

Commissioner McQueeney moved adoption
of the following Resolution:

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF EAGLE, STATE OF COLORADO**

RESOLUTION NO. 2023 - 072

**RESOLUTION ADOPTING A 4th SUPPLEMENTARY BUDGET AND
APPROPRIATION OF UNANTICIPATED REVENUES FOR FISCAL YEAR 2023, AND
AUTHORIZING THE TRANSFER OF BUDGETED AND APPROPRIATED MONIES
BETWEEN VARIOUS SPENDING AGENCIES**

WHEREAS, the County from time to time receives certain unanticipated revenues that were not anticipated at the time of the adoption of the 2023 budget and/ or such revenues were not assured at the time of the adoption of the 2023 budget and therefore were not appropriated; and

WHEREAS, the County has determined that there is an availability of unappropriated fund balances to adequately cover certain new appropriations; and

WHEREAS, in view of the needs of the various offices, departments, boards, commissions, and other spending agencies, it is also necessary to transfer certain previously budgeted and appropriated monies or to authorize the expenditure of such unanticipated or unassured revenues or unappropriated fund balances; and

WHEREAS, the Board has the authority to expend such unanticipated or unassured revenues by enacting a supplementary budget and appropriation, and to transfer budgeted and appropriated revenues from one county fund to another county fund, pursuant to C.R.S. 29-1-109 and C.R.S. 29-1-111; and

WHEREAS, Eagle County's Finance Department has determined that such budget appropriations are in compliance with the provisions of the Colorado Constitution, Article X, Section 20, also known as "Amendment One: The Taxpayer's Bill of Rights"; and

WHEREAS, notice of this proposed supplementary budget has been published in a newspaper having general circulation within the territorial limits of the County of Eagle, State of Colorado, as required by the terms of C.R.S. 29-1-106.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF EAGLE, STATE OF COLORADO:

THAT, the Board hereby authorizes a supplementary budget and appropriation of unanticipated revenues, unassured funds, transfers, and utilization of fund balance as described in **Exhibit A** attached hereto and incorporated herein by this reference.

THAT, the Treasurer of the County of Eagle is hereby requested and directed to take all action necessary to effectuate the intent of this Resolution.


THAT, the Eagle County Budget Officer is hereby requested and directed to immediately transmit an original or certified copy of this Resolution to the affected spending agencies and the officer or employee of the County of Eagle whose duty it is to draw warrants or orders for the payment of money.

THAT, the Eagle County Budget Officer is hereby further requested and directed to file an original or certified copy of this Resolution with the Division of Local Governments in the Department of Local Affairs.

THAT, this resolution is necessary for the public health, safety and welfare of the citizens of Eagle County, Colorado.

[Remainder of page left intentionally blank]

MOVED, READ AND ADOPTED by the Board of County Commissioners of the County of Eagle, State of Colorado, at its regular meeting held the 5th day of December, 2023.

DocuSigned by:


COUNTY OF EAGLE, STATE OF COLORADO, By and Through Its BOARD OF COUNTY COMMISSIONERS

ATTEST:

DocuSigned by:
Regina O'Brien
F9D82F246896440..
Clerk to the Board of County Commissioners

By: Kathy Chandler-Henry
County Commissioners Chair

DocuSigned by:
Matt Scherr
MATT SCHERR 74950473..
Commissioner

DocuSigned by:
Jeanne McQueeney
JEANNE MCQUEENEY
Commissioner

Commissioner 2/0 seconded adoption of the foregoing resolution. The roll having been called, the vote was as follows:

Commissioner Chandler-Henry	<u>Absent</u>
Commissioner Scherr	<u>Aye</u>
Commissioner McQueeney	<u>Aye</u>

This resolution passed by 2/0 vote of the Board of County Commissioners of the County of Eagle, State of Colorado



To: Board of County Commissioners, Elected Officials,
County Manager, and Department Heads
From: Finance Department
Date: 12/5/2023
Re: 4th Supplemental to the 2023 Adopted Budget

Included in this memo are the following items:

- A summary of the revenues and expenditures included in this supplemental request by fund. (Bottom of this page)
- New Request Summary. This sheet is a summary of all new program and project requests. (Page 2)
- Summary of Personnel Changes. This sheet provides details of staffing changes approved in previous supplementals and recommendations of the Full Time Equivalent committee for approval by the BoCC in this request. (Page 3)
- Fund Balance/Net Position Summary. The purpose of this sheet to give a high level update of projected 2023 fund balance/net position for all Eagle County funds, including the impacts of the 2023 adopted budget and all budget amendments on fund balance/net position. (Page 4)
- Project Description. This sheet provides details of each program or project request. (Pages 5-6)

Following is a summary of the 4th Supplemental to the 2023 Adopted Budget:

Fund #	Fund Name	Revenues	Expenditures
1001 - General Fund		\$ 2,185,460	\$ -
1100 - Road and Bridge		\$ -	\$ 15,046
1151 - ECO Transit		\$ 570,272	\$ -
1152 - ECO Trails		\$ 42,027	\$ -
1160 - Airport		\$ 169,854	\$ 216,000
1210 - Mental Health		\$ (75,000)	\$ (150,000)
1220 - Lodging Tax		\$ 500,000	\$ 300,000
1410 - Workforce Housing Rentals		\$ -	\$ 20,000
1442 - Open Space		\$ 150,000	\$ -
2150 - Capital Improvements		\$ (2,920,111)	\$ 3,855,255
3600 - Landfill		\$ -	\$ 106,400
3650 - Eagle County Air Terminal Corp		\$ 49,336	\$ 113,500
3670 - Eagle County Housing and Development Authority		\$ 1,300,000	\$ -
3690 - Seniors on Broadway II		\$ -	\$ 4,500
3691- CMC Bldg 2		\$ 50,600	\$ 26,150
3700 - Fleet		\$ -	\$ 544,190
3790 - Health Insurance		\$ 1,500,000	\$ 900,000
Total		\$ 3,522,438	\$ 5,951,041

4th Supplemental to the 2023 Budget

<i>Fund Name</i>	<i>Department Name</i>	<i>Project/Request Name</i>	Total Revenue	Total Expenses
1001 - General Fund	Finance	Increased Sales Tax Collections	\$ 649,794	\$ -
		LATCF Grant Revenue Proceeds	\$ 680,666	\$ -
	Sheriff Office	Inmate Counselor Support	\$ (45,000)	\$ -
	Treasurer	Investment Earnings	\$ 900,000	\$ -
1001 - General Fund Total			\$ 2,185,460	\$ -
1100 - Road and Bridge	Road & Bridge	Road and Bridge Equipment Operators	\$ -	\$ 15,046
1100 - Road and Bridge Total			\$ -	\$ 15,046
1151 - ECO Transit	Finance	Increased Sales Tax Collections	\$ 420,272	\$ -
	Treasurer	Investment Earnings	\$ 150,000	\$ -
1151 - ECO Transit Total			\$ 570,272	\$ -
1152 - ECO Trails	Finance	Increased Sales Tax Collections	\$ 42,027	\$ -
1152 - ECO Trails Total			\$ 42,027	\$ -
1160 - Airport	Airport	Airport Vehicle Replacement Transfer	\$ 169,854	\$ -
		FIS Design	\$ -	\$ 160,000
		Title VI Compliance	\$ -	\$ 56,000
1160 - Airport Total			\$ 169,854	\$ 216,000
1210 - Mental Health	Public Health and Environment	Mental Health Fund Adjustments	\$ (75,000)	\$ (150,000)
1210 - Mental Health Total			\$ (75,000)	\$ (150,000)
1220 - Lodging Tax	Finance	Increased Lodging Tax Collections	\$ 500,000	\$ -
	Human Services	Early Childhood Stipends	\$ -	\$ 100,000
		Mountain Tots Investment	\$ -	\$ 200,000
1220 - Lodging Tax Total			\$ 500,000	\$ 300,000
1410 - Workforce Housing Rentals	Housing	EC Workforce Housing	\$ -	\$ 20,000
1410 - Workforce Housing Rentals Total			\$ -	\$ 20,000
1442 - Open Space	Treasurer	Investment Earnings	\$ 150,000	\$ -
1442 - Open Space Total			\$ 150,000	\$ -
2150 - Capital Improvements	ECO Trails	Eagle Valley Trail Completion	\$ (3,500,000)	\$ 4,000,000
	Facilities	Deferred 2023 Capital Projects	\$ -	\$ (144,745)
	Finance	Increased Sales Tax Collections	\$ 349,889	\$ -
	Treasurer	Investment Earnings	\$ 230,000	\$ -
2150 - Capital Improvements Total			\$ (2,920,111)	\$ 3,855,255
3600 - Landfill	Solid Waste and Recycling	Equipment repairs and A/C Unit purchase	\$ -	\$ 106,400
3600 - Landfill Total			\$ -	\$ 106,400
3650 - Eagle County Air Terminal Corp	ECAT	ECAT Vehicle Replacement Transfer	\$ 49,336	\$ -
		Misc Operating Supplies	\$ -	\$ 35,000
		Misc Repairs	\$ -	\$ 30,000
		Utility Increase- Gas	\$ -	\$ 25,000
		Utility Increase- Trash	\$ -	\$ 20,000
		Utility Increase- Water	\$ -	\$ 3,500
3650 - Eagle County Air Terminal Corp Total			\$ 49,336	\$ 113,500
3670 - Eagle County Housing and Development Authority	ECHDA	Investment Earnings	\$ 1,300,000	\$ -
3670 - Eagle County Housing and Development Authority Total			\$ 1,300,000	\$ -
3690 - Seniors on Broadway II	Housing	Misc. Expenses	\$ -	\$ 4,500
3690 - Seniors on Broadway II Total			\$ -	\$ 4,500
3691- CMC Bldg 2	Housing	CMC Building 2	\$ 50,600	\$ 26,150
3691- CMC Bldg 2 Total			\$ 50,600	\$ 26,150
3700 - Fleet	Fleet Services	Airport Vehicle Replacement Transfer	\$ -	\$ 169,854
		ECAT Vehicle Replacement Transfer	\$ -	\$ 49,336
		Operating Supplies	\$ -	\$ 50,000
		Repair Parts	\$ -	\$ 275,000
3700 - Fleet Total			\$ -	\$ 544,190
3790 - Health Insurance	Finance	Health Insurance Department Contributions and Expenses	\$ 1,500,000	\$ 900,000
3790 - Health Insurance Total			\$ 1,500,000	\$ 900,000
Grand Total			\$ 3,522,438	\$ 5,951,041

4th Supplemental to the 2023 Budget

Fund	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2023 Budget Amendments	2023 Additional Cost
1001 - General Fund	244.50	262.4	271.7	3.7	\$ 178,260
1004 - Public Trustee Fund	1.55	1.6	1.6	0.0	\$ -
1100 - Road and Bridge	22.00	22	21.9	2.6	\$ 49,286
1110 - Human Services	60.55	65.1	68.7	1.0	\$ 50,242
1151 - ECO Transit	65.02	73.9	73.9	2.0	\$ 223,433
1152 - ECO Trails	2.10	2.1	2.1	0.0	\$ -
1160 - Airport	23.69	30.7	32.7	5.0	\$ 51,645
1180 - 800 MHz	1.00	2	2	0.0	\$ -
1200 - Public Health	43.20	51	44.1	0.0	\$ -
1401 - Housing Operations	12.50	12	9	0.0	\$ -
3660 - The Valley Home Store	2.00	4	4	0.0	\$ -
1442 - Open Space	3.65	4.7	4.4	0.2	\$ -
3600 - Landfill	12.85	12.9	13.5	0.0	\$ -
3700 - Fleet	16.00	16	17	2.0	\$ 33,969
Total Full Time Equivalent	510.6	560.4	566.6	16.5	\$ 586,835
Growth	21.01	49.8	6.20	16.5	
Growth %	4.31%	9.75%	1.11%	2.91%	

Fund	Total FTE	Position Change & Description	Annualized Cost	2023 Additional Cost	Funding Mechanism
1151 - ECO Transit	1.00	Operations Supervisor	\$ 125,517	\$ 87,776	In 1st supplemental request
1151 - ECO Transit	1.00	Interim Director of Transit Operations	\$ 194,103	\$ 135,657	In 1st supplemental request
1001 - General Fund	1.00	Recording Technician	\$ 87,406	\$ 57,890	In 1st supplemental request
1001 - General Fund	0.20	Vegetation Stewardship Technician	\$ 17,105	\$ -	2023 Salary Savings
1442 - Open Space	0.20	Vegetation Stewardship Technician	\$ 17,105	\$ -	2023 Salary Savings
1100 - Road and Bridge	0.60	Equipment Operator	\$ 48,919	\$ 34,241	In 1st supplemental request
1001 - General Fund	1.00	Building Inspector	\$ 110,373	\$ 55,187	2023 Salary Savings
1110 - Human Services	1.00	Caseworker	\$ 100,484	\$ 50,242	2023 Salary Savings
1001 - General Fund	0.50	Deputy Coroner	\$ 44,318	\$ 23,864	In 2nd supplemental request
3700 - Fleet	1.00	Mechanic II	\$ 105,620	\$ 17,603	2023 Salary Savings
3700 - Fleet	1.00	Transit Service Writer	\$ 98,192	\$ 16,365	2023 Salary Savings
1160 - Airport	1.00	Electrician	\$ 113,679	\$ 18,947	In 3rd supplemental request
1160 - Airport	2.00	Customer Service Ambassador	\$ 196,190	\$ 32,698	In 3rd supplemental request
1001 - General Fund	1.00	Assistant County Attorney	\$ 141,668	\$ 41,320	2023 General Fund Salary Savings
1100 - Road and Bridge	2.00	Equipment Operator	\$ 195,588	\$ 15,045	In 4th supplemental request
1160 - Airport	2.00	ARFF/Operations Agent	\$ 195,588	\$ -	2024 Salary Savings
Total			\$ 1,400,679	\$ 586,835	

4th Supplemental to the 2023 Budget

	Audited 12/31/22 Fund Balance/ Net Position	Updated 2023 Net Revenue	Projected 12/31/23 Fund Balance/ Net Position	4th Supplemental Requests		Updated 2023 Net Revenue	Updated Projected 12/31/23 Fund Balance/ Net Position
				Revenue	Expenses		
1001 - General Fund	\$ 47,257,728	\$ (5,600,461)	\$ 41,657,267	\$ 2,185,460	\$ -	\$ (3,415,001)	\$ 43,842,727
1004 - Public Trustee Fund	\$ 114,208	\$ (2,439)	\$ 111,769	\$ -	\$ -	\$ (2,439)	\$ 111,769
1100 - Road and Bridge	\$ 10,360,662	\$ (927,572)	\$ 9,433,090	\$ -	\$ 15,046	\$ (942,618)	\$ 9,418,044
1110 - Human Services	\$ 5,802,873	\$ (1,205,612)	\$ 4,597,261	\$ -	\$ -	\$ (1,205,612)	\$ 4,597,261
1140 - Offsite Road Improvements	\$ 1,968,260	\$ (562,350)	\$ 1,405,910	\$ -	\$ -	\$ (562,350)	\$ 1,405,910
1151 - ECO Transit	\$ 23,990,585	\$ (7,337,702)	\$ 16,652,883	\$ 570,272	\$ -	\$ (6,767,430)	\$ 17,223,155
1152 - ECO Trails	\$ 2,485,628	\$ (579,599)	\$ 1,906,029	\$ 42,027	\$ -	\$ (537,572)	\$ 1,948,056
1160 - Airport	\$ 18,104,804	\$ (2,378,618)	\$ 15,726,186	\$ 169,854	\$ 216,000	\$ (2,424,764)	\$ 15,680,040
1170 - Conservation Trust	\$ 388,367	\$ (65,700)	\$ 322,667	\$ -	\$ -	\$ (65,700)	\$ 322,667
1180 - 800 MHz	\$ 1,993,511	\$ (28,051)	\$ 1,965,460	\$ -	\$ -	\$ (28,051)	\$ 1,965,460
1191 - Emergency Reserve (TABOR)	\$ 2,747,427	\$ -	\$ 2,747,427	\$ -	\$ -	\$ -	\$ 2,747,427
1200 - Public Health	\$ 4,501,769	\$ (1,516,635)	\$ 2,985,134	\$ -	\$ -	\$ (1,516,635)	\$ 2,985,134
1210 - Mental Health	\$ 462,153	\$ (244,360)	\$ 217,793	\$ (75,000)	\$ (150,000)	\$ (169,360)	\$ 292,793
1220 - Lodging Tax	\$ -	\$ 2,244,595	\$ 2,244,595	\$ 500,000	\$ 300,000	\$ 2,444,595	\$ 2,444,595
1400 - Housing Loans	\$ 400,979	\$ (200,000)	\$ 200,979	\$ -	\$ -	\$ (200,000)	\$ 200,979
1401 - Housing Operations	\$ 4,187,070	\$ (1,727,074)	\$ 2,459,996	\$ -	\$ -	\$ (1,727,074)	\$ 2,459,996
1410 - Workforce Housing Rentals	\$ 90,187	\$ 19,531	\$ 109,718	\$ -	\$ 20,000	\$ (469)	\$ 89,718
1442 - Open Space	\$ 18,075,973	\$ 2,670,963	\$ 20,746,936	\$ 150,000	\$ -	\$ 2,820,963	\$ 20,896,936
2150 - Capital Improvements	\$ 41,450,621	\$ (11,492,058)	\$ 29,958,563	\$ (2,920,111)	\$ 3,855,255	\$ (18,267,424)	\$ 23,183,197
3600 - Landfill	\$ 17,510,642	\$ (290,584)	\$ 17,220,058	\$ -	\$ 106,400	\$ (396,984)	\$ 17,113,658
3650 - Eagle County Air Terminal Corp	\$ 28,045,963	\$ 962,675	\$ 29,008,638	\$ 49,336	\$ 113,500	\$ 898,511	\$ 28,944,474
3660 - The Valley Home Store	\$ 383,896	\$ 145,951	\$ 529,847	\$ -	\$ -	\$ 145,951	\$ 529,847
3670 - Eagle County Housing and Development	\$ 72,735,040	\$ (27,201,019)	\$ 45,534,021	\$ 1,300,000	\$ -	\$ (25,901,019)	\$ 46,834,021
3690 - Seniors on Broadway II	\$ -	\$ 309,194	\$ 309,194	\$ -	\$ 4,500	\$ 304,694	\$ 304,694
3691 - CMC Bldg 2	\$ -	\$ -	\$ -	\$ 50,600	\$ 26,150	\$ 24,450	\$ 24,450
3700 - Fleet	\$ 18,850,477	\$ (1,494,974)	\$ 17,355,503	\$ -	\$ 544,190	\$ (2,039,164)	\$ 16,811,313
3730 - Property and Casualty Insurance	\$ 186,139	\$ 3,349	\$ 189,488	\$ -	\$ -	\$ 3,349	\$ 189,488
3790 - Health Insurance	\$ 4,726,132	\$ (3,327,920)	\$ 1,398,212	\$ 1,500,000	\$ 900,000	\$ (2,727,920)	\$ 1,998,212
3900 - E911 Authority	\$ 1,220,516	\$ 42,484	\$ 1,263,000	\$ -	\$ -	\$ 42,484	\$ 1,263,000
3990 - Golden Eagle	\$ 207,948	\$ (19,995)	\$ 187,953	\$ -	\$ -	\$ (19,995)	\$ 187,953
Total	\$ 328,249,558	\$ (59,803,981)	\$ 268,445,577	\$ 3,522,438	\$ 5,951,041	\$ (62,232,584)	\$ 266,016,974

<i>Project/Request Name</i>	<i>Project/Request Brief Description</i>
Airport Vehicle Replacement Transfer	Airport will be taking over management of the entire fleet of light vehicles. Fleet will transfer replacement funds collected.
CMC Building 2	This is to add revenue and expenses for new Colorado Mountain College housing building.
Deferred 2023 Capital Projects	To defer or account for savings for 5 2023 capital projects: Probation doors, boom lift purchase, Animal Shelter furnace replacement, Eagle River Center restroom heaters, El Jebel cooling system replacement
Eagle Valley Trail Completion	We want to remove grant revenue that is associated with the Edwards to Horn Ranch trail construction, as we intend to budget for the construction of that section of the trail in 2024. Additionally, we need to increase the budget amounts for the sections we are currently constructing - Dowd Junction, Minturn Spur, and EagleVail Phase 2.
Early Childhood Stipends	Early Childhood stipends
EC Workforce Housing	We pay money to hold onto rooms for our staff here at Eagle County Government. We run an employee housing program and in order to hold onto units, we must pay certain entities rent and security deposits. Our funding of this program cost more than anticipated in 2023.
ECAT Vehicle Replacement Transfer	ECAT (Eagle County Air Terminal) will take over the maintenance and replacement of their vehicle. Replacement collected by the Fleet Fund is being transferred to ECAT.
Equipment repairs and A/C Unit purchase	The baler at the MRF (materials recovery facility) needs to be repaired and the a/c unit at the Landfill office needs replaced.
FIS Design	The cost for the FIS (Federal Inspection Services) Design has continued to grow, partially because of the decision to build fully electrified. Airport is requesting additional funds to get the design phase to the finish line.
Health Insurance Department Contributions and Expenses	Due to increase health insurance costs we are increasing department contributions to the health insurance fund by 20%. We will utilize vacancy savings to cover this additional cost. We are also adding \$900k in expenses to cover increased claim costs.
Increased Lodging Tax Collections	To add estimated increased lodging tax revenue to the budget
Increased Sales Tax Collections	To add increased sales tax collections to the budget
Inmate Counselor Support	An inmate counselor was hired in 2023. We are reducing the transfer in from the mental health fund to reflect actual expenses
Investment Earnings	We have earned more interest on cash deposits in 2023 than expected.
LATCF Grant Revenue Proceeds	Eagle County Government received a total of \$1.4M from the Local Assistance and Tribal Consistency Fund. This fund was created by the American Rescue Plan Act to offer assistance to eligible revenue sharing county governments. Eagle County received the second tranche of the award in 2023.
Mental Health Fund Adjustments	Eagle County is seeing a reduction in excise tax from Marijuana growers. We are reducing revenue to match the 2023 forecast. Changes were made to the organizations we had contracts with during the 2023 budget year for behavioral health services using the Mental Health fund. We will remove \$90k that was originally budgeted for Eagle Valley Behavioral Health along with \$15k from the community grant funding that we were anticipating. Total of \$105k in expenditure reductions. A counselor was hired mid year at the sheriff's office so the transfer will be reduced.
Misc Operating Supplies	Maintenance staff has been working hard to prepare the terminal building for the busy winter season, it has been determined we need some additional belts, jet bridge supplies, and other operating supplies to be ready. This request will allow the purchase of necessary supplies.

<i>Project/Request Name</i>	<i>Project/Request Brief Description</i>
Misc Repairs	Many miscellaneous repairs have popped up in the terminal as we are preparing our building for the busy winter season. Need to increase the line item to sustain through 2023 and the finish out some of these repairs such as a water leak, HVAC, etc.
Misc. Expenses	Seniors on Broadway had extended vacancy in 2023 due to unexpected circumstances with certain residents. We held the units longer so family could access the property. Management was also forced to hire additional outside snow removal services due to the heavy snowfall in the spring of 2023.
Mountain Tots Investment	Investment in the new Mountain Tots facility - which will increase preschool and toddler capacity in the town of Eagle. This investment aligns with the Early Childhood Guiding Principles and was recommended by the Local Coordinating Organization.
Operating Supplies	General Operating Supplies for daily fleet operations.
Repair Parts	Parts prices have increased over 30% for the year. We have had several large repairs and are completing more repairs than what was budgeted for.
Road and Bridge Equipment Operators	Requesting to add 2 FTE to hire and train two new equipment operators to maintain service levels when current operators retire.
Title VI Compliance	The Federal Aviation Administration requires that all airports receiving federal grant funding maintain a Title VI Program, as part of the Grant Assurances. The supplemental will allow the airport to work with JVIation/Woolpert to develop this plan.
Utility Increase- Gas	Utility cost are coming in much higher than expected and December is always one of our higher months. Need to increase the line item to sustain through 2023.
Utility Increase- Trash	Utility cost are coming in much higher than expected and December is always one of our higher months. Need to increase the line item to sustain through 2023.
Utility Increase- Water	Utility cost are coming in much higher than expected and December is always one of our higher months. Need to increase the line item to sustain through 2023.