storms.
 - Vail Athletic Field Renovation was 95% completed in the fall. We have minor landscape and testing to complete in the Spring. The contractor will be back on site as soon as the weather permits.

FOOD & BEVERAGE

Grill on The Gore:

- We had a very busy holiday season in the Grill, exceeding numbers from last year.
- It has continued to stay steady in the Grill but has slowed down a little since the holidays.

Clubhouse Events:

- 2025 bookings are officially open, and we are receiving inquiries.
- We finished 2023 strong hosting a multitude of events in December including a NYE wedding.

Dobson:

- We are continuing to see good numbers at Yeti games over the weekends (1000 plus).
- Jules is settling into her role as the Concessions and Events manager.

Overall, we are finally settling into our normal winter schedule after the holidays.

Community Programming

- School's Out Camp was busy over the holiday break (Dec 22 – Jan 9). We had 11 days of camp and averaged 42 kids each day. Our biggest day had 60 children!
- After School session #3 began Wednesday, Jan 10, 2024. We continue to have a very high demand for after school seeing close to 50 children each afternoon and many transitions to get children to other scheduled programs such as violin, piano, gymnastics, girls in science, basketball, etc.
- We did NOT offer School's Out Camp on Jan. 15. This is always a refreshing break for us!
- Imagination Station was busy over the holidays. It is still very mixed on reservations made in advanced and daily walk-ins.
- Summer Camp registration opens for Community Programming Dept on Saturday, April 6, at 10am for level 1, then Monday, April 8, for level 2, and Wednesday, April 10, for all access. Summer paperwork is already trickling in, which is great so we can stay ahead of it.

Gymnastics

- The Vail Gymnastics competitive team will travel to Colorado Springs on February 2nd for the Pikes Peak Cup at the Broadmoor.
- The next winter recreational class session will begin on Monday, February 12.
- Winter Ninja Night will be held on Friday, February 23.
- Vail Gymnastics has partnered with The Vail Ski and Snowboard Academy for gymnasts looking for a higher commitment level and more training hours. VSSA participants train 20 hours per week and compete in levels 7 and higher.