

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

5:00 P.M.
Thursday, November 17, 2022
Town of Vail, Council Chambers
AGENDA
SPECIAL MEETING

Agenda

1. Call to Order
2. Changes to Agenda;
3. Approval of Minutes;
 - a. October 27, 2022
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. None
6. Unfinished Business;
 - a. Continuation of Adoption of Proposed 2023 Program Fees
 - b. Continuation of Public Hearing and Adoption of Proposed 2023 Budget - Mr. Eric Weaver and Mr. Mike Ortiz
 - c. None
7. Officers, Committees, Staff, and Professional Consultants;
 - a. Executive Director Report - Mr. Mike Ortiz
 - b. Board Member Input
8. Adjournment

RECORD OF PROCEEDINGS

Minutes of the Regular Meeting Of the Board of Directors

Vail Park and Recreation District
dba Vail Recreation District
October 27, 2022

A Regular Meeting of the Board of Directors of the Vail Recreation District, Town of Vail, Eagle County, Colorado, was held on October 27, 2022, 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, Jason Plante, Kirk Hansen, John Rediker

2. MEMBERS ABSENT AND EXCUSED

- 2.1. Roland Kjesbo

3. STAFF PRESENT

- 3.1. Mike Ortiz, Nell Davis, Chad Young, Jared Biniecki, Alice Plain, Jacob Tilmann, Dan Timm, Jerry Stevens, Joel Rabinowitz, Beth Pappas, Courtney Herner, John Zavoral, Chris Desseauve

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 September 22 regular meeting.

9. PUBLIC INPUT FOR MATTERS NOT OTHERWISE ON AGENDA

- 9.1. None

RECORD OF PROCEEDINGS

Vail Recreation District October 27, 2022 Meeting Minutes

10. UNFINISHED BUSINESS: PARTICIPATION PRIORITIZATION POLICIES FOR SUMMER CAMPS

10.1. Mr. Chad Young shared his proposal for prioritizing summer camp registration: Access Level One would include Eagle County Students (full-time residents) and Vail or Eagle County workforce (including VRD employees). Access Level Two would include the VRD homeowner or Vail or Eagle County workforce. After some discussion, including about how this information would be disseminated, the board stated that they liked what they heard, and they were comfortable moving forward.

11. RESOLUTION TO APPOINT EXECUTIVE DIRECTOR AS PRICIPAL PERSON FOR LIQUOR LICENSE

11.1. Mr. Mike Ortiz explained that typically the newly elected board members do background checks, fingerprinting and answer questions for state/TOV regarding our liquor licenses - there are two locations where the VRD has liquor licenses, Dobson Arena and the Vail Golf Course. If the Executive Director becomes the principal person, the board members do not have to do this work. Mr. Ortiz has confirmed this with the VRD attorney and the Town of Vail. There was some discussion about the responsibility this entails.

11.2. By motion duly made and seconded it was unanimously RESOLVED to appoint the Executive Director as principal person for the VRD liquor license.

12. REVIEW OF PROPOSED 2023 PROGRAM FEES

12.1. Mr. Ortiz shared with the board that most departments tried to do a roughly 5% increase in their fees. This year's fees reflect the district's continued efforts to make a bigger price difference between Vail residents and non-residents. He stated that the VRD needs to be thoughtful about pricing for programs with a supply/demand issue such as day camps, golf and pickleball.

12.2. Director Rediker asked for clarification on the modified structures for gymnastics sessions (sessions are now 6-weeks rather than 10-weeks); Ms. Julie Cotter explained that the 10-week sessions resulted in many children on waitlists throughout the year, so they decided 6-week sessions could provide more availability and allow for more sessions within the year.

12.3. Director Armour asked why golf fees have not increased. Ms. Alice Plain explained that give the construction and work being done on the course, she felt it was important to not increase prices at this time. Director Armour expressed that there has been a significant investment in the golf course, and he would like to see some increases in fees. Directors Rediker and Hansen expressed that the fees should only go up after the work on the

RECORD OF PROCEEDINGS

Vail Recreation District October 27, 2022 Meeting Minutes

greens and bunkers are completed. After more discussion, Mr. Ortiz asked Ms. Plain to look at the pass pricing very closely for the 2024 budget. Directors Armour and Plante agreed that the current 2023 pricing for cart rentals and range balls could go up. Ms. Plain asked for more time to research how much that would increase revenue and she will return to the Nov. 17 meeting with more information.

- 12.4. Mr. Ortiz asked Mr. Jared Biniecki to explain how Dobson fees compare to Denver ice arenas. Mr. Biniecki explained that Denver fees are higher. Grand Junction also has higher fees for a new private rink that went in. Mr. Ortiz expressed that it's important to understand where our fees are compared to other ice arenas. Director Armour complimented Mr. Biniecki for raising rates incrementally year over year rather than a big jump. Director Armour pointed out that freestyle and public skating punch cards had been dropped on the proposed fees, Mr. Biniecki explained they no longer offer in-house freestyle skating, this is now provided by the Vail Skating Club. The public skating punch card is now combined with stick & puck hockey. Director Hansen asked if there had ever been thought to putting a restaurant in Dobson, Mr. Ortiz and Mr. Eric Weaver cautioned that this might be challenging financially. Director Plante asked if it would make sense to slightly raise the price of skate sharpening; Mr. Biniecki explained that the current price fits with the industry standard.
- 12.5. Mr. Joel Rabinowitz explained that he is a firm believer in making incremental price increases year-over-year, and he went over the increases in youth and adult programs as well as field rentals for the sports department. He pays close attention to comparable programming fees.
- 12.6. Director Hansen expressed concern that tennis revenues seem to be down even though tennis nationally is still popular. Mr. Ortiz explained his theory that tennis saw a big increase with Covid-19 and now is starting to drop locally.
- 12.7. Mr. Weaver referred to the proposed pickleball fees as a good example of trying to widen the gap between VRD resident and non-residents rates. The board asked Mr. Jerry Stevens for his thoughts on if the pickleball rates were appropriate or should be raised; Mr. Stevens said that (despite the high demand) the rates were reasonable - many other pickleball courts in the valley are free/unstaffed which makes it hard to compare. Director Armour expressed that he and Director Kjesbo he would like to see a bigger increase in the price of the annual pass. Director Rediker expressed that the winter play is at an elementary school gym, not a dedicated facility which should be reflected in the annual pass price not being too expensive. Mr. Ortiz reiterated the need to make sure VRD residents will have playing time this winter, and there was also discussion about summer drop-in play being from 8 a.m. to 1 p.m.

RECORD OF PROCEEDINGS

Vail Recreation District October 27, 2022 Meeting Minutes

- 12.8. Director Plante asked about a decrease in fees for pre-paid fees for after school camp. Mr. Young explained that the registration format had changed which led to a reduction in fees, but that price will most likely go back up as they fine-tune their registration process.
- 12.9. After a break to discuss the proposed budget first, the board returned to the fee discussion. By motion duly made and seconded, it was unanimously RESOLVED to approve the 2023 proposed program fees, with the exception of golf fees, which will be discussed further at the Nov. 17 regular meeting.

13. REVIEW OF PRELIMINARY PROPOSED 2023 BUDGET

- 13.1 Mr. Weaver shared that in terms of revenue, this is not a revaluation year by the county, so the assessed valuation of the district decreased for 2023; our mill levy offsets that so we collect roughly the same dollar amount. Additionally, interest rates have increased significantly which will lead to a sizeable return on our investments.
- 13.2 The increase in the anticipated sports revenues/expenses increase is mainly due to concessions at Ford Park being put back in the control of the sports department, rather than outsourced.
- 13.3 Community Programming revenues will be comparable to 2022, except without budgeting for the grant funds that were received in 2022.
- 13.4 Nordic, golf, tennis, clubhouse – planning for comparable revenues
- 13.5 Overall, expenses will show an increase in personnel wages. Labor increase forecast assume we can hopefully be fully staffed. More year-round positions have been hired and splitting year-round staff among departments, which will show as an increase in expenses.
- 13.6 Insurance rates (property, liability) are anticipated to go up.
- 13.7 Director Rediker asked about an increase in projected Dobson revenue – Mr. Biniecki explained that this was due to the decision to no longer close for six weeks in the spring, and schedule events/programming during that time.
- 13.8 Director Hansen asked about splitting costs of capital projects with the Town of Vail. Mr. Ortiz explained that the Town of Vail is responsible for systems and exteriors, and the VRD is responsible for interior work including the rink itself.
- 13.9 Most staff were excused, but first Ms. Beth Pappas went on record on behalf of her coworkers to thank the board for the recent bonuses they approved. The board responded that they were thankful for her.
- 13.10 Capital projects were discussed including the golf course, replacing equipment and vehicles, building improvements and irrigation system replacement at the athletic fields. Mr. Ortiz mentioned that field maintenance

RECORD OF PROCEEDINGS

Vail Recreation District October 27, 2022 Meeting Minutes

small tools are now mainly electric. Golf course projects discussed include remodel of 13th hole restrooms, completion of the third set of greens, lightning shelter on hole 6.

13.10.1 The Tennis Center remodel project was discussed, including putting in ADA-accessible restrooms. Director Rediker asked about office spaces and if administration would remain in the Tennis Center building. Mr. Ortiz responded that Dobson is being looked at for an option for the offices.

13.10.2 Enhancements to athletic field buildings near the golf course were discussed.

13.10.3 Mr. Weaver detailed VRD reserves, including capital, which has increased from years past. The VRD has done a lot of work to check off capital projects.

13.11 The board asked for more time to review the budget before any action. The budget will be continued to the November meeting.

13.12 There was a motion by Director Armour to open the budget discussion to a public hearing. There were no participants, and the public hearing will be continued to Nov. 17, 2022, at 5 p.m.

14. EXECUTIVE DIRECTOR REPORT

14.1. Mr. Ortiz discussed the field trip he took to Glenwood Springs with Director of Dobson Jared Biniecki, VRD Director of Operations Scott O'Connell and Scott Ruff of Mountain Rec to look at their outdoor ice rink. This trip was to explore how an alternate ice surface could be constructed while Dobson is under renovation. The VRD convened a working group with Avon, EagleVail and Mountain Recreation to discuss options, and will continue to make site visits to other rinks such as Breckenridge. VRD has also been in discussion with Town of Vail staff, who will put out a RFQ on Dec. 15 for Dobson renovations. The VRD is looking for companies with experience in ice arena work. The site west of the Mountain Rec Fieldhouse has been discussed as a possible location for the new ice rink. The recent Town Council meeting about the proposed cultural center was discussed. Director Hansen asked about the state of the wish list for Dobson, Mr. Biniecki and Mr. Ortiz said it was being worked on.

14.2. For the golf course, Total Turf has assured they will get holes 10 and 18 done before the end of the season.

14.3. Mr. Ortiz reiterated that it meant a lot for the board to approve the money for staff bonuses. He also stressed the importance of hiring year-round workers vs. only seasonal, due to housing and other hiring challenges. He is proud of the VRD staff, referencing a recent example where he was impressed watching Mr. Biniecki communicate with a representative from Amilia.

RECORD OF PROCEEDINGS

Vail Recreation District October 27, 2022 Meeting Minutes

14.4. Director Armour questioned the timing of the golf maintenance roof replacement. Mr. Ortiz said the timing was due to supply chain issues and lack of bids – the project kept getting pushed back. Mr. Hansen initiated a discussion of the fence on the north side of the golf maintenance building, which needs replacement.

14.5. Director Armour asked how many golf staff would be sent to the January merchandise show in Orlando. Mr. Ortiz responded 2-3.

15. BOARD MEMBER INPUT

15.1. Director Plante thanked the VRD management team and Mr. Weaver for getting the budget/fees numbers prepared, as it is a major task.

15.2. Director Hansen would like to see the room over the Gymnastics Center become a workout room, to increase community involvement.

15.3. Director Armour mentioned his appreciation of the Trick or Treat Trot photo on the homepage of the VRD website.

16. ADJOURNMENT

16.1. 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,
Nell Davis
Secretary to the Meeting



VAIL RECREATION D I S T R I C T

VAIL RECREATION DISTRICT 2023 FEES

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

VAIL NORDIC CENTER			
<u>PASSES</u>		<u>2022 RATE</u>	<u>2023 RATE</u>
DAY PASS ADULT/YOUTH		\$20/\$15	\$22/17
SEASON PASS NON-RES		\$150	\$160
RESIDENT SEASON PASS		\$120	\$125
STUDENT PASS (AGES 13-17)		\$80	\$85
STUDENT PASS (AGES 6-12)		\$55	\$60
<u>RENTALS</u>			
RENTALS CLASSIC/SKATE		\$29/34	\$32/37
RENTALS CHILDREN CLASSIC OR SKATE		\$24	\$25
RENTALS SNOWSHOE		\$29	\$32
RENTALS FATBIKES		\$32 HALF DAY	\$37 HALF DAY
RENTALS PULL SLED		\$27	\$29
AT GEAR		\$69	\$74
<u>LESSONS</u>			
LESSONS GROUP CHILD/ADULT		\$52/62	\$65/55
LESSONS PRIVATE CHILD/ADULT		\$67/92	\$99/69
<u>CLINICS</u>			
CLINIC GROUP CHILD/ADULT		\$47/57	\$59/49
AT CLINIC CHILD/ADULT (INCULDES RENTAL)		\$77/92	\$99/79
VAIL GYMNASTICS CENTER			
<u>SPRING/SUMMER CLASSES</u>		<u>JAN-AUG 2022 RATES</u>	<u>JAN-AUG 2023 RATES</u>
45 MINUTE CLASS		\$180 PER 10 WEEKS	\$175 PER 6 WEEKS
60 MINUTE CLASS		\$195 PER 10 WEEKS	\$200 PER 6 WEEKS
90 MINUTE CLASS		\$205 PER 10 WEEKS	\$225 PER 6 WEEKS
BOYS LEVEL 4		NA	NA
BOYS LEVEL 5+		NA	NA
GIRLS LEVEL 3, 9 HOURS PER WEEK		\$185	\$195 per month
USGA GIRLS 4/5, 9 HOURS PER WEEK		\$190 for level 4 - \$200 for level 5 (added hours)	\$210 per month
PRE-TEAM, 4 HOURS PER WEEK		\$250 PER 1 DAY A WEEK -10 weeks (longer class)	\$295 (2 classes, 4 hrs per week) - 6 weeks
USAG LEVEL 6+, 19 HOURS PER WEEK		\$275	295 per month
SUMMER CAMP		\$245/WEEK	\$275/WEEK
<u>FALL CLASSES</u>	(FEES REVIEWED IN SEPT)	<u>SEPT-DEC 2022 RATES</u>	<u>SEPT-DEC 2023 RATES</u>
45 MINUTE CLASS		\$180 PER 10 WEEKS	\$175 PER 6 WEEKS
60 MINUTE CLASS		\$195 PER 10 WEEKS	\$200 PER 6 WEEKS
90 MINUTE CLASS		\$205 PER 10 WEEKS	\$225 PER 6 WEEKS
BOYS TEAM LEVEL 4		NA	NA
BOYS TEAM LEVEL 5+		NA	NA
PRE-TEAM, 4 HOURS PER WEEK		\$250 PER 1 DAY A WEEK - 10 WEEKS (longer class)	\$295 (2 classes, 4 hrs per week) 6 weeks
GIRLS LEVELS 3, 9 HOURS PER WEEK		\$195	\$195 per month (reduced hours from 2022)
GIRLS LEVELS 4, 5		Level 4 \$195 - Level 5 \$200	\$210 per month
USAG LEVELS 6+		\$280	\$295 per month
<u>DROP-IN</u>		<u>DROP-IN</u>	<u>DROP-IN</u>
ADULT/TEEN DROP-IN		\$12/PER TIME	\$14/PER TIME
KIDS DROP-IN		\$12/PER TIME	\$12/PER TIME
45 MIN. DROP-IN CLASS		\$20/PER TIME	\$30/PER TIME
60 MIN. DROP-IN CLASS		\$25/PER TIME	\$35/PER TIME
90 MIN. DROP-IN CLASS		\$30/PER TIME	\$40/PER TIME
2 HOUR (PRE-TEAM)		\$30/PER TIME	\$45/PER TIME
TEAM DROP-IN		\$50/PER TIME	\$65/PER TIME

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	-Can book tee times 14 days in advance -Can book tee times anytime of day -Includes cart, range, club storage, locker *Available to Vail Residents Only **Limited Quantity of 25 passes to be sold	NO PUNCH CARD OFFERED AT THIS TIER
Gold Tier Pass \$1,700 Punch \$900	-Can book tee times 10 days in advance -Can book tee times anytime of day -Includes cart and range -Can add a la carte options	-Can book tee times 10 days in advance -Can book tee times anytime of day -Includes cart and range -Can add a la carte options **Paying \$90 per 18-hole round (cart included) **Savings of \$9 per 18-hole round in peak season (cart included)
Silver Tier Pass \$1,000 Punch \$700	-Can book tee times 7 days in advance -Cannot book tee times before 12pm on Fri-Sat-Sun and holidays -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 -Can add a la carte options **Paying \$70 per 18-hole round (walking) **Savings of \$5 per 18-hole round in peak season (walking)
Bronze Tier Pass \$800 Punch \$500	-Can book tee times 3 days in advance -Cannot book tee times before 2pm -Can add a la carte options	-Can book tee times 3 days in advance -Cannot book tee times before 2pm -Can add a la carte options **Paying \$50 per 18-hole round (walking) **Savings of \$25 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	Punch-Card = 20 rounds of 9 holes (10 rounds of 18)
	<ul style="list-style-type: none"> -non-transferrable -can play space available (avoids restrictions) 	<ul style="list-style-type: none"> -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 Pass \$2,000 Punch \$1,100	<ul style="list-style-type: none"> -Can book tee times 10 days in advance -Can book tee times anytime of day -Includes cart and range -Can add a la carte options 	<ul style="list-style-type: none"> -Can book tee times 10 days in advance -Can book tee times anytime of day -Includes cart and range -Can add a la carte options **Paying \$110 per 18-hole round (cart included) **Savings of \$19 per 18-hole round in peak season (cart included)
Silver Tier Pass \$1,300 Punch \$900	<ul style="list-style-type: none"> -Can book tee times 7 days in advance -Cannot book tee times before 12pm on Fri-Sat-Sun and holidays -can add a la carte options 	<ul style="list-style-type: none"> -Can book tee times 7 days in advance -Cannot book tee times before 12pm on Fri-Sat-Sun and holidays -Can add a la carte options **Paying \$90 per 18-hole round (walking) **Savings of \$15 per 18-hole round in peak season (walking)
Bronze Tier Pass \$1000 Punch \$700	<ul style="list-style-type: none"> -Can book tee times 3 days in advance -Cannot book tee times before 2pm -Can add a la carte options 	<ul style="list-style-type: none"> -Can book tee times 3 days in advance -Cannot book tee times before 2pm -Can add a la carte options **Paying \$70 per 18-hole round (walking) **Savings of \$35 per 18-hole round in peak season (walking)

Special Pass Offerings - Available to Vail and Eagle County Residents

Proof of residency required.

<p>Young-Adult Pass (ages 18-29)</p> <p>Pass \$700</p>	<ul style="list-style-type: none"> -Can book tee times 7 days in advance -Cannot book tee times before 12pm on Fri-Sat-Sun and holidays -Restricted to individuals ages 18-29 as of May 1st of purchase year -can add a la carte options
<p>Adult-Junior Pass</p> <p>-covers both an adult and junior</p> <p>Pass \$650</p>	<ul style="list-style-type: none"> -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 <p>*Additional juniors can be "added" with the purchase of a separate junior pass</p>

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.

<p>The Junior Gold</p> <p>Pass \$600</p>	<ul style="list-style-type: none"> -Can book tee times 3 days in advance -Cannot book tee times before 12pm on Fri-Sat-Sun and holidays -Includes range
<p>The Junior Silver</p> <p>Pass \$400</p>	<ul style="list-style-type: none"> -Can book tee times 3 days in advance -Cannot book tee times before 12pm any day of week -Includes range

<p>The Junior Bronze</p> <p>Pass \$200</p>	<p>-Can book tee times 3 days in advance</p> <p>-Cannot book tee times before 2pm any day of week</p>

A La Carte Options

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

<p>Season Cart</p> <p>\$400</p>	<p>-Unlimited cart use for the summer</p> <p>-Does not cover guests, only the single seat used by the passholder</p> <p>**Without a season cart pass, the daily cart fee for a single seat for 18 holes is \$24.00</p>
<p>Season Push-Cart</p> <p>\$150</p>	<p>-Unlimited push-cart use for the summer</p> <p>**Without a season push-cart pass, the daily rental cost for 18 holes is \$9.00</p>
<p>Season Club Storage</p> <p>\$350</p>	<p>-Your golf clubs are stored and cared for in our bag storage for the duration of the summer</p> <p>**There is no daily fee option for club storage.</p> <p>**Club storage is first-come first-serve, space is limited!</p>
<p>Range Card</p> <p>\$150</p>	<p>-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</p>

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 t_{or}
 - 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? (Platinum pass booking out 14 days for a Silver Passholder)

- 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.

DOBSON ICE ARENA

MISC.	2022 RATES	2023 RATES
1 HR. ICE RENTAL - FULL RATE	\$242.00	\$ 249.00
1 HR. ICE RENTAL - ADULTS	\$220.00	\$ 230.00
1 HR. ICE RENTAL - SKATING CLUB AND VAIL EAGLE HOCKEY	\$220.00	\$ 230.00
1 HR. ICE RENTAL - HOCKEY NON-PRIMETIME	\$141.00	\$ 145.00
1 HR. ICE RENTAL - BEFORE NON-PRIMETIME	NA	NA
DAILY RENTAL/ICE ONLY	\$2,850	\$2,950
SPECIAL EVENT DAILY	\$3,700	\$3,940
<u>PUBLIC SESSION FEES</u>		
ADULTS (13+)	\$8	\$10
YOUTH (5-12)	\$7	\$8
CHILD (4 & UNDER)	\$5	\$6
STICK AND PUCK	\$8	\$10
SKATE RENTAL	\$5	\$5
SKATE SHARP (OVERNIGHT)	\$9	\$9
SKATE SHARP (DAY OF)	\$12	\$12
BUMPER CAR PRIVATE PARTY	\$360/hr	\$360/hr
BUMPER CAR RENTALS	\$10/ride	\$10/ride
<u>SEASON SKATING PASS</u>		
VRD FREESTYLE SESSIONS	\$14	NA
10 PUNCH FREESTYLE CARD	\$126	NA
10 PUNCH SKATE SHARPENING	\$63	\$90
10 PUNCH DROP-IN HOCKEY	NA	NA
10 PUNCH PUBLIC SKATING CARD (YOUTH)	NA	NA
10 PUNCH PUBLIC SKATING CARD (ADULT) (NOW ALL AGES)	\$63	\$81
<i>*BUY 9 AND GET 1 FREE</i>		
<u>VRD LEARN TO SKATE</u>		
STORY TIME (TODDLER SKATE)	\$10	\$10
VRD SQUIRT REC. HOCKEY (16 WEEKS)	NA	NA
VRD MITE/MINI (FALL SEASON) 8 WEEKS	\$160	\$167
VRD MITE/MINI (WINTER SEASON IF REGISTERED FOR FALL) 8 WEEKS	\$160	\$167
HOCKEY EQUIPMENT RENTAL (BOTH SEASONS)	\$50	\$50
VRD MITE/MINI (PRE-REGISTER BOTH SESSIONS)	\$270	\$267
<u>LOCKER RENTALS</u>		
FULL SIZE - SEASON	\$95	\$95
HALF SIZE - SEASON	\$70	\$70
THIRD SIZE - SEASON	\$50	\$50
FULL SIZE - 6 MO.	\$50	\$50
HALF SIZE - 6 MO.	\$40	\$40
THIRD SIZE - 6 MO.	\$30	\$30
<u>HOUSE SERVICES</u>		
FORKLIFT - 1 HOUR	\$50	\$50
MAN LIFT - 1 HOUR	\$60	\$60
CURTAIN/BACKDROP	\$50	NA
ELECTRICAL OUTLETS	\$50	\$50
SPOTLIGHT/DAILY	\$80	\$80
<u>CONCESSION RENTAL/MONTH</u>		
BASE RENT	NA	NA
THESE FEES WOULD BE EFFECTIVE JUNE 1 AND/OR SEPTEMBER 1, 2023		

SPORTS DEPARTMENT					
SPORTS DEPARTMENT LEAGUE FEES					
LEAGUES	2022 RATES	2022 RESIDENT DISCOUNT	2023 RATES	2023 RESIDENT DISCOUNT	NOTES
SUMMER SOFTBALL	\$670	\$640	\$670	\$670	5% increase to most leagues added some resident and non-resident rates. Didn't raise Sand due to issues this summer
FALL FOOTBALL	\$460	\$430	\$485	\$450	
8V8 SUMMER SOCCER	\$565		\$620	\$590	
8V8 FALL SOCCER	\$315		\$360	\$330	
SAND VOLLEYBALL - 4 PERSON	\$160		\$160	\$160	
SAND VOLLEYBALL - 2 PERSON	\$80		\$100	\$80	
CORNHOLE	\$60		\$80	\$70	
FRED AMMER SOCCER TOURNAMENT	\$530/SILVER	\$590/GOLD	\$80		
RED SANDSTONE ACTIVITIES					
OPEN GYM	\$5 DROP IN	10 DAY PASS - \$40	\$5 DROP IN	10 DAY PASS - \$40	
WINTER VOLLEYBALL	\$270	\$240	\$280	\$250	
FALL VOLLEYBALL	\$270	\$240	\$280	\$250	
BASKETBALL	\$530	\$500	\$565	\$525	
INDOOR SOCCER					
SPORTS DEPARTMENT RACE SERIES					
RUNNING RACES					
INDIVIDUAL RACE 6-11K	\$36 PREREG/\$42 WEEK/\$50 DAY		\$38 PREREG/\$45 WEEK/\$55 DAY		
INDIVIDUAL RACE 5K	\$29 PREREG/\$35 WEEK/\$42 DAY		\$30 PREREG/\$36 WEEK/\$45 DAY		
INDIVIDUAL RACE HALF MAR	\$48 PREREG/\$53 WEEK/\$65 DAY		\$50 PREREG/\$58 WEEK/\$70 DAY		
STUDENT K-12	\$25 PREREG/\$30 WEEK/\$37 DAY		\$25 PREREG/\$30 WEEK/\$37 DAY		
5K SERIES	\$125		\$130		
RACE SERIES	\$230		\$245		
WHITewater					
INDIVIDUAL RACE-KAYAK/SUP	\$16 PREREG	\$22 DAY OF	\$17 PREREG	\$23 DAY OF	slight increases day of, bigger increase series
RACE SERIES-KAYAK/SUP	\$64		\$70		
INDIVIDUAL RACE-RAFT (2 PPL)	\$22 PREREG	\$34 DAY OF	\$24 PREREG	\$34 DAY OF	
RACE SERIES RAFT	\$98		\$96		
MOUNTAIN BIKE RACES					
ADULT	\$29 PREREG	\$40 DAY OF	\$29 PREREG	\$40 DAY OF	increased series, left day of the same
YOUTH (UNDER 16)	\$15 PREREG	\$20 DAY OF	\$15 PREREG	\$20 DAY OF	
SERIES ADULT	\$175		\$185		
SERIES YOUTH	\$80		\$90		
SHORT TRACK RACE SERIES					
ADULT	\$16 PREREG	\$22 DAY OF	\$16 PREREG	\$23 DAY OF	No series prices
YOUTH	\$5 PREREG	\$8 DAY OF	\$5 PREREG	\$9 DAY OF	
ADULT SERIES	NO SERIES		NO SERIES		
YOUTH SERIES	NO SERIES		NO SERIES		
WINTER GRAIL RACES					
UPHILL & SKIMO	\$36 PREREG	\$47 DAY OF	\$36 PREREG/\$42 WEEK/\$50 DAY		changed pricing to same structure as trail running
UPHILL STUDENT	\$25 PREREG	\$35 DAY OF	\$25 PREREG/\$30 WEEK/\$37 DAY		
WINTER NORDIC/BIKE RACE	\$25 PREREG	\$35 DAY OF	\$30 PREREG/\$35 WEEK/\$40 DAY of		
WINTER NORDIC/BIKE RACE STUDENT	\$15 PREREG	\$20 DAY OF	\$25 PREREG/\$30 WEEK/\$37 DAY		
SHAMROCK SHUFFLE	\$30 PREREG	\$40 DAY OF	\$30 PREREG/\$35 WEEK/\$40 DAY of		
SHAMROCK SHUFFLE STUDENT	\$20 PREREG	\$30 DAY OF	\$25 PREREG/\$30 WEEK/\$37 DAY		
GRAIL SERIES	NO SERIES		NO SERIES		no series prices
FAMILY MUD RUN - KIDS ADVENTURE GAMES					
FAMILY OF 4	\$65 PREREG	\$75 DAY OF	\$70 PREREG	\$85 DAY OF	
ADULT	\$25 PREREG	\$31 DAY OF	\$26 PREREG	\$33 DAY OF	
YOUTH	\$14 PREREG	\$20 DAY OF	\$15 PREREG	\$22 DAY OF	
YOUTH SPORTS					
LEAGUES					
SOCCER:					
MICRO	\$62		\$65		now a middle school sport based on a 6 week program based on a 6 week program based on a 6 week program based on a 6 week program
U8	\$67		\$70		
U10	\$72		\$75		
MIDDLE SCHOOL XC	\$80		\$80		
HIGH COUNTRY HOOPS	\$80		\$80		
YOUTH VOLLEYBALL	\$80		\$80		
T-BALL	\$80		\$80		
YOUTH FUTSAL	\$80		\$80		
CAMPS					
BASEBALL	\$215 HALF DAY	\$275 FULL DAY	\$225 HALF DAY	\$288 FULL DAY	Added Housing fee to most camps, unshared with operator
INTERNATIONAL SOCCER	\$205 HALF DAY	\$280 FULL DAY	\$215 HALF DAY	\$288 FULL DAY	
BASKETBALL ACADEMY		\$215 HALF DAY	\$215 HALF DAY		\$20 discount if you sign up for both
BASKETBALL SHOOTING		\$205 HALF DAY	\$215 HALF DAY		
LACROSSE	\$215 HALF DAY		\$225 HALF DAY		
MINI-HAWK	\$215 HALF DAY		\$225 HALF DAY		
FLAG FOOTBALL		\$275 FULL DAY		\$288 FULL DAY	
BRITNEY BROWN VB	\$85 elem/\$130 middle/\$190 High		\$85 elem/\$150 middle/\$150 High		
CHEERLEADING/TRACK AND FIELD	\$215 HALF DAY		\$225 HALF DAY		

SPORTS DEPARTMENT - CONTINUED					
SPORTS DEPT FACILITY RENTAL					
	2022 RATES	2022 RESIDENT DISCOUNT	2023 RATES	2023 RESIDENT DISCOUNT	NOTES
SOFTBALL					
1 DIAMOND	\$55 PER HOUR	\$35 PER HOUR	\$58 PER HOUR	\$38 PER HOUR	Increased by 5% or more
OVER 4 HOURS	\$230 PER DAY	\$135 PER DAY	\$240 PER DAY	\$155 PER DAY	
3 DIAMONDS	\$550 PER DAY	\$375 PER DAY	\$580 PER DAY	\$375 PER DAY	
NATIONAL EVENT/TOURNAMENT	\$550 PER DAY		\$580 PER DAY		
ATHLETIC FIELD					
HOURLY	\$65 PER HOUR	\$35 PER HOUR	\$70 PER HOUR	\$40 PER HOUR	
OVER 4 HOURS	\$260 PER DAY	\$135 PER DAY	\$280 PER DAY	\$150 PER DAY	
NATIONAL EVENT/TOURNAMENT	\$545 DAY		\$572 DAY		
FIELD MARKING	\$175/Field		\$175/Field		
FENCE REMOVAL	\$400		\$400		
SPECIAL EVENTS					
FOR NON-ATHLETIC EVENTS CAUSING	TBD DEPENDING ON EVENT		TBD DEPENDING ON EVENT		
GYM RENTALS					
HOURLY	\$60 PER HOUR	\$35 PER HOUR	\$65 per hour	\$40 PER HOUR	
OVER 4 HOURS	\$230 PER DAY	\$135 PER DAY	\$230 Per Day	\$160 PER DAY	
NATIONAL EVENT/TOURNAMENT	\$400 PER DAY		\$450 PER DAY		
VOLLEYBALL COURTS (SAND)					
RENTAL	\$40 PER HOUR	\$25 PER HOUR	\$45 PER HOUR	\$30 PER HOUR	
OVER FOUR HOURS - 1 COURT	\$165 PER DAY	\$110 PER DAY	\$180 PER DAY	\$120 PER DAY	
3 COURTS	\$360 PER DAY	\$240 PER DAY	\$400 PER DAY	\$280 PER DAY	
TIMING SERVICES					
NON PROFIT	MINIMUM \$450 + \$1 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)		MINIMUM \$450 + \$1 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)		
FOR PROFIT	MINIMUM \$900 + \$2 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)		MINIMUM \$900 + \$2 RUNNER OVER 100 RUNNERS (org pays for bibs and chips)		

VAIL TENNIS CENTER			
PASSES		2022 RATES	2023 RATES
RESIDENT		\$270	\$300
NON-RESIDENT		\$300	\$350
PASS HOLDER GUEST			
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		\$25/20	\$30/20
90 MINUTES		\$40/30	\$45/30
LESSONS			
PRIVATE			
HOUR	\$80		\$85
1/2 HOUR	\$45		\$50
SEMI-PRIVATE LESSONS			
HOUR	\$100		\$105
1/2 HOUR	\$65		\$65
3 PEOPLE			
HOUR	\$120		\$125
1/2 HOUR	\$85		\$85
RAQUET			
STRINGING	\$20 PLUS STRING		\$25 PLUS STRING
RENTAL	\$5 PER DAY		\$10 PER DAY
TENNIS ACTIVITIES			
ALL PLAY DOUBLES	\$20 PER PERSON		\$20 PER PERSON
SR. MEN DOUBLES	\$20 PER PERSON		\$20 PER PERSON
LADIES' DAY	\$20 PER PERSON		\$20 PER PERSON
MEN'S NIGHT	\$20 PER PERSON		\$20 PER PERSON
CLUB 50	\$20 PER PERSON		\$20 PER PERSON
MEN'S DOUBLES	\$20 PER PERSON		\$20 PER PERSON
MEN'S SINGLE LADDER	\$20 PER PERSON		\$20 PER PERSON
MIXED DOUBLES	\$20 PER PERSON		\$20 PER PERSON
LADIES' DOUBLES	\$20 PER PERSON		\$20 PER PERSON
TUESDAY DOUBLES CLINIC	\$20 PER PERSON	\$15 PER PERSON SEASON PASS HOLDERS	\$20 PER PERSON
SUNDAY MORNING DOUBLES	\$20 PER PERSON	\$15 PER PERSON SEASON PASS HOLDERS	\$20 PER PERSON
CARDIO	\$20 PER PERSON	\$15 PER PERSON SEASON PASS HOLDERS	\$20 PER PERSON
BILL WRIGHT CHAMPIONSHIPS	TBD		TBD
JUNIOR LESSONS			
ONE WEEK	\$100 PER WEEK		\$100 PER WEEK
TWO WEEKS	\$100 PER WEEK		\$100 PER WEEK
TENNIS CAMPS			\$300 PER CAMP
PICKLEBALL			
SUMMER SEASON JUN-SEPT		2022 RATES	2023 RATES
RESIDENT		\$180	\$200
NON-RESIDENT		\$240	\$280
JUNIOR (17&UNDER) RES/NON		\$100	\$120
WINTER SEASON OCT-MAY		STARTS OCT. 2021	STARTS OCT. 2022
RESIDENT		\$180	\$200
NON-RESIDENT		\$240	\$280
JUNIOR (17&UNDER) RES/NON		\$100	\$120
ANNUAL PASS YEAR-ROUND		STARTS OCT. 2021	STARTS OCT. 2022
RESIDENT		\$250	\$275
NON-RESIDENT		\$310	\$350
JUNIOR (17&UNDER) RES/NON		\$150	\$150
DAILY DROP-IN FEE			
RESIDENT	\$5		\$5
NON-RESIDENT	\$10		\$15
JUNIOR (17&UNDER) RES/NON	\$5		\$5
COURT RESERVATION-RES	\$25/HOUR		\$28/HOUR
COURT RESERVATION-NON	\$40/HOUR		\$40/HOUR
PICKLEBALL CAMPS			
JUNIOR CAMPS	\$180 PER CAMP		\$180 PER CAMP
PRIVATE LESSONS			
PRIVATE LESSONS-PASS HOLD	\$80/HR \$50/HALF HOUR		\$80/HR \$50/HALF HOUR
SEMI-PRIVATE LESSONS-PASS	\$100/HR \$70/HALF HOUR		\$100/HR \$70/HALF HOUR
SEMI-PRIVATE LESSONS-PASS	\$120/HR \$90/HALF HOUR		\$120/HR \$90/HALF HOUR
CLINIC PASS HOLDER-MINIMUM	\$35/PERSON/HOUR		\$35/PERSON/HOUR
PRIVATE LESSONS-NON-PASS HOLDER 1 PERSON		Removed separate prices for non-passholders.	Removed separate prices for non-passholders.
SEMI-PRIVATE LESSONS-NON-PASS HOLDER 2 PEOPLE		Same lesson fees for everyone	Same lesson fees for everyone
SEMI-PRIVATE LESSONS-NON-PASS HOLDER 3 PEOPLE			
CLINIC NON-PASS HOLDER-MINIMUM OF FOUR PEOPLE			
SKILLS & DRILLS/ROUND ROBIN MIXER			
VRD PASSHOLDER			\$10/2 HOUR SESSION
NON VRD PASSHOLDER			\$20/2 HOUR SESSION
BALL MACHINE RENTAL	\$15/HOUR PLUS APPLICABLE COURT FEE		\$15/HOUR PLUS APPLICABLE COURT FEE

YOUTH SERVICES

IMAGINATION STATION		2022 RATES		2023 RATES	
DAILY ADMISSION		\$25/Family		\$10/child, \$5/adult	
10 PUNCH CARD					
ANNUAL MEMBERSHIP					
DROP OFF		FAMILY: \$60/MONTH, \$100/YEAR, \$60/YEAR VRD		FAMILY: \$150/YEAR, \$100/YEAR VRD	
PARTIES (2 HOURS)		\$10/CHILD/HOUR		\$10/CHILD/HOUR	
UP TO 10 CHILDREN		\$150		\$150	
ADDITIONAL CHILDREN BEYOND 10		\$7		\$10	
SINGLE DAY PROGRAMS					
ARTS, CRAFTS, COOKING (2 TO 3 HOURS)					
5 OR MORE SESSIONS					
FITNESS (1 HR)					
DROP-IN					
KIDZONE AFTER SCHOOL PROGRAM					
REGISTRATION FEE PER FAMILY					
AFTERNOON DROP-IN		\$21		\$21	
AFTERNOON PRE-PAY		\$16		\$12	
SCHOOL'S OUT CAMP					
RATE		\$47 PRE PAY; \$52 WITHIN 10 DAYS		\$50 PRE PAY; \$55 WITHIN 10 DAYS	
EAGLE COUNTY STUDENT RATE					
PRE KAMP VAIL		2022 RATES	ECSD & VRD	2023 RATES	ECSD & VRD
REGISTRATION (INCLUDES T-SHIRT)					
DAILY		\$75	\$65	\$80	\$65
5 DAY PASS		\$65	\$55	\$65	\$55
10 DAY PASS		10-DAY DISCOUNT SUNSETS 5/21 (UNLESS "MEMBERSHIP")			
RESIDENTS		\$5 OFF DAYS PAID BY 5/21...\$50 lowest price		\$5 OFF DAYS PAID BY 5/21...\$50 lowest price	
CAMP VAIL					
REGISTRATION (INCLUDES T-SHIRT)					
DAILY		\$70	\$60	\$70	\$60
FOURTH OF JULY PARADE					
5 DAY PASS		\$60	\$50	\$60	\$50
10 DAY PASS					
RESIDENTS		10-DAY DISCOUNT SUNSETS 5/22 (UNLESS "MEMBERSHIP")		\$3 OFF DAYS PAID BY 5/21...\$47 lowest price	
		\$3 OFF DAYS PAID BY 5/21...\$47 lowest price		\$3 OFF DAYS PAID BY 5/21...\$47 lowest price	
CAMP ECO FUN					
REGISTRATION (INCLUDES T-SHIRT)					
2 DAY SESSION		\$120	\$100	\$120	\$100
5 OR MORE SESSIONS		\$5 off 5 or more sessions...sunset 5/21		\$5 off 5 or more sessions...sunset 5/21	
(RATES IF PURCHASED BY MAY 1)		\$5 OFF SESSIONS PAID BY 5/21...\$90 lowest price		\$5 OFF SESSIONS PAID BY 5/21...\$90 lowest price	
COMMUNITY ROOM					
FITNESS: YOGA, TRX					
DROP-IN					
PUNCH CARD/SESSION					
MEMBERSHIP					
ART		\$20 TO \$25/CLASS COCKTAILS & CANVAS		\$20 TO \$25/CLASS COCKTAILS & CANVAS	
SESSION					
PUNCH CARD					
CHILDREN'S ART DROP-IN		\$8		\$8	
PAINT YOUR OWN POTTERY		\$10 TO \$40 FOR POTTERY		\$10 TO \$40 FOR POTTERY	
BIRTHDAY PARTIES		\$150/10 + \$7/CHILD UP TO 20		\$150/10 + \$7/CHILD UP TO 20	

Vail Recreation District 2023 Preliminary Budget Overview

See Changes From October Meeting In Red

General Overview

The following is a brief summary of the condensed preliminary budget found on page 2 of the September 30, 2022 financial report.

Revenues

- **Taxes-** The assessed valuation of the District, after deduction for the Lionshead TIFF, actually decreased by 1.42% for 2023 as this is not a revaluation year by the County assessor and the residential assessment rate decreased from 7.15% to 6.95%. The operations mill levy of the District will adjust from 3.780 to 3.861 mills and there will also be an abatements mill levy of 0.008 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% 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 and funds received from lottery ticket sales. Interest rates have increased dramatically from less than 0.5% to an estimated 3% for 2023.
- **Sports-** 2023 revenues will be relatively comparable to 2022 with some programs expected to have minimal increased rates and participation. The primary reason for the increase in revenues is that the F&B Department is planning to operate the concessions in 2023.
- **Gymnastics-** 2023 revenues will be relatively comparable to 2022 with some increased participation. Both years show an increase in revenues due to hosting a meet.
- **Community Programming-** 2023 revenues will be relatively comparable to 2022 except for we are not budgeting to receive any grant funds in 2023 after receiving a forecasted \$125,000 in 2022.
- **Nature Center-** This program was transferred to the Town and as such there are no revenues or expenses for 2023.
- **Nordic-** 2023 revenues will be relatively comparable to 2023 with minimal increases in rates and similar participation levels.
- **Golf-** Revenues are expected to increase slightly in 2023 with the increase in daily fees and some other rates.
- **Tennis-** 2023 revenues will be relatively comparable to 2022 with minimal increases in rates and similar participation levels.
- **Pickleball-** 2023 revenues will be relatively comparable to 2022 with minimal increases in rates and similar participation levels.
- **Dobson-** 2023 revenues will be relatively comparable to 2022 with minimal increases in rates and similar participation levels.
- **Golf F&B / Banquet Room-** 2023 revenues will be relatively comparable to 2022 with minimal increases in rates and sales.

Operating Expenses

- **Personnel**- Continued significant increases in hourly wages are budgeted for 2023 to keep up with the labor shortages being experienced. Year-round salaries staff are budgeted to receive an average of a 5% pay increase well. Additional merit bonuses for outstanding performance, if given, would be funded through a portion of the contingency line item if available.
- **Administration**- Insurance rates are expected to increase by 15% based on state-wide increases as well as increased property replacement values. 2023 is also an election year and we have budgeted to have to conduct the election.
- **Public Relations**- Generally consistent with 2022 budget, less was needed in 2022 due to demand but want to keep funds available for 2023 to use as needed.
- **Park Maintenance**- Increases in labor costs by bringing on year round employees who are shared with other departments during the off season. Budgeting for increase prices in turf care products.
- **Facilities Maintenance** - 2023 budget is consistent with 2022 as there is little room for change due to the majority of expenses being payroll and benefit driven.
- **Sports**- Proposing to add a 4th full-time employee to this department and expenses and cost of good for operating the concessions have been added. Most other items generally consistent with 2022.
- **Gymnastics** – In 2022 we ran short-staffed so replaced positions are budgeted for 2023. Most other items generally consistent with 2022.
- **Community Programming** – Expenses are generally consistent with 2022.
- **Nature Center**– This program was transferred to the Town and as such there are no revenues or expenses for 2023.
- **Nordic**- Expense increases for 2023 primarily driven by increased labor costs due to positions haring of year round staff with other departments.
- **Golf Operations** – Expense increases due to wage increases and general price increases in materials and services.
- **Golf Maintenance**- Expense increases due to wage increases, additional staff from unfilled positions in 2022, and general price increases in materials and services.
- **Tennis**- Expenses largely in line with the 2022 with continued expected cost increases in court maintenance and cost sharing of full-time employee with other departments.
- **Pickleball**- Expenses largely in line with the 2022.
- **Dobson** – Expenses largely in line with the 2022 but will have F&B position or the full year in 2023. Continued utility and maintenance costs are anticipated.
- **Golf F&B / Banquet Room**- Increase largely due to increased wages and filling of unfilled positions in 2022 as well as full-time banquets coordinator for the full year in 2023.

Debt Service and Capital

- **Debt Service-** The District is debt free!
- **Capital-** 2023 budget of \$2,539,000 will include a number of items including:
 - Replacing equipment/vehicles- \$358,000
 - Routine building and other maintenance- \$166,000
 - Gymnastics equipment replacements- \$35,000
 - Irrigation system replacement at the Athletic field (Split 50/50 with TOV)- \$100,000
 - Indoor & outdoor furniture replacement at banquet room & Grill on the Gore- \$82,500
 - Golf course cart path slurry seal / overlays- \$373,000
 - Remodel of the hole #13 restrooms- \$70,000
 - Completion of 3rd 6 greens, putting green, and bunkers in the spring- \$325,000
 - Tennis center interior remodel- \$450,000
 - 10 sets of new soccer goals- \$47,000
 - Enhancements to the Athletic Field building reconstruction- \$200,000
 - Costs also include 15% for contingency- \$331,000

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

Fund Balance- The 2023 budget calls for a \$882,000 deficit due to capital spending. Fund balance is estimated to end 2023 at roughly \$7,350,000, allowing the District to maintain \$3,010,000 for operations, \$370,000 restricted for emergencies by TABOR, and \$200,000 for non-spendable items such as prepaid insurance and golf/Nordic/food & beverage inventory. The capital reserve fund of \$3,770,000 will be carried forward for spending on projects in future years.

Administration Budget 2022 v 2023

The administration budget is showing a **7.1%** increase over the 2022 budget. Most of the expenses stay the same as the prior years budget except for the increase in the cost of insurance, increasing money for recruitment and the cost of finishing up our work with CPS-HR consultants.

Golf Maintenance Budget Synopsis 2022 v 2023

Golf Maintenance Expenses: 2022 budget **\$923,454** v 2023 budget **\$966,958** (**4.7% overall increase**)

With savings in line items of Seasonal Salaries, Sand, Soil and Peat and Contracted Labor, accompanied by a modest overall increase of the golf maintenance operation expense budget. An overall total of a **4.7%** increase occurs from year 2022 to 2023.

VRD Marketing Budget Summary - 2022 vs 2023

Public Relations/Marketing Expenses: 2022 budget **\$ 406,103** vs 2023 budget **\$ 411,632** - (**1.36% overall increase**)

Increase in marketing expense budget is primarily due to labor (raise in pay). We predict other increases in expenses (for example, our postage/shipping expenses went up due to mailing more summer brochures) but we had other areas of savings (for example, our health insurance will cost less than it has in previous years). Overall, the increase amounts to 1.36% from 2022 to 2023.

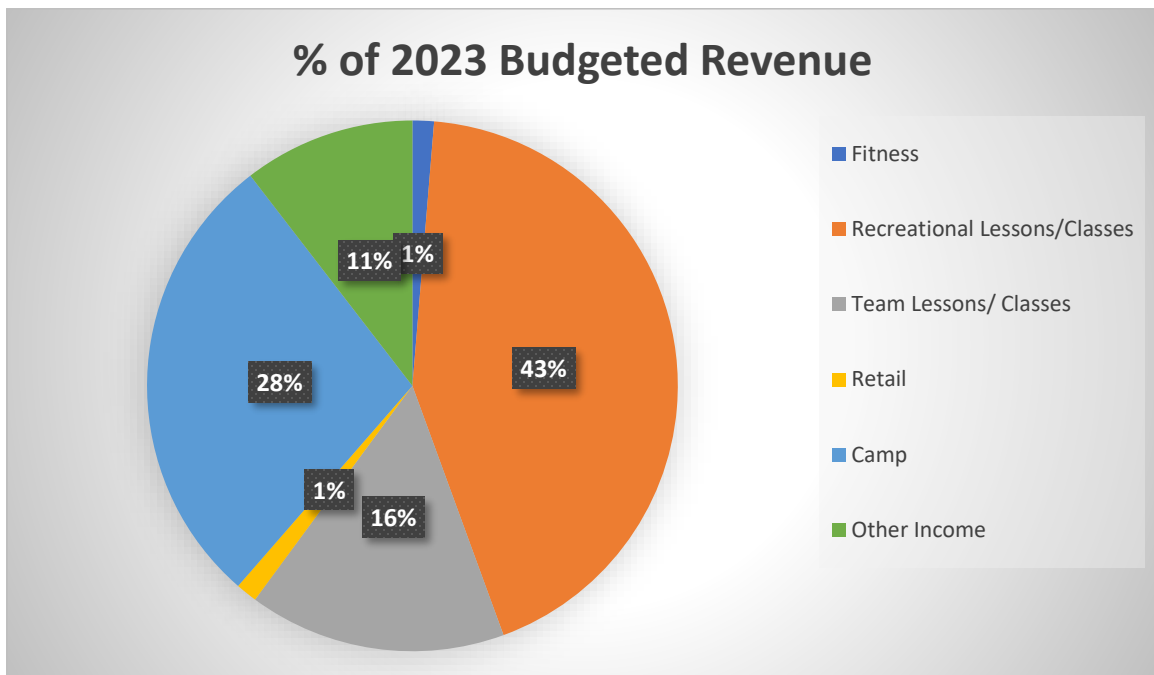
Gymnastics Department Budget Synopsis 2022 v 2023

Fees

- We raised drop-in fees between 6% - 8%, recreational session fees and team program fees by 9% across the board. We have raised fees in small amounts over the last several years. A more significant increase in 2023 considers higher wages and other facility expenses including comparable pricing with other gymnastics clubs and other parks and recreation gymnastics programs within the state.

Revenue

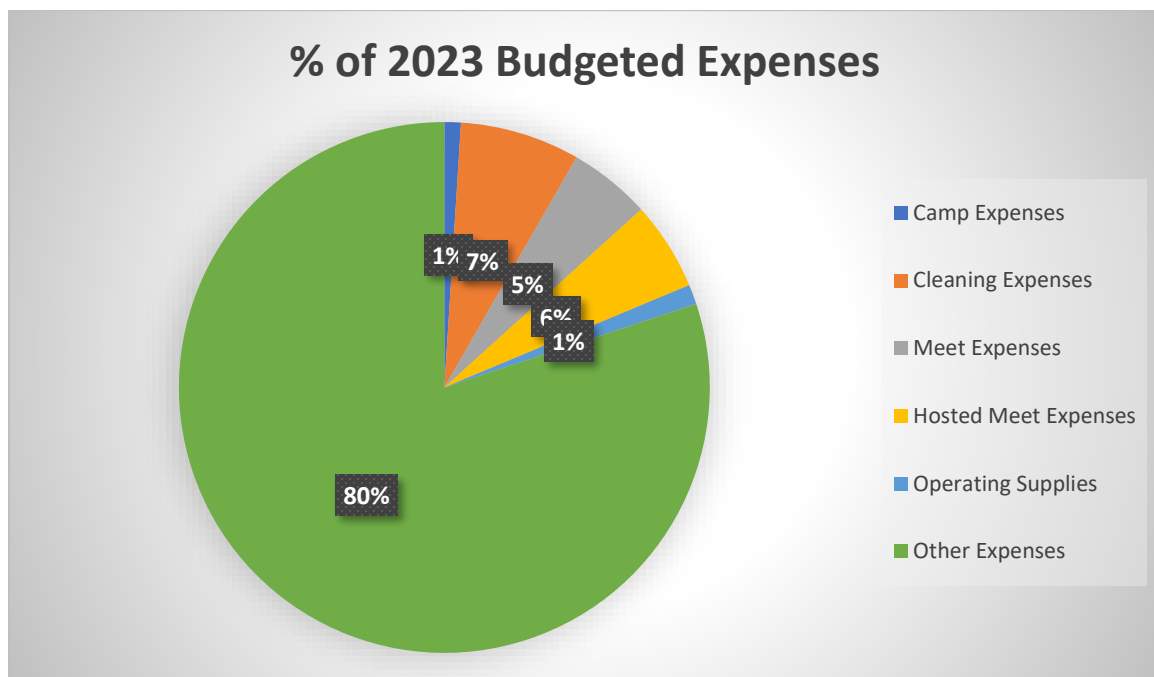
- **Total Programming Revenue:** 2022 Budget **\$261,840** v 2023 Budget **\$286,870**
9.1% increase in revenue
 - **9.1 %** increase comes from Increased fees, higher participation, and the Vail Gymnastics Classic Competition
- Retail: **5%** increase over 2022
- Recreational Lessons & Classes: **60%** increase over 2022 – the original budget projection was significantly surpassed due to increased participation. Current (November) revenues for 2022 v 2023 would be a **9%** increase.
- Team Lessons & Classes: **5%** decrease over 2022 assuming a smaller team size to maintain and continue to develop a more profitable recreational program. Although, the program’s history of excellence and recognition at state, regional and national levels substantially helped to contribute to overall program successes.
- Fitness Revenue: **8.6%** increase over 2022
- Camp Revenue: **9%** increase over 2022
- Hosted Meet Revenue: **7.5%** increase over 2022. We predicted a total event revenue of 22,900 in 2022 and actual revenue is 37,760.



Expenses

- **Total Gymnastics Programming Expenses:** 2022 budget **\$409,781** v 2023 budget **\$424,657** **9.6%** increase.
 - The majority of the **9.6%** increase comes from wages and cost of cleaning/facility costs.
- Camp Expenses: **8.4 %** increase over 2022
- Operating Supplies: **0%** increase over 2022
- Cleaning Expenses: **47.4%** increase over 2022
- Meet Expenses: **38%** decrease over 2022 due to smaller predicted team size
- Hosted Meet Expenses: **8.6%** increase over 2022
- Other expenses include wages, salaries, marketing, and utilities

Where do we spend our money:



Bottom line

- Operating Subsidy: **\$147,941** in 2022 to **\$116,051** in 2023 = Decrease cost to the district of **\$31,890**
- Capital: **\$77,021** 2022 budget, vs **\$72,678** 2023 budget = Decrease of **\$4,343**
 - Our capital expenses generally hover between **\$15 - \$30,000/year** with occasional replacements of major equipment

Sports Department Budget Synopsis 2022 v 2023

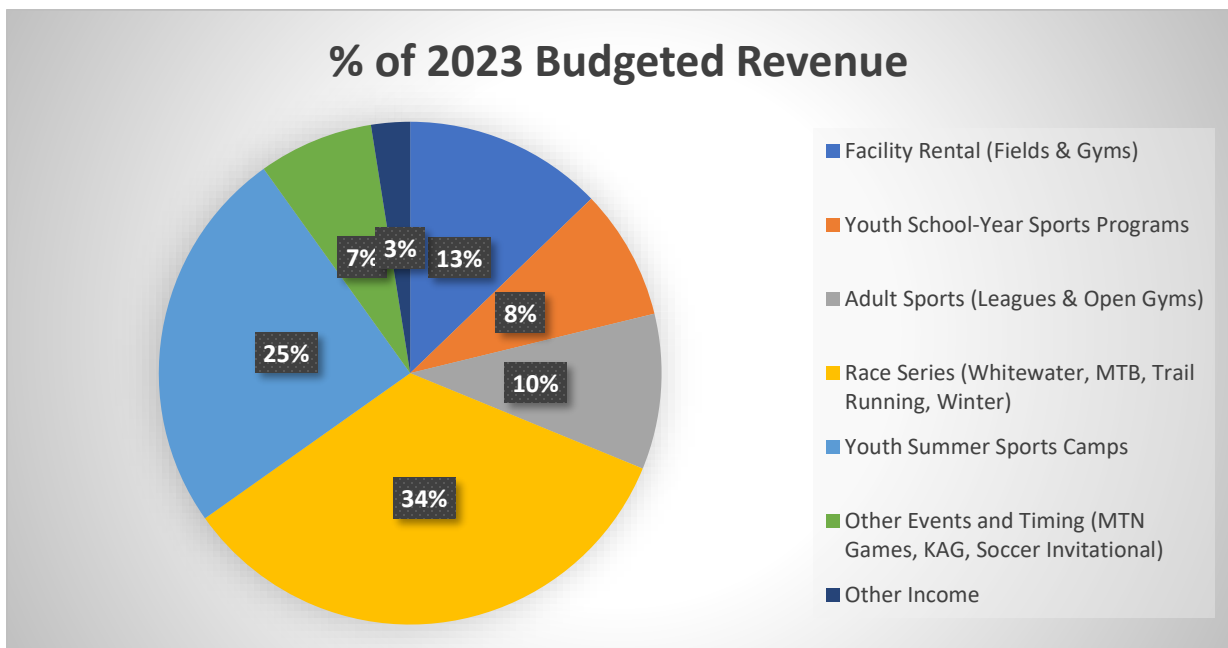
Fees

- We raised fees about 5% across the board. We have believed in the philosophy of consistently raising fees small amounts each year, with consideration given to comparable pricing in the industry and particularly direct competitors.

Revenue

- Total Programming revenue 2022 Budget **\$390,874** v 2023 Budget **\$430,030**
10.9% increase in revenue (18.9% w/ \$35000 in concessions revenue for 2023, \$0 in 2022)
 - 10.9 % increase comes from Increased fees, higher participation, and expanded programming
- Facility Rental **5.8%** increase over 2022
- Youth Sports Programs **10.3%** increase over 2022
- Adult Leagues and Open Gym **14%** increase over 2022
- Races **3.43%** increase over 2022
- Youth Sports Camps **9.8%** increase over 2022
- Other Race Revenue (timing) **200%** increase over 2022 comes from timing Gravel Races and other community races
- Other Events - Kids Adventure Games, Mountain Games, Vail Invite Soccer Tourney **38%** increase over 2022 (primarily from bringing back Mud Run to the Adventure Games weekend and VRD share of the Vail Invitational Revenue now run by Vail Valley Soccer Club)
- Within all these programs we continue to budget sponsorship **dollars** conservatively and generally see a positive variance.

Where does our revenue come from:



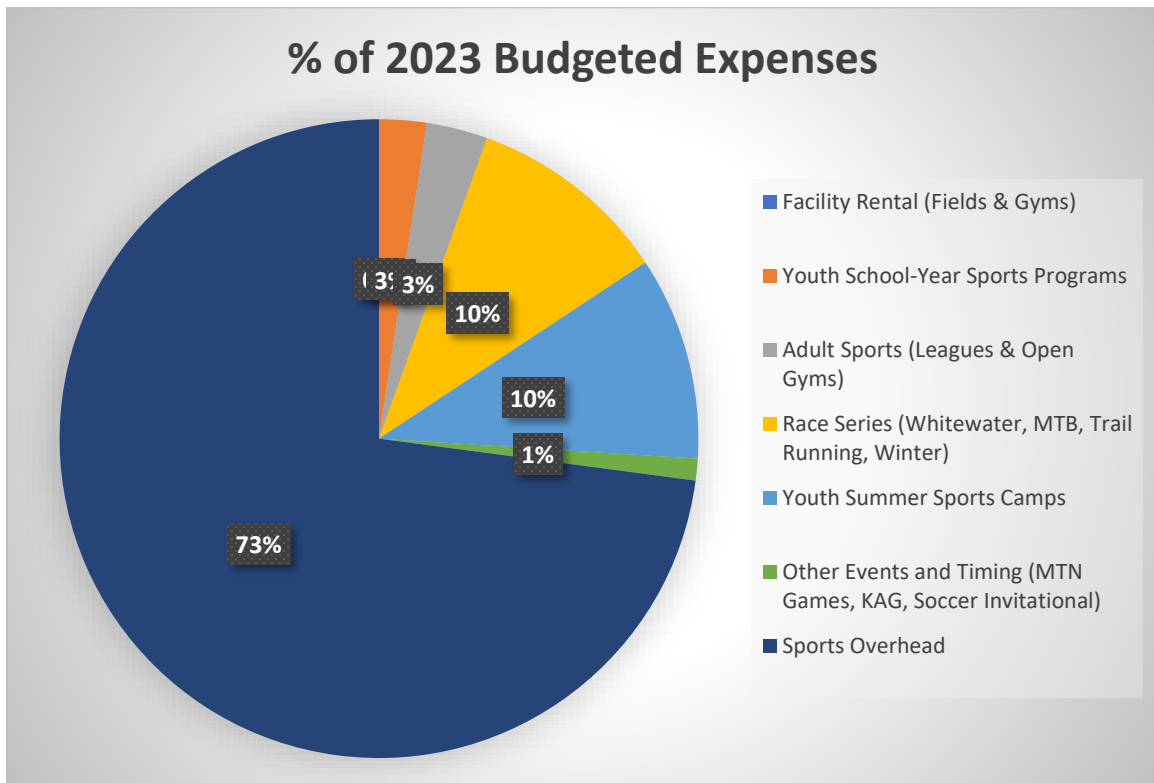
Sponsorship

Interesting fact Cash Sponsorship is conservatively budgeted for **\$57,050** in 2023 = **13.26%** of total revenue and is included in programming above.

Expenses

- Total Sports Programming expenses 2022 budget **\$564,252** v 2023 budget **\$652,500** **15.6%** increase. (*Concessions expenses add another \$35,500 increasing to 21.9% increase in expenses. Concessions is budgeted to lose \$434*)
 - The majority of the 15.6% increase in costs comes from a new FT coordinator position, wages and benefits. Other increases primarily due to increased participation and higher costs for hourly staff.
- Facility Rental **0%** increase over 2022 (under Parks budget)
- Youth Sports Programs **16%** increase over 2022
- Adult Leagues and Open Gym **5%** over 2022
- Races **7.3%** increase over 2022
- Youth Sports Camps **3.5%** increase over 2022
- Other Race Revenue (timing) **200%**
- Other Events **95%** increase over 2022
- Sports overhead **19.4%** increase over 2022
-

Where do we spend our \$:



Bottom line

- Operating Subsidy **\$173,000** in 2022 to **\$222,486** in 2023 = Increase cost to the district of **\$49,486**
- Capital **\$81,033** 2022 budget, vs **\$26,278** 2023 budget = Decrease of **\$54,755**
 - Our capital expenses generally hover between **\$10 and \$20,000/year** with occasional replacements of big-ticket items i.e., vehicles

A new full-time position = better quality programs, new and innovative programs, plays to people's strengths, and reduces burnout. Also, decreased our part time hourly wage expense.

Pickleball Department Budget Synopsis 2022 v 2023

Fees

- Pickleball VRD resident fees for 2023 increased approximately **10%**, and non-resident fees increased approximately **14%**. Non-resident fees are approximately **25%** higher than resident fees. We believe VRD pickleball fees for our unique, high demand product are fair and reasonable. With a full time, year-round Pickleball Director, and an excellent seasonal staff, our court facilities are always staffed to help our players have the best possible experience at the Golden Peak Pickleball Center or indoors at Red Sandstone Elementary School.

Revenue

- **Total Pickleball Programming Revenue:** 2022 Budget **\$143,668** v 2023 Budget **\$157,200** is a **9%** increase in revenue.
 - **9%** in the 2023 budget is an increase due primarily from Increased fees, and higher drop in participation.
 - Revenue will be decreased slightly in 2022 and 2023 due to a change to no programming or staffing in May and October.
- **Retail:** Forecasted at **\$27,500** for 2022 and budgeted at **\$25,000** for 2023
- **Equipment Rental:** 2023 budget has an increase of **31%** over 2022 budget.
- **Junior Clinic Revenue:** **22%** increase in 2023 budget over 2022 budget
- **Drop-In Fees:** **54%** increase in 2023 budget over 2022 budget
- **Passes:** **\$45,500** same as 2022, no increase expected considering 6 new free courts in Avon, as well as new courts built in Beaver Creek, Cordillera, Arrowhead and Sonnenalp.
- **Court Rental:** **\$45,500** same as 2022, no increase in revenue expected considering 6 new free courts built this year in Avon, as well as new courts built in Beaver Creek, Cordillera, Arrowhead and Sonnenalp.

Where does our 2023 Budget revenue come from:

Retail: \$25,000

Equipment Rental: \$7,200

Clinic Revenue: \$10,000

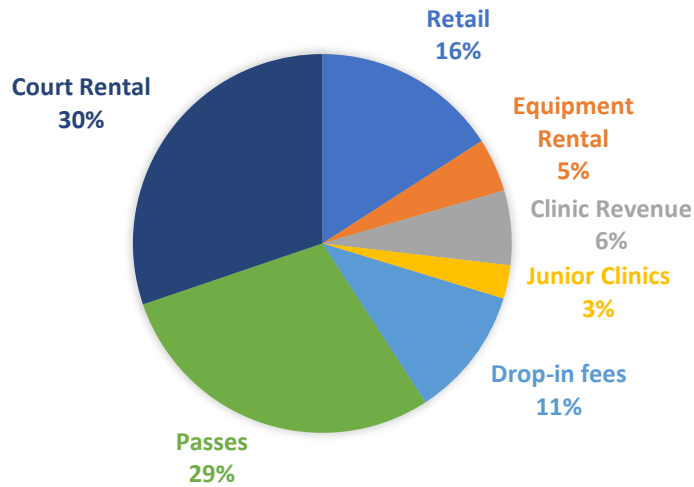
Junior Clinics: \$4,500

Drop-In Fees: \$17,500

Passes: \$45,500

Court Rental: \$47,500

% OF 2023 BUDGETED REVENUE



Expenses

- **Total Pickleball Programming Expenses:** 2022 budget **\$122,274** v 2023 budget **\$133,797** **9%** increase.
 - The majority of the **9%** increase in costs comes from increased costs for hourly staff.
- Salaries: **3.5%** increase over 2022 budget
- Salaries Hourly: **20%** increase over 2022 budget
- Court Maintenance: **7%** increase over 2022 budget
- CGS Retail: Will be moved to **Tennis Center**
- Flowers and landscaping maintenance: no change over 2022 budget
- Operating Overhead: **14%** over 2022 budget

Where do we spend our \$:

Salaries: \$41,092

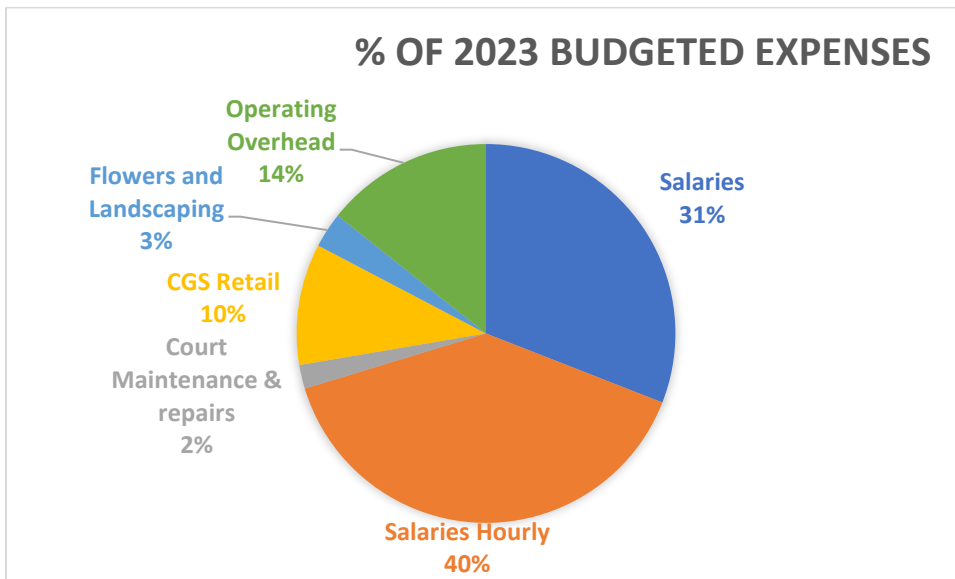
Salaries Hourly: \$52,265

Court Maintenance and Repairs: \$2,700

CGS Retail: \$13,750

Flowers and Landscaping: \$4,000

Operating Overhead: \$19,000



Bottom line

- Net Pickleball Revenues **after** Expenses: Actual net revenue in 2021 **\$37,640**. YTD actual net revenue in 2022 **\$40,684**. Net revenue budget in 2022 **\$24,841**. Net revenue budget in 2023 **\$23,403**.
- Capital: Court resurfacing at Golden Peak **\$25,000** is tentative for the 2023 or 2024 budget.

Pickleball revenue has increased each year except for the COVID year (2020) when we cancelled our Vail Open Tournament that brought in **\$33,196** of revenue. We are normally at capacity in July and most of August, as well as during the winter indoor season, but hope to continue to increase participation and revenue in June and September in 2023.

2023 Park Maintenance Budget Analysis

Park Maintenance Expenses

Total budget 2022 - **\$326,782** v. 2023 **\$398,004** for a difference of **\$71,222** or **22%**.

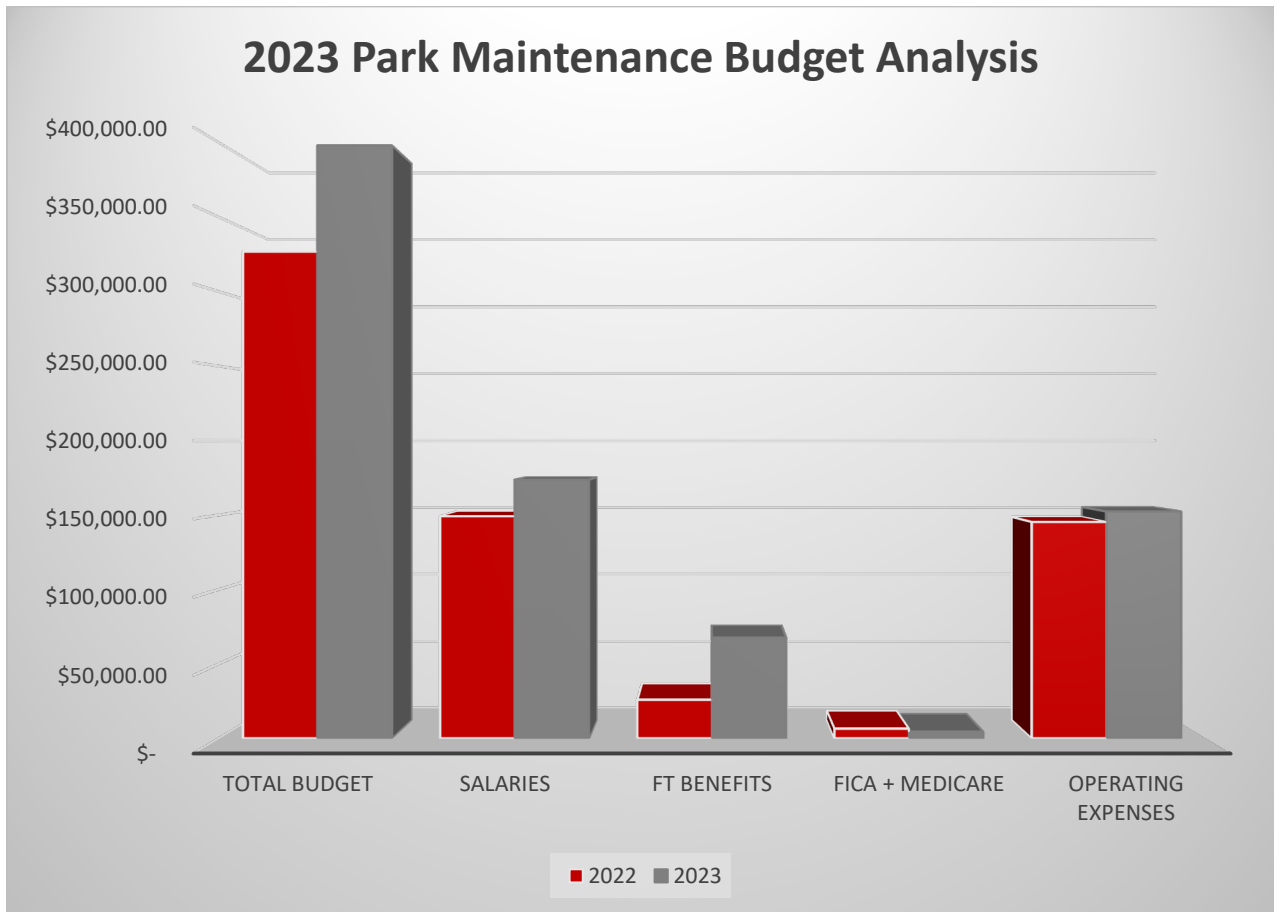
Salaries up **\$24,563** or **16%**

Full-time benefits went up **\$41,726**. **\$25,500** of that is health insurance.

FICA and Medicare down **\$2,130** or **(33%)**.

Operating expenses up **\$7,063** or **5%**

The largest increase comes from adding two full-time employees and continued pay raises for seasonal staff to pay competitive wages in the area.



Community Programming/Youth Services Budget Synopsis 2022 v 2023

Fees

- We raised fees across the board for 2023. We removed many summer camp early bird discounts as well. These discounts were used to encourage higher participation in our camps, but our demand exceeds our capacities now.

Revenue

- **Total Programming Revenue:** 2022 Budget **\$441,095** v 2023 Budget **\$399,845** **9.69%** decrease in revenue
 - **9.69%** decrease comes from not running Camp Eco Fun 2023 summer, but we are increasing fees for all our other programs and anticipate running mountain bike camps with a higher capacity in 2023 compared to 2022.
- Imagination Station: **5%** increase over 2022
- Art Studio: **42%** increase over 2022
- KidZone After School & Schools Out Camps: **25%** increase over 2022
- Camp Vail: **2%** increase over 2022
- Pre Kamp Vail: **4%** increase over 2022
- Camp Eco Fun/Small Champions/LEGO: **20%** decrease over 2022
- Mountain Bike: **65%** increase over 2022
- Special Events: **0%** increase over 2022 (free community holiday events such as Santa, Halloween, Easter)

Where does our revenue come from:

- Imagination Station: **7%**
- Art Studio: **2.6%**
- KidZone After School & Schools Out Camps: **26.5%**
- Camp Vail: **39.9%**
- Pre Kamp Vail: **16.7%**
- Camp Eco Fun/Small Champions/LEGO: **2.1%**
- Mountain Bike: **5.2%**

Expenses

- **Total Community Programming Expenses:** 2022 budget **\$678,984** v 2023 budget **\$653,557** **4%** decrease.
 - The majority of the 4% decrease comes from not budgeting for Camp Eco Fun summer 2023. We are seeing an overall increase from 2022 to 2023 in all areas of our programming due to the lack of staff in 2022 and expecting to be well staffed in 2023. We are also seeing many supply/equipment costs increasing.
- Imagination Station: **54%** increase over 2022
- Art Studio: **87%** increase over 2022
- KidZone After School & Schools Out Camps: **43%** increase over 2022
- Camp Vail: **5%** decrease over 2022
- Pre Kamp Vail: **2%** increase over 2022
- Camp Eco Fun/Small Champions/LEGO: **35%** increase over 2022

- Special Events: **180%** decrease over 2022
- Mountain Bike: **760%** increase over 2022
- Youth Services Overhead: **49%** increase over 2022

Where do we spend our money:

- Imagination Station: **10.6%**
- Art Studio: **1.4%**
- KidZone After School & Schools Out Camps: **6.2%**
- Camp Vail: **19.2%**
- Pre Kamp Vail: **8.9%**
- Camp Eco Fun/Small Champions/LEGO: **2.9%**
- Mountain Bike: **2.9%**
- Special Events: **0.5%**
- Community Programming Overhead: **47.4%**

Bottom line

- Operating Subsidy: **\$(237,889)** in 2022 to **\$(253,712)** in 2023

Having a new full-time KidZone After School and Schools Out Camp staff person = KidZone consistently able to serve a high number of children while keeping our high standard of programming.

Dobson Arena Budget Synopsis 2022 v 2023

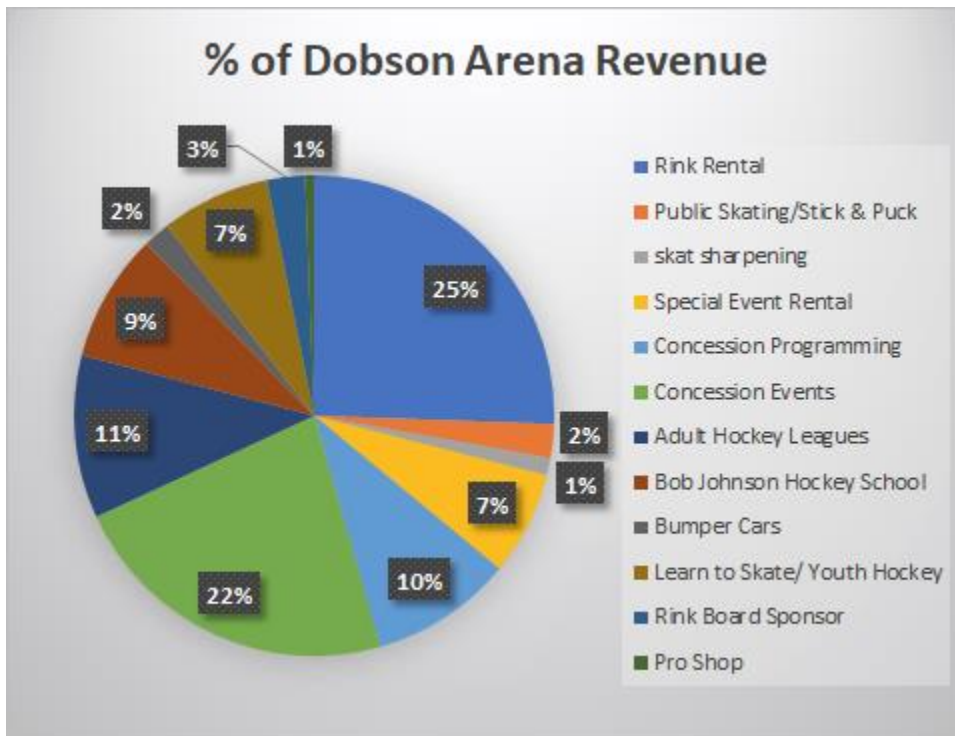
Fees

- We raised our ice rental rates 3-5% with our most used rate being closer to 5%. We have believed in the philosophy of consistently raising ice rental rates 3% each year, with consideration given to comparable pricing in the industry and particularly direct competitors.
- Registration fees are increased based on demand and capacity of a program, instructor fees, referee fees, etc.

Revenue

- **Total Revenue:** 2022 Budget **\$798,525** v 2023 Budget **\$897,737**; **12.4%** increase in revenue.
 - Some areas that we see increases are in our LTS participation, youth hockey participation, event revenue, and being open through the spring.
- Ice Rental: **27%** increase over 2022
 - Summer camps contribute to this category. We have seen great demand the past summers and anticipate high demand this summer.
 - This includes all our local rental groups as well.
- Youth Hockey and Learn to Skate Programs: overall increase over 2022 but this fluctuates based on participation year to year.
- Adult Leagues: **16%** increase over 2022; being open in the spring will account for most of this.
- Our sponsorship opportunities on our board ads are minimal in comparison to the total inventory. Traditionally, the majority of board space is sold to the Mountaineer Hockey Club and Battle Mountain Huskies for fundraising.
 - We use other open spaces for a few opportunities including a branding partnership with the Colorado Avalanche.
- Our concession revenue should look favorable throughout the year with the return of more special events and a full Vail Yeti season.

Where does our revenue come from:

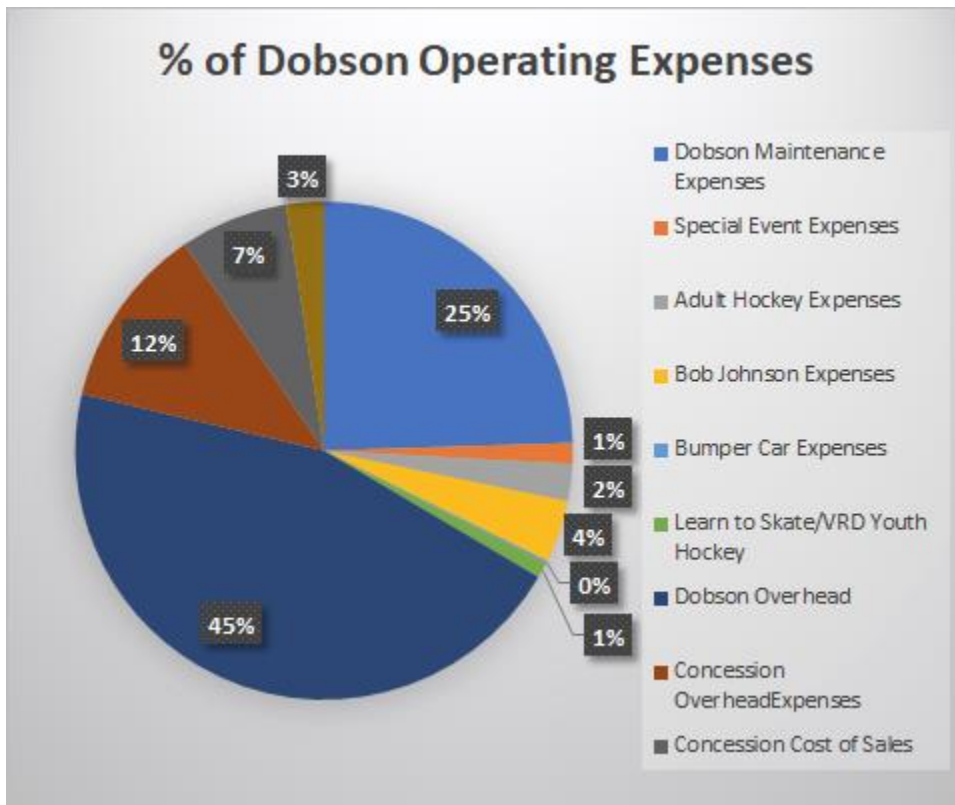


Expenses

Total Expenses: 2022 budget **\$1,006,973** v 2023 budget **\$1,158,374**; **13.1%** increase.

- The majority of the 13.1% increase in costs comes from a new FB coordinator position that was not filled until late 2022, wages, and benefits, and the rising costs of repairs to the mechanical side of things.
- Maintenance Expenses: **14%** increase over 2022
- Dobson Overhead Expenses: **7.5%** increase over 2022 (excludes FB wages)
- Concession Expenses (includes FB wages): **41%** over 2022

Where do we spend our \$:



Bottom line

- Operating Subsidy: **\$208,448** in 2022 to **\$260,637** in 2023 = Increase cost to the district of **\$52,189**.
 - **Our subsidy can vary based on many variables. The two largest variables are special event/Yeti game attendance and Maintenance Expenses.**
- Capital: **We only have a couple items that total less than \$30,000. We looking at new rink dividers and have a scheduled compressor overhaul for 2023.**

2022 Revenues vs. 2023 Revenues Golf Operations

- **Green Fees** are the “core” of all fees when looking at golf revenues. When looking at increasing revenues, it is important to look at increasing green fees. 2022 green fee projected revenues are \$840,000. With increasing our Peak guest and Vail resident green fees for 2023, projected revenues are \$891,565. This is a \$10 increase per Peak green fee and a \$5 increase per Vail resident green fee and \$5 increase in Fall season rates. With our third season of the green replacement project, we are not raising green fees in the early season. We are not planning on discounting the rates either. In 2022, we did not discount our early season green fees.
- **Season Passes and punch cards.** 2022 was our first season with a significant restructure of our passes and punch cards. Season pass revenue increased and range and cart revenue decreased. We collected the revenue, although it shows differently on our budget because we included range and carts with both the top tier season unlimited pass and top tier punch card. With the punch cards in 2022, we had an average of 5 punches left unused out of 20 punches with a total of 139 punch cards sold. We promised the 2021 season passholders who had the unlimited golf season pass a 30% discount on their season pass for 2021, 2022, and 2023. We did this because of the extremely poor condition of the golf course in 2021 and the planned green replacement project for the following two years. This year revenues were \$291,000. Revenues for 2023 season passes are projected at \$296,000.
- **Retail operation and Restaurant.** Both areas play a key role in the big picture of the golf operation. Merchandise revenue is significant to the bottom line. In 2022 we had challenges with deliveries and the ability to get product. Our revenues were down \$25,000 from our budgeted number because of the inability to get product. For 2023, our overall revenue number for retail is \$330,000 without including our cost of goods. It is vital we have a pricing structure for the golf operation that entices our guests to purchase retail items in the shop and visit our grill. Our patrons overall experience plays a key role in the “add-on” purchases while they are visiting our golf course.
- **Storage and Locker Fees.** 2022 was \$1400 over budget. This is from an increase in our club storage volume. For 2023 our projected number is \$4,500.
- **Driving Range Revenues.** It is my recommendation we do not raise our driving range prices. We are in line with our local competition as well as other resort areas around the state. The driving range is considered an “add-on” at the golf course. We do not want to “nickel and dime” The golfer when they are at the club to play golf. For our practice facility, the price is right for our guests to buy something in the golf shop, have a drink and/or lunch in the grill. The overall increase in the bottom line if we increase prices by

\$1 is \$7,663. In 2022, the revenue is projected at \$76,000. For 2023, we are projecting our revenues at \$76,000.

- **Cart Fees.** It is my recommendation we do not raise cart prices for 2023. The projected cart revenues for 2022 are \$183,000. Cart Fee revenues for 2023 are \$183,000.

2022 Expenses vs. 2023 Expenses

- 2022 total expenses for golf are projected at \$849,245. This number is \$41,520 less than our projected budget number.
- 2023 expenses for the year are projected at 904,866. This is a \$14,000 increase from 2022 projected numbers.
- The golf operations expenditures for 2023 are projected to be similar to 2022. However, increases are in salaries and insurance by \$14,000.

Bottom Line

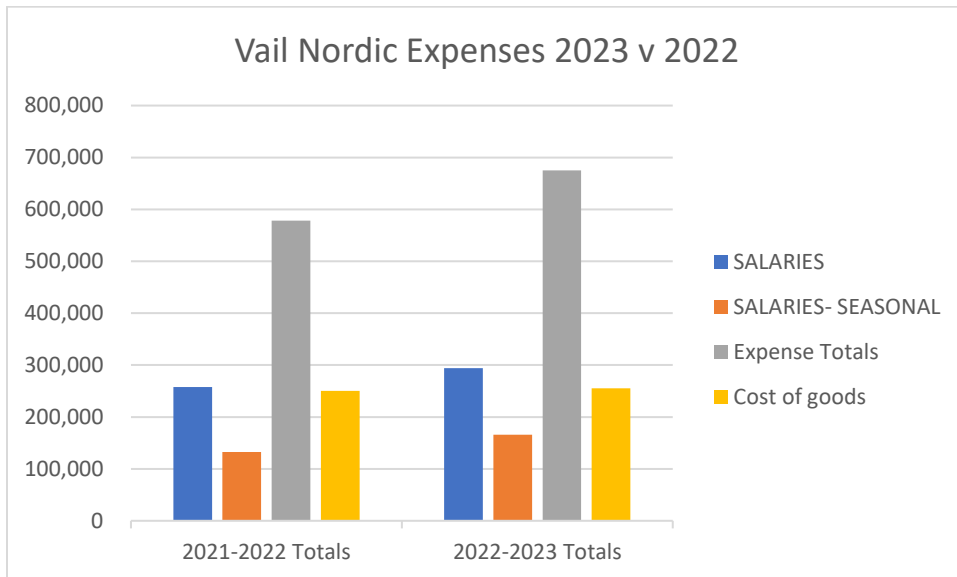
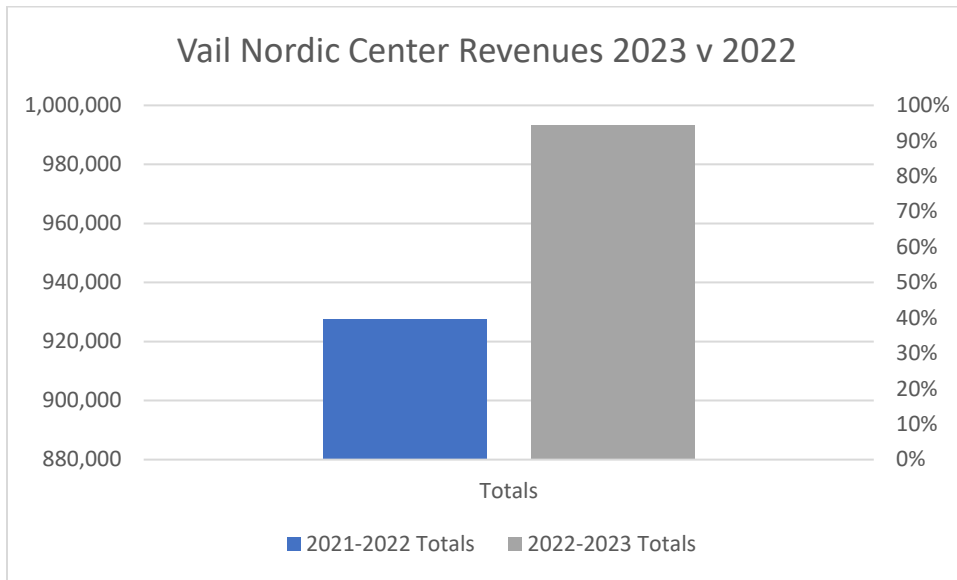
2022

- Projected at \$1,615,060
- Subsidy is projected at (100,165)

2023

- Projected 1,693,125
- Subsidy is projected at (179,698)

Vail Nordic Center 2023 v 2022



VNC Summary:

21-'22 Nordic Budget is based on November and December of '21 and January, February, and March of '22.

For the 22-23 Nordic season revenues are budgeted to be up 7%. Expenses are budgeted to be up 14%.

Expenses are budgeted to be up due to cost of goods and products increasing in price.
Employee salaries and

and wages have increased. We have also changed our staffing model, with demand for another instructor

and have added a staff member this year to ensure day pass and season pass policies are being enforced.

Cost of goods are up 14% on a cost basis while bringing in about the same dollar amount of inventory for '22-'23

Food & Beverage Department Budget Synopsis 2022 v 2023

Revenue Clubhouse

- **Total F&B Revenue:** 2022 Forecast **\$1,529,750** v 2023 Budget **\$1,642,270** **6.85%** increase in revenue
 - **6.85%** increase comes from increased pricing, increased volume of business & passing some of our credit card fees from FY22 to the guests in FY23.
- Grill on the Gore: **3.3%** increase over 2022
- Starter Haus: **12%** increase over 2022
- Bev Cart: **2.3%** increase over 2022
- Events: **7.25%** increase over 2022

Where does our revenue come from:

- **GOG: 20.5%**
- **Starter Haus: 10.65%**
- **Beverage Cart: 1.6%**
- **Events: 67.25%**

Expenses Clubhouse

- **Total F&B Expenses:** 2022 Forecast **\$1,471,268** v 2023 budget **\$1,648,793** **10.77%** increase.
 - The majority of the **10.77%** increase in costs comes from our Banquet Manager position working the full year, wages and benefits. Other increases include cost of goods to operate and some miscellaneous operating expenses increasing YOY.
- GOG: **9.5%** increase over 2022
- Events: **17.9%** over 2022
- COGS: **2.9%** increase over 2022

Major differences from Forecast FY22 vs Budget FY23 with reasons:

- Added expenses (primarily in labor and benefits).
 - Adding a FT YR banquet manager has added a large expense however the expense is off-set by the quality of events we are hosting, staff morale, building upkeep & subtracting hours from the rest of the management team reducing burnout and turnover.
- Increase in COGS:
 - Product and shipping costs have risen dramatically due to gas pricing, inflation, short staffing in distribution to name a few reasons. We do not expect this to reduce in the coming year. To combat the increased cost to purchase products we are increasing prices for FY23
- Increase in Revenues:

- This is reflected in all sub-departments of the F&B budget. This is primarily driven by COGS and anticipated increase in business volume.

Net Loss/Profit Clubhouse \$\$ amounts below: Budgeted combined loss is **(\$6,522)**

- GOG (includes Starter Haus & Beverage Cart):
 - Forecast FY22: **(\$289,117)** Budget FY23: **(\$329,244)**
- Events:
 - Forecast FY22: \$347,599 Budget FY23: \$322,721

Revenue Dobson:

- **Total F&B Revenue:** 2022 Forecast **\$266,904** v 2023 Budget **\$254,624** 4.6% decrease in revenue
- Programming: **10.4%** decrease over 2022
- Events: **2.6%** decrease over 2022

Where does our revenue come from:

- **Programming: 28.5%**
- **Events: 71.5%**

Expenses Dobson

- **Total F&B Expenses:** 2022 Forecast **\$170,158** v 2023 budget **\$247,264** **31%** increase.
 - The majority of the **31%** increase in costs comes from our FT YR Manager position being added in addition to additional staffing in concessions. Other increases include cost of goods to operate and some miscellaneous operating expenses increasing YOY.

Major differences from Forecast FY22 vs Budget FY23 with reasons:

- Added expenses (primarily in labor and benefits).
 - Adding a FT YR F&B manager has added a large expense however the expense is off-set by the quality of events we are hosting & staff morale. In addition to that the previous system of having an hourly employee in this position has proven to be not successful which is why we have changed the model moving forward.

Net Loss/Profit Dobson F&B \$\$ amounts below: Budgeted combined profit is \$7,357

- Dobson F&B:
 - Forecast FY22: \$96,746 Budget FY23: \$7,357

Revenue Ford Park Concessions:

- **Total F&B Revenue: 2023 Budget \$35,100**

Expenses Ford Park Concessions:

- **Total F&B Expenses: 2023 budget \$35,534**

Major differences from Forecast FY22 vs Budget FY23 with reasons:

- We did not operate the Ford Park Concessions in FY22

Net Loss/Profit \$\$ amounts: Budgeted loss is **(\$434)**

Overall F&B Department Revenue/Loss Budget 2023: Profit of \$407

Bottom line

- We are increasing prices and will have a higher volume in FY23 vs Forecasted FY22.
- Expenses are up (primarily due to labor & benefits).
- We are budgeting to make \$407 as a department (our model currently is to hit a break even).
- By adding the extra couple FT YR position and bringing back returning staff we will be providing a better product for our guests and provide better amenities to Golf, Nordic, Ford Park & Dobson. Changing the two manager positions to FT YR salary positions vs. previously having two hourly seasonal staff in these roles is a structural change to our department that needed to happen. It is adding tremendous value both from a service and quality of product stand point in addition to the continued development of our F&B department within the VRD. Adjusting these two positions not only improves the above mentioned but also will assist in improving manager turnover and burnout from existing team.
- The addition of the Ford Park concessions (which puts us very close to break even for that segment of F&B) is built into a model that adds an amenity by running this department internally but also will hopefully drive group business which in turn would make us money in the future.

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

	12/31/21			09/30/22		
	General Fund	General Fixed Assets & LTD	Total	General Fund	General Fixed Assets & LTD	Total
ASSETS						
CASH- UNRESTRICTED	8,008,565		8,008,565	10,905,302		10,905,302
INVESTMENTS- RESTRICTED			0			0
ACCOUNTS RECEIVABLE	277,543		277,543	129,951		129,951
PROPERTY TAXES RECEIVABLE	4,690,238		4,690,238	7,828		7,828
PREPAIDS, DEPOSITS & INVENTORY	199,215		199,215	174,565		174,565
DUE (TO) FROM OTHER FUND	0		0	0		0
LOAN DUE (TO) FROM OTHER FUND	0		0	0		0
BUILDINGS		14,454,857	14,454,857		14,454,857	14,454,857
EQUIPMENT		3,086,589	3,086,589		3,086,589	3,086,589
ACCUM DEPR		(10,879,251)	(10,879,251)		(10,879,251)	(10,879,251)
TOTAL ASSETS	13,175,560	6,662,195	19,837,755	11,217,647	6,662,195	17,879,842
LIABILITIES AND FUND EQUITY						
ACCOUNTS PAYABLE	178,764		178,764	203,972		203,972
DEFERRED PROPERTY TAXES	4,690,238		4,690,238	7,828		7,828
DEFERRED REVENUE	203,244		203,244	267,185		267,185
ACCRUED COMPENSATED ABSENCES		127,465	127,465		127,465	127,465
ACCRUED INTEREST PAYABLE			0			0
DOBSON BONDS PAYABLE			0			0
TOTAL LIABILITIES	5,072,245	127,465	5,199,710	478,986	127,465	606,451
NET ASSETS						
INV IN FIXED ASSETS, NET OF DEBT		6,534,730	6,534,730		6,534,730	6,534,730
NON-SPENDABLE & RESTRICTED	524,364		524,364	523,438		523,438
COMMITTED & ASSIGNED FOR CAPITAL	5,150,000		5,150,000	6,160,000		6,160,000
UNASSIGNED	2,428,950		2,428,950	4,055,223		4,055,223
TOTAL NET ASSETS	8,103,315	6,534,730	14,638,045	10,738,661	6,534,730	17,273,391
TOTAL LIAB & NET ASSETS	13,175,560	6,662,195	19,837,755	11,217,647	6,662,195	17,879,842

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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: 11/10/22
 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
COMBINED REVENUES										
PROPERTY AND OTHER TAXES, NET OF FEES	4,796,142	4,799,517	4,799,517	-	0%	4,728,316	4,695,589	32,727	1%	4,773,794
OTHER NON-DEPARTMENTALIZED REVENUES	63,468	181,500	40,500	141,000	348%	116,329	30,375	85,954	283%	283,000
SPORTS	396,577	406,110	390,874	15,236	4%	389,783	375,263	14,520	4%	465,030
GYMNASTICS	241,367	257,155	261,840	(4,685)	-2%	201,222	207,946	(6,724)	-3%	286,370
COMMUNITY PROGRAMMING	451,015	477,052	441,095	35,957	8%	457,165	396,814	60,351	15%	399,845
NATURE CENTER	-	-	-	-	0%	-	-	-	0%	-
NORDIC CENTER, NET OF COGS	680,634	689,900	704,750	(14,850)	-2%	433,802	449,651	(15,848)	-4%	727,400
GOLF COURSE, NET OF COGS	1,464,576	1,615,060	1,560,550	54,510	3%	1,600,925	1,517,375	83,550	6%	1,693,125
TENNIS	60,782	56,900	65,700	(8,800)	-13%	55,252	65,340	(10,089)	-15%	61,600
PICKLEBALL	151,690	161,350	143,668	17,682	12%	157,411	110,885	46,526	42%	157,200
DOBSON	690,537	847,712	798,525	49,187	6%	733,738	647,009	86,729	13%	897,737
GOLF F&B / BANQUET ROOM, NET OF COGS	988,979	1,147,090	934,615	212,475	23%	1,005,419	792,981	212,438	27%	1,248,276
TOTAL REVENUES	9,985,767	10,639,346	10,141,634	497,712	5%	9,879,360	9,289,228	590,132	6%	10,993,378
OPERATING EXPENSES										
ADMINISTRATION	(856,992)	(915,338)	(950,990)	35,652	4%	(735,687)	(771,801)	36,114	5%	(1,018,817)
PUBLIC RELATIONS/MARKETING	(333,669)	(347,980)	(406,103)	58,123	14%	(244,281)	(301,536)	57,255	19%	(411,632)
PARK MAINTENANCE	(277,782)	(369,970)	(326,782)	(43,188)	-13%	(281,118)	(265,983)	(15,135)	-6%	(398,004)
FACILITIES MAINTENANCE	(142,809)	(150,894)	(147,324)	(3,571)	-2%	(113,683)	(110,377)	(3,306)	-3%	(152,486)
SPORTS	(511,724)	(560,272)	(564,252)	3,980	1%	(455,166)	(458,526)	3,360	1%	(687,496)
GYMNASTICS	(318,171)	(368,598)	(409,781)	41,183	10%	(279,189)	(325,936)	46,748	14%	(425,248)
COMMUNITY PROGRAMMING	(595,877)	(628,342)	(678,984)	50,641	7%	(493,637)	(573,539)	79,903	14%	(653,557)
NATURE CENTER	-	-	-	-	0%	-	-	-	0%	-
NORDIC CENTER	(462,268)	(672,276)	(606,223)	(66,053)	-11%	(417,866)	(429,699)	11,833	3%	(703,300)
GOLF OPERATIONS	(784,820)	(849,245)	(890,765)	41,520	5%	(741,146)	(801,435)	60,289	8%	(905,866)
GOLF MAINTENANCE	(1,046,356)	(865,981)	(923,454)	57,474	6%	(724,071)	(746,012)	21,940	3%	(966,958)
TENNIS	(105,451)	(143,336)	(123,932)	(19,403)	-16%	(113,911)	(119,894)	5,983	5%	(165,915)
PICKLEBALL	(114,049)	(122,274)	(118,827)	(3,446)	-3%	(116,727)	(100,161)	(16,566)	-17%	(133,797)
DOBSON	(822,954)	(1,023,148)	(1,006,973)	(16,175)	-2%	(782,994)	(775,378)	(7,616)	-1%	(1,158,374)
GOLF F&B / BANQUET ROOM	(909,919)	(1,088,608)	(989,051)	(99,557)	-10%	(824,259)	(783,605)	(40,654)	-5%	(1,254,799)
TOTAL EXPENSES	(7,283,389)	(8,106,261)	(8,143,442)	37,180	0%	(6,323,734)	(6,563,883)	240,149	4%	(9,036,249)
CHANGE IN FUND BAL BEFORE DS & CAP	2,702,378	2,533,085	1,998,192	534,892		3,555,626	2,725,345	830,281		1,957,129
DEBT SERVICE	-	-	-	-	0%	-	-	-	0%	-
DONATIONS, LOANS, & SALE OF ASSETS	-	-	-	-	0%	-	-	-	0%	-
CAPITAL EXPENDITURES	(830,975)	(2,101,667)	(2,666,142)	564,475	21%	(920,280)	(1,410,462)	490,182	35%	(2,538,759)
LESS UNFUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	(300,000)	(300,000)	-	0%	-	(225,000)	225,000	100%	(300,000)
TOTAL NET CAPITAL EXPENSES	(830,975)	(2,401,667)	(2,966,142)	564,475	19%	(920,280)	(1,635,462)	715,182	44%	(2,838,759)
CHANGE IN FUND BALANCE	1,871,403	131,418	(967,950)	1,099,368		2,635,346	1,089,884	1,545,463		(881,630)
BEGINNING FUND BALANCES	6,231,912	8,103,315	7,509,899	593,415		8,103,315	7,509,899	593,415		8,234,733
ENDING FUND BALANCES	8,103,315	8,234,733	6,541,950	1,692,783		10,738,661	8,599,783	2,138,878		7,353,102

SUMMARY OF SIGNIFICANT VARIANCES:

OTHER REVENUES- Higher interest earnings on invested funds.
 DOBSON REVENUES- Yeti and other special events, combined with related concessions are doing well.
 GOLF F&B/ BANQUET REVENUES- Banquet Room revenues are off to a great start
 ADMINISTRATION EXPENSES- Savings in election and insurance, but forecasted to be over in consultant fees for personnel study.
 PUBLIC RELATIONS EXPENSES- Some timing variances as expenses coming later than budgeted but also savings in many areas as well.
 GYMNASTICS EXPENSES- Savings in labor due to labor issues.
 COMMUNITY PROGRAMMING EXPENSES- Many savings are timing related and will balance out in the coming months.
 GOLF OPERATIONS EXPENSES- Saving in labor and other areas.
 GOLF MAINTENANCE EXPENSES- Saving in labor and other areas.
 GOLF BANQUET/ F&B EXPENSES- Both revenues and expenses and over, but result in a positive net effect.
 CAPITAL- Spending to date is favorable to budget, but overages are forecasted due to price increases as well as increased scope on some projects.
 FUND BALANCE- Savings at end of 2021 rolled forward to 2022.

VAIL RECREATION DISTRICT
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 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
GENERAL FUND SUMMARY										
TAX REVENUES - PG 27	4,935,807	4,940,224	4,940,224	-		4,868,710	4,835,945	32,766		4,914,363
MISC REVENUES - PG 27	29,236	149,000	7,000	142,000		92,599	5,250	87,349		250,500
ADMIN OPERATIONS EXP - PG 28	(856,992)	(915,338)	(950,990)	35,652		(735,687)	(771,801)	36,114		(1,018,817)
PUBLIC RELATIONS EXPENSES - PG 29	(333,669)	(347,980)	(406,103)	58,123		(244,281)	(301,536)	57,255		(411,632)
PARK MAINTENANCE EXP PG 30	(277,782)	(369,970)	(326,782)	(43,188)		(281,118)	(265,983)	(15,135)		(398,004)
FACILITIES MAINTENANCE EXP PG 31	(142,809)	(150,894)	(147,324)	(3,571)		(113,683)	(110,377)	(3,306)		(152,486)
TAX EXPENSES - PG 27	(139,665)	(140,707)	(140,707)	-		(140,394)	(140,355)	(39)		(140,569)
ADMIN AND GENERAL CAPITAL EXP- PG 33	(25,666)	(27,428)	(195,848)	168,421		(22,934)	(36,331)	13,397		(527,678)
PUBLIC RELATIONS CAPITAL EXP PG 34	(5,069)	(5,750)	(5,750)	-		(3,739)	(5,750)	2,011		(9,948)
PARK MAINTENANCE CAPITAL EXP PG 34	(109,006)	(118,400)	(480,650)	362,250		(80,086)	(250,650)	170,564		(464,600)
FACILITIES MAINTENANCE CAPITAL EXP PG 34	-	(1,800)	-	(1,800)		(1,565)	-	(1,565)		-
TAX ANT. NOTE FEES & INT	-	-	-	-		-	-	-		-
LEASE-PURCHASE FINANCING - PG N/A	-	-	-	-		-	-	-		-
OPERATIONS CONTINGENCY	-	(150,000)	(150,000)	-		-	(112,500)	112,500		(150,000)
TOTAL NON-DEPT INCOME (EXP)	3,074,384	2,860,957	2,143,070	717,887		3,337,822	2,845,911	491,911		1,891,130
SPORTS TOTAL REVENUES - PG 7	396,577	406,110	390,874	15,236		389,783	375,263	14,520		465,030
SPORTS TOTAL EXPENSES - PG 14	(511,724)	(560,272)	(564,252)	3,980		(455,166)	(458,526)	3,360		(687,496)
SPORTS CAPITAL EXPENSES- PG 32	(57,254)	(65,967)	(81,133)	15,166		(8,376)	(81,133)	72,757		(26,278)
SPORTS NET INCOME (EXP)	(172,401)	(220,129)	(254,511)	34,382		(73,759)	(164,395)	90,636		(248,743)
GYMNASTICS TOTAL REVENUES - PG 15	241,367	257,155	261,840	(4,685)		201,222	207,946	(6,724)		286,370
GYMNASTICS TOTAL EXPENSES - PG 17	(318,717)	(368,598)	(409,781)	41,183		(279,189)	(325,936)	46,748		(425,248)
GYMNASTICS DEBT SVC EXPENSES - PG 27	-	-	-	-		-	-	-		-
GYMNASTICS CAPITAL EXPENSES- PG 32	(15,692)	(49,896)	(77,021)	27,125		(27,731)	(6,958)	(20,774)		(81,494)
GYMNASTICS NET INCOME (EXP)	(93,042)	(161,339)	(224,962)	63,622		(105,698)	(124,948)	19,250		(220,371)
COMMUNITY PROG TOTAL REV - PG 18	451,015	477,052	441,095	35,957		457,165	396,814	60,351		399,845
COMMUNITY PROG TOTAL EXP - PG 22	(595,877)	(628,342)	(678,984)	50,641		(493,637)	(573,539)	79,903		(653,557)
COMMUNITY PROG CAPITAL EXP - PG 32	(36,442)	(97,808)	(120,233)	22,425		(47,383)	(91,483)	44,100		(19,550)
COMMUNITY PROG NET INCOME (EXP)	(181,304)	(249,098)	(358,121)	109,024		(83,854)	(268,208)	184,354		(273,262)
NATURE CENTER TOT REV - PG 23	-	-	-	-		-	-	-		-
NATURE CENTER TOT EXP - PG 24	-	-	-	-		-	-	-		-
NATURE CENTER CAPITAL EXPENSES - PG 33	-	-	-	-		-	-	-		-
NATURE CENTER NET INCOME (EXP)	-	-	-	-		-	-	-		-
NORDIC CENTER TOTAL REV - PG 25	887,370	941,750	969,250	(27,500)		564,105	576,205	(12,100)		979,000
NORDIC CENTER COGS - PG 25	(206,736)	(251,850)	(264,500)	12,650		(130,303)	(126,554)	(3,749)		(251,600)
NORDIC CENTER TOT EXP - PG 26	(462,268)	(672,276)	(606,223)	(66,053)		(417,866)	(429,699)	11,833		(703,300)
NORDIC CENTER CAPITAL EXPENSES - PG 33	(1,393)	(1,263)	(13,332)	12,069		(1,098)	-	(1,098)		-
NORDIC CENTER NET INCOME (EXP)	216,974	16,361	85,195	(68,834)		14,839	19,952	(5,113)		24,100
GEN FND INC (EXP) AFTER CAP	N/A	2,246,753	1,390,671	N/A		N/A	N/A	N/A		1,172,853

VAIL RECREATION DISTRICT
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GENERAL FUND SUMMARY- CONTINUED (REPORTED AS ENTERPRISE FUND ACTIVITY THROUGH 2020, THEN AS PART OF THE GENERAL FUND BEGINNING IN 2021)										
GOLF REVENUES - PG 35	1,221,883	1,431,260	1,351,800	79,460		1,410,430	1,319,620	90,810		1,484,325
PRO SHOP REVENUES- PG 35	446,339	405,800	445,750	(39,950)		416,767	427,346	(10,579)		405,800
PRO SHOP COGS- PG 35	(203,646)	(222,000)	(237,000)	15,000		(226,272)	(229,591)	3,318		(197,000)
GOLF OPERATIONS EXP - PG 37	(784,820)	(849,245)	(890,765)	41,520		(741,146)	(801,435)	60,289		(905,866)
GOLF MAINTENANCE EXP - PG 38	(1,046,356)	(865,981)	(923,454)	57,474		(724,071)	(746,012)	21,940		(966,958)
GOLF OPERATIONS INCOME (EXP)	(366,601)	(100,165)	(253,669)	153,504		135,708	(30,071)	165,779		(179,698)
GOLF LOAN PROCEEDS & DONATIONS- PG 53	-	-	-	-		-	-	-		-
GOLF CAPITAL EXP- PG 54	(553,122)	(1,576,993)	(1,571,233)	(5,760)		(605,958)	(817,215)	211,257		(1,333,026)
GOLF DEBT SERVICE EXP- PG 53	-	-	-	-		-	-	-		-
GOLF NET INCOME (EXP)	(919,723)	(1,677,158)	(1,824,902)	147,744		(470,250)	(847,286)	377,036		(1,512,724)
GOLF FOOD & BEV/BANQUET REV- PG 49	1,296,445	1,529,750	1,266,750	263,000		1,334,389	1,074,907	259,482		1,642,270
GOLF FOOD & BEV COGS- PG 49	(307,466)	(382,660)	(332,135)	(50,525)		(328,970)	(281,926)	(47,045)		(393,994)
GOLF F & B OPERATIONS EXP - PG 50	(596,665)	(630,387)	(570,930)	(59,457)		(538,010)	(468,013)	(69,997)		(696,355)
BANQUET ROOM OPERATIONS EXP - PG 51	(313,254)	(458,221)	(418,121)	(40,100)		(286,249)	(315,592)	29,343		(558,444)
GOLF F&B/BANQUET INCOME (EXP)	79,060	58,482	(54,436)	112,918		181,160	9,376	171,784		(6,522)
TENNIS REVENUES - PG 40	60,782	56,900	65,700	(8,800)		55,252	65,340	(10,089)		61,600
TENNIS EXPENSES - PG 41	(105,451)	(143,336)	(123,932)	(19,403)		(113,911)	(119,894)	5,983		(165,915)
TENNIS CAPITAL EXP- PG 58	(24,038)	-	-	-		-	-	-		(2,300)
TENNIS NET INCOME (EXP)	(68,707)	(86,436)	(58,232)	(28,203)		(58,659)	(54,554)	(4,105)		(106,615)
PICKLEBALL REVENUES - PG 42	151,690	161,350	143,668	17,682		157,411	110,885	46,526		157,200
PICKLEBALL EXPENSES - PG 42	(114,049)	(122,274)	(118,827)	(3,446)		(116,727)	(100,161)	(16,566)		(133,797)
PICKLEBALL CAPITAL EXP- PG 58	(3,294)	-	-	-		(501)	-	(501)		-
PICKLEBALL NET INCOME (EXP)	34,347	39,076	24,841	14,236		40,183	10,724	29,459		23,403
DOBSON ARENA REV - PG 43	690,537	847,712	798,525	49,187		733,738	647,009	86,729		897,737
DOBSON ARENA EXP - PG 45	(822,954)	(1,023,148)	(1,006,973)	(16,175)		(782,994)	(775,378)	(7,616)		(1,158,374)
DOBSON CAPITAL EXP- PG 57	-	(156,363)	(120,943)	(35,420)		(120,909)	(120,943)	34		(73,888)
DOBSON NET INCOME (EXP)	(132,417)	(331,799)	(329,391)	(2,408)		(170,165)	(249,313)	79,147		(334,525)
PROPERTY TAXES - PG 51	-	-	-	-		-	-	-		-
TAX EXPENSES - PG 51	-	-	-	-		-	-	-		-
OTHER MISCELLANEOUS REV - PG 52	34,232	32,500	33,500	(1,000)		23,729	25,125	(1,396)		32,500
LESS UNFUNDED AMOUNTS	-	-	-	-		-	-	-		-
OPERATIONS CONTINGENCY	-	(150,000)	(150,000)	-		-	(112,500)	112,500		(150,000)
TOTAL OTHER REVENUE (EXP)	34,232	(117,500)	(116,500)	(1,000)		23,729	(87,375)	111,104		(117,500)
DEBT SERVICE (BONDS AND TOV) - PG 53	-	-	-	-		-	-	-		-
TOT ENT FND INC (EXP) AFTR DS & CAP	N/A	(2,115,335)	(2,358,621)	N/A		N/A	N/A	N/A		(2,054,483)
COMBINED INCOME (EXP) AFTR CAPITAL	1,871,403	131,418	(967,950)	1,099,368		2,635,346	1,089,884	1,545,463		(881,630)
TRANSFER FR GEN FND - PG 27	-	-	-	-		-	-	-		-
TRANSFER TO ENT FND - PG 52	-	-	-	-		-	-	-		-
BEGIN GEN FND BAL (DEFICIT)	6,231,912	8,103,315	7,509,899	593,415		8,103,315	7,509,899	593,415		8,234,733
BEGIN ENT FUND BAL (DEFICIT)	-	-	-	-		-	-	-		-
END GEN FUND BAL (DEFICIT)	8,103,315	8,234,733	6,541,950	1,692,783		10,738,661	8,599,783	2,138,878		9,407,586
END ENT FUND BAL (DEFICIT)	-	-	-	-		-	-	-		(2,054,483)
COMBINED ENDING FUND BALANCES	8,103,315	8,234,733	6,541,950	1,692,783		10,738,661	8,599,783	2,138,878		7,353,102
COMPONENTS OF COMBINED FUND BALANCE										
Nonspendable Prepays & Inventory	199,215	200,000	200,000	-		174,565	-	-		200,000
Restricted for Emergencies	325,149	348,873	274,599	74,274		348,873	-	-		370,140
Restricted by Bond Covenants	-	-	-	-		-	-	-		-
Committed By Board Resolution	-	-	-	-		-	-	-		-
Assigned For Capital Projects	5,150,000	4,980,000	3,350,000	1,630,000		6,160,000	-	-		3,770,000
Unassigned	2,428,950	2,705,860	2,717,351	(11,491)		4,055,223	-	-		3,012,962
Total	8,103,315	8,234,733	6,541,950	1,692,783		10,738,661				7,353,102

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

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SPORTS REVENUE:										
1-401-4150	0	0	0	0		390	0	390		0
1-401-4200	51,508	53,000	52,000	1,000		52,534	52,000	534		55,000
1-401-4210	0	0	0	0		0	0	0		0
1-401-4550	7,000	6,500	6,500	0		150	6,500	(6,350)		7,000
1-400-5150	0	0	0	0		0	0	0		0
Total REVENUE	58,508	59,500	58,500	1,000		53,074	58,500	(5,426)		62,000
ADULT SB LEAG REVENUE:										
1-410-4330	14,725	16,596	15,050	1,546		18,241	15,050	3,191		16,740
CO-ED SB LEAG REVENUE:										
1-411-4330	0	0	0	0		0	0	0		0
FLAG FB LEAG REVENUE:										
1-412-4330	1,800	2,580	2,580	0		2,210	2,580	(370)		2,700
OUTDOOR SOC LEAG REVENUE:										
1-413-4330	9,775	7,951	7,855	96		8,610	7,855	755		8,210
1-413-4550	0	0	0	0		0	0	0		0
Total REVENUE	9,775	7,951	7,855	96		8,610	7,855	755		8,210
T-BALL LEAG REVENUE:										
1-414-4330	0	1,046	945	101		978	945	33		1,350
WHITEWATER SERIES REVENUE:										
1-415-4320	4,298	4,625	5,000	(375)		4,625	5,000	(375)		5,000
1-415-4364	0	0	0	0		0	0	0		0
1-415-4550	10,492	11,000	10,000	1,000		11,000	10,000	1,000		11,000
Total REVENUE	14,790	15,625	15,000	625		15,625	15,000	625		16,000
RSS OPEN GYM REVENUE:										
1-431-4420	1,490	2,700	2,700	0		2,236	2,102	134		2,900
RSS ADULT VOLLEYBALL LEAGUE										
1-432-4330	4,710	4,560	3,360	1,200		4,760	2,747	2,013		5,250
RSS INDOOR SOC LEAG REVENUE:										
1-433-4330	1,560	1,084	0	1,084		1,561	0	1,561		1,084
WTR BSKB LEAG REVENUE:										
1-434-4330	(2,090)	3,150	3,750	(600)		3,150	3,750	(600)		3,150
SUMMER VOLLEYBALL LEAGUE										
1-436-4330	1,890	1,210	1,920	(710)		1,210	1,920	(710)		2,240
INV SOC TRNY REVENUE:										
1-445-4100	0	0	0	0		0	0	0		0
1-445-4340	8,673	3,479	0	3,479		3,479	0	3,479		3,600
1-445-4550	0	0	0	0		0	0	0		0
Total REVENUE	8,673	3,479	0	3,479		3,479	0	3,479		3,600
GO PRO GAMES REVENUE:										
1-446-4320	9,429	13,933	10,000	3,933		13,933	10,000	3,933		10,000
1-446-4340	0	0	0	0		0	0	0		0
Total REVENUE	9,429	13,933	10,000	3,933		13,933	10,000	3,933		10,000
BIKE SERIES REVENUE:										
1-450-4100	0	0	0	0		0	0	0		0
1-450-4320	32,533	29,360	31,860	(2,500)		21,797	29,135	(7,337)		31,500
1-450-4550	11,900	10,500	11,500	(1,000)		9,000	11,258	(2,258)		11,000
1-453-4320	0	0	0	0		0	0	0		0
1-454-4550	7,088	0	0	0		0	0	0		0
Total REVENUE	51,521	39,860	43,360	(3,500)		30,797	40,393	(9,596)		42,500

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	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
RUNNING SERIES REVENUE:										
1-460-4100	0	0	0	0		0	0	0		0
1-460-4320	55,769	55,500	54,060	1,440		55,732	54,060	1,672		57,150
1-460-4550	14,750	13,000	13,000	0		12,471	12,780	(309)		13,000
1-464-4320	0	0	0	0		0	0	0		0
Total REVENUE	70,519	68,500	67,060	1,440		68,203	66,840	1,363		70,150
WINTER RACE REVENUE:										
1-465-4320	6,176	11,530	11,500	30		11,530	11,479	51		12,000
1-465-4550	3,030	6,650	5,500	1,150		6,650	5,500	1,150		6,650
Total REVENUE	9,206	18,180	17,000	1,180		18,180	16,979	1,201		18,650
KIDS ADVENTURE GAMES REVENUE:										
1-457-4320	8,040	8,000	10,000	(2,000)		8,000	10,000	(2,000)		9,000
1-457-4350	0	0	0	0		0	0	0		0
1-457-4530	0	0	0	0		0	0	0		0
1-457-4550	0	0	0	0		0	0	0		0
1-447-4550	0	0	0	0		0	0	0		500
1-447-4320	75	2,761	0	2,761		2,761	0	2,761		4,500
Total REVENUE	8,115	10,761	10,000	761		10,761	10,000	761		14,000
CORNHOLE REVENUE:										
1-448-4330	600	780	600	180		780	600	180		910
Total REVENUE	600	780	600	180		780	600	180		910
OTHER RACE REVENUE:										
1-459-4320	1,116	5,000	1,500	3,500		4,685	462	4,223		4,500
Total REVENUE	1,116	5,000	1,500	3,500		4,685	462	4,223		4,500
YTH BSKB LEAG REVENUE:										
1-470-4330	2,935	2,983	3,520	(537)		2,983	3,520	(537)		3,680
1-470-4550	1,000	1,000	1,000	0		500	1,000	(500)		1,000
Total REVENUE	3,935	3,983	4,520	(537)		3,483	4,520	(1,037)		4,680
YOUTH CROSS COUNTRY REVENUE:										
1-471-4350	0	0	0	0		0	0	0		0
1-471-4550	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
YOUTH VOLLEYBALL LEAGUE REVENUE:										
1-474-4330	1,920	2,000	2,000	0		0	0	0		2,240
1-474-4550	0	0	0	0		0	0	0		0
Total REVENUE	1,920	2,000	2,000	0		0	0	0		2,240
YTH SOCCER LEAGUE REVENUE:										
1-478-4330	21,156	22,250	19,309	2,941		22,471	19,338	3,133		23,000
1-478-4550	5,500	6,000	6,000	0		5,350	5,727	(377)		6,900
Total REVENUE	26,656	28,250	25,309	2,941		27,821	25,065	2,755		29,900

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

Printed: 11/10/22
 Modified Accrual Basis

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OTHER CAMPS REVENUE:										
1-479-4350	8,427	10,592	8,600	1,992		10,754	8,488	2,266		11,250
1-480-4350	17,221	21,584	16,300	5,284		21,799	16,300	5,499		21,584
1-480-4550	0	0	0	0		0	0	0		0
1-481-4350	16,210	14,500	15,600	(1,100)		14,881	15,600	(719)		14,500
1-482-4350	4,775	6,000	6,450	(450)		5,855	6,450	(595)		7,875
1-483-4350	7,075	6,039	7,525	(1,486)		6,039	7,525	(1,486)		7,875
1-483-4550	0	0	0	0		0	0	0		0
1-484-4350	7,742	10,202	7,900	2,302		10,212	102	10,110		10,202
1-485-4350	14,579	15,744	13,750	1,994		15,744	13,750	1,994		15,840
1-486-4350	0	0	0	0		0	0	0		0
1-487-4350	0	0	0	0		0	0	0		0
1-488-4350	10,270	6,266	10,750	(4,484)		6,266	10,750	(4,484)		11,250
1-489-4350	11,165	4,455	10,750	(6,295)		4,455	10,750	(6,295)		6,800
Total REVENUE	97,464	95,382	97,625	(2,243)		96,005	89,715	6,290		107,176
FOOD & BEVERAGE PROGRAMMING SALES										
1-490-4001	0	0	0	0		0	0	0		0
1-490-4010	0	0	0	0		0	0	0		0
1-490-4015	0	0	0	0		0	0	0		0
1-490-4020	0	0	0	0		0	0	0		0
1-490-4025	0	0	0	0		0	0	0		0
1-490-4100	25	0	0	0		0	0	0		0
1-490-4120	0	0	0	0		0	0	0		0
1-490-4121	0	0	0	0		0	0	0		0
Total REVENUE	25	0	0	0		0	0	0		0
EVENT SALES										
1-491-4001	0	0	0	0		0	0	0		35,000
1-491-4010	0	0	0	0		0	0	0		0
1-491-4015	0	0	0	0		0	0	0		0
1-491-4020	0	0	0	0		0	0	0		0
1-491-4025	0	0	0	0		0	0	0		0
1-491-4100	0	0	0	0		0	0	0		0
1-491-4200	240	0	240	(240)		0	240	(240)		100
Total REVENUE	240	0	240	(240)		0	240	(240)		35,100
SPORTS TOTAL REVENUE	396,577	406,110	390,874	15,236		389,783	375,263	14,520		465,030

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Printed: 11/10/22
 Modified Accrual Basis

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SPORTS EXPENSES										
ADULT SB LEAGUE EXPENSES:										
1-410-5005	SALARIES-SEASONAL	2,517	4,500	1,500	(3,000)	5,550	1,500	(4,050)		5,796
1-410-5020	FICA	147	279	93	(186)	329	93	(236)		359
1-410-5022	MEDICARE	36	65	22	(44)	80	22	(59)		84
1-410-5140	PROFESSIONAL FEES	0	0	0	0	0	0	0		0
1-410-5300	OPERATING SUPPLIES	142	480	480	0	248	422	174		500
1-410-5364	PRIZES/AWARDS	764	800	800	0	807	800	(7)		700
1-410-5384	EQUIPMENT	67	1,180	1,180	0	1,168	0	(1,168)		1,500
1-410-5500	CONTRACT LABOR	1,980	0	3,060	3,060	210	3,060	2,850		0
1-410-5650	FACILITY RENTAL	0	0	0	0	0	0	0		0
	Total EXPENSES	5,653	7,304	7,135	(170)	8,393	5,897	(2,496)		8,939
FLAG FB LEAG EXPENSES:										
1-412-5005	SALARIES-SEASONAL	960	1,610	1,610	0	336	503	167		1,480
1-412-5020	FICA	60	100	100	0	21	31	10		92
1-412-5022	MEDICARE	14	23	23	0	5	7	2		21
1-412-5300	OPERATING SUPPLIES	135	120	120	0	33	61	28		140
1-412-5364	PRIZES/AWARDS	314	275	275	0	0	0	0		300
1-412-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
	Total EXPENSES	1,482	2,128	2,128	0	395	603	208		2,033
OUTDOOR SOC LEAG EXPENSES:										
1-413-5005	SALARIES- SEASONAL	147	500	500	0	0	333	333		500
1-413-5022	MEDICARE	2	7	7	0	0	5	5		7
1-413-5300	OPERATING SUPPLIES	112	115	115	0	0	115	115		185
1-413-5364	PRIZES/AWARDS	459	500	500	0	221	277	56		500
1-413-5500	CONTRACT LABOR	4,802	3,700	3,700	0	3,500	3,285	(215)		3,400
1-413-5554	LICENSE/PERMIT FEES	0	0	0	0	0	0	0		0
1-413-5650	FACILITY RENTAL	500	500	500	0	500	500	0		500
	Total EXPENSES	6,022	5,322	5,322	0	4,221	4,515	294		5,092
TBALL LEAG EXPENSES:										
1-414-5362	T-SHIRTS	0	265	250	(15)	265	250	(15)		300
1-414-5364	PRIZES/AWARDS	0	0	0	0	0	0	0		0
1-414-5384	EQUIPMENT	0	150	150	0	62	150	88		175
	Total EXPENSES	0	415	400	(15)	327	400	73		475
WHITewater SERIES EXPENSES:										
1-415-5005	SALARIES- SEASONAL	1,398	1,868	1,560	(308)	1,868	1,560	(308)		1,800
1-415-5020	FICA	87	116	97	(19)	109	97	(12)		112
1-415-5022	MEDICARE	20	27	23	(4)	27	23	(4)		26
1-415-5300	OPERATING SUPPLIES	147	250	250	0	241	250	9		250
1-415-5302	FOOD	155	307	155	(152)	307	155	(152)		300
1-415-5364	PRIZES/AWARDS	522	401	320	(81)	401	320	(81)		500
1-415-5430	ADVERTISING	0	0	0	0	0	0	0		0
1-415-5432	PRINTING	67	67	67	0	0	67	67		70
1-415-5500	CONTRACT LABOR	2,150	1,700	2,250	550	1,700	2,250	550		2,250
1-415-5554	PERMIT FEES	0	0	0	0	0	0	0		0
	Total EXPENSES	4,546	4,736	4,721	(15)	4,653	4,721	68		5,308
RSS OPEN GYM EXPENSES:										
1-431-5300	OPERATING SUPPLIES	29	200	200	0	0	200	200		200
RSS VB LEAG EXPENSES:										
1-432-5000	SALARIES	0	0	0	0	0	0	0		0
1-432-5020	FICA	0	0	0	0	0	0	0		0
1-432-5022	MEDICARE	0	0	0	0	0	0	0		0
1-432-5300	OPERATING SUPPLIES	162	220	150	(70)	220	0	(220)		225
1-432-5364	PRIZES/AWARDS	513	450	450	0	166	230	64		500
1-432-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
	Total EXPENSES	675	670	600	(70)	386	230	(156)		725

VAIL RECREATION DISTRICT
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RSS INDOOR SOC LEAG EXPENSES:										
1-433-5005	0	0	0	0		0	0	0		0
1-433-5022	0	0	0	0		0	0	0		0
1-433-5364	0	0	0	0		0	0	0		0
1-433-5384	0	0	0	0		0	0	0		0
1-433-5500	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0
WTR BSKB LEAG EXPENSES:										
1-434-5005	0	1,600	2,800	1,200		1,600	0	(1,600)		2,184
1-434-5020	0	99	174	74		99	0	(99)		135
1-434-5022	0	26	41	14		26	0	(26)		32
1-434-5300	116	200	200	0		138	0	(138)		215
1-434-5364	0	275	275	0		226	0	(226)		280
1-434-5384	0	0	0	0		0	0	0		0
1-434-5500	0	0	0	0		0	0	0		0
Total EXPENSES	116	2,200	3,489	1,289		2,089	0	(2,089)		2,846
SUMMER VOLLEYBALL LEAGUE										
1-436-5300	192	219	200	(19)		306	200	(106)		200
1-436-5364	265	300	300	0		242	300	58		300
Total EXPENSES	457	519	500	(19)		548	500	(48)		500
INV SOC TRNY EXPENSES:										
1-445-5005	0	0	0	0		0	0	0		750
1-445-5300	258	7	0	(7)		53	0	(53)		50
1-445-5302	554	0	0	0		0	0	0		50
1-445-5354	0	0	0	0		0	0	0		0
1-445-5364	1,325	0	0	0		0	0	0		0
1-445-5454	3,000	0	0	0		0	0	0		0
1-445-5500	4,545	400	0	(400)		400	0	(400)		400
1-445-5650	500	500	0	(500)		500	0	(500)		500
Total EXPENSES	10,183	907	0	(907)		953	0	(953)		1,750
GO PRO GAMES EXPENSES:										
1-446-5005	0	200	200	0		0	200	200		200
1-446-5300	100	150	150	0		100	150	50		150
1-446-5302	179	250	250	0		125	250	125		250
1-446-5500	0	0	0	0		0	0	0		0
1-446-5530	0	0	0	0		0	0	0		0
1-446-5554	0	0	0	0		0	0	0		0
Total EXPENSES	279	600	600	0	0	225	600	375	0	600

VAIL RECREATION DISTRICT
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Printed: 11/10/22
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BIKE SERIES EXPENSES:										
1-450-5005 SALARIES- SEASONAL	2,729	3,276	3,276	0		3,040	3,276	236		3,600
1-450-5020 FICA	140	203	203	0		155	203	48		223
1-450-5022 MEDICARE	40	48	48	0		44	48	3		52
1-450-5300 OPERATING SUPPLIES	2,974	4,000	4,000	0		1,873	3,817	1,945		4,000
1-453-5300 ROMP THE RUNWAY OPER SUPPLIE	0	0	0	0		0	0	0		0
1-450-5302 FOOD -MTN BIKE RACES	310	500	500	0		529	500	(29)		500
1-450-5354 CGS/RETAIL	0	0	0	0		0	0	0		0
1-450-5362 T-SHIRTS MTN BIKE RACES	0	0	0	0		0	0	0		0
1-450-5364 PRIZES/AWARDS	5,023	5,000	5,000	0		6,251	5,000	(1,251)		5,000
1-450-5430 ADVERTISING	0	0	0	0		0	0	0		0
1-450-5432 PRINTING	67	150	150	0		90	150	60		150
1-450-5500 CONTRACT LABOR	1,174	1,400	1,400	0		988	1,400	413		1,400
1-450-5530 POSTAGE/SHIPPING	0	0	0	0		0	0	0		0
1-450-5554 LICENSE/PERMITS -MTN BIKERACE	1,530	2,200	2,200	0		974	2,200	1,227		2,200
1-451-5302 POSTAGE/SHIPPING	0	0	0	0		0	0	0		0
1-453-5500 CONTRACT LBR- ROMP THE RUNWA	0	0	0	0		0	0	0		0
1-454-5300 OPERATING SUPPLIES	0	0	0	0		0	0	0		0
1-459-5300 OPERATING SUPPLIES	130	415	250	(165)		894	0	(894)		1,000
Total EXPENSES	14,115	17,192	17,027	(165)		14,836	16,594	1,757		18,125
RUNNING SERIES EXPENSES:										
1-460-5005 SALARIES- SEASONAL	1,823	2,156	1,456	(700)		3,594	1,456	(2,138)		3,937
1-460-5020 FICA	105	134	90	(43)		214	90	(123)		244
1-460-5022 MEDICARE	26	31	21	(10)		52	21	(31)		57
1-460-5300 OPERATING SUPPLIES	2,359	5,000	4,300	(700)		4,819	3,513	(1,305)		5,000
1-460-5302 FOOD SUPPLIES	1,784	3,000	3,000	0		2,268	1,848	(421)		3,000
1-460-5362 T-SHIRTS	20,390	20,000	21,000	1,000		19,903	21,000	1,097		20,600
1-460-5364 PRIZES/AWARDS	501	1,700	1,700	0		389	1,000	611		1,500
1-460-5432 PRINTING	67	150	150	0		178	150	(28)		150
1-460-5454 LODGING	0	0	0	0		0	0	0		0
1-460-5500 CONTRACT LABOR	720	0	700	700		0	700	700		0
1-460-5530 POSTAGE/SHIPPING	0	0	0	0		0	0	0		0
1-460-5554 LICENSE/PERMIT FEES	2,168	2,300	2,300	0		924	2,300	1,377		2,300
1-460-5600 MISC OPER RENTAL	0	0	0	0		0	0	0		0
Total EXPENSES	29,944	34,471	34,717	246		32,341	32,078	(262)		36,788
WINTER RACE EXPENSES:										
1-465-5005 SALARIES- SEASONAL	775	1,042	1,040	(2)		1,042	670	(372)		1,875
1-465-5020 FICA	38	65	64	(0)		52	36	(17)		116
1-465-5022 MEDICARE	11	15	15	(0)		15	10	(5)		27
1-465-5300 OPERATING SUPPLIES	980	1,800	1,300	(500)		1,709	559	(1,150)		2,200
1-465-5302 FOOD SUPPLIES	1,603	1,348	2,350	1,002		1,348	2,154	806		1,600
1-465-5362 T-SHIRTS	0	0	0	0		0	0	0		0
1-465-5364 PRIZES/AWARDS	435	320	400	80		320	66	(254)		320
1-465-5554 LICENSE/PERMIT FEES	151	159	400	241		159	400	241		200
Total EXPENSES	3,993	4,749	5,570	821		4,645	3,894	(751)		6,338

VAIL RECREATION DISTRICT
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KIDS ADVENTURE GAMES										
1-457-5005	505	1,800	1,800	0		2,533	1,800	(733)		1,800
1-457-5020	23	112	112	0		127	112	(16)		112
1-457-5022	7	26	26	0		37	26	(11)		26
1-457-5300	406	150	150	0		137	150	13		150
1-457-5302	221	200	200	0		134	200	66		200
1-457-5362	0	0	0	0		0	0	0		0
1-457-5364	0	0	0	0		0	0	0		0
1-457-5430	0	0	0	0		0	0	0		0
1-457-5432	0	0	0	0		129	0	(129)		0
1-457-5500	0	0	0	0		0	0	0		0
1-457-5554	0	0	0	0		0	0	0		0
1-447-5300	0	0	0	0		132	0	(132)		0
1-447-5364	0	0	0	0		0	0	0		1,000
1-447-5500	0	0	0	0		0	0	0		0
Total EXPENSES	1,162	2,288	2,288	0		3,230	2,288	(942)		3,288
CORNHOLE EXPENSES:										
1-448-5300	420	200	200	0		0	200	200		200
1-448-5364	0	0	0	0		0	0	0		0
Total EXPENSES	420	200	200	0		0	200	200		200
YTH BSKB LEAG EXPENSES:										
1-470-5300	100	200	200	0		67	0	(67)		220
1-470-5362	267	567	567	0		312	567	255		500
1-470-5364	0	0	0	0		0	0	0		0
1-470-5500	0	0	0	0		0	0	0		0
Total EXPENSES	367	767	767	0		379	567	188		720
YOUTH CROSS COUNTRY EXPENSES:										
1-471-5005	0	0	0	0		0	0	0		0
1-471-5020	0	0	0	0		0	0	0		0
1-471-5022	0	0	0	0		0	0	0		0
1-471-5300	0	0	0	0		0	0	0		0
1-471-5554	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0
YOUTH VOLLEYBALL LEAGUE EXPENSES:										
1-474-5300	191	300	300	0		0	0	0		350
1-474-5500	375	600	600	0		0	0	0		600
1-474-5432	0	0	0	0		0	0	0		0
1-476-5300	0	0	0	0		0	0	0		0
Total EXPENSES	566	900	900	0		0	0	0		950
YTH SOCCER LEAGUE EXPENSES:										
1-478-5005	860	1,400	1,400	0		680	130	(550)		1,500
1-478-5020	42	87	87	0		37	10	(27)		93
1-478-5022	12	20	20	0		10	2	(8)		22
1-478-5300	975	1,175	1,175	0		1,159	859	(301)		1,175
1-478-5360	7,923	7,600	6,500	(1,100)		7,240	6,313	(927)		8,000
1-478-5362	0	0	0	0		0	0	0		0
1-478-5364	391	600	600	0		451	600	149		500
1-478-5384	1,621	800	725	(75)		860	514	(346)		900
1-478-5430	0	0	0	0		0	0	0		0
1-478-5500	920	700	700	0		740	548	(192)		1,200
1-478-5554	0	0	0	0		0	0	0		0
1-478-5600	500	500	500	0		0	500	500		500
Total EXPENSES	13,244	12,882	11,707	(1,175)		11,177	9,476	(1,702)		13,890

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

Printed: 11/10/22
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YTH LACROSSE CAMP EXPENSES:										
1-479-5300	OPERATING SUPPLIES	152	150	150	0	0	139	139		150
1-479-5500	CONTRACT LABOR	5,827	7,020	5,850	(1,170)	7,020	5,850	(1,170)		7,500
1-479-5600	FIELD RENTAL	500	500	500	0	500	500	0		500
	Total EXPENSES	6,479	7,670	6,500	(1,170)	7,520	6,489	(1,031)		8,150
YTH BSKB CAMP EXPENSES:										
1-480-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0		0
1-480-5362	T-SHIRTS	494	659	505	(154)	659	505	(154)		659
1-480-5500	CONTRACT LABOR	12,561	14,842	12,240	(2,602)	14,842	12,240	(2,602)		14,842
1-480-5600	MISC RENTALS	0	0	0	0	0	0	0		0
	Total EXPENSES	13,055	15,501	12,745	(2,756)	15,501	12,745	(2,756)		15,501
YTH BASE CAMP EXPENSES:										
1-481-5300	OPERATING SUPPLIES	266	150	150	0	0	150	150		150
1-481-5500	CONTRACT LABOR	10,485	8,934	10,800	1,866	8,934	10,800	1,866		8,934
	Total EXPENSES	10,751	9,084	10,950	1,866	8,934	10,950	2,016		9,084
CHEERLEADING EXPENSES:										
1-482-5005	SALARIES-SEASONAL	0	0	0	0	0	0	0		0
1-482-5020	FICA	0	0	0	0	0	0	0		0
1-482-5022	MEDICARE	0	0	0	0	0	0	0		0
1-482-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0		0
1-482-5362	T-SHIRTS	0	0	0	0	0	0	0		0
1-482-5500	CONTRACT LABOR	3,281	4,387	4,387	0	4,388	4,387	(1)		5,381
	Total EXPENSES	3,281	4,387	4,387	0	4,388	4,387	(1)		5,381
TRACK AND FIELD EXPENSES:										
1-483-5000	SALARIES	0	0	0	0	0	0	0		0
1-483-5020	F.I.C.A.	0	0	0	0	0	0	0		0
1-483-5022	MEDICARE	0	0	0	0	0	0	0		0
1-483-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0		0
1-483-5302	FOOD SUPPLIES	0	0	0	0	0	0	0		0
1-483-5362	T-SHIRTS	0	0	0	0	0	0	0		0
1-483-5364	PRIZES/AWARDS	0	0	0	0	0	0	0		0
1-483-5384	EQUIPMENT	0	0	0	0	0	0	0		0
1-483-5430	ADVERTISING	0	0	0	0	0	0	0		0
1-483-5432	PRINTING	0	0	0	0	0	0	0		0
1-483-5454	LODGING	0	0	0	0	0	0	0		0
1-483-5500	CONTRACT LABOR	4,594	4,095	5,118	1,023	4,095	5,118	1,023		5,381
1-483-5600	MISC OPER RENTAL	0	0	0	0	0	0	0		0
	Total EXPENSES	175,435	175,854	181,361	(7,939)	165,914	158,044	(5,700)		231,457
YTH SOC CAMP EXPENSES:										
1-484-5020	FICA	0	0	0	0	0	0	0		0
1-484-5022	MEDICARE	0	0	0	0	0	0	0		0
1-484-5400	YTH SOCCER CAMP CONTRACT	0	0	0	0	0	0	0		0
1-484-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
	Total EXPENSES	0	0	0	0	0	0	0		0
FLAG FOOTBALL CAMP EXPENSES:										
1-485-5302	FOOD SUPPLIES	0	0	0	0	0	0	0		0
1-485-5500	CONTRACT LABOR	9,068	10,518	9,562	(956)	10,519	9,562	(957)		11,055
	Total EXPENSES	9,068	10,518	9,562	(956)	10,519	9,562	(957)		11,055
CYCLECROSS CAMP EXPENSES:										
1-486-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0

VAIL RECREATION DISTRICT
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Printed: 11/10/22
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HOWARD HEAD SPORTS CAMP EXPENSES:										
1-487-5360 UNIFORMS	0	0	0	0		0	0	0		0
MINI HAWKS CAMP EXPENSES:										
1-488-5500 CONTRACT LABOR	6,994	3,795	7,312	3,517		3,795	7,312	3,517		7,500
YOUTH VOLLEYBALL CAMP EXPENSES:										
1-489-5300 OPERATING SUPPLIES	0	100	100	0		0	100	100		100
1-489-5302 FOOD SUPPLIES	0	0	0	0		0	0	0		0
1-489-5362 T-SHIRTS	0	0	0	0		0	0	0		0
1-489-5430 ADVERTISING	0	0	0	0		0	0	0		0
1-489-5500 CONTRACT LABOR	8,488	2,830	8,600	5,770		2,830	8,600	5,770		5,440
Total EXPENSES	8,488	2,930	8,700	5,770		2,830	8,700	5,870		5,540
SPORTS OVERHEAD EXPENSES:										
1-400-5000 SALARIES	205,251	229,890	229,890	0		172,763	172,223	(539)		290,085
1-400-5005 SALARIES- SEASONAL	37,218	44,289	44,289	0		37,566	41,169	3,603		41,320
1-400-5010 RETIREMENT	24,881	28,736	28,736	0		21,675	21,528	(147)		36,261
1-400-5020 F.I.C.A.	2,308	2,746	2,746	0		2,179	2,552	374		2,562
1-400-5022 MEDICARE	3,340	3,976	3,976	0		2,937	3,094	157		4,805
1-400-5040 HEALTH INS	30,380	32,892	32,892	0		28,632	24,669	(3,963)		43,062
1-400-5042 LIFE/DISNILITY	1,904	2,100	2,100	0		1,866	1,575	(291)		2,900
1-400-5050 SKI / WELLNESS BENEFIT	2,355	3,000	3,000	0		792	997	205		4,000
1-400-5070 PROF DEVELOPMENT	528	5,580	1,200	(4,380)		4,480	743	(3,737)		2,400
1-400-5071 EVENT/SPONSOR RECRUITMENT	1,784	2,750	2,750	0		2,144	479	(1,665)		2,750
1-400-5210 REP&MAINT/COPIER	0	0	0	0		0	0	0		0
1-400-5212 REP&MAINT/COMPUTER	108	500	500	0		204	500	296		500
1-400-5240 REP&MAINT/VEHICLES	1,688	3,000	3,000	0		446	1,951	1,504		3,000
1-400-5300 OPERATING SUPPLIES	2,736	1,500	1,500	0		1,101	1,448	347		1,500
1-400-5310 OFFICE SUPPLIES	100	100	0	(100)		63	0	(63)		100
1-400-5320 JANITORIAL SUPPLIES	0	0	0	0		0	0	0		0
1-400-5314 OFFICE FURNITURE AND FIX	0	350	350	0		0	0	0		350
1-400-5340 COMPUTER SUPPLIES	0	0	0	0		0	0	0		0
1-400-5342 COMPUTER H.W. (NON-CAP)	0	0	0	0		0	0	0		0
1-400-5344 COMPUTER S.W. (NON-CAP)	981	500	200	(300)		499	200	(299)		500
1-400-5360 UNIFORMS	296	1,000	1,000	0		210	1,000	790		1,000
1-400-5400 UTILITIES/GAS	0	0	0	0		0	0	0		0
1-400-5402 UTIL/WATER & SEWER	5,283	5,500	5,500	0		3,964	4,110	146		5,500
1-400-5404 UTIL/ELECTR	2,298	2,060	2,060	0		1,766	1,513	(253)		2,060
1-400-5420 W.C. INS	2,708	2,398	2,843	445		2,398	2,843	445		2,878
1-400-5430 ADVERTISING (JOB POSTINGS)	755	250	250	0		0	0	0		250
1-400-5432 PRINTING	887	1,000	1,000	0		964	708	(255)		1,000
1-400-5450 MILEAGE REIMBURSMET	0	150	150	0		0	106	106		150
1-400-5452 MEALS	228	250	250	0		208	157	(51)		250
1-400-5470 BANK FEES	8,881	8,500	8,500	0		7,677	7,650	(27)		8,500
1-400-5471 AMEX FEES	0	0	0	0		0	0	0		0
1-400-5480 FIRE ALARM FEES	0	0	0	0		0	0	0		0
1-400-5500 CONTRACT LABOR	0	0	0	0		0	0	0		0
1-400-5504 CLEANING SERVICES	0	0	0	0		0	0	0		0
1-400-5508 RENT FEES	6,728	6,200	8,000	1,800		6,173	8,000	1,827		6,200
1-400-5530 POSTAGE/SHIPPING	1,709	2,050	2,050	0		201	2,050	1,849		2,050
1-400-5540 PHONE CHARGES	1,320	1,320	1,320	0		990	990	0		1,320
1-400-5542 CELLULAR PHONES	0	1,300	1,300	0		0	975	975		1,300
1-400-5543 NETWORK CONNECTION	602	700	350	(350)		581	225	(356)		700
1-400-5552 BOOKS/PERIODICALS/SUBSCR	33	150	150	0		108	150	42		150
1-400-5554 LICENSE/PERMIT FEES	0	300	300	0		195	300	105		300
1-400-5560 EMPLOYEE APPRECIATION	1,565	1,500	1,500	0		111	176	65		1,500
1-400-5650 FACILITY RENTAL	4,400	4,400	4,400	0		4,400	4,400	0		4,400
1-400-5824 SM CAP/OFFICE EQUIP	0	0	0	0		0	0	0		0
Total EXPENSES	353,257	400,937	398,052	(2,885)		307,291	308,481	1,190		475,602

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

VAIL RECREATION DISTRICT
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Printed: 11/10/22
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CONCESSIONS:										
COST OF GOODS SOLD										
1-490-5354	CGS-FOOD	0	0	0	0	0	0	0		12,600
1-490-5358	CGS-SPOILED PRODUCT	0	0	0	0	0	0	0		0
1-490-5359	CGS-NON ALCOHOLIC BEVERAGE	0	0	0	0	0	0	0		0
1-490-5355	CGS-LIQUOR	0	0	0	0	0	0	0		0
1-490-5356	CGS-BEER	0	0	0	0	0	0	0		0
1-490-5357	CGS-WINE	0	0	0	0	0	0	0		0
1-490-5352	CGS-RETAIL	0	0	0	0	0	0	0		0
Total COST OF SALES		0	0	0	0	0	0	0		12,600
CONCESSIONS:										
1-490-5000	SALARIES	0	0	0	0	0	0	0		0
1-490-5005	SALARIES-SEASONAL	0	0	0	0	0	0	0		17,464
1-490-5020	FICA	0	0	0	0	0	0	0		1,083
1-490-5022	MEDICARE	0	0	0	0	0	0	0		253
1-490-5202	REP & MAINT BUILDING INTERIOR	1,846	1,500	1,500	0	808	1,177	369		1,250
1-490-5212	REPAIR&MAINT/COMPUTERS	0	0	0	0	0	0	0		0
1-490-5240	EQUIPMENT REPAIR	(453)	750	500	(250)	673	500	(173)		500
1-490-5300	EXPENDIBLE SUPPLIES	0	0	0	0	0	0	0		250
1-490-5310	OFFICE SUPPLIES	0	0	0	0	0	0	0		25
1-490-5320	CLEANING SUPPLIES	0	0	0	0	0	0	0		50
1-490-5353	CGS-PAPER	0	0	0	0	0	0	0		200
1-490-5360	UNIFORMS	0	0	0	0	0	0	0		200
1-490-5378	EQUIPMENT ALLOWANCE	0	0	0	0	0	0	0		0
1-490-5420	W.C. INS	7	0	0	0	14	0	(14)		4
1-490-5430	ADVERTISING	0	0	0	0	0	0	0		0
1-490-5440	RECRUITMENT ADS	0	0	0	0	0	0	0		0
1-490-5470	CREDIT CARD FEES	0	0	0	0	0	0	0		1,000
1-490-5480	ALARM	420	270	270	0	0	174	174		270
1-490-5482	TRASH	0	0	0	0	0	0	0		0
1-490-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
1-490-5504	CLEANING SERVICES	0	0	0	0	0	0	0		0
1-490-5554	LICENSES & PERMITS	685	385	385	0	0	169	169		385
1-490-5560	EMPLOYEE RELATIONS	0	0	0	0	0	0	0		0
1-490-5700	LAUNDRY & LINEN	0	0	0	0	0	0	0		0
1-490-5980	EMPLOYEE MEAL DISCOUNTS	0	0	0	0	0	0	0		0
1-490-5981	EMPLOYEE SHIFT MEALS	0	0	0	0	0	0	0		0
1-490-5990	DAILY OVER/UNDER	0	0	0	0	0	0	0		0
1-490-5999	CONTINGENCY	0	0	0	0	0	0	0		0
Total EXPENSES		2,504	2,905	2,655	(250)	1,495	2,019	524		22,934
COST OF GOODS SOLD %'S										
FOOD, NON-ALC, PAPER, & SPOILAGE										
	0%	36%	36%			0%	36%	36%		36%
	0%	30%	30%			0%	30%	30%		30%
	0%	40%	40%			0%	40%	40%		40%
	0%	30%	30%			0%	30%	30%		30%
	0%	33%	33%			0%	33%	33%		33%
	0%	0%	0%			0%	0%	0%		36%
NET PROFIT (LOSS) FROM CONCESSIONS		(2,239)	(2,905)	(2,415)	(490)	(1,495)	(1,779)	284		(434)
SPORTS TOTAL EXPENSES										
	511,724	560,272	564,252	3,980		455,166	458,526	3,360		687,496
1-400-0000	SPORTS NET INCOME (EXPENSE)	(115,148)	(154,162)	(173,378)	19,216	(65,383)	(83,263)	17,880		(222,466)

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GYMNASTICS										
YTH GYMNASTICS REVENUE:										
1-492-4100	1,658	2,000	9,000	(7,000)		1,340	8,810	(7,470)		3,500
1-492-4300	0	0	0	0		0	0	0		0
1-492-4320	20,918	20,000	32,000	(12,000)		7,055	20,248	(13,193)		21,050
1-492-4360	78,683	85,000	67,000	18,000		75,379	48,240	27,139		110,000
1-492-4361	42,765	42,000	46,440	(4,440)		21,014	34,440	(13,427)		40,000
1-492-4365	0	0	0	0		0	0	0		0
1-492-4367	0	0	0	0		0	0	0		0
1-492-4368	3,739	3,000	6,000	(3,000)		1,760	4,692	(2,932)		3,500
1-492-4370	6,131	3,200	7,500	(4,300)		2,533	6,163	(3,630)		4,720
1-492-4372	975	175	1,000	(825)		175	385	(210)		1,000
1-492-4373	63,964	65,000	65,000	0		62,585	62,940	(355)		72,100
1-492-4540	5,019	500	5,000	(4,500)		223	3,319	(3,096)		0
CORPORATE SPONSORSHIP	0	0	0	0		0	0	0		0
Total REVENUES	223,852	220,875	238,940	(18,065)		172,064	189,237	(17,173)		255,870
BLUE VALLEY REVENUE:										
1-493-4552	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
HOSTED MEET REVENUE:										
1-494-4100	2,205	4,500	4,200	300		5,223	4,114	1,109		4,500
1-494-4320	12,160	30,780	15,200	15,580		23,285	11,650	11,635		25,000
1-494-4550	3,150	1,000	3,500	(2,500)		650	2,944	(2,294)		1,000
Total REVENUE	17,515	36,280	22,900	13,380		29,158	18,709	10,449		30,500
GYMNASTICS TOTAL REVENUE	241,367	257,155	261,840	(4,685)		201,222	207,946	(6,724)		286,370

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YTH GYMNASTICS EXPENSES:										
1-492-5000 SALARIES	80,130	113,000	123,000	10,000		84,287	94,615	10,328		129,150
1-492-5005 SALARIES- SEASONAL	76,123	60,403	85,403	25,000		32,646	69,020	36,374		89,728
1-492-5010 RETIREMENT	16,246	17,615	21,615	4,000		11,827	16,627	4,800		22,644
1-492-5020 F.I.C.A.	2,041	950	2,200	1,250		1,508	1,898	391		2,339
1-492-5022 MEDICARE	2,446	2,514	3,022	508		1,775	2,373	598		3,174
1-492-5040 HEALTH INS	19,056	23,260	31,260	8,000		14,893	23,445	8,552		27,036
1-492-5042 LIFE/DISNILITY	905	1,400	1,400	0		754	1,050	296		1,400
1-492-5050 SKI / WELLNESS BENEFIT	1,568	3,000	3,000	0		0	3,000	3,000		3,000
1-492-5070 PROF DEVELOPMENT	5,614	4,200	4,200	0		5,233	4,200	(1,033)		4,200
1-492-5200 REP & MAINT/EXT BLD	670	1,545	1,545	0		188	358	170		1,545
1-492-5202 REP & MAINT/INT BLD	8,396	10,500	10,500	0		15,431	6,598	(8,833)		10,500
1-492-5204 TOV MAINT FEE (RESERVE)	6,000	6,000	6,000	0		6,000	6,000	0		6,000
1-492-5210 REP & MAINT- COPIER	0	0	0	0		0	0	0		0
1-492-5300 OPERATING SUPPLIES	7,994	5,200	5,200	0		6,086	4,399	(1,687)		5,200
1-492-5302 FOOD SUPPLIES	0	0	0	0		0	0	0		0
1-492-5340 COMPUTER SUPPLIES	0	0	0	0		0	0	0		0
1-492-5344 COMPUTER S.W. (NON-CAP)	981	0	0	0		0	0	0		0
1-492-5354 CGS/RETAIL	1,131	650	650	0		527	287	(240)		2,500
1-492-5360 STAFF UNIFORMS	503	550	550	0		287	550	263		850
1-492-5361 CGS-UNIFORMS	0	6,695	8,550	1,855		8,523	8,550	27		4,200
1-492-5364 PRIZES/AWARDS	0	0	0	0		0	0	0		0
1-492-5378 EQUIPMENT	0	0	0	0		0	0	0		0
1-492-5384 EQUIPMENT	0	0	0	0		0	0	0		0
1-492-5390 CAMP SUPPLIES	0	0	0	0		0	0	0		0
1-492-5391 CAMP EXPENSES	4,578	6,800	3,800	(3,000)		7,065	3,452	(3,613)		4,500
1-492-5400 UTILITIES/GAS	1,969	3,200	2,100	(1,100)		2,361	1,468	(893)		3,200
1-492-5402 UTIL/WATER & SEWER	2,827	3,200	3,200	0		1,771	2,498	727		3,200
1-492-5404 UTIL/ELECTR	4,317	4,000	4,000	0		3,060	3,043	(17)		4,000
1-492-5420 W.C. INS	2,063	2,955	2,166	(789)		2,955	2,166	(789)		3,546
1-492-5430 ADVERTISING (JOB POSTINGS)	35	150	150	0		0	150	150		150
1-492-5432 PRINTING	8	150	150	0		0	150	150		150
1-492-5443 RECRUITMENT/RELOCATION	467	0	0	0		0	0	0		0
1-492-5450 MILEAGE REIMB	0	250	0	(250)		247	0	(247)		250
1-492-5452 MEALS	0	0	0	0		0	0	0		0
1-492-5456 TRAVEL EXP	0	0	0	0		0	0	0		0
1-492-5470 BANK FEES	6,341	7,000	7,000	0		4,747	5,686	939		7,000
1-492-5471 AMEX FEES	0	0	0	0		0	0	0		0
1-492-5480 INSPECTIONS AND ALARM MONITOR	542	400	400	0		0	289	289		400
1-492-5500 CONTRACT LABOR	1,536	2,250	2,250	0		1,450	2,250	800		2,250
1-492-5503 FLOWERS & MAINTENANCE	0	3,000	3,000	0		0	3,000	3,000		3,000
1-492-5504 CLEANING SERVICES	17,220	29,500	14,000	(15,500)		22,094	8,976	(13,118)		29,500
1-492-5505 PEST CONTROL	0	0	0	0		0	0	0		0
1-492-5508 RENT FEES	0	0	0	0		0	0	0		0
1-492-5530 POSTAGE	0	300	300	0		0	192	192		300
1-492-5540 PHONE CHARGES	1,513	1,500	1,500	0		919	1,177	257		1,500
1-492-5543 NETWORK CONNECTION	6,711	7,000	7,000	0		5,184	5,231	47		7,000
1-492-5554 LICENSE/PERMIT FEES	16	0	0	0		0	0	0		0
1-492-5560 EMPLOYEE APPRECIATION	0	100	100	0		0	0	0		100
1-492-5561 MEET EXPENSES	20,801	26,825	32,000	5,175		21,051	26,420	5,369		20,000
1-492-5800 SM CAP /EQUIP & MACH	0	0	0	0		0	0	0		0
Total EXPENSES	300,747	356,062	391,211	35,149		262,868	309,118	46,250		403,512

VAIL RECREATION DISTRICT
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	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
YTH GYMNASTICS EXPENSES (CONTINUED):										
BLUE VALLEY EXPENSES										
1-493-5000	SALARIES	0	0	0	0	0	0	0		0
1-493-5010	RETIREMENT	0	0	0	0	0	0	0		0
1-493-5020	F.I.C.A.	0	0	0	0	0	0	0		0
1-493-5022	MEDICARE	0	0	0	0	0	0	0		0
1-493-5300	OPERATING SUPPLIES	0	0	0	0	0	0	0		0
1-493-5302	FOOD SUPPLIES	0	0	0	0	0	0	0		0
1-493-5384	EQUIPMENT	0	0	0	0	0	0	0		0
1-493-5456	TRAVEL	0	0	0	0	0	0	0		0
1-493-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
1-493-5998	REIMBURSED COSTS	0	0	0	0	0	0	0		0
	Total EXPENSES	0	0	0	0	0	0	0		0
HOSTED MEET EXPENSES										
1-494-5300	OPERATING SUPPLIES	11,648	4,000	2,000	(2,000)	665	1,995	1,330		3,200
1-494-5302	FOOD SUPPLIES	1,613	2,200	1,500	(700)	2,607	356	(2,250)		2,200
1-494-5354	CGS/RETAIL	0	0	0	0	0	0	0		0
1-494-5364	PRIZES & AWARDS	990	2,216	1,250	(966)	2,216	1,250	(966)		2,216
1-494-5384	EQUIPMENT RENTAL	0	500	10,000	9,500	5,860	10,000	4,140		10,000
1-494-5432	PRINTING	0	120	120	0	684	120	(564)		120
1-494-5450	MILEAGE	2,183	2,500	2,200	(300)	2,277	1,597	(680)		2,500
1-494-5454	LODGING/HOUSING	1,536	1,000	1,500	500	2,012	1,500	(512)		1,500
1-494-5456	TRAVEL EXP	0	0	0	0	0	0	0		0
1-494-5530	POSTAGE AND SHIPPING	0	0	0	0	0	0	0		0
	Total EXPENSES	17,970	12,536	18,570	6,034	16,321	16,819	498		21,736
	GYMNASTICS TOTAL EXPENSE	318,717	368,598	409,781	41,183	279,189	325,936	46,748		425,248
	GYMNASTICS NET INC (EXP)	(77,350)	(111,443)	(147,941)	36,498	(77,967)	(117,991)	40,024		(117,142)

VAIL RECREATION DISTRICT
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COMMUNITY PROGRAMMING REVENUE:										
1-501-4200	FACILITY RENTAL	0	0	0	0	0	0	0		0
1-501-4540	DONATIONS	0	0	0	0	0	0	0		0
1-501-4550	CORPORATE/COUNTY SPONS	0	0	1,500	(1,500)	0	1,500	(1,500)		0
1-501-4999	MISC REV	18,100	125,000	0	125,000	117,115	0	117,115		11,000
	Total REVENUE	18,100	125,000	1,500	123,500	117,115	1,500	115,615		11,000
IMAGINATION STATION REVENUE:										
1-510-4200	FACILITY RENTAL (BIRTHDAYS)	132	1,000	1,500	(500)	875	1,420	(545)		2,500
1-510-4320	ENTRY FEES	995	4,000	0	4,000	4,045	0	4,045		0
1-510-4420	DROP IN FEES	15,712	25,000	17,500	7,500	20,970	9,853	11,117		25,000
1-510-4540	DONATIONS	0	0	0	0	0	0	0		0
1-510-4550	CORPORATE SPONSORSHIP	0	0	0	0	0	0	0		0
	Total REVENUE	16,839	30,000	19,000	11,000	25,890	11,273	14,617		27,500
NON-SUMMER PROGRAMS REVENUE:										
1-530-4300	PROG FEES- FITNESS & VIRTUAL	0	0	0	0	0	0	0		0
1-530-4100	RETAIL SALES	0	0	0	0	0	0	0		0
1-530-4600	PROG FEES- CHILDRENS ART	31	250	0	250	138	0	138		250
1-530-4610	PROG FEES- ADULT ART & POTTER	2,029	6,000	5,000	1,000	5,802	2,044	3,758		10,000
	Total REVENUE	2,059	6,250	5,000	1,250	5,940	2,044	3,896		10,250
RSES B&A SCHOOL REVENUE:										
1-540-4300	PROGRAM FEES- VAIL	64,186	65,000	65,000	0	60,936	53,540	7,395		65,000
1-540-4310	REGISTRATION FEES- VAIL	0	0	0	0	0	0	0		0
1-540-4350	SCHOOL'S OUT CAMP FEES- VAIL	55,692	33,000	38,000	(5,000)	15,931	22,479	(6,548)		38,000
1-540-4360	EDWARDS CAMP	0	0	0	0	0	0	0		0
1-540-4410	EDWARDS REGISTRATION	0	0	0	0	0	0	0		0
1-540-4420	EDWARDS DROP-IN	0	0	0	0	0	0	0		0
1-540-4421	ENRICHMENT PROGRAM FEES	0	0	0	0	0	0	0		0
1-540-4550	EAGLE COUNTY GRANT	0	0	0	0	0	0	0		0
	Total REVENUE	119,877	98,000	103,000	(5,000)	76,867	76,020	847		103,000
CAMP VAIL REVENUE:										
1-550-4100	RETAIL SALES	25	25	25	0	0	25	(25)		25
1-550-4310	REGISTRATION FEES	0	0	0	0	0	0	0		0
1-550-4300	PROGRAM FEES	157,920	142,000	165,000	(23,000)	152,565	162,649	(10,085)		155,000
1-550-4550	CORPORATE SPONSORSHIP	0	0	0	0	0	0	0		0
	Total REVENUE	157,945	142,025	165,025	(23,000)	152,565	162,674	(10,110)		155,025
PRE-CAMP VAIL REVENUE:										
1-550-4350	PRE-KAMP FEES					0	0	0		
1-551-4350	PRE-KAMP FEES	61,624	59,000	57,500	1,500	62,184	57,500	4,684		65,000
	Total REVENUE	61,624	59,000	57,500	1,500	62,184	57,500	4,684		65,000
SUMMER PROGRAMS REVENUE:										
1-570-4100	RETAIL SALES	70	70	70	0	0	70	(70)		70
1-570-4310	REGISTRATION FEES	0	0	0	0	0	0	0		0
1-570-4300	PROGRAM FEES	17,403	9,707	18,000	(8,293)	9,707	13,733	(4,026)		8,000
1-570-4350	CAMP ECO FEES	39,244	0	42,000	(42,000)	0	42,000	(42,000)		0
	Total REVENUE	56,717	9,777	60,070	(50,293)	9,707	55,803	(46,096)		8,070
MOUNTAIN BIKE CAMP REVENUE:										
1-571-4300	PROGRAM FEES	17,854	7,000	30,000	(23,000)	6,897	30,000	(23,103)		20,000
	Total REVENUE	17,854	7,000	30,000	(23,000)	6,897	30,000	(23,103)		20,000
SPECIAL EVENTS REVENUE:										
1-580-4100	RETAIL SALES	0	0	0	0	0	0	0		0
1-580-4300	PROGRAM FEES	0	0	0	0	0	0	0		0
1-580-4320	ENTRY FEES	0	0	0	0	0	0	0		0
1-580-4540	DONATIONS	0	0	0	0	0	0	0		0
1-580-4550	CORPORATE SPONS REV	0	0	0	0	0	0	0		0
	Total REVENUE	0	0	0	0	0	0	0		0
	TOTAL COMM PROG REVENUE	451,015	477,052	441,095	35,957	457,165	396,814	60,351		399,845

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

VAIL RECREATION DISTRICT
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IMAGINATION STATION EXPENSES:										
1-510-5000	0	0	0	0		0	0	0		0
1-510-5005	29,201	50,000	50,000	0		37,754	41,810	4,056		57,720
1-510-5020	1,836	3,100	3,100	0		2,332	2,592	260		3,579
1-510-5022	429	725	725	0		542	606	64		837
1-510-5202	53	600	600	0		0	0	0		600
1-510-5220	658	600	600	0		494	600	106		600
1-510-5300	483	1,500	1,500	0		914	568	(345)		1,500
1-510-5302	0	0	0	0		201	0	(201)		0
1-510-5322	0	0	0	0		0	0	0		0
1-510-5350	0	0	0	0		0	0	0		0
1-510-5354	0	0	0	0		0	0	0		0
1-510-5362	0	0	0	0		0	0	0		0
1-510-5364	0	0	0	0		0	0	0		0
1-510-5384	1,135	450	450	0		0	374	374		450
1-510-5420	0	0	0	0		0	0	0		0
1-510-5430	0	0	0	0		0	0	0		0
1-510-5432	0	0	0	0		0	0	0		0
1-510-5504	5,537	3,000	8,000	5,000		2,623	4,328	1,705		4,000
Total EXPENSES	39,333	59,975	64,975	5,000		44,860	50,879	6,019		69,286
NON-SUMMER PROGRAMS EXPENSES:										
1-530-5005	0	0	0	0		0	0	0		0
1-530-5020	0	0	0	0		0	0	0		0
1-530-5022	0	0	0	0		0	0	0		0
1-530-5300	0	100	100	0		86	41	(45)		0
1-530-5700	0	100	100	0		0	58	58		100
1-530-5710	2,662	2,000	2,000	0		2,148	1,246	(902)		4,000
1-530-5302	0	0	0	0		0	0	0		0
1-530-5322	0	0	0	0		0	0	0		0
1-530-5364	0	0	0	0		0	0	0		0
1-530-5384	0	0	0	0		0	0	0		0
1-530-5430	0	0	0	0		0	0	0		0
1-530-5504	5,537	3,000	8,000	5,000		2,042	5,100	3,059		4,000
1-530-5530	238	1,000	0	(1,000)		536	0	(536)		1,000
1-530-5554	0	100	0	(100)		100	0	(100)		100
1-530-5610	0	0	0	0		0	0	0		0
Total EXPENSES	8,437	6,300	10,200	3,900		4,912	6,445	1,534		9,200
RSES B&A SCHOOL EXPENSES:										
1-540-5005	34,052	36,000	36,000	0		23,876	24,940	1,064		26,260
1-540-5020	1,064	2,232	2,232	0		902	1,546	644		1,628
1-540-5022	494	522	522	0		349	362	12		381
1-540-5040	0	0	0	0		0	0	0		0
1-540-5050	0	0	0	0		0	0	0		0
1-540-5300	5,120	3,500	3,500	0		1,781	2,052	271		3,500
1-540-5302	2,565	2,500	2,500	0		232	1,587	1,355		2,500
1-540-5320	0	50	50	0		0	32	32		50
1-540-5322	3,235	3,500	3,500	0		880	2,787	1,907		3,500
1-540-5384	200	2,000	2,000	0		78	0	(78)		2,000
1-540-5542	205	450	450	0		135	336	200		450
1-540-5552	35	35	35	0		30	35	5		35
1-540-5554	709	600	600	0		109	503	394		600
1-540-5610	0	0	0	0		0	0	0		0
WORKERS COMP	0	0	0	0		0	0	0		0
Total EXPENSES	47,679	51,389	51,389	0		28,372	34,179	5,806		40,904

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CAMP VAIL EXPENSES:										
1-550-5000 SALARIES	15,521	0	0	0		6,123	0	(6,123)		0
1-550-5005 SALARIES- SEASONAL	77,667	101,000	101,000	0		81,406	101,000	19,594		77,480
1-550-5010 RETIREMENT	1,362	0	0	0		1,810	0	(1,810)		0
1-550-5020 F.I.C.A.	4,825	6,262	6,262	0		3,893	6,262	2,369		4,804
1-550-5022 MEDICARE	1,353	1,465	1,465	0		1,272	1,465	193		1,123
1-550-5040 HEALTH INS	7,752	0	0	0		1,882	0	(1,882)		0
1-550-5050 SKI/WELLNESS BENEFIT	0	0	0	0		0	0	0		0
1-550-5070 PROF DEVELOPMENT	1,405	1,500	1,500	0		857	1,500	643		1,500
1-550-5202 REP & MAINT/INT BLD	11	515	515	0		0	515	515		515
1-550-5241 TRAVEL EXPENSES	0	0	0	0		0	0	0		0
1-550-5300 OPERATING SUPPLIES	4,644	7,000	3,000	(4,000)		7,192	3,000	(4,192)		7,000
1-550-5302 FOOD SUPPLIES	2,235	2,500	2,500	0		2,472	2,500	28		2,500
1-550-5310 OFFICE SUPPLIES	304	500	500	0		321	500	179		500
1-550-5320 JANITORIAL SUPPLIES	290	500	500	0		24	500	476		500
1-550-5322 FIELD TRIP EXP	6,372	2,500	9,000	6,500		3,562	9,000	5,438		2,500
1-550-5324 DAILY ACTIVITES	8,024	5,000	4,000	(1,000)		8,459	4,000	(4,459)		5,000
1-550-5340 COMPUTER SUPPLIES	0	0	0	0		0	0	0		0
1-550-5342 COMPUTER HW- NON CAP	0	0	0	0		0	0	0		0
1-550-5354 CGS/ T-SHIRTS	0	0	0	0		0	0	0		0
1-550-5360 UNIFORMS	2,405	2,500	2,500	0		1,550	2,500	950		2,500
1-550-5364 PRIZES & AWARDS	0	0	0	0		0	0	0		0
1-550-5376 FUEL	0	0	0	0		0	0	0		0
1-550-5382 SIGNS	0	150	150	0		0	150	150		150
1-550-5384 PLAY EQUIPMENT	1,824	1,500	3,000	1,500		219	3,000	2,781		1,500
1-550-5420 W.C. INS	920	993	0	(993)		993	0	(993)		1,192
1-550-5430 ADVERTISING	0	0	0	0		0	0	0		0
1-550-5432 CAMP VAIL PRINTING	0	0	0	0		0	0	0		0
1-550-5440 RECRUITMENT ADVERTISING	0	0	0	0		0	0	0		0
1-550-5445 VAN RENTAL	0	0	0	0		0	0	0		0
1-550-5450 MILEAGE REIMB	0	250	250	0		65	250	185		250
1-550-5452 MEALS	488	400	400	0		397	400	3		400
1-550-5454 LODGING/HOUSING	0	0	0	0		0	0	0		0
1-550-5470 BANK FEES	6,684	7,000	7,000	0		0	6,967	6,967		7,000
1-550-5471 AMEX FEES	0	0	0	0		39	0	(39)		0
1-550-5482 TRASH REMOVAL	0	0	0	0		0	0	0		0
1-550-5500 CONTRACT LABOR	0	0	0	0		3,200	0	(3,200)		0
1-550-5504 CLEANING SERVICES	0	350	0	(350)		312	0	(312)		350
1-550-5530 POSTAGE/SHIPPING	0	400	400	0		0	398	398		400
1-550-5540 PHONE CHARGES	0	0	0	0		0	0	0		0
1-550-5541 INTERNET CONNECT FEES	0	0	0	0		0	0	0		0
1-550-5542 CELLULAR PHONE USAGE	0	0	0	0		34	0	(34)		0
1-550-5543 NETWORK CONNECT	860	1,000	1,000	0		276	867	591		1,000
1-550-5546 RADIO FEES	0	0	0	0		0	0	0		0
1-550-5554 LICENSE/PERMIT FEES	1,358	1,750	1,750	0		1,039	1,015	(23)		1,750
1-550-5560 BONUS/APPRECIATION	256	500	500	0		250	500	250		500
1-550-5610 EQUIPMENT RENTAL	0	0	0	0		0	0	0		0
1-550-5640 BUILDING RENT	4,636	5,000	5,000	0		4,942	5,000	58		5,000
Total EXPENSES	151,197	150,535	152,192	1,657		132,589	151,289	18,701		125,414

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

Printed: 11/10/22
 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
PRE-CAMP VAIL EXPENSES:										
1-551-5000	0	0	0	0		0	0	0		0
1-551-5005	48,677	44,790	44,790	0		47,495	44,790	(2,705)		49,240
1-551-5010	0	0	0	0		0	0	0		0
1-551-5020	3,018	2,777	2,777	0		2,817	2,777	(40)		3,053
1-551-5022	706	649	649	0		693	649	(44)		714
1-551-5040	0	0	0	0		0	0	0		0
1-551-5300	1,823	3,500	1,750	(1,750)		3,370	1,750	(1,620)		2,500
1-551-5302	219	1,200	1,100	(100)		1,401	1,100	(301)		1,200
1-551-5322	114	750	750	0		270	750	480		750
1-551-5554	568	858	488	(370)		1,276	488	(788)		858
1-551-5640	0	0	0	0		0	0	0		0
Total EXPENSES	55,126	54,524	52,304	(2,220)		57,322	52,304	(5,017)		58,315
SPECIAL EVENTS EXPENSES:										
1-580-5005	78	500	500	0		0	0	0		500
1-580-5010	0	0	0	0		0	0	0		0
1-580-5020	0	31	31	0		0	0	0		31
1-580-5022	1	7	7	0		0	0	0		7
1-580-5300	558	1,500	1,500	0		117	289	172		1,500
1-580-5302	0	103	103	0		0	20	20		103
1-580-5362	0	0	0	0		0	0	0		0
1-580-5364	0	1,000	1,000	0		1,001	193	(808)		1,000
1-580-5452	0	0	0	0		0	0	0		0
1-580-5500	0	0	0	0		0	0	0		0
1-520-5302	0	0	0	0		0	0	0		0
1-520-5500	0	0	0	0		0	0	0		0
Total EXPENSES	637	3,141	3,141	0		1,118	502	(616)		3,141
SUMMER PROGRAMS EXPENSES:										
1-570-5005	31,813	0	40,000	40,000		0	40,000	40,000		0
1-570-5010	0	0	0	0		0	0	0		0
1-570-5020	1,976	8	2,480	2,472		8	2,480	2,472		0
1-570-5022	462	2	580	578		2	580	578		0
1-570-5202	0	0	0	0		0	0	0		0
1-570-5300	5,035	1,500	3,750	2,250		1,335	3,750	2,415		1,500
1-570-5302	1,127	1,000	1,000	0		0	1,000	1,000		1,000
1-570-5320	754	600	600	0		0	600	600		600
1-570-5322	8,456	3,100	3,100	0		0	3,100	3,100		3,100
1-570-5354	0	0	0	0		0	0	0		0
1-570-5364	0	0	0	0		0	0	0		0
1-570-5384	0	0	0	0		0	0	0		0
1-570-5430	0	0	0	0		0	0	0		0
1-570-5432	0	0	0	0		0	0	0		0
1-570-5500	7,540	8,650	8,000	(650)		8,645	8,000	(645)		8,650
1-570-5504	2,640	3,000	3,000	0		2,988	3,000	12		3,000
1-570-5542	0	150	0	(150)		135	0	(135)		150
1-570-5543	258	250	250	0		826	188	(639)		250
1-570-5560	737	500	500	0		0	500	500		500
Total EXPENSES	60,798	18,760	63,260	44,500		13,939	63,198	49,258		18,750
MOUNTAIN BIKE CAMP EXPENSES:										
1-571-5005	0	2,500	24,525	22,025		1,948	24,525	22,578		17,400
1-571-5020	0	155	1,521	1,366		121	1,521	1,400		1,079
1-571-5022	0	36	356	319		28	356	327		252
1-571-5300	0	0	0	0		0	0	0		0
1-571-5500	0	0	0	0		82	0	(82)		0
Total EXPENSES	0	2,691	26,401	23,710		2,178	26,401	24,223		18,731

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

Printed: 11/10/22
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YS OVERHEAD EXPENSES:										
1-500-5000 SALARIES	133,391	173,400	148,400	(25,000)		129,003	111,846	(17,157)		167,501
1-500-5005 SALARIES- HOURLY	22,794	14,000	14,000	0		6,623	8,641	2,018		42,989
1-500-5010 RETIREMENT	20,462	24,463	24,463	0		17,822	18,437	615		25,868
1-500-5020 F.I.C.A.	52	197	197	0		13	165	152		220
1-500-5022 MEDICARE	2,082	2,717	2,355	(363)		1,804	1,747	(57)		3,052
1-500-5040 HEALTH INS	30,691	39,720	39,720	0		32,770	29,790	(2,980)		41,064
1-500-5042 LIFE/DISNILITY	1,596	2,100	2,100	0		1,468	1,575	107		3,400
1-500-5050 SKI / WELLNESS BENEFIT	2,366	3,000	3,000	0		827	0	(827)		4,000
1-500-5070 PROF DEVELOPMENT	0	600	600	0		728	0	(728)		600
1-500-5202 REP & MAINT/INT BLD	0	500	500	0		0	0	0		500
1-500-5210 REP & MAINT/COPIER	0	0	0	0		0	0	0		0
1-500-5214 REP&MAINT/OFFICE EQUIP	0	0	0	0		0	0	0		0
1-500-5240 REP & MAINT / VEHICLES	665	3,000	3,000	0		2,842	2,413	(429)		3,000
1-500-5300 OPERATING SUPPLIES	1,016	700	700	0		26	651	625		700
1-500-5302 FOOD SUPPLIES	0	0	0	0		0	0	0		0
1-500-5310 OFFICE SUPPLIES	1,620	1,100	1,100	0		709	819	110		1,100
1-500-5312 OFFICE EQUIPMENT	1,282	0	0	0		0	0	0		0
1-500-5318 COPIER SUPPLIES	0	0	0	0		0	0	0		0
1-500-5320 JANITORIAL SUPPLIES	59	500	500	0		351	500	149		500
1-500-5340 COMPUTER SUPPLIES	45	100	0	(100)		66	0	(66)		100
1-500-5342 COMPUTER HW NON-CAP	0	0	0	0		0	0	0		0
1-500-5344 COMPUTER SW NON-CAP	981	200	200	0		0	200	200		200
1-500-5360 UNIFORMS	490	1,000	1,000	0		0	1,000	1,000		1,000
1-500-5420 W.C. INS	3,339	1,465	2,372	907		1,465	2,372	907		1,758
1-500-5430 ADVERTISING (JOB POSTINGS)	0	1,500	1,500	0		0	1,500	1,500		1,500
1-500-5432 PRINTING	0	0	0	0		69	0	(69)		0
1-500-5440 RECRUITMENT ADVERTISING	0	300	0	(300)		165	0	(165)		300
1-500-5450 MILEAGE REIMB	161	50	0	(50)		44	0	(44)		50
1-500-5452 MEALS	820	515	515	0		692	259	(434)		515
1-500-5470 BANK FEES	5,151	4,500	4,500	0		6,751	3,373	(3,378)		4,500
1-500-5471 AMEX FEES	0	0	0	0		25	0	(25)		0
1-500-5500 CONTRACT LABOR	0	0	0	0		0	0	0		0
1-500-5504 CLEANING SERVICES	0	0	0	0		0	0	0		0
1-500-5530 POSTAGE/SHIPPING	24	50	50	0		0	50	50		50
1-500-5540 PHONE CHARGES	3,060	3,250	3,250	0		2,210	2,554	343		3,250
1-500-5542 CELLULAR PHONE	408	1,000	600	(400)		958	450	(508)		1,000
1-500-5543 NETWORK CONNECTION	0	600	0	(600)		517	0	(517)		600
1-500-5550 PROFESSIONAL DUES	0	0	0	0		0	0	0		0
1-500-5552 BOOKS/PERIODICALS/SUBSCR	16	0	0	0		347	0	(347)		0
1-500-5560 BONUS/APPRECIATION	99	500	500	0		50	0	(50)		500
Total EXPENSES	232,670	281,027	255,121	(25,906)		208,347	188,341	(20,006)		309,817
TOTAL EXPENSES	595,877	628,342	678,984	50,641		493,637	573,539	79,903		653,557
COMMUNITY PROG NET INC (EXP)	(144,862)	(151,290)	(237,889)	86,598		(36,472)	(176,725)	140,253		(253,712)

VAIL RECREATION DISTRICT
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Printed: 11/10/22
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NATURE CENTER										
NATURE CENTER REVENUE:										
1-710-4100	0	0	0	0		0	0	0		0
1-710-4300	0	0	0	0		0	0	0		0
1-710-4320	0	0	0	0		0	0	0		0
1-710-4321	0	0	0	0		0	0	0		0
1-710-4350	0	0	0	0		0	0	0		0
1-710-4380	0	0	0	0		0	0	0		0
1-710-4382	0	0	0	0		0	0	0		0
1-710-4410	0	0	0	0		0	0	0		0
1-710-4412	0	0	0	0		0	0	0		0
1-710-4520	0	0	0	0		0	0	0		0
1-710-4540	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
OD ICE RINK REVENUE:										
1-740-4540	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
TOTAL NATURE REVENUE	0	0	0	0		0	0	0		0

VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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NATURE CENTER EXPENSES:										
1-710-5000 SALARIES	0	0	0	0		0	0	0		0
1-710-5005 SALARIES- SEASONAL	0	0	0	0		0	0	0		0
1-710-5020 F.I.C.A.	0	0	0	0		0	0	0		0
1-710-5022 MEDICARE	0	0	0	0		0	0	0		0
1-710-5050 SKI / WELLNESS BENEFIT	0	0	0	0		0	0	0		0
1-710-5070 PROFESSIONAL DEVELOPMENT	0	0	0	0		0	0	0		0
1-710-5200 REP&MAINT/EXT BLD	0	0	0	0		0	0	0		0
1-710-5202 REP&MAINT/INT BLD	0	0	0	0		0	0	0		0
1-710-5210 REP&MAINT/COPIER	0	0	0	0		0	0	0		0
1-710-5240 REP & MAINT/VEHICLES	0	0	0	0		0	0	0		0
1-710-5300 OPERATING SUPPLIES	0	0	0	0		0	0	0		0
1-710-5302 FOOD SUPPLIES	0	0	0	0		0	0	0		0
1-710-5310 OFFICE SUPPLIES	0	0	0	0		0	0	0		0
1-710-5312 OFFICE EQUIPMENT	0	0	0	0		0	0	0		0
1-710-5354 CGS/RETAIL	0	0	0	0		0	0	0		0
1-710-5360 UNIFORMS	0	0	0	0		0	0	0		0
1-710-5370 LANDSCAPING SUPPLIES	0	0	0	0		0	0	0		0
1-710-5404 UTIL/ELECTR	0	0	0	0		0	0	0		0
1-710-5420 W.C.INS	0	0	0	0		0	0	0		0
1-710-5430 ADVERTISING	0	0	0	0		0	0	0		0
1-710-5432 COMPUTER H.W. (NON-CAP)	0	0	0	0		0	0	0		0
1-710-5445 VAN RENTAL	0	0	0	0		0	0	0		0
1-710-5450 MILAGE REIMB	0	0	0	0		0	0	0		0
1-710-5452 MEALS	0	0	0	0		0	0	0		0
1-710-5454 LODGING	0	0	0	0		0	0	0		0
1-710-5470 BANK FEES	0	0	0	0		0	0	0		0
1-710-5500 CONTRACT LABOR	0	0	0	0		0	0	0		0
1-710-5502 CONTRACTOR FEES	0	0	0	0		0	0	0		0
1-710-5503 TAXIDERMY FEE	0	0	0	0		0	0	0		0
1-710-5505 HUT TRIP EXPENSES	0	0	0	0		0	0	0		0
1-710-5540 PHONE CHARGES	0	0	0	0		0	0	0		0
1-710-5542 CELL PHONE CHARGES	0	0	0	0		0	0	0		0
1-710-5552 BOOKS/PERIODICALS/SUBSCR	0	0	0	0		0	0	0		0
1-710-5553 ECO TOUR (ADVENTURE WED) EXP	0	0	0	0		0	0	0		0
1-710-5554 LICENSE/PERMIT FEES	0	0	0	0		0	0	0		0
1-710-5556 YELLOWSTONE TRIP	0	0	0	0		0	0	0		0
1-710-5560 EMPLOYEE APPRECIATION	0	0	0	0		0	0	0		0
1-760-5300 FLY FISHING OPERATING SUPPLIES	0	0	0	0		0	0	0		0
1-740-5402 UTIL/WATER & SEWER	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0
TOTAL NATURE EXPENSES	0	0	0	0		0	0	0		0
NATURE CENTER NET INC (EXP)	0	0	0	0		0	0	0		0

VAIL RECREATION DISTRICT
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Printed: 11/10/22
 Modified Accrual Basis

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NORDIC CENTER REVENUE:										
1-730-4230	0	0	0	0		0	0	0		0
1-730-4622	0	0	0	0		0	0	0		0
1-730-4412	141,181	141,500	140,000	1,500		116,279	108,472	7,807		155,000
1-730-4330	3,420	5,500	11,000	(5,500)		2,990	10,743	(7,753)		5,500
1-730-4430	101,239	118,000	70,000	48,000		38,260	13,430	24,830		127,000
1-730-4440	15,990	3,000	52,000	(49,000)		900	48,098	(47,198)		10,000
1-730-4455	464	750	750	0		386	370	16		1,000
1-730-4470	12,270	14,000	12,000	2,000		8,992	6,371	2,621		16,000
1-730-4490	182,517	192,000	192,000	0		124,493	130,141	(5,649)		195,000
1-730-4491	0	0	0	0		0	0	0		0
1-730-4550	0	0	0	0		0	0	0		500
1-730-4100	155,940	165,000	160,000	5,000		104,339	70,517	33,822		190,000
1-730-4101	189,497	235,000	260,000	(25,000)		115,798	129,815	(14,017)		210,000
1-730-4102	47,759	25,000	35,000	(10,000)		13,856	31,534	(17,679)		20,000
		0	0	0			0	0		0
1-730-4335	37,094	42,000	36,500	5,500		37,813	26,713	11,100		49,000
Total NORDIC REVENUE	887,370	941,750	969,250	(27,500)		564,105	576,205	(12,100)		979,000
PRO SHOP COST OF SALES										
1-730-5354	89,866	102,300	99,200	(3,100)		62,101	43,721	(18,380)		117,800
1-730-5355	113,604	148,050	163,800	15,750		68,202	81,783	13,582		132,300
1-730-5359		0	0	0			0	0		0
1-730-5357	3,265	1,500	1,500	0		0	1,050	1,050		1,500
Total COST OF GOODS	206,736	251,850	264,500	12,650		130,303	126,554	(3,749)		251,600
COST OF GOODS SOLD %'S										
SOFT GOODS	58%	62%	62%	0%		60%	62%	2%		62%
HARD GOODS	60%	63%	63%	0%		59%	63%	4%		63%
FOOD & BEVERAGES	0%	0%	0%	0%		0%	0%	0%		0%

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NORDIC CENTER EXPENSES:										
1-730-5000 SALARIES	144,391	277,734	257,734	(20,000)		186,091	186,091	0		297,343
1-730-5005 SALARIES- SEASONAL	116,303	162,496	132,496	(30,000)		93,615	92,519	(1,096)		162,670
1-730-5010 RETIREMENT	15,210	32,217	32,217	0		23,261	23,261	0		44,704
1-730-5020 F.I.C.A.	7,074	10,075	8,215	(1,860)		5,136	5,736	600		6,347
1-730-5022 MEDICARE	4,376	6,383	5,658	(725)		3,952	4,040	88		6,670
1-730-5040 HEALTH INS	15,684	15,516	15,516	0		13,711	11,637	(2,074)		16,026
1-730-5042 LIFE/DISABILITY	975	1,100	1,100	0		813	825	12		1,100
1-730-5050 SKI / WELLNESS BENEFIT	783	1,000	1,000	0		0	0	0		1,000
1-730-5070 PROFESSIONAL DEVELOPMENT	301	1,200	1,200	0		0	0	0		1,200
1-730-5200 REP&MAINT/EXT BLD	0	0	0	0		0	0	0		0
1-730-5202 REP & MAINT- INTERIOR BUILDING	0	0	0	0		0	0	0		0
1-730-5210 REP&MAINT/COPIER	0	0	0	0		0	0	0		0
1-730-5240 REP & MAINT/VEHICLES	651	0	0	0		0	0	0		0
1-730-5242 VEHICLE PARTS/SUPPLIES	17,792	18,000	19,000	1,000		1,329	17,835	16,506		12,000
1-730-5275 SNOW REMOVAL	0	0	0	0		0	0	0		0
1-730-5300 OPERATING SUPPLIES	6,950	6,500	5,500	(1,000)		1,846	2,452	606		5,500
1-730-5302 FOOD SUPPLIES	0	0	0	0		0	0	0		0
1-730-5310 OFFICE SUPPLIES	2,056	300	300	0		0	13	13		0
1-730-5312 OFFICE EQUIPMENT	0	0	0	0		0	0	0		0
1-730-5320 JANITORIAL SUPPLIES	0	0	0	0		0	0	0		0
1-730-5344 COMPUTER S.W.	981	0	0	0		0	0	0		0
1-730-5356 RENTAL FLEET PURCHASES	18,503	28,000	20,000	(8,000)		5,407	4,316	(1,091)		30,000
1-730-5360 UNIFORMS	4,390	2,500	2,500	0		575	330	(245)		3,000
1-730-5376 FUEL	0	9,000	3,000	(6,000)		6,068	396	(5,672)		9,000
1-730-5382 SIGNS	1,666	1,000	1,000	0		555	452	(103)		1,200
1-730-5384 TOOLS & EQUIPMENT	0	1,000	1,000	0		528	452	(76)		1,000
1-730-5400 UTIL/GAS	0	0	0	0		0	0	0		0
1-730-5402 UTIL/WATER & SEWER	0	0	0	0		0	0	0		0
1-730-5404 UTIL/ELECTR	0	0	0	0		0	0	0		0
1-730-5420 W.C.INS	3,816	4,637	3,816	(821)		4,637	3,816	(821)		5,564
1-730-5430 ADVERTISING (JOB POSTINGS)	0	250	250	0		0	250	250		250
1-730-5432 PRINTING	0	225	0	(225)		224	0	(224)		250
1-730-5440 RECRUITING	0	0	0	0		0	0	0		0
1-730-5450 MILAGE REIMB	307	350	350	0		287	350	63		350
1-730-5452 MEALS	924	1,000	1,000	0		146	891	745		1,000
1-730-5454 LODGING	0	0	0	0		0	0	0		0
1-730-5470 BANK FEES	24,530	23,544	28,108	4,565		17,514	23,802	6,289		24,475
1-730-5530 POSTAGE	1,184	1,000	1,000	0		275	181	(95)		1,000
1-730-5482 TRASH REMOVAL	0	0	0	0		0	0	0		0
1-730-5500 CONTRACT LABOR	0	0	0	0		0	0	0		0
1-730-5502 CONTRACTOR FEES	0	0	0	0		0	0	0		0
1-730-5504 CLEANING SERVICES	0	0	0	0		0	0	0		0
1-730-5540 PHONE CHARGES	0	0	0	0		0	0	0		0
1-730-5542 CELL PHONE CHARGES	208	1,000	264	(736)		1,039	200	(840)		1,000
1-730-5543 NETWORK CONNECTION	0	0	0	0		0	0	0		0
1-730-5552 TV/BOOKS/PERIODICALS/SUBSCR	0	0	0	0		0	0	0		0
1-730-5554 LICENSE/PERMIT FEES	500	500	500	0		0	0	0		500
1-730-5560 EMPLOYEE APPRECIATION	1,002	600	600	0		437	308	(129)		1,000
1-730-5610 EQUIPMENT RENTAL	0	0	0	0		0	0	0		0
1-730-5658 CAP OUT/VEHICLES- SNOWCAT REI	13,594	0	0	0		0	0	0		0
1-730-5750 ALLOCATED CLUBHOUSE EXPENSE	58,133	65,000	62,750	(2,250)		50,368	49,482	(886)		69,000
1-730-5990 DAILY OVER/UNDER	(16)	150	150	0		50	64	14		150
Total EXPENSES	462,268	672,276	606,223	(66,053)		417,866	429,699	11,833		703,300
NORDIC CENTER NET INC (EXP)	218,367	17,624	98,527	(80,903)		15,937	19,952	(4,015)		24,100

VAIL RECREATION DISTRICT
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	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
PROPERTY TAXES & ADMIN										
Assessed Value- Per County		1,336,976,340	1,336,976,340							1,317,528,870
Less TIFF Valuation		(108,522,300)	(108,522,300)							(106,461,150)
Less Allowance For Protests		(5,000,000)	(5,000,000)							(5,000,000)
NET VALUE USED FOR BUDGET		1,223,454,040	1,223,454,040							1,206,067,720
OPERATING MILL LEVY RATE		3.780	3.780							3.861
ABATEMENTS MILL LEVY RATE		0.038	0.038							0.008
PROPERTY TAXES LEVIED		4,690,238	4,690,238							4,685,621
TAXES REVENUE:										
1-960-4700 REAL & PERSONAL PROP TAX	4,686,241	4,690,238	4,690,238	0		4,682,409	4,678,512	3,897		4,685,621
1-960-4730 PROPERTY TAX ABATEMENTS	(16,118)	(18,900)	(18,900)	0		(7,014)	(16,800)	9,786		(19,305)
PERSONAL PROPERTY TAXES		9,158	9,158	0			0	0		9,266
1-960-4710 PENALTIES & INT	4,366	4,500	4,500	0		4,412	4,080	332		4,500
1-960-4720 SPECIFIC OWNERSHIP	261,318	255,229	255,229	0		188,904	170,153	18,751		234,281
Total REVENUE	4,935,807	4,940,224	4,940,224	0		4,868,710	4,835,945	32,766		4,914,363
MISC REVENUE:										
1-970-4540 DONATIONS	0	0	0	0		0	0	0		0
1-970-4910 EARNINGS ON INVEST	3,558	138,000	4,000	134,000		81,973	3,000	78,973		247,000
1-970-4920 SALE OF FIXED ASSETS	5,000	7,500	0	7,500		7,500	0	7,500		0
1-970-4930 FORFEITURE ACCOUNT TRFR	0	0	0	0		0	0	0		0
1-970-4998 INSURANCE PROCEEDS	0	0	0	0		0	0	0		0
1-970-4999 MISC REV	20,678	3,500	3,000	500		3,126	2,250	876		3,500
Total REVENUE	29,236	149,000	7,000	142,000		92,599	5,250	87,349		250,500
TAXES EXPENSES:										
1-960-5472 TREASURERS FEES	139,665	140,707	140,707	0		140,394	140,355	(39)		140,569
Total EXPENSES	139,665	140,707	140,707	0		140,394	140,355	(39)		140,569
ADMIN OPERATIONS EXPENSES:										
1-900-5000 SALARIES	269,232	283,358	298,358	15,000		207,473	227,198	19,725		298,351
1-900-5005 SALARIES- SEASONAL	5,200	4,500	6,000	1,500		3,500	4,500	1,000		6,000
1-900-5010 RETIREMENT	32,375	35,795	37,295	1,500		27,432	28,400	968		37,294
1-900-5020 F.I.C.A.	322	279	372	93		237	279	42		372
1-900-5022 MEDICARE	3,732	4,174	4,413	239		2,854	3,360	505		4,413
1-900-5040 HEALTH INS	37,351	39,720	39,720	0		38,453	29,790	(8,663)		41,064
1-900-5042 LIFE/DISABILITY	2,414	3,000	3,000	0		1,938	2,250	312		3,000
1-900-5050 SKI / WELLNESS BENEFIT	2,403	3,000	3,000	0		0	586	586		3,000
1-900-5060 EMPLOYEE BONUSES	0	0	0	0		0	0	0		0
1-900-5070 PROF DEVELOPMENT	5,098	2,000	5,000	3,000		936	3,898	2,962		5,000
1-900-5080 FLEXIBLE BENEFITS PLAN	1,627	0	1,700	1,700		0	1,700	1,700		0
1-900-5100 LEGAL	34,477	46,000	40,000	(6,000)		37,349	30,000	(7,349)		46,000
1-900-5109 ACCOUNTING	75,671	85,000	95,000	10,000		60,888	75,086	14,199		90,000
1-900-5110 CONSULTANT FEES	0	(5,230)	0	5,230		683	0	(683)		10,000
1-900-5111 HR CONSULTANT FEES	0	36,000	1,000	(35,000)		24,494	806	(23,688)		40,000
1-900-5112 GOCO GRANT WRITER	0	0	0	0		0	0	0		0
1-900-5120 AUDIT FEES	12,900	13,400	13,400	0		13,400	13,400	0		14,070
1-900-5200 REP&MAINT/EXT BLD	360	500	500	0		0	0	0		500
1-900-5202 REP&MAINT/INT BLD	1,513	4,000	3,000	(1,000)		3,340	1,952	(1,388)		4,000
1-900-5210 REP&MAINT/COPIER	4,881	5,100	5,100	0		3,703	3,825	122		5,100
1-900-5212 REP&MAINT/COMPUTERS	47,324	47,324	48,744	1,420		35,493	36,558	1,065		49,690
1-900-5214 POSTAGE MACHINE RENTAL	1,692	1,730	1,730	0		1,304	1,286	(18)		1,782
1-900-5240 REP & MAINT- VEHICLES	0	1,000	1,000	0		0	743	743		1,000
1-900-5300 OPERATING SUPPLIES	5,004	5,500	5,000	(500)		5,155	3,750	(1,405)		5,000
1-900-5301 COMMUNITY DEVELOPMENT	0	0	0	0		0	0	0		0
1-900-5302 FOOD SUPPLIES	0	0	0	0		0	0	0		0
1-900-5304 BOARD MTG/MEALS	1,755	2,000	1,500	(500)		1,723	1,171	(552)		2,000
1-900-5306 BOARD RETREAT	511	900	2,000	1,100		899	2,000	1,101		2,000
1-900-5310 OFFICE SUPPLIES	0	0	0	0		0	0	0		0
1-900-5312 OFFICE EQUIPMENT	0	0	0	0		0	0	0		0
1-900-5318 COPIER SUPPLIES	0	0	0	0		0	0	0		0

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

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ADMIN OPERATIONS EXPENSES (CONTINUED):										
1-900-5320	JANITORIAL SUPPLIES/ COVID	2,787	2,500	500	(2,000)	2,236	469	(1,767)		2,625
1-900-5340	COMPUTER SUPPLIES	0	0	0	0	0	0	0		0
1-900-5342	COMPUTER H.W. (NON-CAP)	0	0	0	0	0	0	0		0
1-900-5344	COMPUTER S.W. (NON-CAP)	8,415	8,000	4,000	(4,000)	4,726	3,000	(1,726)		8,000
1-900-5345	REGISTRATION / POS SOFTWARE	21,317	18,768	18,768	0	13,968	14,076	108		19,000
1-900-5360	UNIFORMS	748	700	700	0	149	609	460		800
1-900-5364	COMMUNITY SUPPORT	9,019	4,000	7,000	3,000	946	2,182	1,236		5,000
1-900-5400	UTILITIES/GAS	0	0	0	0	0	0	0		0
1-900-5402	UTIL/WATER & SEWER	0	0	0	0	0	0	0		0
1-900-5404	UTIL/ELECTR	(3,015)	0	0	0	(684)	550	1,234		0
1-900-5410	INS/GEN LIAB	30,695	30,314	32,698	2,384	30,314	31,100	786		34,861
1-900-5411	INS/AUTO	9,114	9,802	10,241	439	9,802	10,241	439		11,272
1-900-5412	INS/PROPERTY	99,978	108,617	115,000	6,383	108,617	115,000	6,383		124,910
1-900-5413	INS/ E&O	0	0	0	0	0	0	0		0
1-900-5414	INS/CONTRACTORS EQUIP	0	0	0	0	0	0	0		0
1-900-5415	INS/OTHER	31,137	25,550	34,873	9,323	25,550	34,873	9,323		29,383
1-900-5416	INS/UNBRELLA	0	0	0	0	0	0	0		0
1-900-5420	W.C. INS	489	477	489	12	477	489	12		572
1-900-5422	UNEMPLOY INS	10,303	1,500	10,000	8,500	1,353	7,956	6,603		5,000
1-900-5430	ADVERTISING	0	200	0	(200)	159	0	(159)		200
1-900-5432	PRINTING	586	600	750	150	354	633	279		600
1-900-5434	PUBLIC NOTICES	19	0	0	0	0	0	0		0
1-900-5435	DOCUMENT SHREDDING	600	650	700	50	470	525	55		720
1-900-5440	RECRUITMENT ADVERTISING	13,753	4,500	1,000	(3,500)	4,486	969	(3,517)		5,000
1-900-5442	RECRUITMENT EXPENSES	0	0	0	0	0	0	0		0
1-900-5450	MILEAGE REIMB	0	0	0	0	0	0	0		0
1-900-5451	MEALS/TRAVEL	0	0	0	0	0	0	0		0
1-900-5454	LODGING	0	0	0	0	0	0	0		0
1-900-5456	TRAVEL	0	0	0	0	0	0	0		0
1-900-5460	COMPUTER SERVICES	0	0	0	0	0	0	0		0
1-900-5452	MEALS	0	0	200	200	0	194	194		500
1-900-5470	BANK FEES	3,175	7,000	9,000	2,000	4,568	6,750	2,182		7,500
1-900-5471	AMEX FEES	0	0	0	0	0	0	0		0
1-900-5480	FIRE ALARM FEES	150	0	0	0	0	0	0		0
1-900-5490	PAYROLL SERVICE	34,766	36,000	31,000	(5,000)	26,638	21,262	(5,376)		36,000
1-900-5492	ACCOUNTING SOFTWARE SUPPOR	1,519	1,233	1,750	517	1,233	1,750	517		1,400
1-900-5500	CONTRACT SERVICES	0	0	0	0	0	0	0		0
1-900-5504	CLEANING SERVICES	7,299	8,000	6,500	(1,500)	5,924	4,875	(1,049)		8,000
1-900-5520	ELECTION FEES	0	39	20,000	19,961	39	20,000	19,961		20,000
1-900-5530	POSTAGE/SHIPPING	2,368	2,350	2,800	450	1,336	1,478	142		2,350
1-900-5540	PHONE CHARGES	3,410	3,000	3,600	600	2,141	2,721	580		3,000
1-900-5541	INTERNET CONNECT FEES	0	0	0	0	0	0	0		0
1-900-5542	CELLULAR PHONE FEES	4,022	4,900	5,700	800	3,459	4,339	880		4,900
1-900-5543	NETWORK CONNECT	1,895	1,850	1,850	0	1,414	1,437	23		1,850
1-900-5550	PROFESSIONAL DUES	1,238	1,238	1,238	0	1,238	1,238	1		1,238
1-900-5552	BOOKS/PERIODICALS/SUBSCR	4,163	4,500	3,800	(700)	4,234	3,045	(1,189)		4,500
1-900-5560	VRD EMPLOYEE APPRECIATION	11,207	10,000	10,000	0	9,287	7,500	(1,787)		10,000
1-900-5999	MISC OP EXP	0	0	0	0	0	0	0		0
1-900-6510	WIND ENERGY CREDITS	0	0	0	0	0	0	0		0
	Total EXPENSES	856,992	915,338	950,990	35,652	735,687	771,801	36,114		1,018,817

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PUBLIC RELATIONS EXPENSES:										
1-910-5000 SALARIES	89,250	95,320	90,500	(4,820)		73,839	68,846	(4,993)		94,500
1-910-5005 SALARIES- SEASONAL	61,525	51,120	66,120	15,000		35,891	52,800	16,909		75,900
1-910-5010 RETIREMENT	16,734	17,228	17,228	0		12,837	13,105	269		18,833
1-910-5020 FICA	703	1,166	1,166	0		397	1,017	619		1,224
1-910-5022 MEDICARE	2,116	2,123	2,271	148		1,636	1,764	128		2,471
1-910-5040 HEALTH INS	23,880	18,400	29,400	11,000		15,686	22,050	6,364		18,024
1-910-5042 LIFE/DISABILITY	1,358	1,500	1,500	0		770	1,125	355		1,200
1-910-5050 SKI / WELLNESS BENEFIT	1,578	2,000	2,000	0		0	0	0		2,000
1-910-5070 PROFESSIONAL DEVELOPMENT	149	4,000	4,000	0		3,613	3,000	(613)		5,360
1-910-5071 EVENT RECRUITMENT	0	0	0	0		0	0	0		0
1-910-5140 OUTSOURCE PROF FEES	0	0	0	0		0	0	0		0
1-910-5212 REP&MAINT/COMPUTERS	0	0	0	0		0	0	0		0
1-910-5300 OPERATING SUPPLIES	596	500	500	0		225	375	150		500
1-910-5310 OFFICE SUPPLIES	58	500	155	(345)		407	0	(407)		500
1-910-5312 OFFICE EQUIPMENT	0	0	0	0		0	0	0		0
1-910-5342 COMPUTER H.W.	0	0	0	0		0	0	0		0
1-910-5344 COMPUTER S.W.	8,407	8,000	7,000	(1,000)		7,170	6,800	(370)		8,000
1-910-5360 UNIFORMS	559	500	500	0		0	500	500		500
1-910-5364 PRIZES / MEDIA SWAG	0	750	750	0		100	750	650		750
1-910-5366 PHOTO SUPPLIES/DEVELOP	1,060	1,600	1,600	0		100	1,600	1,500		1,600
1-910-5420 W.C. INS	187	160	200	40		160	200	40		192
1-910-5430 ADVERTISING	1,895	2,085	2,085	0		35	990	955		2,485
1-910-5431 ADVERTISING TELEVISION	7,699	2,300	7,000	4,700		1,500	6,200	4,700		2,375
1-910-5432 PRINTING	1,014	1,800	1,800	0		1,359	1,541	182		1,800
1-910-5433 ADVERTISING PUBLICATIONS	3,800	5,500	5,500	0		1,900	2,750	850		5,500
1-910-5434 ADVERTISING ONLINE	2,219	1,300	1,300	0		952	758	(194)		1,300
1-910-5440 RECRUITMENT	0	100	0	(100)		20	0	(20)		100
1-910-5450 MILEAGE REIMB	68	285	285	0		0	150	150		285
1-910-5452 MEALS	480	750	750	0		548	591	42		750
1-910-5456 TRAVEL	0	1,360	1,360	0		0	1,000	1,000		0
1-910-5470 BANK FEES	75	55	55	0		0	0	0		55
1-910-5500 CONTRACT LABOR	0	5,150	7,500	2,350		400	5,000	4,600		10,000
1-910-5502 CONTRACTORS FEES	0	0	0	0		0	0	0		0
1-910-5530 POSTAGE/SHIPPING	2,990	6,000	3,150	(2,850)		5,362	3,150	(2,212)		6,000
1-910-5540 PHONE CHARGES	528	530	530	0		396	398	2		530
1-910-5541 INTERNET CONNECT FEES	0	0	0	0		0	0	0		0
1-910-5542 CELLULAR PHONE CHARGES	0	0	0	0		0	0	0		0
1-910-5543 NETWORK CONNECTION	215	264	264	0		0	198	198		264
1-910-5545 WEBSITE MAINTENANCE	0	0	0	0		0	0	0		0
1-910-5550 PROFESSIONAL DUES	2,205	2,300	2,300	0		1,905	2,300	395		2,300
1-910-5552 BOOKS/PERIODICALS/SUBS	29	85	85	0		29	85	56		85
1-910-5504 PR COST SHARING W/ TOV	0	0	0	0		0	0	0		0
1-910-5880 ADVERTISING SPORTS	31,388	32,500	37,500	5,000		26,860	27,481	621		37,500
1-910-5881 ADVERTISING GYMNASTICS	4,242	5,250	5,250	0		2,892	3,982	1,090		5,250
1-910-5882 ADVERTISING COMMUNITY PROG	6,649	10,000	14,000	4,000		6,282	6,272	(10)		14,000
1-910-5883 ADVERTISING NORDIC	10,588	11,000	16,000	5,000		3,533	8,382	4,849		16,000
1-910-5884 ADVERTISING GOLF OPERATIONS	21,633	25,000	30,000	5,000		16,461	24,116	7,654		30,000
1-910-5885 ADVERTISING TENNIS	5,631	5,000	10,000	5,000		6,766	8,391	1,625		10,000
1-910-5886 ADVERTISING PICKLEBALL	4,029	3,500	3,500	0		2,590	2,600	10		3,500
1-910-5887 ADVERTISING DOBSON	3,144	5,000	9,000	4,000		1,867	6,300	4,433		9,000
1-910-5888 ADVERTISING FP CONCESSIONS	0	0	0	0		0	0	0		0
1-910-5889 ADVERTISING GRILL ON THE GORE	9,370	10,000	10,000	0		5,884	6,246	362		11,000
1-910-5890 ADVERTISING BANQUETS	5,618	6,000	12,000	6,000		3,910	8,724	4,814		10,000
Total EXPENSES	333,669	347,980	406,103	58,123		244,281	301,536	57,255		411,632

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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: 11/10/22
 Modified Accrual Basis

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PARK MAINTENANCE EXPENSES:										
1-920-5000	75,653	80,000	80,000	0		59,616	59,615	(0)		81,375
1-920-5005	49,581	84,165	69,165	(15,000)		40,136	60,720	20,584		92,353
1-920-5010	9,276	18,000	10,000	(8,000)		11,165	7,452	(3,713)		23,026
1-920-5020	3,074	3,218	4,288	1,070		1,514	3,765	2,251		1,802
1-920-5022	1,768	2,380	2,163	(218)		1,398	1,745	347		2,519
1-920-5040	13,691	27,250	13,596	(13,654)		20,939	10,197	(10,742)		39,096
1-920-5042	745	1,250	1,250	0		747	938	190		2,450
1-920-5050	789	3,000	1,000	(2,000)		842	1,000	158		3,000
1-920-5051	0	0	0	0		0	0	0		0
1-920-5070	213	1,500	1,500	0		0	1,500	1,500		1,500
1-920-5200	14	1,000	1,000	0		0	1,000	1,000		1,000
1-920-5202	1,611	3,000	3,000	0		2,810	1,774	(1,037)		3,000
1-920-5220	8,514	7,000	7,000	0		6,292	6,225	(67)		7,000
1-920-5240	156	1,000	1,000	0		300	(540)	(840)		1,000
1-920-5242	324	800	800	0		426	800	374		800
1-920-5250	1,798	1,500	1,500	0		3,438	1,400	(2,038)		3,500
1-920-5252	0	0	0	0		0	0	0		0
1-920-5260	4,480	4,500	4,500	0		3,573	4,500	927		4,750
1-920-5300	466	800	800	0		464	757	294		800
1-920-5320	2,074	4,800	4,800	0		1,949	4,800	2,851		4,800
1-920-5360	547	550	550	0		544	276	(268)		750
1-920-5370	6,628	6,650	6,650	0		5,352	6,650	1,298		6,650
1-920-5372	28,298	30,400	30,400	0		31,403	24,502	(6,901)		30,400
1-920-5373	10,042	6,500	6,500	0		6,749	6,500	(249)		7,000
1-920-5376	0	0	0	0		0	0	0		0
1-920-5378	30	4,883	4,000	(883)		4,883	4,000	(883)		2,500
1-920-5380	19,572	25,000	25,000	0		20,566	16,301	(4,266)		27,500
1-920-5402	21,428	30,000	25,000	(5,000)		42,975	22,535	(20,440)		28,000
1-920-5404	3,946	4,000	4,000	0		2,888	2,698	(190)		4,000
1-920-5420	4,114	3,045	4,320	1,275		3,045	4,320	1,275		3,654
1-920-5430	0	1,000	1,000	0		0	1,000	1,000		1,000
1-920-5432	0	0	0	0		0	0	0		0
1-920-5440	0	778	0	(778)		778	0	(778)		778
1-920-5452	115	150	150	0		123	75	(48)		150
1-920-5456	0	0	0	0		0	0	0		0
1-920-5482	1,022	2,500	2,500	0		904	1,553	649		2,500
1-920-5502	6,000	0	0	0		0	0	0		0
1-920-5503	0	7,500	7,500	0		4,800	6,250	1,450		7,500
1-920-5504	0	0	0	0		0	0	0		0
1-920-5506	0	0	0	0		0	0	0		0
1-920-5540	264	275	275	0		198	206	8		275
1-920-5542	400	420	420	0		302	314	12		420
1-920-5550	205	205	205	0		0	205	205		205
1-920-5610	946	950	950	0		0	950	950		950
1-920-5820	0	0	0	0		0	0	0		0
Total EXPENSES	277,782	369,970	326,782	(43,188)		281,118	265,983	(15,135)		398,004

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

Printed: 11/10/22
 Modified Accrual Basis

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FACILITIES MAINTENANCE EXPENSES:										
1-930-5000 SALARIES	106,866	107,766	107,766	0		80,974	80,974	0		110,529
1-930-5005 SALARIES- SEASONAL	0	0	0	0		0	0	0		0
1-930-5010 RETIREMENT	12,846	13,471	13,471	0		10,122	10,122	(0)		13,816
1-930-5020 FICA	0	0	0	0		0	0	0		0
1-930-5022 MEDICARE	1,463	1,563	1,563	0		1,098	1,174	76		1,603
1-930-5040 HEALTH INS	15,718	15,516	15,516	0		13,741	11,637	(2,104)		16,026
1-930-5042 LIFE/DISNILITY INS	1,062	1,100	1,100	0		885	825	(60)		1,100
1-930-5050 SKI / WELLNESS BENEFIT	789	1,000	1,000	0		0	0	0		1,000
1-930-5070 PROFESSIONAL DEVELOPMENT	0	1,500	0	(1,500)		0	0	0		1,500
1-930-5150 LICENSE PERMIT & FEES	75	300	75	(225)		275	75	(200)		300
1-930-5202 REP & MAINT/INT BLD	0	0	0	0		0	0	0		0
1-930-5240 REP&MAINT/VEHICLES	129	500	500	0		2,869	500	(2,369)		500
1-930-5242 VEHICLE PARTS / SUPPLIES	89	4,000	500	(3,500)		0	28	28		1,000
1-930-5300 OPERATING SUPPLIES	0	50	50	0		29	3	(26)		50
1-930-5310 OFFICE SUPPLIES	80	100	100	0		0	0	0		100
1-930-5314 OFFICE FURNITURE & FIXTURES	0	0	0	0		0	0	0		0
1-930-5342 HARDWARE NON-CAP	0	0	0	0		0	0	0		0
1-930-5344 SOFTWARE NON-CAP	0	0	0	0		0	0	0		0
1-930-5360 UNIFORMS	27	100	100	0		30	100	70		100
1-930-5378 SM EQUIP/TOOLS	23	125	125	0		106	125	19		125
1-930-5420 WC INSURANCE	2,484	2,454	2,608	154		2,454	2,608	155		3,387
1-930-5432 PRINTING	0	0	0	0		0	0	0		0
1-930-5452 MEALS	397	500	500	0		446	94	(353)		500
1-930-5456 TRAVEL	5	0	1,500	1,500		0	1,500	1,500		0
1-930-5540 PHONES	264	250	250	0		198	188	(11)		250
1-930-5542 CELL PHONE	256	250	250	0		264	170	(94)		250
1-930-5543 NETWORK CONNECTION	237	300	300	0		194	218	25		300
1-930-5552 BOOKS/SUBSCRIPTIONS	0	50	50	0		0	36	36		50
1-930-5800 SM EQUIP/MACHINE	0	0	0	0		0	0	0		0
CONTINGENCY	0	0	0	0		0	0	0		0
Total FACILITIES MAINTENANCE	142,809	150,894	147,324	(3,571)		113,683	110,377	(3,306)		152,486
TRANSFERS EXPENSES:										
1-980-5950 TRANS TO ENTERPRISE FUND	0	0	0	0		0	0	0		0
1-980-5962 REPAYMENT OF ENT FUND ADV	0	0	0	0		0	0	0		0
Total TRANSFERS	0	0	0	0		0	0	0		0
GYMNASTICS										
1-492-5520 GYM FACILITY- TOV NOTE	0			0		0	0	0		
1-492-5521 GYM FACILITY- IMPUTED INTEREST	0			0		0	0	0		
TOTAL EXPENSES	0	0	0	0		0	0	0		0
TOTAL GF DEBT SERVICE EXPENSE	0	0	0	0		0	0	0		0

VAIL RECREATION DISTRICT
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 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

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CAPITAL EXPENSES:										
SPORTS										
1-400-6310	CAP OUT- VEHICLES / TRAILER	5,169	53,000	60,000	7,000	2,389	60,000	57,611		0
1-400-6430	SPORTS EQUIPMENT	14,600	9,000	8,000	(1,000)	2,020	8,000	5,980		15,000
1-400-6400	COMPUTER HARDWARE	3,472	3,967	2,550	(1,417)	3,967	2,550	(1,417)		2,850
1-400-6410	CHIP TIMING SYSTEM	34,013			0	0	0	0		5,000
1-400-7999	CONTINGENCY/ TBD	0	0	10,583	10,583	0	10,583	10,583		3,428
	TOTAL EXPENSES	57,254	65,967	81,133	15,166	8,376	81,133	72,757		26,278
GYMNASICS										
1-492-6400	COMPUTER HARDWARE	1,029	0	0	0	0	0	0		850
	CAP OUT/VEHICLES				0					
1-492-7001	H1-Building-Structure	0			0	0	0	0		
1-492-7002	H2-Stucco	0	0	8,346	8,346	0	0	0		9,120
1-492-7003	H3-Cedar Siding	0	0	4,395	4,395	0	0	0		2,822
1-492-7004	H4-Windows	0	0	4,589	4,589	0	0	0		0
1-492-7005	H5-Exterior Doors	0	0	4,200	4,200	0	0	0		5,000
1-492-7006	H6-Building Canopies / Sunscreens	0	0	0	0	0	0	0		0
1-492-7007	H7-Low Slope Roofing	0			0	0	0	0		
1-492-7008	H8-Concrete Walkway and Stairs	0			0	0	0	0		
1-492-7009	H9-Concrete Drain Pan	0			0	0	0	0		
1-492-7010	H10-Retaining Walls	0			0	0	0	0		
1-492-7011	H11-Interior Floor Coverings	0	0	0	0	0	0	0		0
1-492-7012	H12-Interior Walls and Ceilings	4,443	8,925	23,737	14,812	8,925	0	(8,925)		17,000
1-492-7013	H13-Interior Doors	0	0	0	0	0	0	0		0
1-492-7014	H14-Gymnasium Lighting	0	0	0	0	0	0	0		1,500
1-492-7015	H15-Restrooms	0			0	0	0	0		
1-492-7016	H16-Dance Studio	0	0	0	0	0	0	0		0
1-492-7017	H17-Cubbies and Lockers	0	15,657	15,657	0	0	0	0		0
1-492-7018	H18-Furnace	0			0	0	0	0		
1-492-7019	H19-Radiant Heat System	0			0	0	0	0		
1-492-7020	H20-Miscellaneous Mechanical Improv	0	11,741		(11,741)	11,741	0	(11,741)		
1-492-7021	H21-Elevator	0			0	0	0	0		
1-492-7022	H22-Gymnastic Equipment	10,221	7,065	6,050	(1,015)	7,065	6,050	(1,015)		19,572
1-492-7023	H23-Gym Mats & Flooring	0	0	0	0	0	0	0		15,000
1-492-7024	Exterior Landscaping	0			0	0	0	0		
1-492-7999	CONTINGENCY/ TBD		6,508	10,046	3,538		908	908		10,630
	TOTAL EXPENSES	15,692	49,896	77,021	27,125	27,731	6,958	(20,774)		81,494
COMMUNITY PROGRAMMING										
1-500-6310	CAP OUT/VEHICLES	0	47,500	40,000	(7,500)	47,383	40,000	(7,382)		
1-500-6400	COMPUTER HARDWARE	3,056	2,550	2,550	0	0	2,550	2,550		0
1-500-7001	B1-Structure & FF&E	0			0	0	0	0		
1-500-7002	B2-Walls and Ceilings	6,206	0	0	0	0	0	0		0
1-500-7003	B3-Flooring	0	0	0	0	0	0	0		2,000
1-500-7004	B4-Kitchen	0	0	0	0	0	0	0		0
1-500-7005	B5-Televisions	0	0	0	0	0	0	0		0
1-500-7006	B6-Activity Exhibits	27,180	35,000	50,000	15,000	0	25,000	25,000		0
1-500-7007	B7-Furnaces	0			0	0	0	0		
1-500-7008	B8-Elevator System	0			0	0	0	0		
1-500-7009	B9-Red Sandstone Elem Campus	0	0	12,000	12,000	0	12,000	12,000		15,000
1-500-7999	CONTINGENCY/ TBD		12,758	15,683	2,925		11,933	11,933		2,550
	TOTAL EXPENSES	36,442	97,808	120,233	22,425	47,383	91,483	44,100		19,550

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CAPITAL EXPENSES (CONTINUED):										
NATURE CENTER										
		0	0	0						0
1-710-7001	G1-Wood Siding and Trim	0	0	0	0	0	0	0		0
1-710-7002	G2-Windows	0	0	0	0	0	0	0		0
1-710-7003	G3-Exterior Doors	0	0	0	0	0	0	0		0
1-710-7004	G4-Steep Slope Roofing	0	0	0	0	0	0	0		0
1-710-7005	G5-Interior	0	0	0	0	0	0	0		0
1-710-7006	G6-Miscellaneous Signage	0	0	0	0	0	0	0		0
1-710-7007	G7-Walking and Driving Paths	0	0	0	0	0	0	0		0
1-710-7008	G8-Wood Open Rail Fencing	0	0	0	0	0	0	0		0
1-710-7009	G9-Benches and Tables	0	0	0	0	0	0	0		0
1-710-7010	G10-Timber Stairways	0	0	0	0	0	0	0		0
1-710-7011	G11-Teepee	0	0	0	0	0	0	0		0
1-710-7012	G12-Shade Structure	0	0	0	0	0	0	0		0
1-710-7013	Greenhouse	0	0	0	0	0	0	0		0
1-710-6560	Exhibits/ Master Plan Costs		0	0	0		0	0		0
1-710-7999	CONTINGENCY/ TBD		0	0	0		0	0		0
	TOTAL NATURE CENTER	0	0	0	0	0	0	0		0
NORDIC CENTER										
1-730-6300	CAP OUT/VEHICLES & MACHINERY	0	0	0	0	0	0	0		0
1-730-6400	COMPUTER HARDWARE	1,393	1,098	0	(1,098)	1,098	0	(1,098)		0
1-730-7006	SIGNAGE	0	0	11,593	11,593	0	0	0		0
1-730-7999	CONTINGENCY/ TBD		165	1,739	1,574		0	0		0
	TOTAL NORDIC CENTER	1,393	1,263	13,332	12,069	1,098	0	(1,098)		0
ADMIN AND NON- DEPARTMENTALIZED										
1-900-6150	CONST/ BLDG IMPROVEMENTS	0		0		0	0	0		
1-900-6310	VEHICLES	0		0		0	0	0		
1-900-6400	COMPUTER H.W.	1,892	2,850	11,850	9,000	2,599	11,850	9,251		850
1-900-6500	TELEPHONE SYSTEM	0		0		0	0	0		8,000
1-920-6500	ADA REQUIREMENTS	0		0		0	0	0		
1-900-5902	RECREATION STUDY	0		0		0	0	0		
1-900-6512	ENGINEERING STUDY	5,260	0	0	0	0	0	0		
1-900-6514	RECYCLING PROGRAM	7,006	11,000	11,000	0	10,397	11,000	603		
	FACILITY EFFECIENCY & SUSTAINABILITY		0	0	0		0	0		
EMPLOYEE HOUSING										
1-900-7001	A1-Tennis Center Grading and Drainag	0		0		0	0	0		
1-900-7002	A2-Tennis Center - Structure	0		0		0	0	0		
1-900-7003	A3-Tennis Center Wood Siding & Trim	0		0		0	0	0		
1-900-7004	A4-Tennis Center Stone Veneer	0		0		0	0	0		
1-900-7005	A5-Tennis Center Windows	0		0		0	0	0		
1-900-7006	A6-Tennis Center Exterior Doors	0		0		0	0	0		
1-900-7007	A7-Tennis Center Roofing	0		0		0	0	0		
1-900-7008	A8-Tennis Center Walls and Ceilings	9,111	0	100,000	100,000	0	0	0		450,000
1-900-7009	A9-Tennis Center Flooring	2,397	10,000	8,742	(1,258)	9,939	8,742	(1,197)		0
1-900-7010	A10-Tennis Center Locker Rooms	0		0		0	0	0		
1-900-7011	A11-Tennis Center Kitchenette	0	0	28,411	28,411	0	0	0		0
1-900-7012	A12-Tennis Center Mechanical System	0		0		0	0	0		
	Security System		0	10,300	10,300		0	0		0
1-900-7019	A19-Tennis Center - Brick Pavers			0			0	0		
1-900-7999	CONTINGENCY/ TBD		3,578	25,545	21,968		4,739	4,739		68,828
	TOTAL EXPENSES	25,666	27,428	195,848	168,421	22,934	36,331	13,397		527,678
PUBLIC RELATIONS										
1-910-6400	COMPUTER H.W.	5,069	5,000	5,000	0	3,739	5,000	1,261		8,650
	MARKETING TECHNOLOGY AUDIT			0			0	0		
	FAMILY EXPO EXHIBITS			0			0	0		
	ONLINE REGISTRATION & DATABASE			0			0	0		
	BRANDING STUDY			0			0	0		
1-910-6150	OFFICE EQUIPMENT	0		0		0	0	0		
1-910-7999	CONTINGENCY/ TBD		750	750	0		750	750		1,298
	TOTAL EXPENSES	5,069	5,750	5,750	0	3,739	5,750	2,011		9,948

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PARKS MAINTENANCE										
1-920-6300	CAPITAL OUTLAY- EQUIPMENT	107,977	60,000	60,000	0	57,328	60,000	2,672		57,000
1-920-6400	CAP OUT / COMP H.W.- (Trash Cans)	1,029	0	0	0	0	0	0		0
1-920-6430	DISC GOLF COURSE	0	0	0	0	0	0	0		0
1-920-7001	F1-Athletic Field - Restroom/Storage F	0	0	0	0	0	0	0		0
1-920-7002	F2-Athletic Field - Coated Exterior Gyp	0	0	0	0	0	0	0		0
1-920-7003	F3-Athletic Field - Wood Trim, Posts an	0	0	0	0	0	0	0		0
1-920-7004	F4-Athletic Field - Exterior Doors	0	0	0	0	0	0	0		0
1-920-7005	F5-Athletic Field - Restrooms/Storage	0	0	200,000	200,000	6,696	0	(6,696)		200,000
1-920-7006	F6-Athletic Field - Field Grading and Dr	0	0	0	0	0	0	0		0
1-920-7007	F7-Athletic Field - Asphalt Parking Lot	0	0	0	0	0	0	0		0
1-920-7008	F8-Athletic Field - Football Goal Posts	0	11,000	11,000	0	0	11,000	11,000		0
1-920-7009	F9-Athletic Field - Soccer Goals	0	0	0	0	0	0	0		47,000
1-920-7010	F10-Athletic Field - Volleyball Courts	0	15,000	30,000	15,000	0	30,000	30,000		0
1-920-7011	F11-Athletic Field - Chain Link Fencing	0	0	0	0	0	0	0		0
1-920-7012	F12-Athletic Field - Wood Split Rail Fet	0	0	0	0	0	0	0		0
1-920-7013	A13-FP RR & Conc- Structure	0	0	0	0	0	0	0		0
1-920-7014	A14-FP RR & Conc- CMU Block Venee	0	0	0	0	0	0	0		0
1-920-7015	A15-FP RR & Conc- Low Slope Roofing	0	0	0	0	0	0	0		0
1-920-7016	A16-FP RR & Conc- Interior Finishes &	0	0	0	0	0	0	0		0
1-920-7017	A17-FP - Asphalt Walkways	0	0	0	0	0	0	0		0
1-920-7018	A18-FP - Concrete Walkways	0	0	0	0	0	0	0		0
1-920-7020	A20-FP - Concessions Equipment	0	0	0	0	0	0	0		0
1-920-7021	A21-FP - Metal Hand Railings	0	0	0	0	0	0	0		0
1-920-7022	A22-FP - Signage	0	0	0	0	0	0	0		0
1-920-7023	A23-FP - Lighting Units	0	0	0	0	0	0	0		0
1-920-7024	A24-FP - Ball Field Grading and Drain	0	0	0	0	0	0	0		0
1-920-7025	A25-FP - Ball Field Chain Link Fence	0	0	0	0	0	0	0		0
1-920-7026	A26-FP - Bleachers	0	0	0	0	0	0	0		0
1-920-7027	A27-Ford Park - Ball Field Accessories	0	0	0	0	0	0	0		0
1-920-7028	A28-FP - Irrigation System	0	0	0	0	0	0	0		0
1-920-7029	F29-Athletic Field - Bleachers	0	0	0	0	0	0	0		0
1-920-7030	F30-Athletic Field - Irrigation System	0	0	100,000	100,000	43	100,000	99,957		100,000
1-920-7031	F31-Athletic Field - Safety Netting	0	0	0	0	0	0	0		0
1-920-7032	Landscaping	0	0	0	0	0	0	0		0
1-920-6355	Vending Machines	0	0	0	0	0	0	0		0
1-920-7033	Trash Can Replacements	0	19,500	19,500	0	16,019	19,500	3,481		0
1-920-7999	CONTINGENCY/ TBD	0	12,900	60,150	47,250	0	30,150	30,150		60,600
TOTAL PARKS MAINTENANCE		109,006	118,400	480,650	362,250	80,086	250,650	170,564		464,600
CAPITAL EXPENSES (CONTINUED):										
FACILITIES MAINTENANCE										
1-930-6310	CAP OUT/VEHICLES-	0	0	0	0	0	0	0		0
1-930-6400	CAP OUT / COMP H.W.	0	1,565	0	(1,565)	1,565	0	(1,565)		0
1-930-7999	CONTINGENCY/ TBD	0	235	0	(235)	0	0	0		0
TOTAL EXPENSES		0	1,800	0	(1,800)	1,565	0	(1,565)		0
TOTAL CAPITAL EXPENDITURES		250,521	368,311	973,966	605,656	0	192,912	472,304	279,392	0
FINANCING PROCEEDS										
LEASE-PURCHASE FINANCING PROCEEDS					0		0	0		
Total FINANCING PROCEEDS		0	0	0	0	0	0	0		0

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

Printed: 11/10/22
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GOLF OPERATIONS REVENUE:										
2-101-4230 LEASE REVENUE	0	0	0	0		0	0	0		0
2-101-4232 PRO SHOP LEASE	0	0	0	0		0	0	0		0
2-101-4330 TOURNAMENT FEES	0	0	0	0		0	0	0		0
2-101-4450 PASS & PUNCH CARD SALES	249,930	296,000	210,000	86,000		290,155	209,400	80,754		296,000
2-101-4451 STORAGE/LOCKER FEES	3,401	3,000	3,400	(400)		4,800	3,400	1,400		4,500
2-101-4456 GHIN SERVICES	5,910	6,360	0	6,360		6,480	0	6,480		6,360
2-101-4457 GRIP/CLUB REPAIR	3,803	2,400	2,400	0		2,126	2,378	(252)		2,400
2-101-4460 ADVANCED RESERVATION FEE	6,395	7,500	7,000	500		9,870	7,000	2,870		7,500
2-101-4470 GREEN FEES	575,514	840,000	780,000	60,000		820,136	755,180	64,956		891,565
2-101-4480 DRIVING RANGE REV	87,972	76,000	85,000	(9,000)		72,968	82,462	(9,494)		76,000
2-101-4490 CART RENTAL REV	258,336	170,000	234,000	(64,000)		177,848	221,764	(43,916)		170,000
2-101-4492 BAG HANDLING REVENUE	0	0	0	0		0	0	0		0
2-101-4495 ASST PRO LESSONS REV	30,622	30,000	30,000	0		26,048	38,035	(11,987)		30,000
2-104-4330 LEAGUE FEES	0	0	0	0		0	0	0		0
LESS CONSTRUCTION IMPACTS		0	0							0
Total GOLF OPERATIONS REVENUE	1,221,883	1,431,260	1,351,800	79,460		1,410,430	1,319,620	90,810		1,484,325
PRO SHOP REVENUE										
2-110-4100 PRO SHOP SALES- SOFT GOODS	237,883	230,000	250,000	(20,000)		233,080	242,099	(9,019)		230,000
2-110-4101 PRO SHOP SALES- HARD GOODS	107,836	100,000	100,000	0		111,296	95,617	15,679		100,000
2-110-4102 SALE OF RENTAL CLUBS	5,053	500	500	0		0	40	(40)		500
2-110-4105 CLUB REPAIR	0	0	0	0		0	0	0		0
2-101-4491 CLUB RENTALS	95,155	75,000	95,000	(20,000)		71,950	89,379	(17,429)		75,000
2-101-4455 SHIPPING REVENUE	412	300	250	50		441	212	229		300
Total PRO SHOP REVENUE	446,339	405,800	445,750	(39,950)		416,767	427,346	(10,579)		405,800
PRO SHOP COST OF SALES										
2-110-5354 CGS- SOFT GOODS	128,337	126,500	137,500	11,000		125,510	133,154	7,644		126,500
2-110-5355 CGS- HARD GOODS	74,841	68,000	68,000	0		70,872	65,019	(5,853)		68,000
2-110-5356 RENTAL CLUBS PURCHASED	2,251	27,000	31,000	4,000		29,890	31,000	1,110		2,000
2-110-5300 OPERATING SUPPLIES	0	0	0	0		0	0	0		0
2-110-5320 DISPOSAL OF RENTAL CLUBS	0	0	0	0		0	0	0		0
2-110-5357 RENTAL CLUB VALUATION DECLINE	0	0	0	0		0	0	0		0
2-110-5360 INVENTORY (OVER) UNDER	(1,783)	500	500	0		0	417	417		500
Total COST OF GOODS	203,646	222,000	237,000	15,000		226,272	229,591	3,318		197,000
COST OF GOODS SOLD %S										
SOFT GOODS	54%	55%	55%	0%		54%	55%	1%		55%
HARD GOODS	69%	68%	68%	0%		64%	68%	4%		68%
NET INCOME- PRO SHOP	242,692	183,800	208,750	(24,950)		190,495	197,756	(7,261)		208,800
TOTAL GOLF REVENUES	1,464,576	1,615,060	1,560,550	54,510		1,600,925	1,517,375	83,550		1,693,125

VAIL RECREATION DISTRICT
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Printed: 11/10/22
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GOLF OPERATIONS EXPENSES:										
2-100-5000 SALARIES	185,956	189,532	189,532	0		164,135	148,539	(15,596)		197,959
2-100-5005 SALARIES- SEASONAL	174,821	170,000	220,165	50,165		151,173	209,538	58,365		197,050
2-100-5010 RETIREMENT	23,460	23,691	23,691	0		18,567	18,567	0		24,745
2-100-5020 F.I.C.A.	12,368	13,540	16,650	3,110		12,305	15,991	3,686		15,217
2-100-5022 MEDICARE	6,184	5,963	6,691	727		4,995	5,942	947		6,478
2-100-5040 HEALTH INS	26,623	26,064	26,064	0		22,568	19,548	(3,020)		27,036
2-100-5042 LIFE/DISNILITY	2,291	2,300	2,300	0		1,947	1,725	(222)		2,300
2-100-5050 SKI / WELLNESS BENEFIT	2,351	3,000	3,000	0		841	3,000	2,159		3,000
2-100-5070 PROF DEVELOPMENT	1,484	2,000	2,000	0		35	791	756		2,000
2-100-5110 CONSULTING FEES	0	0	0	0		0	0	0		0
2-100-5200 REP&MAINT/EXT BLD	0	0	0	0		0	0	0		0
2-100-5202 REP&MAINT/INT BLD	0	0	0	0		0	0	0		0
2-100-5210 REP&MAINT/COPIER	0	0	0	0		0	0	0		0
2-100-5212 REP&MAINT/COMPUTERS	0	0	0	0		0	0	0		0
2-100-5213 REP&MAINT/OTHER	622	1,022	1,022	0		0	1,022	1,022		1,022
2-100-5214 REP&MAINT/OFFICE EQUIP	0	0	0	0		0	0	0		0
2-100-5225 TEES, REPAIR TOOLS, BALL MARKER	1,299	3,000	2,000	(1,000)		2,954	2,000	(954)		3,000
2-100-5270 HB2 VISA PROCESSING	0	0	0	0		0	0	0		0
2-100-5235 BOOT LOGO	0	0	0	0		0	0	0		0
2-100-5300 OPERATING SUPPLIES	9,164	6,000	8,000	2,000		4,551	7,177	2,627		8,000
2-100-5310 OFFICE SUPPLIES	(585)	1,250	1,250	0		843	938	95		1,250
2-100-5301 CLUB/GRIP REPAIR SUPPLIES	4,437	3,000	2,500	(500)		2,638	2,485	(154)		3,000
2-100-5307 MERCHANDISE SUPPLIES	1,849	300	300	0		39	300	261		300
2-100-5312 OFFICE EQUIPMENT	107	200	200	0		0	200	200		200
2-100-5314 OFFICE FURNITURE	0	0	0	0		0	0	0		0
2-100-5316 PHOTO I.D. SUPPLIES	0	0	0	0		0	0	0		0
2-100-5318 COPIER SUPPLIES	0	0	0	0		0	0	0		0
2-100-5320 JANITORIAL SUPPLIES	0	0	0	0		0	0	0		0
2-100-5330 GOLF OPER SUPPLIES	7,080	10,000	10,000	0		8,485	9,301	816		10,000
2-100-5332 DRIVING RANGE SUPPLIES	3,205	6,600	6,500	(100)		6,570	6,500	(70)		6,600
2-100-5333 CART MAINTENANCE & REPAIR	0	18,000	18,000	0		16,430	18,000	1,570		9,000
2-100-5342 COMPUTER H.W. (NON-CAP)	0	0	0	0		0	0	0		0
2-100-5344 COMPUTER S.W. (NON-CAP)	981	0	0	0		0	0	0		0
2-100-5360 UNIFORMS	7,782	6,000	7,500	1,500		5,240	7,500	2,260		7,800
2-100-5400 UTILITIES/GAS	0	0	0	0		0	0	0		0
2-100-5402 UTIL/WATER & SEWER	0	0	0	0		0	0	0		0
2-100-5404 UTIL/ELECTR	0	0	0	0		0	0	0		0
2-100-5420 W.C. INS	5,602	6,850	5,602	(1,248)		6,850	5,602	(1,248)		8,220
2-100-5430 ADVERTISING (JOB POSTINGS)	0	1,000	1,000	0		0	1,000	1,000		1,000
2-100-5432 PRINTING	2,351	3,500	2,200	(1,300)		2,556	2,156	(400)		3,500
2-100-5440 RECRUITMENT	0	250	0	(250)		165	0	(165)		250
2-100-5450 MILEAGE REIMB	138	300	0	(300)		318	0	(318)		300
2-100-5452 MEALS	0	0	0	0		0	0	0		0
2-100-5454 HOUSING ALLOWANCE	2,600	3,600	3,600	0		2,700	3,600	900		3,600
2-100-5456 TRAVEL EXPENSES	0	0	0	0		0	0	0		0
2-100-5470 BANK FEES	40,640	51,000	49,000	(2,000)		39,174	41,322	2,148		52,000
2-100-5475 GHIN FEES	6,562	5,000	0	(5,000)		4,760	0	(4,760)		5,000
2-100-5480 FIRE ALARM FEES	0	0	0	0		0	0	0		0
2-100-5482 TRASH REMOVAL	0	0	0	0		0	0	0		0
2-100-5500 CONTRACT LABOR	0	0	0	0		0	0	0		0
2-100-5504 CLEANING SERVICES	0	0	0	0		0	0	0		0
2-100-5530 POSTAGE/SHIPPING	1,106	850	850	0		376	500	125		850
2-100-5540 PHONE CHARGES	0	0	0	0		0	0	0		0
2-100-5542 CELLULAR PHONE CHARGES	711	700	700	0		566	505	(61)		700
2-100-5543 NETWORK CONNECTION	0	0	0	0		0	0	0		0
2-100-5550 PROFESSIONAL DUES	2,820	5,500	6,500	1,000		4,154	6,500	2,346		5,500
2-100-5552 TV/BOOKS/PERIODICALS/SUBSCR	0	0	0	0		0	0	0		0

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GOLF OPERATIONS EXPENSES (CONTINUED):										
2-100-5558	TRADESHOW EXPENSES	0	2,000	2,500	500	0	2,500	2,500		2,500
2-100-5560	VRD EMPLOYEE APPRECIATION	2,832	1,400	1,400	0	1,972	677	(1,295)		1,400
2-100-5620	GPS MODULE LEASE	13,469	26,465	25,200	(1,265)	18,043	21,000	2,957		26,465
2-100-5630	GOLF COURSE LEASE	174,778	180,000	180,000	0	181,507	180,000	(1,507)		198,000
2-100-5710	INTEREST EXPENSE	0	0	0	0	0	0	0		0
2-100-5750	ALLOCATED CLUBHOUSE EXPENSE	58,133	65,000	62,750	(2,250)	50,368	49,482	(886)		69,000
2-100-5820	SM CAP/RADIO EQUIP	1,500	1,200	1,500	300	648	3,000	2,352		1,500
2-100-5990	DAILY OVER/UNDER	21	25	598	573	(50)	4,526	4,576		25
2-100-5999	MISC EXP	78	3,142	0	(3,142)	2,724	0	(2,724)		100
2-100-6410	COMPUTER SOFTWARE	0	0	0	0	0	0	0		0
	Total GOLF OPERATIONS EXPENSES	784,820	849,245	890,765	41,520	741,146	801,435	60,289		905,866
CLUBHOUSE OPERATIONS EXPENSES:										
2-112-5200	REP&MAINT/EXT BLD	6,124	5,500	5,500	0	2,495	4,737	2,242		5,500
2-112-5202	REP&MAINT/INT BLD	50,224	55,000	55,000	0	43,221	41,544	(1,676)		60,000
2-112-5320	JANITORIAL SUPPLIES	14,437	18,000	16,000	(2,000)	15,760	13,228	(2,532)		19,000
2-112-5400	UTIL/GAS	15,725	20,000	20,000	0	16,961	14,210	(2,751)		22,000
2-112-5402	UTIL/WATER & SEWER	6,566	9,000	9,000	0	5,482	7,108	1,626		9,500
2-112-5404	UTIL/ELECTR	43,153	44,000	44,000	0	32,349	33,433	1,084		46,000
2-112-5480	FIRE ALARM FEES	1,760	2,000	2,000	0	0	1,659	1,659		2,000
2-112-5482	TRASH REMOVAL	5,068	5,500	5,500	0	3,893	4,062	169		5,500
2-112-5504	CLEANING SERVICES	61,431	70,000	63,000	(7,000)	60,944	54,424	(6,520)		75,000
2-112-5540	PHONE CHARGES	11,301	11,500	11,500	0	8,041	8,748	707		11,500
2-112-5543	NETWORK CONNECTION	7,377	9,500	9,500	0	6,419	7,008	589		10,000
2-112-5552	TV/BOOKS/PERIODICALS/SUBSCR	9,366	10,000	10,000	0	5,909	7,766	1,857		10,000
	Total CLUBHOUSE EXPENSES	232,533	260,000	251,000	(9,000)	201,473	197,928	(3,546)		276,000
LESS ALLOCATIONS TO DEPTS										
1-730-5750	Nordic Clubhouse Allocation	(58,133)	(65,000)	(62,750)	2,250	(50,368)	(49,482)	886		(69,000)
2-100-5750	Golf Ops Clubhouse Allocation	(58,133)	(65,000)	(62,750)	2,250	(50,368)	(49,482)	886		(69,000)
2-115-5750	Grill Clubhouse Allocation	(58,133)	(65,000)	(62,750)	2,250	(50,368)	(49,482)	886		(69,000)
2-119-5750	Banquet Clubhouse Allocation	(58,133)	(65,000)	(62,750)	2,250	(50,368)	(49,482)	886		(69,000)
2-112-5750	TOTAL ALLOCATIONS	(232,533)	(260,000)	(251,000)	9,000	(201,473)	(197,928)	3,546		(276,000)
	NET CLUBHOUSE EXPENSES	0	0	0	0	0	0	(0)		0

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GOLF MAINTENANCE EXPENSES:										
2-120-5000 SALARIES	290,447	174,271	174,271	0		153,667	140,783	(12,884)		227,211
2-120-5005 SALARIES- SEASONAL	208,959	165,000	242,643	77,643		137,455	199,683	62,228		200,000
2-120-5010 RETIREMENT	34,284	21,784	21,784	0		19,209	17,598	(1,611)		28,401
2-120-5020 F.I.C.A.	11,208	10,230	15,044	4,814		8,716	12,380	3,664		12,400
2-120-5022 MEDICARE	7,072	4,919	6,045	1,126		4,092	4,937	844		6,195
2-120-5040 HEALTH INS	42,445	46,776	46,776	0		41,540	35,082	(6,458)		57,426
2-120-5042 LIFE/DISNILITY	2,338	3,000	3,000	0		1,925	2,250	325		3,650
2-120-5050 SKI / WELLNESS BENEFIT	3,188	4,000	4,000	0		1,718	990	(728)		5,000
2-120-5060 EMPLOYEE BONUSES	0	0	0	0		0	0	0		0
2-120-5070 PROF DEVELOPMENT	1,175	1,500	1,500	0		0	1,200	1,200		1,500
2-120-5110 CONSULTANT FEES	0	0	0	0		0	0	0		0
2-120-5150 LICENSE PERMIT & FEES	35	35	35	0		14	35	21		35
2-120-5200 REP&MAINT/EXT BLD	1,227	1,200	400	(800)		963	110	(853)		1,200
2-120-5202 REP&MAINT/INT BLD	2,584	4,500	1,500	(3,000)		5,207	1,340	(3,867)		2,000
2-120-5220 REP & MAINT/EQUIP & MACH	0	0	0	0		0	0	0		0
2-120-5240 REP & MAINT/VEHICLES	1,230	1,000	1,000	0		0	1,000	1,000		1,000
2-120-5242 VEHICLE PARTS/SUPPLIES	86,750	65,000	65,000	0		49,788	58,889	9,101		70,000
2-120-5243 GOLF CART REPAIR/PARTS	0	0	0	0		0	0	0		0
2-120-5250 REP & MAINT/IRRIGATIONS	16,901	16,000	8,500	(7,500)		15,425	8,500	(6,925)		15,000
2-120-5252 REP & MAINT/CART PATHS	0	400	400	0		0	228	228		0
2-120-5254 REP & MAINT/BRIDGES	0	1,000	1,000	0		0	571	571		1,000
2-120-5258 REP & MAINT/DRIVING RANGE	0	250	250	0		0	143	143		250
2-120-5260 SOIL TESTING	0	0	3,620	3,620		0	2,067	2,067		1,500
2-120-5300 OPERATING SUPPLIES	6,939	9,000	6,500	(2,500)		7,410	4,177	(3,233)		7,000
2-120-5305 SHOP SUPPLIES	2,393	11,513	2,250	(9,263)		11,708	924	(10,783)		5,000
2-120-5306 SHOP SAFETY SUPPLIES	2,702	2,500	1,000	(1,500)		2,447	96	(2,351)		3,000
2-120-5310 OFFICE SUPPLIES	857	500	300	(200)		682	110	(571)		500
2-120-5312 OFFICE EQUIPMENT	33	0	0	0		0	0	0		0
2-120-5314 OFFICE FURNITURE & FIXTURES	0	0	0	0		0	0	0		0
2-120-5320 JANITORIAL SUPPLIES	763	1,000	1,000	0		0	903	903		1,200
2-120-5340 COMPUTER SUPPLIES	0	0	0	0		0	0	0		0
2-120-5360 UNIFORMS	3,580	7,500	5,000	(2,500)		7,260	4,899	(2,360)		6,500
2-120-5370 LANDSCAPING SUPPLIES	50,348	14,000	3,000	(11,000)		12,280	2,816	(9,464)		4,000
2-120-5372 SOIL, SAND & PEAT	17,779	16,000	40,000	24,000		10,180	31,861	21,682		15,000
2-120-5373 SOD AND SEED	33,116	10,000	10,000	0		27,675	10,000	(17,675)		20,000
2-120-5374 HORTICULTURAL SUPPLIES/ TREE	0	0	0	0		0	0	0		0
2-120-5376 FUEL	31,866	60,000	40,000	(20,000)		33,696	32,036	(1,660)		45,000
2-120-5378 SMALL EQUIP/TOOLS	2,954	3,000	3,000	0		3,806	2,913	(893)		3,000
2-120-5380 CHEMICAL SUPPLIES	106,765	85,000	90,000	5,000		71,894	59,566	(12,328)		90,000
2-120-5382 SIGNS	397	3,500	1,200	(2,300)		3,264	1,200	(2,064)		5,500
2-120-5400 UTILITIES/GAS	2,540	4,000	2,200	(1,800)		2,731	1,579	(1,152)		4,000
2-120-5402 UTIL/WATER & SEWER	6,432	7,000	6,000	(1,000)		4,676	4,511	(165)		7,000
2-120-5404 UTIL/ELECTR	15,784	18,500	17,500	(1,000)		13,422	14,556	1,134		18,500
2-120-5406 UTILITY LOCATES	92	275	275	0		103	0	(103)		275
2-120-5420 W.C. INS	7,498	9,189	7,873	(1,316)		9,189	7,873	(1,316)		11,027
2-120-5430 ADVERTISING (JOB POSTINGS)	20	1,000	1,000	0		0	1,000	1,000		1,000
2-120-5432 PRINTING	0	0	0	0		0	0	0		1,500
2-120-5440 RECRUITMENT	0	300	0	(300)		185	0	(185)		300
2-120-5452 MEALS	923	800	800	0		841	389	(452)		1,000
2-120-5456 TRAVEL EXP	0	1,000	1,000	0		0	486	486		2,000
2-120-5465 LATE FEES/ FINANCE CHARGES	0	0	0	0		0	0	0		0
2-120-5480 FIRE ALARM FEES	150	400	400	0		0	0	0		400
2-120-5482 TRASH REMOVAL	3,746	2,988	2,988	0		1,467	2,431	964		2,988
2-120-5500 CON LABOR	10,130	0	10,000	10,000		0	10,000	10,000		1,500
2-120-5503 FLOWERS & MAINTENANCE	0	31,000	35,000	4,000		27,295	35,000	7,705		31,000
2-120-5504 PEST CONTROL CONTRACTOR FEE	0	3,300	1,500	(1,800)		2,703	1,500	(1,203)		3,300

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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: 11/10/22
 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
GOLF MAINTENANCE EXPENSES (CONTINUED):										
2-120-5505 ARBORIST CONTRACTOR FEES	15,985	15,500	15,500	0		13,343	13,769	426		13,000
2-120-5508 HOUSING RENTAL FEES	0	0	0	0		0	0	0		0
2-120-5530 POSTAGE/SHIPPING	0	0	0	0		0	0	0		0
2-120-5540 PHONE CHARGES	5,222	4,250	4,250	0		3,721	3,283	(437)		4,250
2-120-5542 CELLULAR PHONE CHARGES	194	1,200	1,000	(200)		1,081	1,000	(81)		1,200
2-120-5543 NETWORK CONNECTION	4,400	7,100	5,000	(2,100)		6,978	3,636	(3,342)		7,100
2-120-5550 PROFESSIONAL DUES	545	1,650	1,500	(150)		1,650	1,500	(150)		2,000
2-120-5552 BOOKS/PERIODICALS/SUBSCR	400	400	400	0		0	400	400		400
2-120-5610 EQUIPMENT RENTAL	1,808	11,000	8,500	(2,500)		2,263	3,060	798		13,000
2-120-5800 SM CAP /EQUIP & MACH	0	0	0	0		0	0	0		0
2-120-5820 SM CAP/RADIO EQUIP	156	750	750	0		405	750	345		750
2-120-5999 GOLF MAINT MISC EXPENSE	0	0	0	0		0	0	0		0
Total GOLF MAINTENANCE EXPENSES	1,046,356	865,981	923,454	57,474		724,071	746,012	21,940		966,958
GOLF NET INCOME	(366,601)	(100,165)	(253,669)	153,504		135,708	(30,071)	165,779		(179,698)

VAIL RECREATION DISTRICT
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TENNIS REVENUE:										
2-201-4100	4,847	6,000	6,000	0		5,290	6,000	(710)		6,500
2-201-4210	664	1,200	1,200	0		1,718	1,200	518		1,500
2-201-4130	329	350	500	(150)		286	591	(305)		400
2-201-4440	18,502	17,000	22,000	(5,000)		16,355	21,917	(5,562)		17,000
2-201-4441	0	750	0	750		780	0	780		700
2-201-4442	0	0	0	0		0	0	0		0
2-201-4443	4,755	5,250	5,250	0		5,467	5,084	383		6,500
2-201-4444	2,895	3,250	3,250	0		2,118	3,048	(930)		3,000
2-201-4450	19,605	14,500	20,000	(5,500)		14,470	20,000	(5,530)		17,000
Total REVENUE	51,597	48,300	58,200	(9,900)		46,484	57,840	(11,357)		52,600
SR TENNIS TRNY REVENUE:										
2-222-4340	0	0	0	0		0	0	0		0
2-220-4340	0	0	0	0		0	0	0		0
2-222-4550	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
TENNIS LEAGUES REVENUE:										
2-230-4330	9,185	8,600	7,500	1,100		8,768	7,500	1,268		9,000
TENNIS OPERATIONS REVENUE:										
2-200-1618	0	0	0	0		0	0	0		0
2-200-4100	0	0	0	0		0	0	0		0
2-200-4330	0	0	0	0		0	0	0		0
2-200-4365	0	0	0	0		0	0	0		0
2-200-4440	0	0	0	0		0	0	0		0
2-200-4495	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
TOTAL TENNIS REVENUE	60,782	56,900	65,700	(8,800)		55,252	65,340	(10,089)		61,600

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SR TENNIS TRNY EXPENSES:										
2-222-5300	0	0	0	0		0	0	0		0
2-222-5302	0	0	0	0		0	0	0		0
2-222-5362	0	0	0	0		0	0	0		0
2-222-5364	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0
TENNIS OPERATIONS EXPENSES:										
2-200-5000	17,800	18,480	18,480	0		15,960	16,800	840		19,360
2-200-5005	26,973	39,452	29,452	(10,000)		26,278	29,452	3,174		49,144
2-200-5020	8,446	8,792	8,172	(620)		7,876	7,548	(329)		9,447
2-200-5022	1,975	2,090	1,945	(145)		2,012	1,796	(216)		2,243
2-200-5040	0	7,000	0	(7,000)		(1,399)	0	1,399		14,364
2-200-5200	0	0	0	0		0	0	0		0
2-200-5201	2,195	2,100	2,100	0		1,381	2,006	625		2,000
2-200-5202	0	1,000	1,000	0		0	955	955		1,000
2-200-5204	28,088	36,000	44,000	8,000		36,000	44,000	8,000		36,000
2-200-5206	0	10,544	0	(10,544)		10,544	0	(10,544)		12,600
2-200-5300	2,769	3,000	3,000	0		2,208	2,922	714		3,500
2-200-5302	62	100	100	0		0	100	100		100
2-200-5310	67	100	100	0		6	100	94		100
2-200-5312	0	0	0	0		0	0	0		0
2-200-5320	0	0	0	0		0	0	0		0
2-200-5330	0	0	0	0		0	0	0		0
2-200-5344	981	0	0	0		0	0	0		0
2-200-5354	3,522	3,500	5,000	1,500		3,061	5,000	1,939		4,000
2-200-5388	0	0	0	0		0	0	0		0
2-200-5360	447	500	500	0		620	500	(120)		800
2-200-5400	0	0	0	0		0	0	0		0
2-200-5402	1,432	1,550	1,400	(150)		1,039	1,050	11		1,650
2-200-5404	2,298	2,500	2,200	(300)		1,766	1,615	(151)		2,750
2-200-5420	2,094	1,143	1,149	6		1,143	1,149	5		1,372
2-200-5430	0	100	100	0		0	100	100		100
2-200-5432	218	400	250	(150)		358	250	(108)		400
2-200-5440	0	0	0	0		0	0	0		0
2-200-5456	0	0	0	0		0	0	0		0
2-200-5470	5,292	4,000	4,000	0		4,463	3,782	(681)		4,000
2-200-5480	0	0	0	0		0	0	0		0
2-200-5500	0	150	150	0		0	142	142		150
2-200-5504	0	0	0	0		0	0	0		0
2-200-5530	0	0	0	0		0	0	0		0
2-200-5540	792	800	800	0		594	600	6		800
2-200-5550	0	35	35	0		0	26	26		35
2-200-5600	0	0	0	0		0	0	0		0
Total EXPENSES	105,451	143,336	123,932	(19,403)		113,911	119,894	5,983		165,915
TOTAL TENNIS EXPENSES	105,451	143,336	123,932	(19,403)		113,911	119,894	5,983		165,915
TENNIS NET INCOME (LOSS)	(44,669)	(86,436)	(58,232)	(28,203)		(58,659)	(54,554)	(4,105)		(104,315)

VAIL RECREATION DISTRICT
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PICKLEBALL PROGRAM REVENUE:										
2-202-4100	RETAIL SALES	22,831	27,500	24,000	3,500	25,344	22,053	3,291		25,000
2-202-4210	EQUIPMENT RENTAL	4,912	8,000	5,000	3,000	7,176	4,834	2,342		7,200
2-202-4330	LEAGUE FEES	0	0	0	0	0	0	0		0
2-202-4365	CLINIC REVENUE	12,170	10,000	10,000	0	5,659	9,150	(3,491)		10,000
2-202-4366	JUNIOR CLINIC	5,518	4,500	3,368	1,132	14,001	3,368	10,633		4,500
2-202-4450	DROP IN FEES	9,650	18,000	8,000	10,000	18,430	7,675	10,755		17,500
2-202-4451	PASSES	52,865	45,500	45,500	0	39,430	22,666	16,764		45,500
2-202-4452	COURT RENTAL	43,649	47,500	47,500	0	46,451	40,839	5,611		47,500
2-202-4340	TOURNAMENT FEES	0	0	0	0	0	0	0		0
2-202-4550	CORPORATE SPONSORSHIP	0	50	0	50	50	0	50		0
2-200-4450	PICKLEBALL FEES	0	0	0	0	870	0	870		0
2-202-4453	BALL MACHINE RENTAL	0	300	300	0	0	300	(300)		0
Total PICKLEBALL REVENUE		151,595	161,350	143,668	17,682	157,411	110,885	46,526		157,200
PICKLEBALL TOURNAMENT REVENUE:										
2-212-4340	TOURNAMENT FEES	95	0	0	0	0	0	0		0
2-212-4550	CORPORATE SPONSORS	0	0	0	0	0	0	0		0
Total PB TOURN REVENUE		95	0	0	0	0	0	0		0
Total PICKLEBALL REVENUE		151,690	161,350	143,668	17,682	157,411	110,885	46,526		157,200
PICKLEBALL OPERATIONS EXPENSES:										
2-202-5000	SALARIES	37,667	39,135	39,135	0	30,862	30,104	(758)		41,092
2-202-5005	SALARIES - HOURLY	38,723	42,000	41,689	(312)	48,439	38,658	(9,781)		52,265
2-202-5010	RETIREMENT	4,583	4,892	4,892	0	3,658	3,763	105		5,136
2-202-5020	FICA	2,848	2,904	2,885	(19)	3,512	2,697	(815)		3,540
2-202-5022	MEDICARE	1,314	1,376	1,372	(5)	1,571	1,197	(374)		1,554
2-202-5040	HEALTH INSURANCE	0	0	0	0	0	0	0		0
2-202-5042	LIFE/DISABILITY	416	350	350	0	385	263	(123)		350
2-202-5050	SKI / WELLNESS BENEFIT	789	1,000	1,000	0	0	0	0		1,000
2-202-5070	PROFESSIONAL DEVELOPMENT	0	100	100	0	0	0	0		100
2-202-5200	COURT MAINTENANCE & REPAIRS	604	2,400	1,500	(900)	2,198	1,500	(698)		2,200
2-202-5201	REP & MAINT PICKLEBALL COURTS	4,594	1,000	1,000	0	0	1,000	1,000		500
2-202-5300	OPERATING SUPPLIES	1,210	500	500	0	290	396	106		500
2-202-5344	COMPUTER S.W. (NON-CAP)	0	0	0	0	0	0	0		0
2-202-5355	CGS RETAIL	11,915	15,125	13,200	(1,925)	15,032	12,170	(2,861)		13,750
2-202-5360	UNIFORMS	0	100	100	0	200	92	(108)		200
2-202-5420	W.C. INS	1,722	1,594	1,808	214	1,594	1,808	214		1,913
2-202-5470	BANK / CREDIT CARD FEES	4,217	4,500	4,000	(500)	5,910	2,866	(3,043)		4,500
2-202-5430	ADVERTISING (JOB POSTINGS)	0	100	100	0	0	100	100		100
2-202-5432	PRINTING	2,579	300	300	0	0	8	8		200
2-202-5503	FLOWERS & MAINTENANCE	0	4,000	4,000	0	2,449	2,866	417		4,000
2-202-5540	PHONES	264	264	264	0	198	198	0		264
2-202-5543	NETWORK CONNECT	258	300	300	0	172	225	53		300
2-202-5542	CELL PHONE	344	333	333	0	257	250	(7)		333
2-202-5500	CONTRACTOR FEES	0	0	0	0	0	0	0		0
Total PB OPS EXPENSES		114,049	122,274	118,827	(3,446)	116,727	100,161	(16,566)		133,797
PICKLEBALL TOURNAMENT EXPENSES:										
2-212-5005	SALARIES - HOURLY	0	0	0	0	0	0	0		0
2-212-5020	FICA	0	0	0	0	0	0	0		0
2-212-5022	MEDICARE	0	0	0	0	0	0	0		0
2-212-5300	TOURNAMENT OPERATING SUPPLIES	0	0	0	0	0	0	0		0
2-212-5302	TOURNAMENT FOOD SUPPLIES	0	0	0	0	0	0	0		0
2-212-5362	TOURNAMENT T-SHIRTS	0	0	0	0	0	0	0		0
2-212-5364	TOURNAMENT PRIZES/AWARDS	0	0	0	0	0	0	0		0
2-212-5402	UTIL/WATER & SEWER	0	0	0	0	0	0	0		0
2-212-5504	CLEANING SERVICES	0	0	0	0	0	0	0		0
2-212-5482	TRASH REMOVAL	0	0	0	0	0	0	0		0
Total PB TOURN EXPENSES		0	0	0	0	0	0	0		0
Total PICKLEBALL EXPENSES		114,049	122,274	118,827	(3,446)	116,727	100,161	(16,566)		133,797
PICKLEBALL NET INCOME (LOSS)		37,640	39,076	24,841	14,236	40,684	10,724	29,960		23,403

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	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
DOBSON MISC REVENUE:										
2-301-4120	VENDING SALES	0	0	0	0	0	0	0		0
2-301-4150	CONCESSION REV	0	0	0	0	0	0	0		0
2-301-4160	VIDEO GAMES REV	0	0	0	0	0	0	0		0
2-301-4240	LOCKER RENTAL FEES	0	0	0	0	0	0	0		0
2-301-4250	SKATE RENTAL	3,210	3,000	3,000	0	3,507	2,025	1,482		3,000
2-301-4260	RINK RENTAL	137,641	218,000	110,000	108,000	176,208	92,800	83,408		270,000
2-301-4262	SHORT TERM RINK RENTAL	0	0	0	0	0	0	0		0
2-301-4400	PUBLIC SKATING FEES	9,192	7,000	7,000	0	8,127	4,652	3,475		11,000
2-301-4450	PASS SALES	0	0	0	0	0	0	0		0
2-301-4500	FEES FOR SERVICES	0	0	0	0	0	0	0		0
2-301-4510	SKATE SHARPENING	11,138	9,700	9,700	0	9,201	7,338	1,863		11,000
2-301-4520	ZAMBONI BLADE SHARPENING	440	360	360	0	80	229	(149)		360
	Total REVENUE	161,621	238,060	130,060	108,000	197,123	107,044	90,079		295,360
SPEC EVENT REVENUE:										
2-330-4001	CONCERTS AND EVENTS	20,255	58,000	55,500	2,500	55,430	42,900	12,530		60,960
	Total REVENUE	20,255	58,000	55,500	2,500	55,430	42,900	12,530		60,960
CONCESSIONS- PROGRAMMING										
2-235-4001	FOOD & NON-ALCOHOLIC BEV	11,556	25,000	11,324	13,676	22,599	2,858	19,741		12,500
2-235-4100	RETAIL	554	1,100	200	900	1,035	64	971		1,100
2-235-4027	VENDING- FOOD, BEV, & RETAIL	8,968	5,000	7,000	(2,000)	1,686	4,819	(3,134)		10,000
2-235-4010	LIQUOR (SPIRITS)	5,421	13,000	1,218	11,782	12,105	72	12,034		13,000
2-235-4015	BEER	32,862	35,000	18,691	16,309	40,319	7,206	33,113		35,000
2-235-4016	WINE	281	524	524	0	382	129	253		524
2-235-4020	WINE (NO LONGER USED)	0	0	0	0	0	0	0		0
	Total REVENUE	59,643	79,624	38,957	40,667	78,126	15,149	62,978		72,124
CONCESSIONS- EVENTS										
2-236-4001	FOOD & NON-ALCOHOLIC BEV	11,974	40,000	30,000	10,000	45,601	21,000	24,601		50,000
2-236-4100	RETAIL	0	4	0	4	4	0	4		0
2-236-4010	LIQUOR (SPIRITS)	45,077	65,000	70,000	(5,000)	34,272	66,000	(31,728)		50,000
2-236-4015	BEER	62,111	90,000	100,000	(10,000)	85,655	93,800	(8,145)		90,000
2-236-4016	WINE	221	2,000	20,000	(18,000)	520	20,000	(19,480)		2,000
2-236-4020	WINE (NO LONGER USED)	0	0	0	0	0	0	0		0
2-236-4027	LESS REVENUE SHARING	(3,182)	(12,000)	(12,000)	0	(9,274)	0	(9,274)		(13,000)
2-236-4028	SERVICE CHARGES	0	2,276	2,276	0	0	0	0		3,500
2-236-4029	HANDLING FEES	0	0	0	0	0	0	0		0
	Total REVENUE	116,202	187,280	210,276	(22,996)	156,777	200,800	(44,023)		182,500

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

Printed: 11/10/22
 Modified Accrual Basis

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HOCKEY REVENUE:										
2-340-4600	VAIL JR. HOCKEY	50,210	9,520	95,000	(85,480)	9,520	68,316	(58,796)		0
2-340-4601	BMHS HOCKEY	5,508	0	7,384	(7,384)	0	7,384	(7,384)		0
2-340-4603	ADULT HOCKEY	73,167	91,000	91,000	0	81,023	66,770	14,252		106,000
2-340-4605	LADIES HOCKEY	0	0	0	0	0	0	0		0
2-340-4607	DROP-IN	4,083	4,000	2,500	1,500	5,488	1,745	3,743		5,000
2-340-4608	ADULT BROOMBALL	0	0	0	0	0	0	0		0
	Total REVENUE	132,968	104,520	195,884	(91,364)	96,031	144,215	(48,185)		111,000
BOB JOHNSON HOCKEY CAMP REVENUE:										
2-342-4310	REGISTRATION FEES	63,255	71,843	63,255	8,588	71,843	63,255	8,588		71,843
FIGURE SKATING REVENUE:										
2-350-4611	SKATING CLUB OF VAIL	28,827	4,435	28,348	(23,913)	4,435	17,071	(12,636)		0
SMR SKATE SCH REVENUE:										
2-352-4310	REGISTRATION FEES	0	0	0	0	0	0	0		0
BUMPERCAR REVENUE:										
2-353-4320	USER FEES	0	0	0	0	0	0	0		0
2-353-4250	PUBLIC RENTAL	11,780	14,000	14,000	0	6,627	9,605	(2,978)		14,000
2-353-4260	PRIVATE RENTALS	3,205	2,500	2,500	0	2,535	2,147	388		2,500
2-353-4330	PARTIES / EVENTS	0	0	0	0	0	0	0		0
	Total REVENUE	14,985	16,500	16,500	0	9,162	11,752	(2,590)		16,500
LRN TO SKATE REVENUE:										
2-360-4360	LESSONS/CLASSES	25,990	26,000	17,733	8,267	18,475	10,173	8,302		26,000
2-360-4370	VRD MITE/MINI/SQUIRT	40,534	35,000	15,562	19,438	29,991	9,983	20,008		35,000
2-361-4360	LEARN TO PLAY HOCKEY	0	0	0	0	0	0	0		0
	Total REVENUE	66,524	61,000	33,295	27,705	48,466	20,156	28,309		61,000
RINKBOARD ADVERT REVENUE:										
2-364-4550	CORP SPONSOR REV	19,850	21,350	21,350	0	12,500	21,350	(8,850)		21,350
2-364-4570	RINKBOARD SALES	0	0	0	0	0	0	0		0
	Total REVENUE	19,850	21,350	21,350	0	12,500	21,350	(8,850)		21,350
SKATING PRO SHOP REVENUE:										
2-370-4100	RETAIL SALES	6,407	5,100	5,100	0	3,846	3,317	529		5,100
	TOTAL REVENUE	690,537	847,712	798,525	49,187	733,738	647,009	86,729		897,737

VAIL RECREATION DISTRICT
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 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed: 11/10/22
 Modified Accrual Basis

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DOBSON MAINTANANCE EXPENSES:										
2-320-5200	REP&MAINT/EXT BLD	1,721	1,030	1,030	0	21	0	(21)		1,000
2-320-5202	REP&MAINT/INT BLD	16,935	41,000	22,000	(19,000)	36,822	18,087	(18,735)		40,000
2-320-5220	REP & MAINT/EQUIP & MACH	28,732	27,000	27,000	0	16,712	26,365	9,653		27,000
2-320-5242	VEHICLE PARTS/SUPPLIES	1,343	1,500	1,500	0	36	1,500	1,464		1,500
2-320-5300	OPERATING SUPPLIES	2,469	3,090	3,090	0	861	2,945	2,085		3,000
2-320-5320	JANITORIAL SUPPLIES	3,220	4,000	4,000	0	1,827	2,811	983		4,000
2-320-5360	UNIFORMS	0	0	0	0	0	0	0		0
2-320-5378	SMALL EQUIP/TOOLS	405	250	250	0	33	217	184		250
2-320-5400	UTILITIES/GAS	41,989	60,000	52,000	(8,000)	38,877	29,436	(9,441)		62,000
2-320-5402	UTIL/WATER & SEWER	18,386	21,000	19,000	(2,000)	15,471	13,946	(1,525)		22,000
2-320-5404	UTIL/ELECTR	93,615	105,000	105,000	0	73,711	77,981	4,269		110,000
2-320-5482	TRASH REMOVAL	1,713	2,844	2,844	0	2,440	1,207	(1,233)		3,000
2-320-5500	CONTRACT LABOR	1,721	2,500	1,648	(852)	2,254	1,361	(893)		2,000
2-320-5508	CONTRACT SERVICES	5,938	8,000	5,500	(2,500)	8,129	4,246	(3,883)		7,000
2-364-5388	RINKBOARD ADVERTISING MATERIA	879	1,000	1,000	0	0	1,000	1,000		1,000
Total EXPENSES		219,066	278,214	245,862	(32,352)	197,194	181,100	(16,094)		283,750
SPEC EVENT EXPENSES:										
2-330-5000	SALARIES	0	0	0	0	0	0	0		0
2-330-5005	SALARIES- SEASONAL	5,200	5,000	5,000	0	5,600	1,875	(3,725)		14,560
2-330-5020	FICA	54	310	310	0	64	35	(29)		903
2-330-5022	MEDICARE	13	73	73	0	15	8	(7)		211
2-330-5334	SPECIAL EVENT OPER SUPPLIES	0	0	0	0	0	0	0		0
2-330-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
2-330-5997	TOV CHARGES?	0	0	0	0	0	0	0		0
2-332-5300	REDWING OPERATING SUPPLIES	0	0	0	0	0	0	0		0
2-341-5454	REDWINGS LODGING	0	0	0	0	0	0	0		0
Total EXPENSES		5,267	5,383	5,383	0	5,680	1,919	(3,761)		15,674
ADULT HOCKEY EXPENSES:										
2-340-5005	SALARIES- SEASONAL	6,165	1,000	8,926	7,926	420	8,043	7,623		1,000
2-340-5020	F.I.C.A.	0	62	553	491	0	359	359		62
2-340-5022	MEDICARE	0	15	129	115	0	84	84		15
2-340-5300	OPERATING SUPPLIES	2,785	2,000	2,000	0	1,087	760	(327)		2,000
2-340-5500	CON LABOR	16,105	22,000	14,372	(7,628)	17,580	9,326	(8,254)		25,000
Total EXPENSES		25,055	25,077	25,981	904	19,087	18,572	(516)		28,077
BOB JOHNSON HOCKEY EXPENSES:										
2-342-5432	PRINTING	3,550	4,430	3,550	(880)	4,430	3,550	(880)		4,430
2-342-5454	LODGING	5,500	6,500	5,500	(1,000)	6,500	5,500	(1,000)		6,500
2-342-5500	CONTRACT LABOR	32,003	35,908	32,003	(3,905)	35,908	32,003	(3,905)		35,908
Total EXPENSES		41,053	46,838	41,053	(5,785)	46,838	41,053	(5,785)		46,838
FIGURE SKATING EXPENSES:										
2-350-5000	SALARIES	0	0	0	0	0	0	0		0
2-350-5005	SALARIES- SEASONAL	0	0	0	0	0	0	0		0
2-350-5020	FICA	0	0	0	0	0	0	0		0
2-350-5022	MEDICARE	0	0	0	0	0	0	0		0
2-350-5500	SKATING PRO CONTRACT LABOR	0	0	0	0	0	0	0		0
Total EXPENSES		0	0	0	0	0	0	0		0
SMR SKATE SCH EXPENSES:										
2-352-5430	ADVERTISING	0	0	0	0	0	0	0		0
2-352-5432	PRINTING	0	0	0	0	0	0	0		0
2-352-5454	LODGING	0	0	0	0	0	0	0		0
2-352-5500	CONTRACT LABOR	0	0	0	0	0	0	0		0
Total EXPENSES		0	0	0	0	0	0	0		0

VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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BUMPERCAR EXPENSES:										
2-353-5220	0	1,000	1,000	0		0	750	750		1,000
2-353-5300	0	1,000	1,000	0		28	750	722		1,000
Total EXPENSES	0	2,000	2,000	0		28	1,500	1,472		2,000
LRN TO SKATE EXPENSES:										
2-360-5000	0	0	0	0		0	0	0		0
2-360-5005	0	0	0	0		60	0	(60)		0
2-360-5020	0	0	0	0		0	0	0		0
2-360-5022	0	0	0	0		1	0	(1)		0
2-360-5300	925	1,458	1,458	0		374	0	(374)		1,458
2-360-5432	0	0	0	0		0	0	0		0
2-360-5500	6,125	8,804	8,804	0		3,045	5,074	2,029		8,804
2-360-5650	3,012	1,236	1,236	0		909	159	(751)		1,236
2-361-5300	0	0	0	0		0	0	0		0
Total EXPENSES	10,061	11,498	11,498	0		4,389	5,233	843		11,498
MENS HOCKEY EXPENSES:										
2-362-5300	0	0	0	0		0	0	0		0
2-362-5500	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0

VAIL RECREATION DISTRICT
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DOBSON OVERHEAD EXPENSES:										
2-300-5000 SALARIES	140,400	146,000	146,000	0		112,308	112,308	(0)		153,300
2-300-5005 SALARIES- SEASONAL	150,011	172,448	178,448	6,000		135,939	137,552	1,613		196,480
2-300-5010 RETIREMENT	35,774	39,830	39,830	0		30,279	30,638	360		42,953
2-300-5020 F.I.C.A.	95	360	360	0		51	295	243		382
2-300-5022 MEDICARE	4,313	4,617	4,704	87		3,533	3,623	90		5,072
2-300-5040 HEALTH INS	54,279	58,956	58,956	0		55,411	44,217	(11,194)		61,086
2-300-5042 LIFE/DISNILITY	2,238	5,200	5,200	0		2,291	3,900	1,609		5,200
2-300-5050 SKI / WELLNESS BENEFIT	4,736	3,500	3,500	0		1,723	1,162	(561)		3,500
2-300-5070 PROFESSIONAL DEVELOPMENT	0	7,500	6,000	(1,500)		7,006	4,500	(2,506)		7,500
2-300-5300 OPERATING SUPPLIES	138	200	200	0		73	200	127		200
2-300-5310 OFFICE SUPPLIES	0	0	0	0		0	0	0		0
2-300-5360 UNIFORMS	0	500	500	0		312	500	188		500
2-300-5420 W.C. INS	6,714	5,069	6,714	1,645		5,069	6,714	1,645		7,298
2-300-5430 ADVERTISING (JOB POSTINGS)	0	1,000	1,000	0		0	1,000	1,000		1,000
2-300-5432 PRINTING	0	0	0	0		0	0	0		0
2-300-5440 RECRUITING	0	100	0	(100)		20	0	(20)		100
2-300-5452 MEALS	119	200	200	0		43	109	67		200
2-300-5470 BANK FEES	2,961	13,000	0	(13,000)		12,574	0	(12,574)		13,000
2-300-5542 CELLULAR PHONE CHARGES	0	0	0	0		0	0	0		0
2-300-5550 PROFESSIONAL DUES	375	300	300	0		0	0	0		300
2-300-5554 LICENSE/PERMIT FEES	0	0	0	0		0	0	0		0
2-300-5560 EMPLOYEE APPRECIATION	880	500	500	0		133	483	350		500
2-310-5210 REP & MAINT/COPIER	0	0	0	0		0	0	0		0
2-310-5212 REP&MAINT/COMPUTERS	0	0	0	0		0	0	0		0
2-310-5230 INSTALL & REP/PHONES	0	0	0	0		0	0	0		0
2-310-5300 OPERATING SUPPLIES	4,241	4,250	3,200	(1,050)		3,717	2,340	(1,377)		4,250
2-310-5312 OFFICE EQUIPMENT	274	0	0	0		0	0	0		0
2-310-5318 COPIER SUPPLIES	0	0	0	0		0	0	0		0
2-310-5342 COMPUTER HW- NON CAP	0	0	0	0		0	0	0		0
2-310-5344 COMPUTER SW- NON CAP	981	0	0	0		0	0	0		0
2-310-5470 BANK FEES	5,654	0	8,000	8,000		0	7,377	7,377		0
2-310-5530 POSTAGE/SHIPPING	11	200	200	0		0	200	200		200
2-310-5540 PHONE CHARGES	6,680	7,500	7,500	0		4,568	5,808	1,240		7,500
2-310-5543 NETWORK CONNECTION	5,310	6,000	6,000	0		4,160	4,407	247		6,000
2-310-5552 BOOKS/PERIODICALS/SUBSCR	16	0	0	0		0	0	0		0
2-310-5554 LICENSE/PERMIT FEES	2,166	2,750	2,750	0		2,218	2,255	37		2,750
2-370-5354 PRO SHOP- CGS/RETAIL	5,453	3,000	3,000	0		3,518	1,627	(1,891)		3,000
2-370-5420 PRO SHOP- RENTAL SKATE PURCH	0	1,000	1,000	0		0	542	542		1,000
Total EXPENSES	433,820	483,981	484,063	82		384,943	371,756	(13,187)		523,271

VAIL RECREATION DISTRICT
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CONCESSIONS COSTS OF SALES:										
2-235-5354	CGS- FOOD	17,883	22,000	20,330	(1,670)	18,964	12,244	(6,720)		22,750
2-235-5358	CGS- SPOILED PRODUCT	83	1,000	1,000	0	167	727	560		1,000
2-235-5359	CGS-NON ALCOHOLIC BEVERAGE	0	0	0	0	0	0	0		
2-235-5352	CGS-RETAIL	0	331	80	(251)	0	26	26		330
2-235-5361	CGS-VENDING	165	0	0	0	50	0	(50)		
2-235-5355	CGS-LIQUOR	17,586	23,400	21,365	(2,035)	6,579	19,822	13,242		18,900
2-235-5356	CGS-BEER	23,462	37,500	35,607	(1,893)	42,499	30,302	(12,197)		37,500
2-235-5357	CGS-WINE	672	883	7,183	6,300	801	7,045	6,244		883
	Total EXPENSES	59,851	85,115	85,566	451	69,060	70,165	1,105		81,363
CONCESSIONS EXPENSES:										
2-235-5000	SALARIES	0	0	0	0	11,250	0	(11,250)		68,250
2-235-5005	SALARIES-SEASONAL	8,526	32,000	49,888	17,888	12,753	37,903	25,149		14,100
2-235-5010	RETIREMENT	793	4,000	5,980	1,980	2,831	4,600	1,769		8,531
2-235-5020	FICA	205	400	127	(273)	525	93	(433)		874
2-235-5022	MEDICARE	149	464	723	259	454	550	96		1,194
2-235-5040	HEALTH INS	1,453	7,000	13,884	6,884	1,642	10,413	8,771		16,026
2-235-5042	LIFE/DISNILITY	0	500	750	250	92	563	470		1,000
2-235-5050	SKI / WELLNESS BENEFIT	0	1,000	500	(500)	0	500	500		1,000
2-235-5202	REP & MAINT- BUILDING INTERIOR	0	0	0	0	0	0	0		0
2-235-5212	REPAIR&MAINT/COMPUTERS	13	1,000	0	(1,000)	960	0	(960)		1,000
2-235-5240	REP & MAINT/ VEHICLES	0	0	0	0	0	0	0		0
2-235-5300	OPERATING/ EXPENDIBLE SUPPLIE	2,869	1,500	1,000	(500)	1,809	57	(1,753)		2,500
2-235-5310	OFFICE SUPPLIES	0	0	0	0	0	0	0		0
2-235-5320	CLEANING SUPPLIES	454	0	0	0	0	0	0		0
2-235-5353	PAPER SUPPLIES	793	1,500	1,500	0	(375)	256	632		2,000
2-235-5360	UNIFORMS	1,141	250	250	0	0	0	0		1,200
2-235-5378	EQUIPMENT ALLOWANCE	46	750	500	(250)	1,820	500	(1,320)		750
2-235-5420	W.C. INS	37	2,500	2,500	0	1,797	2,500	703		2,500
2-235-5430	ADVERTISING	0	0	0	0	0	0	0		0
2-235-5470	CREDIT CARD FEES	1,309	6,000	2,037	(3,963)	3,809	940	(2,869)		6,000
2-235-5552	BOOKS/PERIODICALS/SUBSCR	152	0	0	0	0	0	0		0
2-235-5554	LICENSES & PERMITS	360	2,000	2,000	0	995	2,000	1,005		2,000
	CONTRACTED SERVICES									6,900
2-235-5560	EMPLOYEE RELATIONS	0	250	0	(250)	134	0	(134)		1,500
2-235-5700	LAUNDRY & LINEN	0	0	0	0	0	0	0		0
2-235-5980	EMPLOYEE MEAL DISCOUNTS	3	10	10	0	0	10	10		10
2-235-5981	EMPLOYEE SHIFT MEALS	257	250	250	0	137	129	(9)		250
2-235-5990	DAILY OVER/SHORT	1	10	10	0	8	10	2		10
2-235-5999	CONTINGENCY	0	0	0	0	0	0	0		0
	Total EXPENSES	18,560	61,384	81,909	20,525	40,641	61,022	20,381		137,596
CONCESSIONS EVENTS EXPENSES:										
2-236-5005	SALARIES-SEASONAL	9,377	21,978	21,978	0	13,583	21,420	7,837		25,368
2-236-5020	FICA	671	1,363	1,363	0	1,242	1,328	87		1,573
2-236-5022	MEDICARE	172	319	319	0	308	311	3		368
2-236-5981	EMPLOYEE SHIFT MEALS	0	0	0	0	0	0	0		1,000
	Total EXPENSES	10,220	23,659	23,659	0	15,132	23,059	7,927		28,308
COST OF GOODS SOLD %'S										
	FOOD, NON-ALCOHOLIC & RETAIL	55%	30%	40%	10%	27%	40%	13%		30%
	LIQUOR	35%	30%	30%	0%	14%	30%	16%		30%
	BEER	25%	30%	30%	0%	34%	30%	-4%		30%
	WINE	134%	35%	35%	0%	89%	35%	-54%		35%
	TOTAL	34%	32%	34%	2%	29%	32%	3%		32%
	=					=				
	NET PROFIT (LOSS) CONCESSIONS	87,214	96,746	58,099	38,647	110,070	61,703	48,367	0	7,357
	TOTAL EXPENSES	822,954	1,023,148	1,006,973	(16,175)	782,994	775,378	(7,616)		1,158,374
	DOBSON NET INCOME (EXPENSE)	(132,417)	(175,436)	(208,448)	33,012	(49,256)	(128,369)	79,113		(260,637)

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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: 11/10/22
 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
FOOD & BEVERAGE REVENUE:										
GRILL										
2-115-4001	FOOD/NON-ALCOHOLIC- GRILL	223,062	225,000	215,000	10,000	215,963	197,786	18,177		239,700
2-115-4010	LIQUOR- GRILL	32,768	44,000	30,000	14,000	38,803	27,795	11,008		40,800
2-115-4015	BEER- GRILL	33,266	36,000	32,000	4,000	33,391	30,011	3,380		35,190
2-115-4016	WINE- GRILL	19,241	21,000	19,000	2,000	18,887	17,580	1,307		21,420
	Total GRILL REVENUE	308,338	326,000	296,000	30,000	307,043	273,171	33,872		337,110
STARTER										
2-117-4001	FOOD/NON-ALCOHOLIC- STARTER	95,359	80,000	100,000	(20,000)	77,653	97,084	(19,431)		96,900
2-117-4010	LIQUOR- STARTER	27,711	33,000	19,000	14,000	29,738	17,763	11,975		35,700
2-117-4015	BEER- STARTER	46,376	40,000	40,000	0	38,752	38,112	641		40,800
2-117-4016	WINE- STARTER	766	1,000	1,000	0	1,102	1,000	102		1,025
2-117-4100	RETAIL SALES	33	0	50	(50)	0	50	(50)		500
	Total STARTER REVENUE	170,244	154,000	160,050	(6,050)	147,246	154,009	(6,763)		174,925
BEV CART										
2-118-4001	FOOD/NON-ALCOHOLIC- BEV CART	3,537	4,500	6,500	(2,000)	4,270	6,500	(2,230)		4,600
2-118-4010	LIQUOR-BEVERAGE CART	9,078	12,000	13,000	(1,000)	11,712	13,000	(1,288)		12,250
2-118-4015	BEER- BEVERAGE CART	6,460	9,000	12,500	(3,500)	9,073	12,500	(3,427)		9,200
2-118-4016	WINE-BEVERAGE CART	0	200	0	200	462	0	462		250
	Total BEV CART REVENUE	19,075	25,700	32,000	(6,300)	25,517	32,000	(6,483)		26,300
BANQUETS										
2-116-4001	FOOD/NON-ALCOHOLIC- BANQUETS	333,285	475,000	325,000	150,000	402,777	246,249	156,528		485,000
2-116-4010	LIQUOR- BANQUETS	80,082	61,000	76,000	(15,000)	59,473	62,672	(3,199)		76,000
2-116-4015	BEER- BANQUETS	32,172	31,000	35,000	(4,000)	20,710	29,105	(8,395)		35,000
2-116-4016	WINE- BANQUETS	72,793	60,000	75,000	(15,000)	51,239	56,455	(5,216)		75,000
2-119-4017	ROOM RENTAL	224,710	340,000	205,000	135,000	299,825	171,802	128,023		350,000
2-119-4026	EQUIPMENT RENTAL	0	700	700	0	0	587	(587)		700
2-119-4027	SETUP FEE	22,063	23,000	20,000	3,000	20,558	16,300	4,258		24,000
2-119-4028	SERVICE CHARGE	21,059	31,350	40,000	(8,650)	0	30,879	(30,879)		33,550
2-119-4029	CLEANING CHARGE	0	1,000	1,000	0	0	838	(838)		1,000
2-119-4030	DAMAGE DEPOSIT WAIVERS	0	1,000	1,000	0	0	838	(838)		1,000
2-119-4031	EVENT CANCELATION WAIVERS	12,625	0	0	0	0	0	0		0
	CONVENIENCE FEE									22,685
	Total BANQUETS REVENUE	798,789	1,024,050	778,700	245,350	854,583	615,727	238,856		1,103,935
	Total F&B REVENUE	1,296,445	1,529,750	1,266,750	263,000	1,334,389	1,074,907	259,482		1,642,270
F&B COST OF SALES										
2-115-5352	CGS-RETAIL	0			0	0	0	0		
2-115-5354	CGS- FOOD/NON-ALCOHOLIC	220,865	298,110	245,670	(52,440)	254,891	208,095	(46,795)		305,694
2-115-5355	CGS- LIQUOR	23,728	27,000	24,840	(2,160)	25,006	21,821	(3,185)		28,008
2-115-5356	CGS- BEER	36,150	29,000	29,875	875	28,350	27,432	(919)		28,846
2-115-5357	CGS- WINE	22,681	20,550	23,750	3,200	19,786	18,759	(1,027)		23,447
2-115-5358	SPOILED PRODUCTS	4,043	8,000	8,000	0	937	5,818	4,881		8,000
	Total F&B COST OF GOODS	307,466	382,660	332,135	(50,525)	328,970	281,926	(47,045)		393,994
F&B COST OF SALES %S										
	CGS- RETAIL	0%	50%	50%	0%	0%	50%	50%		50%
	CGS- FOOD/NON-ALCOHOLIC	34%	38%	38%	0%	36%	38%	2%		37%
	CGS- LIQUOR	16%	18%	18%	0%	18%	18%	0%		17%
	CGS- BEER	31%	25%	25%	0%	28%	25%	-3%		24%
	CGS- WINE	24%	25%	25%	0%	28%	25%	-3%		24%
	Total F&B COST OF GOODS	30%	34%	33%	-1%	32%	33%	1%		32%
	GROSS PROFIT- F&B	988,979	1,147,090	934,615	212,475	1,005,419	792,981	212,438		1,248,276

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VAIL RECREATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
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 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
GRILL ON THE GORE EXPENSES:										
2-115-5000 SALARIES	136,316	147,000	147,000	0		115,327	113,077	(2,250)		159,075
2-115-5005 HOURLY- FRONT OF HOUSE	93,574	107,765	97,765	(10,000)		92,650	87,881	(4,768)		127,395
2-115-5006 HOURLY- BACK OF HOUSE	136,147	133,741	123,741	(10,000)		118,257	108,170	(10,087)		152,538
2-115-5010 RETIREMENT	18,047	18,375	18,375	0		15,056	14,135	(921)		19,884
2-115-5020 FICA	19,864	21,973	18,733	(3,240)		17,172	14,410	(2,761)		22,356
2-115-5022 MEDICARE	6,847	6,633	6,343	(290)		6,009	4,879	(1,130)		7,366
2-115-5040 HEALTH INS	15,449	22,376	17,376	(5,000)		25,011	13,032	(11,979)		18,024
2-115-5042 LIFE/DISNILITY	570	2,000	2,000	0		1,255	1,500	245		2,000
2-115-5050 SKI / WELLNESS BENEFIT	1,533	2,000	2,000	0		842	0	(842)		2,000
2-115-5070 PROFESSIONAL DEVELOPMENT	260	150	150	0		122	47	(75)		3,000
2-115-5202 BUILDING MAINTENANCE	0	0	0	0		0	0	0		0
2-115-5212 REPAIR&MAINT/COMPUTERS	375	0	0	0		0	0	0		0
2-115-5240 EQUIPMENT REPAIR	4,492	6,000	2,500	(3,500)		4,078	2,250	(1,828)		6,000
2-115-5300 EXPENDIBLE SUPPLIES	7,698	15,000	5,000	(10,000)		11,330	4,103	(7,227)		15,000
2-115-5305 CHINA, GLASS, SILVERWARE	2,735	2,000	2,000	0		234	1,075	841		2,000
2-115-5310 OFFICE SUPPLIES	405	400	400	0		451	379	(73)		600
2-115-5320 CLEANING SUPPLIES	0	0	0	0		0	0	0		0
2-115-5344 COMPUTER S.W. (NON-CAP)	600	500	0	(500)		360	0	(360)		500
2-115-5353 CGS-PAPER	11,877	10,000	10,000	0		7,790	9,411	1,621		12,000
2-115-5360 UNIFORMS	2,013	4,000	4,000	0		2,595	2,538	(57)		4,000
2-115-5378 EQUIP REPLACEMENT ALLOWANCE	2,121	3,000	1,000	(2,000)		2,533	804	(1,729)		3,000
2-115-5400 UTILITIES/GAS	0	0	0	0		0	0	0		0
2-115-5402 UTIL/WATER & SEWER	0	0	0	0		751	0	(751)		0
2-115-5404 UTIL/ELECTR	0	0	0	0		0	0	0		0
2-115-5420 W.C. INS	5,096	6,063	5,219	(845)		6,063	5,219	(845)		7,276
2-115-5430 ADVERTISING (NOW USE RECRUTIN	0	0	2,500	2,500		18	2,500	2,482		0
2-115-5432 PRINTING	3,139	2,750	2,750	0		2,162	2,380	218		2,750
2-115-5440 RECRUITING	0	500	0	(500)		183	0	(183)		500
2-115-5456 TRAVEL EXPENSE	292	300	300	0		0	300	300		300
2-115-5470 CREDIT CARD FEES	32,882	25,285	24,403	(883)		32,635	19,607	(13,028)		26,917
2-115-5482 TRASH	0	0	0	0		0	0	0		0
2-115-5500 CONTRACT LABOR	138	5,000	150	(4,850)		5,301	150	(5,151)		5,000
2-115-5504 CLEANING SERVICES	0	0	0	0		0	0	0		0
2-115-5540 TELEPHONE	0	0	0	0		0	0	0		0
2-115-5542 CELL PHONE	0	100	0	(100)		313	0	(313)		0
2-115-5543 NETWORK CONNECTION	0	0	0	0		0	0	0		0
2-115-5552 TV/BOOKS/PERIODICALS/SUBSCR	0	0	0	0		0	0	0		2,000
2-115-5554 LICENSES & PERMITS	930	1,725	1,725	0		513	751	239		1,725
2-115-5560 EMPLOYEE RELATIONS	2,222	600	600	0		364	13	(351)		2,000
2-115-5610 EQUIPMENT RENTAL	0	0	0	0		0	0	0		0
2-115-5700 LAUNDRY & LINEN	14,693	10,000	6,000	(4,000)		9,793	4,165	(5,628)		12,000
2-115-5750 ALLOCATED CLUBHOUSE EXPENSE	58,133	65,000	62,750	(2,250)		50,368	49,482	(886)		69,000
2-115-5980 EMPLOYEE MEAL DISCOUNTS	3,929	4,000	0	(4,000)		6,751	0	(6,751)		4,000
2-115-5981 EMPLOYEE SHIFT MEALS	14,034	6,000	6,000	0		1,627	5,604	3,978		6,000
2-115-5990 DAILY OVER/ UNDER	253	150	150	0		96	150	53		150
2-115-5999 CONTINGENCY	0	0	0	0		0	0	0		0
Total GRILL ON THE GORE	596,665	630,387	570,930	(59,457)		538,010	468,013	(69,997)		696,355

VAIL RECREATION DISTRICT
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BANQUET RM EXPENSES										
2-119-5000	SALARIES	102,902	154,500	124,500	(30,000)	113,668	95,769	(17,899)		208,425
2-119-5005	HOURLY- FRONT OF HOUSE	48,745	76,560	76,560	0	37,125	63,720	26,595		68,380
2-119-5006	HOURLY- BACK OF HOUSE	32,263	49,404	49,404	0	18,096	41,601	23,505		52,668
2-119-5010	RETIREMENT	10,504	15,563	15,563	0	13,990	11,971	(2,019)		26,053
2-119-5020	FICA	8,855	7,810	7,810	0	7,879	6,530	(1,349)		7,505
2-119-5022	MEDICARE	3,278	4,067	3,632	(435)	3,409	2,916	(493)		4,777
2-119-5040	HEALTH INS	18,823	24,204	24,204	0	11,612	18,153	6,541		39,402
2-119-5042	LIFE/DISNILITY	697	1,000	1,000	0	1,179	750	(429)		1,450
2-119-5050	SKI / WELLNESS BENEFIT	1,573	2,000	2,000	0	859	46	(813)		3,000
2-119-5070	PROFESSIONAL DEVELOPMENT	0	0	0	0	0	0	0		0
2-119-5202	REP & MAINT- INTERIOR	0	0	0	0	0	0	0		0
2-119-5240	EQUIPMENT REPAIR	(183)	500	500	0	382	500	118		1,000
2-119-5300	EXPENDIBLE SUPPLIES	473	2,500	2,500	0	511	1,640	1,129		2,500
2-119-5305	CHINA, GLASS, SILVER	709	1,000	1,000	0	1,000	1,000	0		1,000
2-119-5310	OFFICE SUPPLIES	1,142	750	750	0	339	535	197		750
2-119-5320	CLEANING SUPPLIES	0	0	0	0	0	0	0		0
2-119-5360	UNIFORMS	294	1,500	1,500	0	338	707	369		2,000
2-119-5378	EQUIP REPLACEMENT ALLOWANCE	2,454	400	400	0	60	0	(60)		1,500
2-119-5400	UTILITIES/GAS	0	0	0	0	0	0	0		0
2-119-5402	UTIL-WATER & SEWER	0	0	0	0	0	0	0		0
2-119-5404	UTILITIES/ELECTRIC	0	0	0	0	0	0	0		0
2-119-5420	W.C. INS	1,733	1,788	1,507	(281)	2,490	1,507	(983)		2,146
2-119-5425	EVENT DISCOUNTS GIVEN	500	500	500	0	0	500	500		0
2-119-5430	ADVERTISING (NOW USE RECRUITING)	0	0	2,500	2,500	737	2,500	1,763		2,500
2-119-5440	RECRUITMENT ADVERTISING	0	2,900	400	(2,500)	700	400	(300)		2,500
2-119-5432	PRINTING	0	250	250	0	0	250	250		250
2-119-5470	CREDIT CARD FEES	0	25,601	19,468	(6,134)	(0)	0	0		38,638
2-119-5482	TRASH	0	0	0	0	0	0	0		0
2-119-5500	CONTRACT LABOR	0	1,000	0	(1,000)	830	0	(830)		1,000
2-119-5504	CLEANING SERVICES	0	0	0	0	0	0	0		0
2-119-5540	TELEPHONE	0	0	0	0	888	0	(888)		0
2-119-5542	CELL PHONE	0	0	0	0	0	0	0		0
2-119-5552	BOOKS/PERIODICAL/SUBSCR	0	0	0	0	0	0	0		0
2-119-5554	LICENSES & PERMITS	3,217	1,500	1,500	0	1,461	631	(830)		1,500
2-119-5560	EMPLOYEE RELATIONS	406	250	250	0	70	0	(70)		2,000
2-119-5610	EQUIPMENT RENTAL	8,544	5,175	5,175	0	6,836	4,649	(2,187)		6,000
2-119-5700	LAUNDRY & LINEN	8,190	12,500	12,500	0	11,252	9,835	(1,417)		12,500
2-119-5750	ALLOCATED CLUBHOUSE EXPENSE	58,133	65,000	62,750	(2,250)	50,577	49,482	(1,095)		69,000
2-119-5990	DAILY OVER/UNDER	0	0	0	0	(39)	0	39		0
2-119-5999	CONTINGENCY	0	0	0	0	0	0	0		0
Total BANQUET ROOM		313,254	458,221	418,121	(40,100)	286,249	315,592	29,343		558,444
F&B, NET		79,060	58,482	(54,436)	112,918	181,160	9,376	171,784		(6,522)
GRILL VS BANQUET BREAKDOWN										
	GRILL, NET	(251,789)	(289,117)	(246,335)	(42,782)	(209,636)	(161,604)	(48,032)		(329,244)
	GORE RANGE ROOM, NET	330,850	347,599	191,899	155,700	390,796	170,980	219,816		322,721
TOTAL F&B PROFIT (LOSS)		79,060	58,482	(54,436)	112,918	181,160	9,376	171,784		(6,522)

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ENTERPRISE FUND OTHER REVENUE										
Assessed Value- Per County		1,336,976,340	1,336,976,340							1,317,528,870
Less TIFF Valuation		(108,522,300)	(108,522,300)							(106,461,150)
Less Allowance For Protests		(5,000,000)	(5,000,000)							(5,000,000)
NET VALUE USED FOR BUDGET		1,223,454,040	1,223,454,040							1,206,067,720
MILL LEVY RATE		0.000	0.000							0.000
PROPERTY TAXES, NET		0	0							0
2-960-4700 PROPERTY TAXES	0	0	0	0		0	0	0		0
2-960-4730 LESS ABATEMENTS	0	0	0	0		0	0	0		0
2-960-4710 PENALTIES AND INTEREST	0	0	0	0		0	0	0		0
2-960-4720 SPECIFIC OWNERSHIP TAXES	0	0	0	0		0	0	0		0
Total REVENUE	0	0	0	0		0	0	0		0
TAXES EXPENSES:										
2-960-5472 TREASURERS FEES	0	0	0	0		0	0	0		0
Total EXPENSES	0	0	0	0		0	0	0		0
MISC ENTERPRISE REVENUE:										
2-962-4750 LOTTERY REVENUE	34,232	32,500	33,500	(1,000)		23,729	25,125	(1,396)		32,500
2-970-4910 INT INC DOB BOND FUND	0	0	0	0		0	0	0		0
2-970-4912 EARNINGS ON DOB INVESTMENT	0	0	0	0		0	0	0		0
2-970-4913 INT INC CART LEASE CASH ACCNT	0	0	0	0		0	0	0		0
2-970-4999 MISC REV	0	0	0	0		0	0	0		0
Total Misc Ent Revenue	34,232	32,500	33,500	(1,000)		23,729	25,125	(1,396)		32,500
TRANSFER FR GF REVENUE:										
2-980-4960 TRANS FROM GENERAL FUND	0	0	0	0		0	0	0		0
2-980-5962 GF ADVANCE (REPAYMENT OF)	0	0	0	0		0	0	0		0
Total TRANSFERS	0	0	0	0		0	0	0		0

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

Printed: 11/10/22
 Modified Accrual Basis

		2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
ENTERPRISE FUND CAPITAL AND DEBT SVC											
DEBT SERVICE EXPENSES:											
GOLF COURSE											
2-100-5622	GOLF CART LEASE PRINCIPAL	0	0	0	0		0	0	0		
2-100-5623	GOLF CART LEASE INTEREST	0	0	0	0		0	0	0		
2-120-5406	WEATHER STATION- PRINCIPAL				0			0	0		
2-120-5407	WEATHER STATION- IMPUTED INTE	0	0	0	0		0	0	0		
2-120-5622	GOLF EQUIP LEASE-PRIN	0	0	0	0		0	0	0		
2-120-5623	GOLF EQUIP LEASE- INT	0	0	0	0		0	0	0		
2-120-5624	TOV IRRIGATION LOAN- PRINCIPAL	0	0	0	0		0	0	0		
2-120-5625	TOV IRRIGATION LOAN- INTEREST	0	0	0	0		0	0	0		
	Total EXPENSES	0	0	0	0		0	0	0		0
DOBSON											
2-950-5930	BONDS- PRINCIPAL	0	0	0	0		0	0	0		
2-950-5940	BONDS- INTEREST	0	0	0	0		0	0	0		
2-950-5942	PAYING AGENT FEE	0	0	0	0		0	0	0		
2-950-5932	TOV- DOBSON- PRINCIPAL	0	0	0	0		0	0	0		
2-950-5933	TOV- DOBSON- IMPUTED INTEREST	0	0	0	0		0	0	0		
	COST OF ISSUANCE		0	0	0						
	Total EXPENSES	0	0	0	0		0	0	0		0
	Total DEBT SERVICE	0	0	0	0		0	0	0		0
GOLF COURSE FINANCING & DONATIONS											
2-101-4900	LEASE-PURCHASE FINANCING PRO	0			0		0	0	0		
2-101-4900	TOV IRRIGATION LOAN PROCEEDS	0			0		0	0	0		
2-970-4915	TOV CAPITAL FUNDING	0			0		0	0	0		
2-970-4920	SALE OF FIXED ASSETS	0			0		0	0	0		
	Total GC FINANCING / DONATIONS	0	0	0	0		0	0	0		0

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

Printed: 11/10/22
 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
CAPITAL EXPENDITURES										
GOLF COURSE										
2-100-6414	0	13,000	20,000	7,000		12,461	20,000	7,539		
2-100-5472	0			0		0	0	0		
2-100-6300	0	24,000	17,000	(7,000)		22,888	17,000	(5,888)		23,000
2-120-6310	0			0		0	0	0		
2-100-6400	3,663	0	0	0		0	0	0		2,550
2-115-6400	3,605	1,850	1,850	0		2,598	1,850	(748)		0
2-235-6400	0	0	0	0		1,184	0	(1,184)		0
2-100-6420	0			0		0	0	0		
2-120-6400	2,743	1,322	1,050	(272)		1,322	1,050	(272)		2,000
2-100-6500	0			0		0	0	0		
2-100-6514	0			0		0	0	0		
2-320-6160	0			0		0	0	0		
2-100-6515	0			0		0	0	0		
2-100-6416	0			0		0	0	0		
2-100-5626	1,405	10,000	10,000	0		2,430	10,000	7,570		
2-120-6300	108,521	195,000	169,000	(26,000)		175,248	169,000	(6,248)		206,000
2-120-6110	0	0	0	0		0	0	0		0
2-100-7001	0			0		0	0	0		
2-100-7002	0	0	0	0		0	0	0		0
2-100-7003	0	0	0	0		0	0	0		0
2-100-7004	0			0		0	0	0		
2-100-7005	0			0		0	0	0		
2-100-7006	0			0		0	0	0		
2-100-7007	0			0		0	0	0		
2-100-7008	0			0		0	0	0		
2-100-7009	0	0	0	0		0	0	0		0
2-100-7010	0	2,474	7,879	5,405		2,474	7,879	5,404		3,000
2-100-7011	0	0	0	0		0	0	0		0
2-100-7012	0	53,155	50,000	(3,155)		53,155	50,000	(3,155)		0
2-100-7013	0			0		0	0	0		
2-100-7014	0	0	0	0		0	0	0		40,000
2-100-7015	0	0	0	0		0	0	0		0
2-100-7016	0	0	0	0		0	0	0		0
2-100-7017	0	0	0	0		0	0	0		0
2-100-7018	0	0	0	0		0	0	0		0
		0	0	0		0	0	0		0
		0	0	0		0	0	0		0
2-100-7019	0	42,500	52,167	9,667		0	52,167	52,167		42,500
2-100-7020	0			0		0	0	0		
2-100-7021	0			0		0	0	0		
2-100-7022	0			0		0	0	0		
2-100-7023	0			0		0	0	0		
2-100-7024	0			0		0	0	0		
2-100-7025	0	0	0	0		0	0	0		0
2-100-7026	0	0	0	0		0	0	0		0
2-100-7031	4,640	0	0	0		0	0	0		0
		0	0	0		0	0	0		0
		0	0	0		0	0	0		0
2-100-7027	0			0		0	0	0		
2-100-7028	0	0	0	0		0	0	0		0
2-100-7029	0	0	0	0		0	0	0		0
2-100-7030	0	0	0	0		0	0	0		0
2-100-7033	0	16,019	13,000	(3,019)		16,019	13,000	(3,019)		3,700
2-100-7034	0	0	0	0		0	0	0		0
2-100-7035	0	0	0	0		0	0	0		0

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

Printed: 11/10/22
 Modified Accrual Basis

	2021 Audited Actual	2022 Forecast	2022 Adopted Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	9 Months Ended 09/30/22 Actual	9 Months Ended 09/30/22 Budget	Variance Favorable (Unfavor)	Percentage Variance Favorable (Unfavor)	2023 Prelim Budget
GOLF COURSE CAPITAL (CONTINUED)										
2-100-7036	0	0	70,000	70,000		0	70,000	70,000		70,000
2-100-7037	0	0	10,955	10,955		0	10,955	10,955		10,955
2-100-7038	0			0		0	0	0		
2-100-7039	0			0		0	0	0		
2-100-7040	12,970	0	226,273	226,273		0	0	0		373,000
2-100-7041	0	0	0	0		0	0	0		0
2-100-7042	0			0		0	0	0		
2-100-7059	5,645	0	0	0		0	0	0		0
2-120-6302	319,861	628,255	390,256	(237,998)		142,146	130,085	(12,060)		325,724
2-120-7001	0			0		0	0	0		
2-120-7002	0			0		0	0	0		
2-120-7003	0			0		0	0	0		
2-120-7004	0			0		0	0	0		
2-120-7005	0			0		0	0	0		
2-120-7006	0			0		0	0	0		
2-120-7007	0			0		0	0	0		
2-120-7008	11,299	177,000	36,300	(140,700)		161,179	36,300	(124,879)		0
2-120-7009	0	0	9,336	9,336		0	9,336	9,336		0
2-120-7010	0			0		0	0	0		
2-120-7011	0			0		0	0	0		
2-120-7012	0			0		0	0	0		
2-120-7013	0			0		0	0	0		
2-120-7014	0			0		0	0	0		
2-120-7015	0			0		0	0	0		
2-120-7016	0			0		0	0	0		
2-120-7017	0			0		0	0	0		
2-120-7018	0	0	0	0		0	0	0		0
2-120-7019	0			0		0	0	0		
2-120-7020	0			0		0	0	0		
2-120-7021	0	2,724	2,724	0		0	0	0		0
2-120-7022	0			0		0	0	0		
2-120-7023	0			0		0	0	0		
2-120-7024	0			0		0	0	0		
2-120-7025	0	0	0	0		0	0	0		0
2-120-7031	0	95,000	82,000	(13,000)		6,328	82,000	75,672		0
2-120-7032	0	0	0	0		0	0	0		0
2-120-7033	0	0	0	0		0	0	0		11,000
2-120-7043	0	0	0	0		0	0	0		0
2-120-7044	0	0	0	0		0	0	0		0
2-120-7045	0	0	0	0		0	0	0		0
2-120-7046	0	0	0	0		0	0	0		0
2-120-7047	0	0	0	0		0	0	0		0
2-120-7048	0	0	0	0		0	0	0		0
2-120-7049	0	0	0	0		0	0	0		0
2-120-7050	0	0	0	0		0	0	0		0
2-120-7051	0	0	0	0		0	0	0		0
2-120-7052	0	0	0	0		0	0	0		0
2-120-7053	0	0	0	0		0	0	0		0
2-120-7054	0	0	0	0		0	0	0		0
2-120-7055	0	0	0	0		0	0	0		0
2-120-7056	0	0	0	0		0	0	0		0
2-120-7057	0	0	0	0		0	0	0		0
2-120-7058	9,253	0	0	0		0	0	0		0

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

Printed: 11/10/22
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GOLF COURSE CAPITAL (CONTINUED)										
2-120-7060	0			0		0	0	0		
2-120-7061	0	0	0	0		0	0	0		10,000
2-120-7069	11	0	0	0		0	0	0		18,724
2-120-7062	0			0		0	0	0		
2-120-7063	0	0	0	0		0	0	0		17,000
2-120-7064	0	0	0	0		0	0	0		0
2-120-7026	46,181	0	0	0		0	0	0		0
2-100-6412	0	0	0	0		0	0	0		0
2-120-6115	0	0	10,000	10,000		0	10,000	10,000		
2-120-7070	23,327	100,000	20,000	(80,000)		6,525	20,000	13,475		0
2-120-7065	0			0		0	0	0		
WEDDING ISLAND EXPANSION										
WATER CONSERVATION PLAN										
MASTER PLAN:										
2-120-7071				0				0		
2-120-7072				0				0		
2-120-7073				0				0		
2-120-7074				0				0		
2-120-7075				0				0		
2-120-7076				0				0		
2-120-7077		9,000		(9,000)				0		
2-120-7078				0				0		
2-120-7079				0				0		
2-120-7080				0				0		
2-120-7081				0				0		
2-120-7082				0				0		
2-120-7083				0				0		
2-120-7084				0				0		
2-120-7085				0				0		
2-120-7086				0				0		
2-120-7087				0				0		
2-120-7088				0				0		
2-120-7089				0				0		
				0				0		
			166,500	166,500				0		
				0				0		
				0				0		
				0				0		
				0				0		
				0				0		
				0				0		
				0				0		
				0				0		
				0				0		
				0				0		
2-120-7999		0	0	0				0		
		205,695	204,943	(751)			106,593	106,593		173,873
Total GOLF COURSE CAPITAL	553,122	1,576,993	1,571,233	(5,760)		605,958	817,215	211,257		1,333,026

VAIL RECREATION DISTRICT
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DOBSON										
2-320-6502 RESTROOM REMODEL	0			0		0	0	0		
2-300-6310 CAP Out/Vehicles	0			0		0	0	0		
2-300-6400 COMPUTER HARDWARE / POS	0	0	0	0		0	0	0	4,250	
VIDEO CAMERA SYSTEM	0			0		0	0	0		
2-300-6420 LIFE SAFETY CAPITAL	0			0		0	0	0		
2-320-6420 LIFE SAFETY CAPITAL	0			0		0	0	0		
2-320-6500 ADA REQUIREMENTS	0			0		0	0	0		
2-300-7001 C1-Grading and Drainage	0			0		0	0	0		
2-300-7002 C2-Substructure	0			0		0	0	0		
2-300-7003 C3- Clean Wood Ceiling	0	0	0	0		0	0	0	0	
2-300-7004 C4-Exterior Transformer Foundation	0			0		0	0	0		
2-300-7005 C5-Concrete Tilt-Up Walls	0			0		0	0	0		
2-300-7006 C6-Wood Trim and Exposed Glulam Be	0			0		0	0	0		
2-300-7007 C7-Metal Siding	0			0		0	0	0		
2-300-7008 C8-Windows	0			0		0	0	0		
2-300-7009 C9-Exterior Doors	0			0		0	0	0		
2-300-7010 C10-Steep Slope Roofing	0			0		0	0	0		
2-300-7011 C11-Low Slope Roofing	0			0		0	0	0		
2-300-7012 C12-Exhaust Stacks	0			0		0	0	0		
2-300-7013 C13-Concrete Walkways	0			0		0	0	0		
2-300-7014 C14-Brick Pavers	0			0		0	0	0		
2-300-7015 C15-Rock Walls	0			0		0	0	0		
2-300-7016 C16-Exterior Lighting	0			0		0	0	0		
2-300-7017 C17-Steel Gate	0			0		0	0	0		
2-300-7018 C18-Interior Walls and Ceilings	0	0	0	0		0	0	0	0	
2-300-7019 C19-Interior Flooring	0	0	0	0		0	0	0	0	
2-300-7020 C20-Interior Lighting	0	0	0	0		0	0	0	0	
2-300-7021 C21-Changing Rooms	0			0		0	0	0		
2-300-7022 C22-Restrooms	0			0		0	0	0		
2-300-7023 C23-Metal Lockers	0	0	0	0		0	0	0	0	
2-300-7024 C24-Concessions	0	7,500	7,500	0		1,723	7,500	5,777	18,000	
2-300-7025 C25-Ice Rink	0	0	0	0		0	0	0	12,000	
2-300-7026 C26-Bleacher Seating	0	0	0	0		0	0	0	0	
2-300-7027 C27-Hand Railings	0	0	0	0		0	0	0	0	
2-300-7028 C28-Interior Doors & Other Painting	0	0	0	0		0	0	0	0	
2-300-7029 C29-Sky Light Louver System	0			0		0	0	0		
2-300-7030 C30-Sound System	0	0	0	0		0	0	0	0	
2-300-7031 C31-Scoreboards	0	0	0	0		0	0	0	0	
2-300-7032 C32-Glass Storage Cart	0	0	0	0		0	0	0	0	
2-300-7033 C33-Boilers	0			0		0	0	0		
2-300-7034 C34-Hot Water Storage Tanks.	0			0		0	0	0		
2-300-7035 C35-Heat Pumps	0			0		0	0	0		
2-300-7036 C36-Domestic Storage Tank	0			0		0	0	0		
2-300-7037 C37-Boiler/Domestic Circulation System	0			0		0	0	0		
2-300-7038 C38-Air Compressor	0			0		0	0	0		
2-300-7039 C39-Chemical Feed System	0			0		0	0	0		

VAIL RECREATION DISTRICT
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 ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed: 11/10/22
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DOBSON CAPITAL (CONTINUED)										
2-300-7040	0	110,000	85,000	(25,000)		103,262	85,000	(18,262)		30,000
2-300-7041	0			0		0	0	0		
2-300-7042	0			0		0	0	0		
2-300-7043	0			0		0	0	0		
2-300-7044	0			0		0	0	0		
2-300-7045	0			0		0	0	0		0
2-300-7046	0	12,668	12,668	0		10,031	12,668	2,637		0
2-300-7047	0	0	0	0		0	0	0		0
2-300-7048	0	0	0	0		0	0	0		0
2-300-7049	0	0	0	0		0	0	0		0
2-300-7050	0	0	0	0		0	0	0		0
2-300-7051	0	0	0	0		0	0	0		0
2-300-7052	0	0	0	0		0	0	0		0
2-300-7053	0	0	0	0		0	0	0		0
2-300-7054	0	0	0	0		0	0	0		0
2-300-7055	0	0	0	0		0	0	0		0
2-300-7056	0	5,800	0	(5,800)		5,893	0	(5,893)		0
2-300-7057	0	0	0	0		0	0	0		0
				0				0		0
2-300-7999		20,395	15,775	(4,620)			15,775	15,775		9,638
Total DOBSON CAPITAL	0	156,363	120,943	(35,420)		120,909	120,943	34		73,888
TENNIS										
2-200-6400	0	0	0	0		0	0	0		0
2-200-6500	0			0		0	0	0		
2-200-6420	0			0		0	0	0		
2-200-6430	0			0		0	0	0		2,000
2-200-6300	0			0		0	0	0		
2-200-7029	0	0	0	0		0	0	0		0
2-200-7030	0			0		0	0	0		
2-200-7031	14,276	0	0	0		0	0	0		0
2-200-6355	0			0		0	0	0		
2-200-7032	9,763			0		0	0	0		
2-200-7999	0	0	0	0		0	0	0		300
Total TENNIS CAPITAL	24,038	0	0	0		0	0	0		2,300
PICKLEBALL										
2-202-6400	0	0	0	0		0	0	0		0
2-202-6300	3,294			0		501	0	(501)		0
2-202-7029	0			0		0	0	0		0
2-202-7031	0			0		0	0	0		0
2-202-7032	0			0		0	0	0		0
2-202-7999	0	0	0	0		0	0	0		0
Total PICKLEBALL CAPITAL	3,294	0	0	0		501	0	(501)		0
Total CAPITAL EXPENSES	580,455	1,733,356	1,692,176	(41,180)	0	727,368	938,158	210,790	0	1,409,213

RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT

TO ADOPT 2023 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE VAIL PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Directors of the Vail Park and Recreation District has appointed a budget committee to prepare and submit a proposed 2023 budget at the proper time; and

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on October 27, 2022 and continued to November 17, 2022 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

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

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

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

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

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors of the Vail Park and Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 17, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$4,675,932.47 and;

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

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

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$9,688.54; and

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

WHEREAS, the 2022 net valuation for assessment after removal of TIFF valuation for assessment for the Vail Park and Recreation District, as certified by the County Assessor is \$1,211,067,720.

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

Section 1. That for the purposes of meeting all general operating expenses of the Vail Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 3.861 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purposes of rendering a refund to its constituents during budget year 2023 there is hereby levied a temporary tax credit/mill levy reduction of 0.000 mills.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

TO SET MILL LEVIES (CONTINUED)

- Section 3. That for the purpose of meeting all capital expenditures of the Vail Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.
- Section 4. That for the purpose of offsetting prior year refunds and abatements of the Vail Park and Recreation District as identified by the Eagle County Assessor on the Certification of Assessed values for the year 2023, there is hereby levied a tax of 0.008 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.
- Section 5. That for the purpose of meeting all payments for bonds and interest of the Vail Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.
- Section 6. That any officer, the District Executive Director, or Finance Director is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Vail Park and Recreation District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Vail Park and Recreation District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

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

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE VAIL PARK AND RECREATION DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 17, 2022, and;

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

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

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

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

GENERAL FUND:	
Current Operating Expenditures	\$ 9,459,968
Capital Expenditures	3,097,203
Contingency	<u>300,000</u>
TOTAL GENERAL FUND:	\$ 12,857,171

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RESOLUTIONS OF VAIL PARK AND RECREATION DISTRICT (CONTINUED)

**TO ADOPT 2023 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)**

The above resolutions to adopt the 2023 budget, set the mill levies and to appropriate sums of money were adopted this 17th day of November, 2022.

Attest: _____

Title: _____