

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

Electronically filed to dlg-filing@state.co.us
LGID# 65152
RETURN RECEIPT REQUESTED

January 12, 2026

Division of Local Government
Via: E-Filing Portal

RE: Crown Mountain Park and Recreation District LGID# 65152

Attached is the 2026 Budget for the Crown Mountain Park and Recreation District in Pitkin and Eagle Counties, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on November 12, 2025. If there are any questions on the budget, please contact Mr. Jon Erickson, telephone number 970-926-6060.

The mill levy certified to the County Commissioners of Pitkin and Eagle Counties is 3.326 mills for all general operating purposes, subject to statutory and/or TABOR limitations; a temporary mill levy reduction of 0.000 mills; 0.000 mills for G.O. bonds; 0.000 mills for refund/abatement; 0.000 mills for Temporary Tax Credit/Mill Levy Reduction; and a Special mill levy of 0.000 mills. Based on an assessed valuation of \$260,321,630 from Pitkin County, the total property tax revenue from Pitkin County is \$865,829.74 and based on an assessed valuation of \$469,886,340 from Eagle County, the total property tax revenue from Eagle County is \$1,562,841.97. A copy of the certification of mill levies sent to the County Commissioners for Pitkin and Eagle Counties is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Pitkin and Eagle Counties, Colorado.

Sincerely,



District Administrator

Enclosure(s)

CROWN MOUNTAIN PARK AND RECREATION DISTRICT

2026 BUDGET MESSAGE

Crown Mountain Park and Recreation District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District was established to provide recreational facilities.

The District received voter approval for formation of the District in November 2002. The recreational facilities were substantially completed in 2007. The District focus shifted from construction to operations and maintenance of its recreational facilities in 2008. A replacement reserve fund was funded starting in 2008 to cover the long-term maintenance cost of the District's facilities.

The following budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

2026 BUDGET STRATEGY

The District's strategy in preparing the 2026 budget is to strive to provide the type of recreational facilities and levels of recreational services desired by the property owners and residents of the District in the most economic manner possible. The District will levy an operating mill levy for the services it is planning to provide at a rate of 3.326 mills, adjusted from 2.950 mills for changes in the assessment rates, as was approved by voters in May 2018.

The District issued General Obligation Bonds in 2012 to refund the 2003 General Obligation Bonds. The District is levying a debt service mill levy approved by voters that will cover the District's debt service.

RESOLUTIONS OF CROWN MOUNTAIN PARK AND RECREATION DISTRICT

TO ADOPT 2026 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CROWN MOUNTAIN PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Crown Mountain Park and Recreation District has appointed a budget committee to prepare and submit a proposed 2026 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 November 12, 2025, 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 Crown Mountain Park and Recreation District, Eagle & Pitkin County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Crown Mountain Park and Recreation District for the year stated above, as it may be adjusted for immaterial changes in the final certified assessed value of the District as certified by the county assessor and corresponding budget 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 specific capital expenditures budgeted and forecasted for the current year are unable to be completed by the end of the current year, the budget for such expenditures shall be transferred into next year's budget and the budgeted beginning fund balance for next year's budget shall be updated to reflect such changes.

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

RESOLUTIONS OF CROWN MOUNTAIN PARK AND RECREATION DISTRICT
(CONTINUED)

TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE CROWN MOUNTAIN PARK AND RECREATION DISTRICT, EAGLE & PITKIN COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the Crown Mountain Park and Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 12, 2025 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$2,428,671.71 and;

WHEREAS, the Crown Mountain Park and Recreation District hereby documents its intent to preserve its voter approved mill levy a rate of 0.000 mills and to provide property tax relief by a temporary reduction in property taxes in accordance with C.R.S. 39-1-111.5, 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 balance the budget for voter approved bonds and interest is \$0.00, and;

WHEREAS, the 2025 valuation for assessment for the Crown Mountain Park and Recreation District, as certified by the Eagle County Assessor is \$469,886,340.

WHEREAS, the 2025 valuation for assessment for the Crown Mountain Park and Recreation District, as certified by the Pitkin County Assessor is \$260,321,630.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the CROWN MOUNTAIN PARK AND RECREATION DISTRICT, EAGLE & PITKIN COUNTY, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses of the Crown Mountain Park and Recreation District during the 2026 budget year, there is hereby levied a tax of 3.326 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

Section 2. That for the purposes of rendering a temporary credit/refund to its constituents during budget year 2026 there is hereby levied a temporary tax credit/mill levy reduction of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

RESOLUTIONS OF CROWN MOUNTAIN PARK AND RECREATION DISTRICT
(CONTINUED)

TO SET MILL LEVIES

- Section 3. That for the purpose of meeting all capital expenditures of the Crown Mountain Park and Recreation District during the 2026 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 2025.
- Section 4. That for the purpose of meeting all payments for bonds and interest of the Crown Mountain Park and Recreation District during the 2026 budget year, there is hereby levied a tax of 0.000 mills (or 0.000 mills in the event Proposition HH is passed by Colorado voters) upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.
- Section 5. That for the purpose of recouping refunds and abatements of the Crown Mountain Park and Recreation District during the 2026 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 2025.
- Section 6. That any officer or the District Administrator is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle & Pitkin County, Colorado, the mill levies for the Crown Mountain Park and Recreation District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle & Pitkin County, Colorado, the mill levies for the Crown Mountain 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 CROWN MOUNTAIN 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 CROWN MOUNTAIN PARK AND RECREATION DISTRICT, EAGLE & PITKIN COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 12, 2025, 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 CROWN MOUNTAIN PARK AND RECREATION DISTRICT, EAGLE & PITKIN 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 Expenses	\$1,598,577
Fund Transfers	<u>\$988,650</u>
TOTAL GENERAL FUND:	\$2,587,227

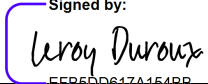
DEBT SERVICE FUND:	
Debt Service Expenditures	\$0
Fund Transfers	<u>\$0</u>
TOTAL DEBT SERVICE FUND:	\$0

CAPITAL PROJECTS FUND:	
Capital Expenditures	<u>\$938,100</u>
TOTAL CAPITAL PROJECTS FUND:	\$938,100

RESOLUTIONS OF CROWN MOUNTAIN PARK AND RECREATION DISTRICT
(CONTINUED)

TO ADOPT 2026 BUDGET, SET MILL LEVIES AND
APPROPRIATE SUMS OF MONEY
(CONTINUED)

The above resolutions to adopt the 2026 budget, set the mill levies and to appropriate sums of money were adopted this 12th day of November, 2025.

Signed by:
Attest:  EF85DD647A1648B...

Title: Chairman

CROWN MOUNTAIN PARK AND REC DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

Printed:

All Funds Combined Summary		2024	2025 ANNUAL			Ended	Cal Yr '26	'26 Budget		
Account No.		Cal Yr Prelim Actual	Cal Yr '25 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2025 Forecast	9/30/25 Actual	Adopted Budget	'25 Forecast	Percent	Budget Assumptions
	REVENUES:			1%				8%		
	Pitkin County Assessed Value	250,793,890	251,779,700		251,779,700		260,321,630	8,541,930	3%	
	Eagle County Assessed Value	416,476,540	421,386,580		421,386,580		469,886,340	48,499,760	12%	
	Total Assessed Value	667,270,430	673,166,280		673,166,280		730,207,970	57,041,690	8%	
	Mill Levy Rate - General	3.240	3.245		3.245		3.326	0.081	2%	
	Mill Levy Rate - Debt	0.000	0.000		0.000		0.000	0.000	NA	
	Total Mill Levy Rate	3.240	3.245		3.245		3.326	0.081	2%	
	Property Taxes - General Fund	2,229,651	2,184,425	(17,909)	2,166,516	2,151,603	2,428,672	262,156	12%	Based on Mill Levy
	Property Taxes - Debt Service Fund	0	0	0	0	0	0	0	NA	Based on Mill Levy
	SO Taxes - General Fund	89,544	96,966	(6,174)	90,791	61,086	100,210	9,418	10%	
	SO Taxes - Debt Service Fund	0	0	0	0	0	0	0	NA	
	CTF Lottery Funds	51,924	61,018	(7,018)	54,000	34,724	55,620	1,620	3%	
	Park & Program Fees & Misc.	146,749	268,750	(175,313)	93,437	75,325	119,300	25,863	28%	
	Grants & Sponsorships	42,800	95,000	(45,000)	50,000	38,642	30,000	(20,000)	-40%	
	Interest Income	78,746	67,446	25,611	93,057	71,016	79,608	(13,449)	-14%	Based on Prior Yr
	TOTAL REVENUES	2,639,414	2,773,605	(225,804)	2,547,801	2,432,396	2,813,410	265,609	10%	
		=	=	=	=	=	=	=		
	EXPENDITURES:									
	General and Administrative	823,939	949,679	58,074	891,605	699,924	963,917	72,311	8%	
	Programming & Activities	176,017	133,000	(3,107)	136,107	113,503	171,000	34,893	26%	
	Maintenance	340,624	389,403	(58,955)	448,358	354,955	463,660	15,302	3%	
	Capital	566,073	1,472,100	728,224	743,876	696,001	938,100	194,224	26%	
	Debt Service	0	0	0	0	0	0	0	NA	
	TOTAL EXPENDITURES	1,906,652	2,944,182	724,236	2,219,946	1,864,383	2,536,677	316,730	14%	
		=	=	=	=	=	=	=		
	EXCESS REVENUES OVER EXPEND	732,762	(170,578)	498,432	327,855	568,013	276,733	(51,122)	-16%	
	Other Financing Sources - Bond Proceeds									
	Other Financing Uses - Bond Cost of Issuance									
	Combined Fund Balances - Beginning	1,213,900	1,927,037	19,625	1,946,662	1,946,662	2,274,516	327,855	17%	
	Combined Fund Balances - End	1,946,662	1,756,460	518,057	2,274,516	2,514,675	2,551,249	276,733	12%	

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

CROWN MOUNTAIN PARK AND REC DISTRICT											
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE											
ACTUAL, BUDGET AND FORECAST FOR THE PE											
Printed:						Printed:					
General Fund		2024	2025 ANNUAL								
Account No.		Cal Yr Prelim Actual	Cal Yr '25 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2025 Forecast	Ended 9/30/25 Actual	Cal Yr '26 Adopted Budget	'26 Budget vs '25 Forecast	Percent	Budget Assumptions	
	REVENUES:			1%				8%			
	Pitkin County Assessed Value	250,793,890	251,779,700	49%	251,779,700		260,321,630	8,541,930	3%	Final AV	
	Eagle County Assessed Value	416,476,540	421,386,580	56%	421,386,580		469,886,340	48,499,760	12%	Final AV	
	Total Assessed Value	667,270,430	673,166,280	53%	673,166,280		730,207,970	57,041,690	8%		
	Mill Levy Rate	3.240	3.245		3.245		3.326	0.081	2%		
	Property Taxes Levied	2,161,956	2,184,425		2,184,425		2,428,672	244,247	11%		
41101	Pitkin County Property Taxes	809,521	817,025	(8,193)	808,832	798,940	865,830	56,997	7%	Based on Mill Levy	
41201	Eagle County Property Taxes	1,339,443	1,367,399	(9,716)	1,357,683	1,352,662	1,562,842	205,159	15%	Based on Mill Levy	
42003	Property Taxes - State Bacfill Pitkin Cty	27,781	0	0	0	0	0	0	NA		
42002	Property Taxes - State Backfill Eagle Cty	52,906	0	0	0	0	0	0	NA		
41401	Pitkin County Specific Ownership Tax	23,707	28,596	(4,331)	24,265	15,544	25,975	1,710	7%	3% of Prop Tax	
41501	Eagle County Specific Ownership Tax	65,838	68,370	(1,843)	66,526	45,542	74,235	7,709	12%	4.75% of Prop Tax	
42001	Conservation Trust	51,924	61,018	(7,018)	54,000	34,724	55,620	1,620	3%	Based on Prior Yr	
42201	Interest Income	60,212	22,902	28,827	51,729	40,811	28,363	(23,366)	-45%	3.5% interest	
43401	Park & Pavillion Rentals	17,411	15,750	0	15,750	13,573	18,000	2,250	14%	Becky Estimate	
43411	Field Rentals	48,633	45,000	5,045	50,045	46,870	50,000	(45)	0%	Becky Estimate	
43431	Tennis Rentals	8,794	8,500	0	8,500	7,080	7,000	(1,500)	-18%		
43501	Program Fees - Adult	0	0	0	0	0	0	0	NA	Becky Estimate	
43601	Program Fees - Youth	0	0	0	0	0	0	0	NA	Addt of Basalt Nat. Club	
43701	Program Fees - Special Events	20,000	5,000	0	5,000	0	35,000	30,000	600%	Becky Estimate	
43801	Program Fees - Bike Park	10,340	10,500	(5,500)	5,000	2,400	6,000	1,000	20%		
	Private Lessons - Bike Park		0	0	0		0	0	NA		
43901	Merchandise - Bike Park	5,524	500	2,500	3,000	2,945	800	(2,200)	-73%		
43711	Program Fees - Ice Rink	0	0	0	0	0	0	0	NA		
43721	Reimbursement - Ice Rink	0	0	0	0	0	0	0	NA		
42601	Other Revenues	36,047	2,500	0	2,500	2,458	2,500	0	0%	Becky Estimate	
	TOTAL REVENUES	2,578,080	2,453,061	(230)	2,452,831	2,363,550	2,732,164	279,333	11%		

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

CROWN MOUNTAIN PARK AND REC DISTRICT										
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE										
ACTUAL, BUDGET AND FORECAST FOR THE PE					Printed:					
General Fund (Continued)		2024	2025 ANNUAL			Ended	Cal Yr '26	'26 Budget		
Account No.		Cal Yr Prelim Actual	Cal Yr '25 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2025 Forecast	9/30/25 Actual	Adopted Budget	'25 Forecast	Percent	Budget Assumptions
	EXPENDITURES:									
	General and Administrative									
51001	Accounting and Consulting	72,948	76,230	11,230	65,000	40,853	68,250	3,250	5%	Per MWLLC Estimate
51601	Advertising, Newsletter & PR	4,314	10,000	(22,986)	32,986	32,986	30,000	(2,986)	-9%	Per Becky
51901	Audit	8,500	8,925	175	8,750	8,750	9,000	250	3%	2025 Engagement
52401	Elections	0	26,500	24,783	1,717	1,717	0	(1,717)	-100%	No Election
	Employee Housing		0	0	0		0	0	NA	
	Employee Housing - Employee Contrib.		0	0	0		0	0	NA	
52601	Insurance	19,655	22,400	641	21,759	21,759	24,696	2,937	14%	Based on 2025 plus 13.5%
52801	Legal	8,440	50,000	40,000	10,000	7,749	10,000	0	0%	Per Becky
53001	Consulting	127,464	120,000	0	120,000	98,540	120,000	0	0%	Grants, Mktng, Engineer
52201	Management Staff	326,680	343,980	0	343,980	244,214	354,299	10,319	3%	Management & Admin Sta
52301	Management Staff Incentives	0	1,103	0	1,103	0	1,100	(3)	0%	
53201	Memberships	6,890	5,500	(2,000)	7,500	7,292	7,725	225	3%	Per Becky
53401	Miscellaneous Other	3,518	4,000	(2,200)	6,200	5,785	7,000	800	13%	Holiday Party, Meetings
53601	Office Supplies & Expenses	7,362	3,000	(1,139)	4,139	4,139	4,263	124	3%	Supplies, Computer
53501	Staff Uniforms	1,533	2,000	0	2,000	1,230	3,000	1,000	50%	Per Becky
53901	Rec Software	20,000	20,000	0	20,000	20,000	20,000	0	0%	Kaizen Software
53911	Credit Card Fees	1,303	0	(750)	750	335	773	23	3%	For Rec software
53801	Website	2,710	10,000	3,400	6,600	4,730	3,000	(3,600)	-55%	Per Becky
52501	Health & Safety	940	3,000	0	3,000	1,081	3,090	90	3%	AED update, First Aid
54201	Travel and Training	3,319	7,000	5,500	1,500	800	15,000	13,500	900%	Per Becky
54901	Recreation & Wellness Benefit	2,695	3,600	0	3,600	1,800	18,000	14,400	400%	Rec & Wellness Benefit
54401	Payroll Taxes	10,798	22,238	0	22,238	8,738	23,105	866	4%	Medicare+SS on Seasona
54601	Retirement Employer Portion	31,102	24,639	0	24,639	24,260	25,258	619	3%	6.0% for 4 emp
54801	Workers comp	16,242	18,074	0	18,074	17,410	18,616	542	3%	3% rate increase
55001	Personnel Benefits - Health Insurance	61,254	70,689	(9,281)	79,970	62,134	93,565	13,595	17%	Based on 4 full times
55201	Telephone & Internet	3,881	4,929	0	4,929	3,025	4,000	(929)	-19%	Based on Prior Yr
55401	Treasurer's Fees - Pitkin County	40,561	40,851	410	40,442	39,981	43,291	2,850	7%	5% of Prop Tax
55601	Treasurer's Fees - Eagle County	41,831	41,022	291	40,730	40,617	46,885	6,155	15%	3% of Prop Tax
55801	Contingency		10,000	10,000	0		10,000	10,000	NA	
	Total General and Administrative	823,939	949,679	58,074	891,605	699,924	963,917	72,311	8%	
	Programming & Activities									
54001	Special Events	74,798	50,000	0	50,000	45,565	81,000	31,000	62%	Per Becky
	Vending Machines	5,567	0	0	0	0	0	0	NA	
54101	Programming - Sports	0	0	0	0	0	0	0	NA	Per Becky
61101	Contract Service - Parks/Programming	0	0	0	0	0	0	0	NA	Programs, Umps, Classes
56101	Programming - Bike Park	0	0	0	0	0	0	0	NA	
56201	Merchandise - Bike Park	0	3,000	(3,107)	6,107	6,107	5,000	(1,107)	-18%	
56301	Maintenance Staff - Bike Park	95,652	80,000	0	80,000	61,831	85,000	5,000	6%	3 Guys, 29 Weeks
	Programming Staff - Bike Park		0	0	0		0	0	NA	
	Private Lesson Staff - Bike Park		0	0	0		0	0	NA	
57101	Maintenance Staff - Ice Rink	0	0	0	0	0	0	0	NA	
57201	Ice Rink Utilities	0	0	0	0	0	0	0	NA	
	Total Programming & Activities	176,017	133,000	(3,107)	136,107	113,503	171,000	34,893	26%	

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

CROWN MOUNTAIN PARK AND REC DISTRICT											
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE											
ACTUAL, BUDGET AND FORECAST FOR THE PE Printed: Printed:											
General Fund (Continued)		2024	2025 ANNUAL								
Account No.		Cal Yr Prelim Actual	Cal Yr '25 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2025 Forecast	Ended 9/30/25 Actual	Cal Yr '26 Adopted Budget	'26 Budget vs '25 Forecast	Percent	Budget Assumptions	
	Maintenance:										
61001	Parks Hourly Staff	121,517	145,500	0	145,500	102,291	149,865	4,365	3%	Hourly staff + Maint Staff	
61201	Contract Maintenance-Lawn Contract	54,693	60,000	0	60,000	57,509	70,000	10,000	17%	New Lawn Care	
61301	Contract Labor - Parks	4,550	6,000	0	6,000	3,975	6,180	180	3%	Maintenance and Cleaning	
61401	Contract Maintenance-Misc Contracts	0	2,100	2,100	0	0	2,100	2,100	NA	Cleaning of Bathrooms	
61601	Building Repairs & Maintenance	9,343	8,000	0	8,000	7,360	15,000	7,000	88%	Per Becky	
61801	Electricity	4,475	6,000	1,000	5,000	3,059	5,000	0	0%	Add Garage Structure	
61901	Water	5,311	5,513	(1,488)	7,000	6,650	8,000	1,000	14%	Add Garage & Bathroom	
61911	Reudi Augmentation Water Lease	149	20,000	18,000	2,000	135	2,000	0	0%	\$2 to \$ 4 AF	
62001	Expendable Supplies	11,718	11,025	(590)	11,615	11,615	15,000	3,385	29%	Per Becky	
62201	Field Maintenance	8,836	11,025	0	11,025	7,130	11,356	331	3%	Infield Dirt	
62401	Chemical Application	11,681	14,333	0	14,333	869	14,762	430	3%	Spring & Fall Spray-Doubl	
62501	Annual Fertilization Program	3,599	10,000	0	10,000	8,997	10,300	300	3%	Spring & Fall Appl.- Doubl	
62511	Tree Care	4,631	5,678	0	5,678	2,937	20,000	14,322	252%	Mulch around trees, Spray	
62601	Gas & Oil	7,775	9,000	0	9,000	4,335	6,000	(3,000)	-33%	Based on Prior Yr	
62801	Irrigation Repairs	33,131	25,000	(40,800)	65,800	64,240	30,000	(35,800)	-54%	Per Becky	
63001	Landscape Maintenance	3,288	3,308	0	3,308	2,654	3,407	99	3%	Based on Prior Yr	
63201	Machinery and Vehicle Repairs	15,911	11,000	(13,000)	24,000	22,177	15,000	(9,000)	-38%	Per Becky	
63401	Park Accessories	287	2,205	(10,295)	12,500	11,584	12,875	375	3%	Based on Normal Yr	
63601	Repairs and Maintenance	1,887	3,308	(7,193)	10,500	10,493	10,815	315	3%	Per Becky	
63801	Tools & Accessories	3,389	4,410	(3,690)	8,100	7,521	10,000	1,900	23%		
63901	Playground Fill	0	0	0	0	0	7,000	7,000	NA	Per Becky Every 2 years	
64001	Trash Removal & San-o-lets	14,308	12,000	(3,000)	15,000	12,980	25,000	10,000	67%	trash & recycle	
64101	Soil Tack Application	3,400	4,000	0	4,000	3,734	4,000	0	0%	Per Becky	
64201	Materials (Top Soil, Road Base, Sand)	16,745	10,000	0	10,000	2,710	10,000	0	0%	Improve Roads	
	Total Maintenance	340,624	389,403	(58,955)	448,358	354,955	463,660	15,302	3%		
	TOTAL OPERATING EXPEND	1,340,579	1,472,082	(3,988)	1,476,070	1,168,382	1,598,577	122,506	8%		
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,237,500	980,978	(4,218)	976,761	1,195,168	1,133,587	156,827	16%		
	OTHER FINANCING SOURCES (USES):										
42801	Transfer from Debt Svc Fund	0	0	0	0	0	0	(0)	-100%	From D/S Fund	
69001	Transfers in (out)	(1,165,177)	(899,288)	62,587	(836,702)	0	(988,650)	(151,948)	18%	For Repl Reserve	
	TOTAL OTHER FINANCING	(1,165,177)	(899,288)	62,587	(836,702)	0	(988,650)	(151,948)	18%		
	Surplus(Deficit) w/ Othr Fin Sources	72,323	81,690	58,369	140,059	1,195,168	144,937	4,878	3%		
37001	FUND BALANCE - BEGINNING	597,976	654,351	15,949	670,300	670,300	810,358	140,059	21%		
	FUND BALANCE - END	670,300	736,041	74,317	810,358	1,865,467	955,296	144,937	18%		

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

CROWN MOUNTAIN PARK AND REC DISTRICT										
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE										
ACTUAL, BUDGET AND FORECAST FOR THE PE Printed:					Printed:					
Capital Projects Fund		2024	2025 ANNUAL							
Account No.		Cal Yr Prelim Actual	Cal Yr '25 Adopted Budget	Variance Favorable (Unfavor)	Cal Yr 2025 Forecast	Ended 9/30/25 Actual	Cal Yr '26 Adopted Budget	'26 Budget vs '25 Forecast	Percent	Budget Assumptions
	REVENUE:									
46004	Interest Income	18,534	44,544	(3,216)	41,328	30,204	51,246	9,918	24%	
46404	Miscellaneous Income & Sponsorships	0	181,000	(177,358)	3,642	3,642		(3,642)	-100%	
46604	SouthPark Grant Proceeds	0		0		0		0	NA	
46904	Park Sponsorships	42,800	95,000	(45,000)	50,000	35,000	30,000	(20,000)	-40%	
46924	Grant Proceeds - Artificial Turf Goal Mount	0		0		0	0	0	NA	
46504	Grant Proceeds	0		0		0		0	NA	Bike Park
42605	Grant Proceeds - Next50	0		0		0		0	NA	
	TOTAL REVENUE	61,334	320,544	(225,574)	94,970	68,846	81,246	(13,724)	-14%	
	EXPENDITURES:									
	Recreational Facilities									
82804	Dog Park	0	0	0	0	0	0	0	NA	Re-sod/Re-seed
	Playground		0	0	0		0	0	NA	Replace Playground
81204	Concrete	0		(8,336)	8,336	8,336	0	(8,336)	-100%	Cement for Shade Shelter
84504	Landscaping / Planting	70,628	95,000	(50,000)	145,000	112,351	150,000	5,000	3%	Path in Native Areas
81304	Electricity/Utilities	0	75,000	75,000	0	0	121,000	121,000	NA	Water Service Line
81004	Irrigation	0		(47,000)	47,000	46,753	200,000	153,000	326%	Irrigation near pond
82004	Basketball, Baseball & Tennis Courts	59,157	20,000	(7,500)	27,500	27,476	20,000	(7,500)	-27%	Court Repairs/Mound
83504	Park Amenities	5,159	40,000	40,000	0	0	40,000	40,000	NA	Elec Signage/Misc Furnitu
82504	Bike Park	234,143	40,000	0	40,000	37,239	0	(40,000)	-100%	
	Concessions/Restrooms	0	0	0	0	0	150,000	150,000	NA	Restroom Remodel
82604	Shade Structure	1,090		0	0	0	10,000	10,000	NA	Shade Shelter
83004	Picnic Areas	816		0	0	0		0	NA	
82614	Artificial Turf	0	700,000	700,000	0	0	0	0	NA	
84524	Top Dress Fields/Drill Seed	0	0	0	0	0	0	0	NA	
84514	Parking Lot - Asphalt Maint.	0	90,000	(300,000)	390,000	383,766	0	(390,000)	-100%	Parking Lot, Crack Seal
84534	Drainage	105,377	20,000	20,000	0	0	30,000	30,000	NA	
82904	Ice Rink Installation	0		0		0		0	NA	
83704	Inground Trampoline	172	181,000	181,000	0	0	0	0	NA	
	Contingency/Unallocated		126,100	126,100	0		72,100	72,100	NA	
	Recreation Facilities Subtotal	476,540	1,387,100	729,264	657,836	615,921	793,100	135,264	21%	
	Common Areas/Infrastructure									
87804	Website & Digital Content	0		0		0	0	0	NA	
87204	Irrigation System Upgrade Site Control/ IQ	0		0		0	0	0	NA	
87404	Pond Improvements	1,203	30,000	(1,040)	31,040	31,040	0	(31,040)	-100%	Gauge, Lighting
88104	Equipment - New Truck	0		0		0	0	0	NA	
87704	Equipment - Leases	53,350	45,000	0	45,000	41,125	85,000	40,000	89%	Bobcat/Paint Mach/Cat Bu
87504	Park Maintenance Equipment	33,005	10,000	0	10,000	2,283	60,000	50,000	500%	Smaller Excavator
	Common Areas Subtotal	89,532	85,000	(1,040)	86,040	80,080	145,000	58,960	69%	
	TOTAL EXPENDITURES	566,073	1,472,100	728,224	743,876	696,001	938,100	194,224	26%	
	Excess Rev Over (Under) Exp	(504,738)	(1,151,556)	502,650	(648,906)	(627,155)	(856,854)	(207,948)	32%	
	OTHER FINANCING SOURCES (USES):									
46704	Transfer In From General Fund	1,165,177	899,288	(62,587)	836,702	0	988,650	151,948	18%	Gen Fund transfer in
	TOTAL OTHER FINANCING	1,165,177	899,288	(62,587)	836,702	0	988,650	151,948	18%	
	Surplus(Deficit) w/ Othr Fin Sources	660,439	(252,268)	440,063	187,796	(627,155)	131,796	(56,000)	-30%	
37004	FUND BALANCE - BEGINNING	615,924	1,272,686	3,676	1,276,362	1,276,362	1,464,158	187,796	15%	
	FUND BALANCE - END	1,276,362	1,020,418	443,740	1,464,158	649,208	1,595,954	131,796	9%	

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

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Crown Mountain Park & Recreation District (taxing entity)^A

the Board of Directors (governing body)^B

of the Crown Mountain Park & Recreation District (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \$ 469,886,340 (Gross^D assessed valuation, Line 2 of the Certification of Valuation From DLG 57^F)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 469,886,340 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/10/2025 for budget/fiscal year 2026 (not later than Dec 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and REVENUE². Rows include General Operating Expenses, Minus Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, and various bonds and obligations.

Contact person: Jon Erickson, Daytime phone: (970) 926-6060, Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S. with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203. Questions? Call DLG (303) 864-7720.

1 If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution. 2 Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Pitkin County, Colorado.

On behalf of the Crown Mountain Park & Recreation District
(taxing entity)^A

the Board of Directors
(governing body)^B


of the Crown Mountain Park & Recreation District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \$ 260,321,630
(Gross^D assessed valuation, Line 2 of the Certification of Valuation From DLG 57^F)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 260,321,630
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/10/2025 for budget/fiscal year 2026
(not later than Dec 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>3.326</u> mills	\$ <u>865,829.74</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u>0.000</u> mills	\$ <u>-</u>
SUBTOTAL FOR GENERAL OPERATING:	<u>3.326</u> mills	<u>\$ 865,829.74</u>
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	\$ <u>-</u>
4. Contractual Obligations ^K	<u>0.000</u> mills	\$ <u>-</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	\$ <u>-</u>
6. Refunds/Abatements ^M	<u>0.000</u> mills	\$ <u>-</u>
7. Other ^N (specify): _____	<u>0.000</u> mills	\$ <u>-</u>
	<u>0.000</u> mills	\$ <u>-</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>3.326</u> mills	<u>\$ 865,829.74</u>

Contact person: Jon Erickson Daytime phone: (970) 926-6060 x101
(print)
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S. with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203. Questions? Call DLG (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).