



**EAGLE COUNTY
COLORADO**

COMMUNITY FINANCIAL REPORT



FISCAL YEAR
JANUARY 1 - DECEMBER 31

2019

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Government Finance Officers Association

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Presented to

**Eagle County
Colorado**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrell
Executive Director/CEO

Eagle County Government has won the Certificate of Achievement for Excellence in Financial Reporting for the past 20 Years for its Comprehensive Annual Financial Report (CAFR). In 2018, Eagle County won its first awards for Outstanding Achievement for Budgeting and Outstanding Achievement in Popular Annual Financial Reporting. All three are awarded by the Government Finance Officers Association.

Eagle County, Colorado

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can be found at:**

[https://www.eaglecounty.us/Finance/
Annual_Financial_Reports/](https://www.eaglecounty.us/Finance/Annual_Financial_Reports/)

LETTER TO THE COMMUNITY

Eagle County Citizens,

It is our pleasure to present the second annual Community Financial Report. This report is for the fiscal year ending December 31, 2019. The purpose of this report is to give the Eagle County community a tool to learn about the county's finances and financial health. We believe in being transparent and presenting the community with accurate and useful information.

The financial information presented in this report comes from Eagle County's Comprehensive Annual Financial Report (CAFR). The CAFR is a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and is audited by a third party firm of licensed certified public accountants. This Community Financial Report was not audited, but was created by extracting financial information from GAAP-compliant audited data in the CAFR. The CAFR can be found here: [2019 Comprehensive Annual Financial Report](#).

This Community Financial Report includes governmental and business-type activities of the primary government but does not include Golden Eagle Elderly Housing Corporation or Eagle County Emergency Telephone Service Authority (E911). These two entities were omitted because they are not included in the government wide financial reporting. You can reference these entities or any other individual fund detail in the CAFR.

Eagle County's total net position increased by \$22 million in 2019. This increase is primarily due to increases in capital grants and contributions, sales tax, and investment earnings. Eagle County is positioned for sustained success by budgeting and spending thoughtfully. Thank you for taking the time to review this report and for being engaged with your local government. We are committed to maintaining Eagle County's healthy financial position so that the community can continue to thrive as we live out our mission of "Creating a better Eagle County for all."

Respectfully submitted,



Jill Klosterman
Finance Director



Anna Earl
Finance Manager

MEET YOUR ELECTED OFFICIALS



Eagle County Commissioners

From left to right: Kathy Chandler-Henry, Jeanne McQueeney, and Matt Scherr

Eagle County Government



The County is governed by a Board of Commissioners consisting of three members elected for four-year staggered terms. The board serves as both an administrative and policy-making body for the county.

Each Commissioner must live in the geographic district for which they are running. Eagle County is made up of three districts.

The Board appoints the County Manager, County Attorney, and the members of various boards and commissions.

Kelly Miller
Surveyor



Regina O'Brien
Clerk and Recorder



Mark Chapin
Assessor



Kara Bettis
Coroner



James Van Beek
Sheriff



Teak Simonton
Treasurer and Public Trustee



COUNTY EMPLOYEES

The Manager of Eagle County

The County Manager is responsible for supervising and coordinating activities of County departments, attending Board meetings, making recommendations on appropriate matters of business, and assisting with the preparation and recommendation of the annual budget. The County Manager also implements Board policies.



Jeff Shroll

County Manager



Employees of Eagle County

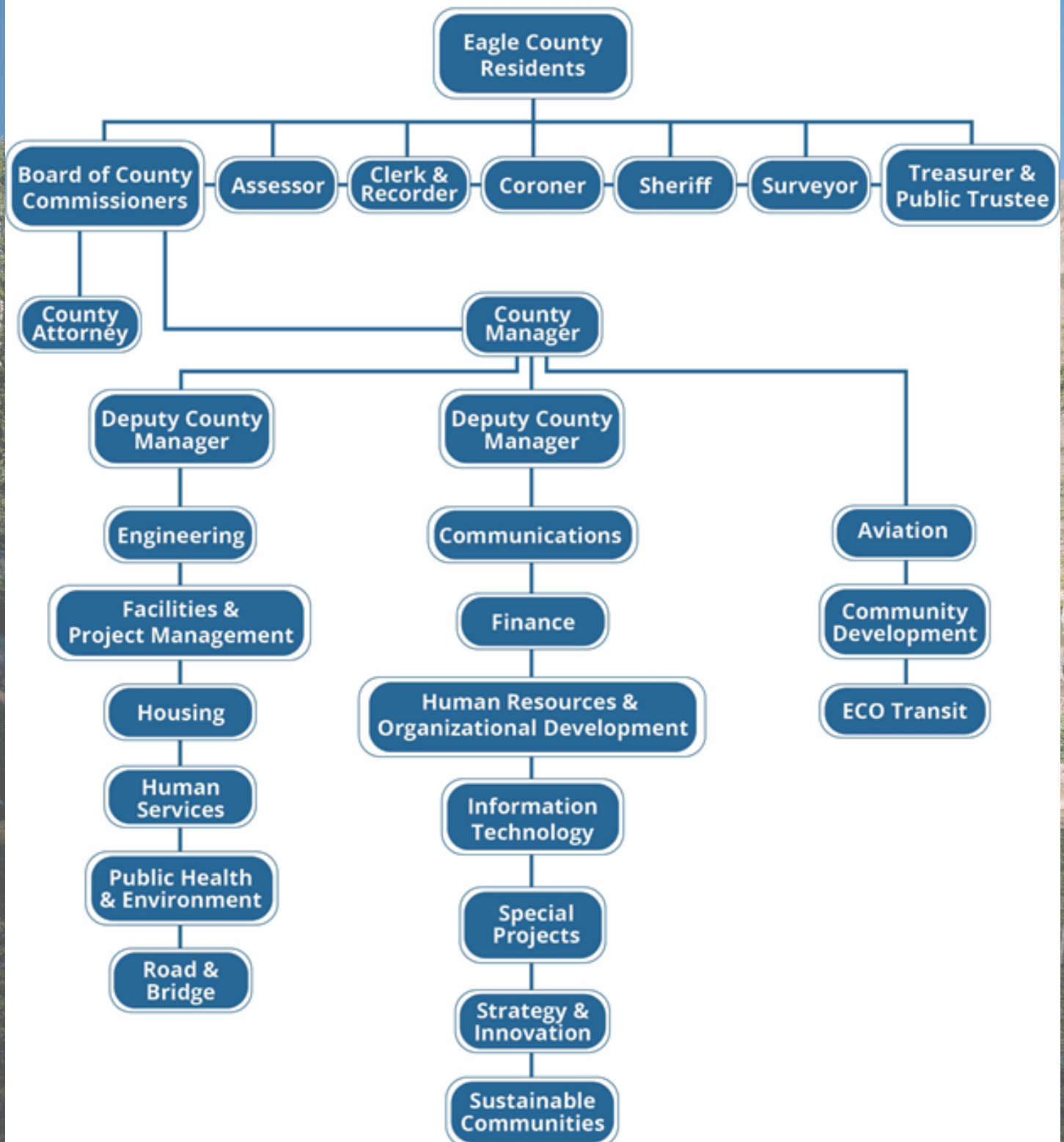
The County Manager supervises a staff of approximately 500 full-time employees in 38 departments. Some of Eagle County's largest departments include the Sheriff's Office, ECO Transit and Trails, Human Services, Public Health, Airport, County Clerk and Recorder, and Assessor.



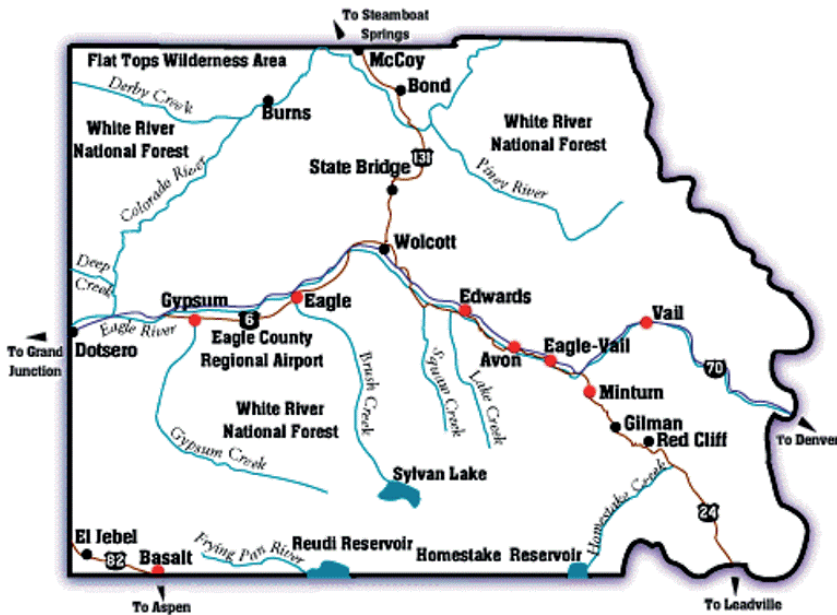
Employees volunteering at the Eagle County Fair and Rodeo



ORGANIZATIONAL CHART



EAGLE COUNTY AT A GLANCE



History of Eagle County

The Ute Native Americans were the first inhabitants of Eagle County. In 1840, Kit Carson guided the first party of Europeans through the area.

Miners and settlers were the next to arrive. The county was established in 1883 and the town of Eagle became the seat of county government in 1921.

The evolution of Vail from a quiet sheep pasture to an international resort is credited to the famous 10th Mountain Division ski troops who were introduced to the valley while training at Camp Hale in the 1940s.



Eagle County Rodeo 1925 historical photograph

Location

Located approximately 90 miles west of Denver, Eagle County resides in the magnificent Colorado Rocky Mountains. It is named after the Eagle River that flows through the county. It encompasses 1,694 square miles and includes the towns of Avon, Basalt, Eagle, Gypsum, Minturn, Red Cliff, and Vail. The Town of Eagle is the county seat.

Quick Facts

- **The highest elevation** in the county is Mount of the Holy Cross at **14,005 ft.**
- **Over 80% of Eagle County is comprised of public lands** under the management of the USDA Forest Service and the Bureau of Land Management.
- **Eagle County is an access point** to Sylvan Lake State Park, Vail Resorts, the 10th Mountain Division hut system, and endless opportunities for winter and summer sports and activities.
- The climate supplies over **290 days of sunshine each year.**

Sources listed on page 21



Eagle County Rodeo historical photograph

DEMOGRAPHICS AND ECONOMY

Population

55,127

Number of residents



36.5

Median age



28.1%

Language other than English spoken at home



\$41,064

Per capita income



\$84,685

Median household income

Education and Household



89.3%

Residents graduated high school

48.1%

Residents have Bachelor's degrees

16.8%

Residents have postgraduate degrees



88.7%

Households with a broadband internet subscription



70.6%

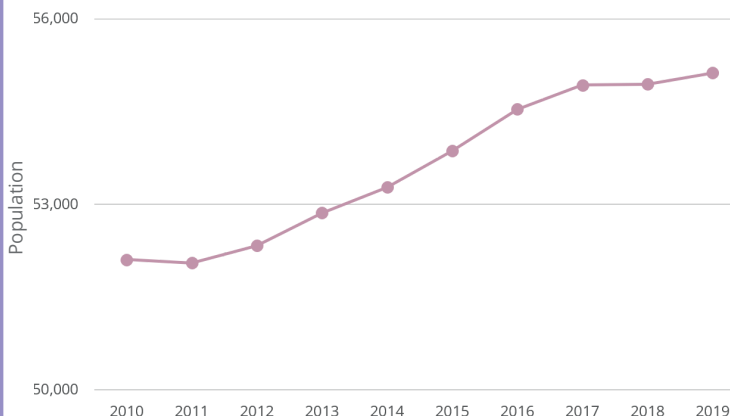
Owner-occupied housing unit rate

Source: U.S. Census Bureau and censusreporter.org

Economy

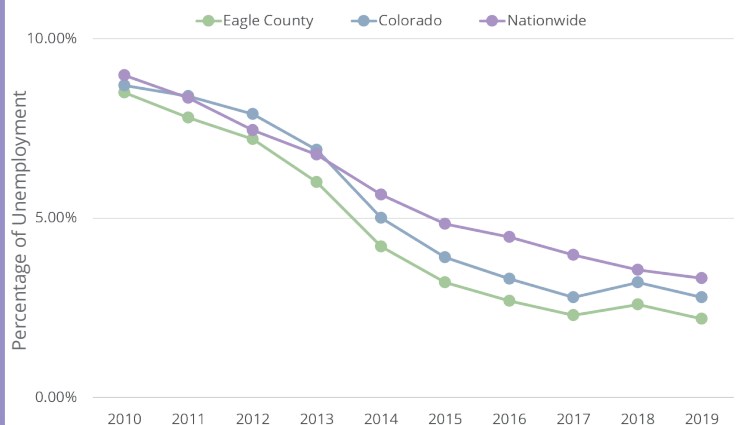
Population Growth of Eagle County

Steadily growing over time



Unemployment Rates

Lower in Eagle County than in the State of Colorado and the USA



Source: U.S. Census Bureau

DEMOGRAPHICS AND ECONOMY

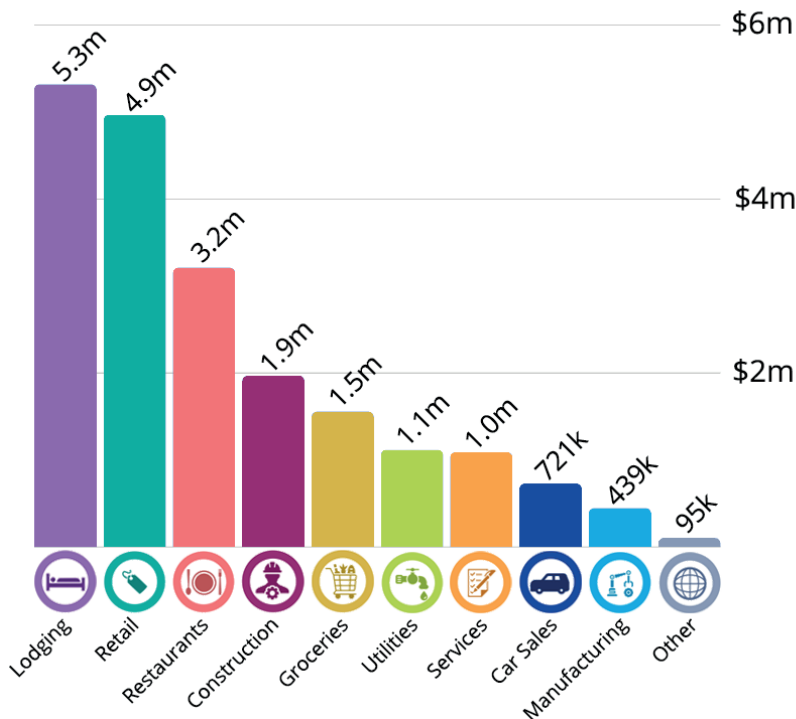
Eagle County Employers

Along with Vail Resorts, Inc., some of the larger organizations that employ Eagle County residents include Eagle County School District, Vail Health, Eagle County Government, the Sonnenalp Resort, Westin Riverfront Resort, and City Market.



Source: Individual employers of Eagle County

Sales Tax Collected by Industry



Source: Colorado Department of Revenue - Eagle County sales distribution FY 2019 monthly reports



Eagle County maintenance employee at work

Performance Measurement

2019 Operating Indicators: Putting Your Tax Dollars to Work



12,980
total acres of
land reserved
for open space



194,905
enplaned
passengers at
airport



140
miles of asphalt
road paved



35,277
total registered
voters



1,806,527
miles driven by
ECO bus
drivers



691
building permits
issued



130,553
tons processed
of solid waste
and recycling



1,117,311
ridership on
ECO buses



31,157
Sheriff calls
received



New water park in the town of Eagle



Eagle County's road employees at work

2019 STRATEGIC PRIORITIES



Eagle County is Financially Sound

- Successfully completed the 2019 reappraisal of all property in Eagle County resulting in \$3,536,959,480 taxable assessed value. The office handled under 3,000 appeals of real and personal property in May and June, the lowest number of appeals experienced in the past six reappraisal cycles. In so doing, the Assessor's Office continues to estimate realistic, impartial and equitable value on all Eagle County properties, while being fair and respectful of the people who own those properties.
- Increased the interest revenue received by the county from long- and short-term investments by 22% or \$389,000 over 2018, which was 29% over budget. The increased revenue allows the county to provide additional service to its constituents and/or increase the reserve balance.



Eagle County is a Great Place to Live for All

- Successfully conducted the 2019 Coordinated Election with 100% accuracy in the postelection risk-limiting audit. In addition, all members of the Clerk's Office election team are now certified Colorado Election Officials with the Secretary of State's Office.
- Invested over \$1.5 million in the early childhood system and programming, supporting families accessing care, the early childhood workforce, and centers and homes providing quality care.
- Completed the construction of a new roundabout at U.S. Highway 6 and Edwards Spur Road and a new crosswalk at Bull Run, improving vehicular and pedestrian circulation and safety.



New roundabout in Edwards, CO

- Broke ground at Two10 at Castle Peak and reached approximately 50% completion on the 22-unit workforce housing project. Issued debt at a low interest rate to pay for the construction of the project.

2019 STRATEGIC PRIORITIES



Eagle County Protects the Natural Environment

- Successfully established trailheads and seasonal wildlife closures on the Brush Creek Valley Ranch to balance recreation and wildlife values, leading the county's Open Space Program to be recognized in 5280 Magazine as having "some of the most progressive trail management policies in the state."
- Diverted waste products from the landfill for beneficial use, including approximately 1,016 tons of clean tree wood, wood chips, and metal, plus an additional 1,417 tons of construction and demolition material. Approximately 93.5 tons of electronics were recycled through the Household Hazardous Waste Facility, and 2,395 tons of recyclables were processed at the Materials Recovery Facility.



Open Space employee at work



Eagle County Promotes a Diverse and Resilient Economy

- The Eagle County Regional Airport completed the \$34 million terminal expansion project as well as a new de-ice pad which allows for a higher volume of air traffic at the airport during peak ski season. The airport also increased the number of summer flights which led to an increase in annual enplanements of 9%. The improved flight options strengthen the airport as a significant piece of the economic engine of the community, making it a vital amenity for maintaining accessibility to our world-class recreation opportunities, and allowing the many types of businesses that rely on that trade to continue to grow.



Eagle County's new outdoor airport jet bridge

- Supported new businesses and jobs by facilitating over \$275,000 in grant dollars from the state to the Northwest Loan Fund. The fund offers loans to startup businesses in Eagle County and other northwest Colorado communities.

2019 STRATEGIC PRIORITIES



Eagle County is a High-Performing Organization

- Gained national recognition with two awards, including Local Government Innovation Leader of the Year from State Scoop magazine; and the Local Government Innovation Award for the use of Google Platform tools for the Lake Christine Fire Response from the Center for Digital Government/Governing Magazine.
- Implemented a new human resources and payroll software system, resulting in efficiency gains in processing payroll and enhancing the job candidate experience.
- Collected more than 40,000 property tax payments over the course of five months and distributed funds to school districts, municipalities, metro districts, special districts and the county according to each entity's mill levies. The collection and timely distribution of these taxes allows our local tax authorities to fund their operations, including but not limited to educating our students, providing law enforcement, fire protection, recreational services and municipal and county programs.



Eagle County's IT Department employee at work



Eagle County electric vehicle charging station



Eagle County Habitat for Humanity volunteer

Statement of Activities

Eagle County's government wide Statement of Activities shows revenues by source and expenses by government programs. The government-wide focus is on ensuring sustainability of the county and illustrates the change in net position (change in government's net worth) resulting from operations carried out for the reported fiscal year.

The statement is broken out into two categories: governmental activities and business-type activities. Governmental activities are principally funded by taxes and intergovernmental revenues. Business-type activities are funded primarily by user fees and charges for services.

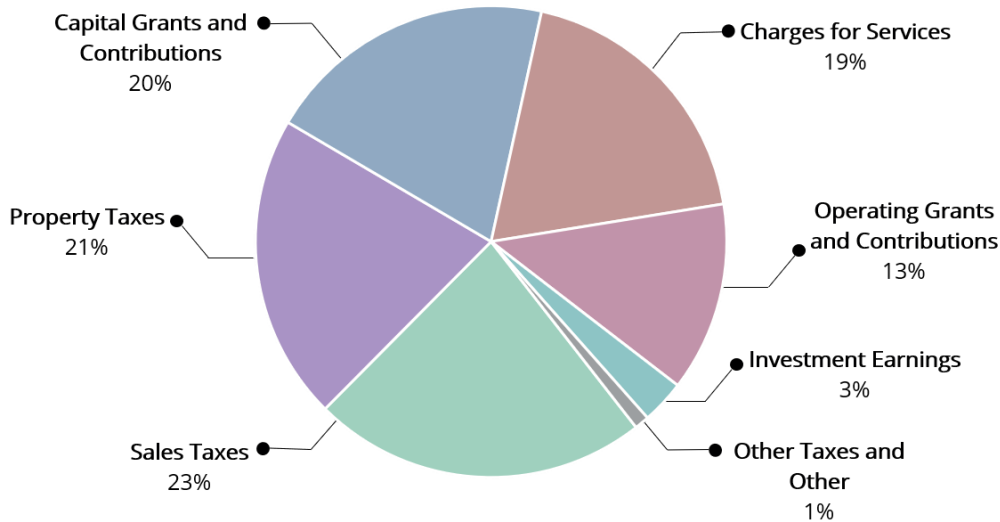
The governmental activities of the county include general government, public safety, highways and streets, economic development, transportation, and culture and recreation.

The business-type activities of the county include the landfill, Eagle County Housing and Development Authority, and the Eagle County Air Terminal Corporation.

	Eagle County's Changes in Net Position					
	Governmental		Business-type		Total	
	Activities		Activities			
	(as restated)		(as restated)		(as restated)	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 23,558,316	\$ 22,607,307	\$ 14,946,659	\$ 15,434,498	\$ 38,504,975	\$ 38,041,805
Operating grants/cont.	15,758,692	14,902,547	147,226	545,344	15,905,918	15,447,891
Capital grants/contributions	24,315,148	4,631,599	-	-	24,315,148	4,631,599
General revenues:						
Property taxes	26,231,686	26,341,526	-	-	26,231,686	26,341,526
Sales taxes	30,886,214	25,015,544	-	-	30,886,214	25,015,544
Other taxes	1,550,287	1,428,560	-	-	1,550,287	1,428,560
Investment earnings	3,535,572	1,997,616	864,895	1,124,788	4,400,467	3,122,404
Other	87,291	148,324	12,528	-	99,819	148,324
Total Revenues	125,923,206	97,073,023	15,971,308	17,104,630	141,894,514	114,177,653
Expenses:						
Program expenses:						
General government	27,878,062	23,271,076	-	-	27,878,062	23,271,076
Public safety	17,446,949	16,311,642	-	-	17,446,949	16,311,642
Public works	17,809,010	11,497,413	-	-	17,809,010	11,497,413
Health and welfare	14,062,452	12,189,983	-	-	14,062,452	12,189,983
Transportation	21,675,053	20,655,269	-	-	21,675,053	20,655,269
Culture and recreation	2,113,329	2,180,414	-	-	2,113,329	2,180,414
Interest on long-term debt	587,334	595,466	-	-	587,334	595,466
Sanitary landfill	-	-	3,414,622	3,937,231	3,414,622	3,937,231
Air terminal	-	-	9,670,933	4,968,237	9,670,933	4,968,237
Housing	-	-	4,924,480	4,500,260	4,924,480	4,500,260
Total Expenses	101,572,189	86,701,263	18,010,035	13,405,728	119,582,224	100,106,991
Increase (decrease) in net position						
before transfers	24,351,017	10,371,760	(2,038,727)	3,698,902	22,312,290	14,070,662
Transfers	(983,381)	(90,698)	983,381	90,698	-	-
Change in Net Position	23,367,636	10,281,062	(1,055,346)	3,789,600	22,312,290	14,070,662
Net Position:						
Beginning	336,455,810	326,174,747	61,893,772	58,104,172	398,349,582	384,278,919
Ending	\$ 359,823,446	\$ 336,455,809	\$ 60,838,426	\$ 61,893,772	\$ 420,661,872	\$ 398,349,581

WHERE THE MONEY COMES FROM

2019 Governmental Revenues by Source



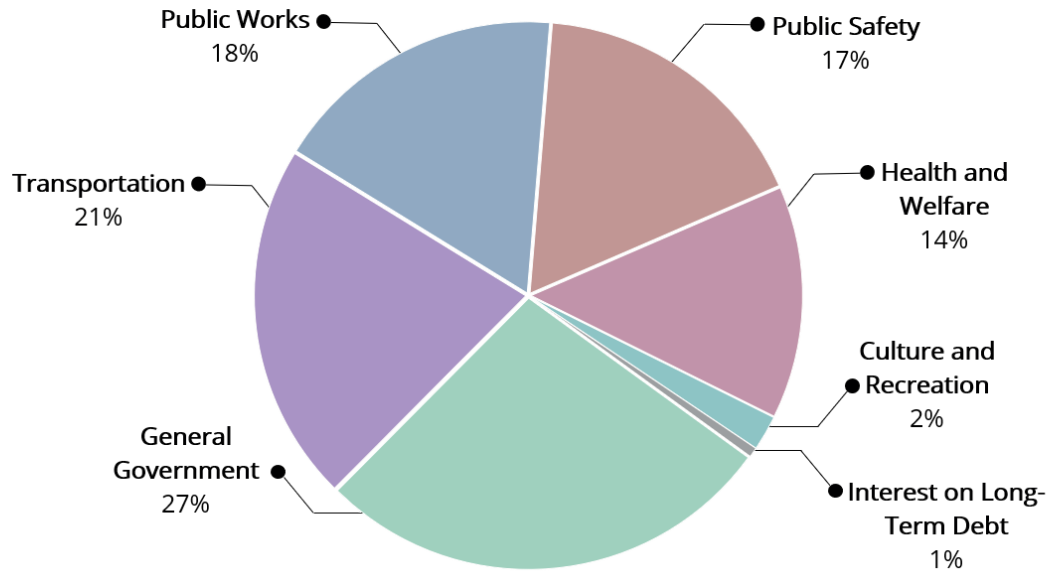
Eagle County's total governmental activity revenues for FY 2019 were \$125.9 million, an increase of \$28.9 million from the previous year. The majority of this increase was due to capital grants and investment earnings. The county's largest source of revenue comes from Sales Taxes, followed by Property Taxes, Capital Grants, and Charges for Services.

Revenue Source	Amount	Description
Sales Taxes	\$30,886,214	Sales taxes within the county increased by \$5.9M in FY 2019 from FY 2018. \$2.2M relates to sales tax collected and remitted back to the towns in which the revenue was earned, and the remaining \$3.7M increase was based on the increase in brick and mortar and on-line sales with the County. In 1996, as a result of a vote by Eagle County residents, Eagle County sets aside 0.5% of the total 1.5% Sales Tax to go directly to improving and maintaining trails and transit.
Property Taxes	\$26,231,686	Property taxes are collected based on the assessed value of all real property (buildings, improvements, and land). Eagle County uses these funds for general government, health and welfare, open space, capital improvements, and public works. The revenues from property tax in FY 2019 were similar to FY 2018 and remained stable. In addition to the \$26.2M in revenue collected for Eagle County, the Eagle County Treasurer collects property taxes for the other taxing jurisdictions within the county and then distributes the taxes to each jurisdiction.
Operating Grants & Contributions	\$24,315,148	General Operating Grants increased by \$856K in FY 2019. These grants enable the county to carry out its strategic priorities. This money is used for various programs such as child welfare, adult protection services, and small business loans.
Charges for Services	\$23,558,316	Charges for Services are revenues collected through charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided. Charges for Services revenues increased by \$951K, a 4.2% increase over the previous year.
Capital Grants & Contributions	\$15,758,692	Capital grants increased by \$19.7M (4.3%). The increase was largely due to capital grants received by the airport which were used for the construction of the north apron aircraft parking area and a new de-ice pad at the Eagle County Regional Airport.
Investment Earnings	\$3,535,572	Investment earnings increased by \$1.5M (77%) in FY 2019 compared to FY 2018.
Other Taxes	\$1,550,287	Other Taxes increased in FY 2019 by \$122K, or 8.5% more than FY 2018.
Other	\$87,291	Other Revenue decreased by \$61K, or a 4.1% decrease from the prior year.

WHERE THE MONEY GOES

Eagle County's total governmental activities expenses for FY 2019 were \$101.6 million, an increase of \$14.9 million from FY 2018. The majority of this increase was seen within the public works program. The expenditure represented the Eagle County and Edwards Metropolitan District's portion of the construction of the Edwards interchange upgrade phase II project. The remainder of the increase was spread across the general government, public safety, health and welfare, and transportation programs.

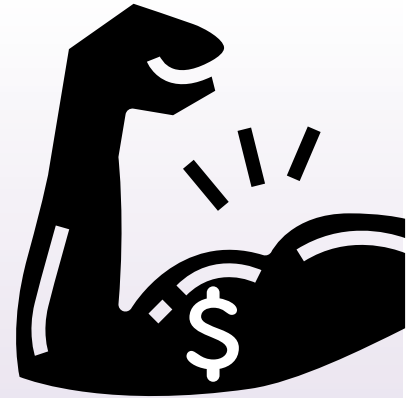
2019 Governmental Expenses by Function



Expense	Cost	Purpose
General Government	\$27,878,062	This includes wages, operating, and program expenses for the Board of County Commissioners, administration, clerk & recorder, attorney, assessor, treasurer, public trustee, finance, human resources, communications, GIS, IT, planning, surveyor, facilities, and project management.
Transportation	\$21,675,053	This includes wages, operating, and program expenses for the airport and ECO transit.
Public Works	\$17,809,010	This includes wages, operating, and program expenses for engineering, building inspection, and vegetation management.
Public Safety	\$17,446,949	This includes wages, operating, program expenses for the Sheriff's office, emergency management, animal services, environmental health, sustainable communities, and coroner.
Health and Welfare	\$14,062,452	This includes wages, operating, and program expenses for health and human services administration, veteran services, early childhood, community prevention services, and Early Head Start.
Culture and Recreation	\$2,113,329	This includes wages, operating, and program expenses for Colorado State University extension, fair & rodeo, trails, parks, and open space.
Interest on Long-Term Debt	\$587,334	The interest on long-term debt decreased by 1.4% from FY 2018 to FY 2019.

STATEMENT OF NET POSITION

The following chart highlights the overall financial health of Eagle County, Colorado, known as net position. Assets, represented in the chart by green bars, shows the combined value of everything the county owns, whether it is available for general use, available only for specific purposes, or buildings and vehicles, just to name a few examples. Next, liabilities are shown as purple bars. This is the combined value of everything the county owes, such as bills due, debt payments, or other obligations. When you take all the assets less all the liabilities, you are left with net position, shown as a blue line. Similar to managing your personal finances, you want what you have (assets) to be worth more than what you owe (liabilities).



Eagle County has a positive net position and has shown steady growth over the last five years. For 2019, the county's total net position was \$420.7 million, of which \$81 million may be used to meet the county's ongoing obligations to citizens and creditors.

Governmental and business-type activities increased Eagle County's net position by \$22.2 million, or 5.6% in FY 2019. This increase was primarily due to increases in capital grants and contributions, sales taxes, and investment earnings. Eagle County has a positive net position.

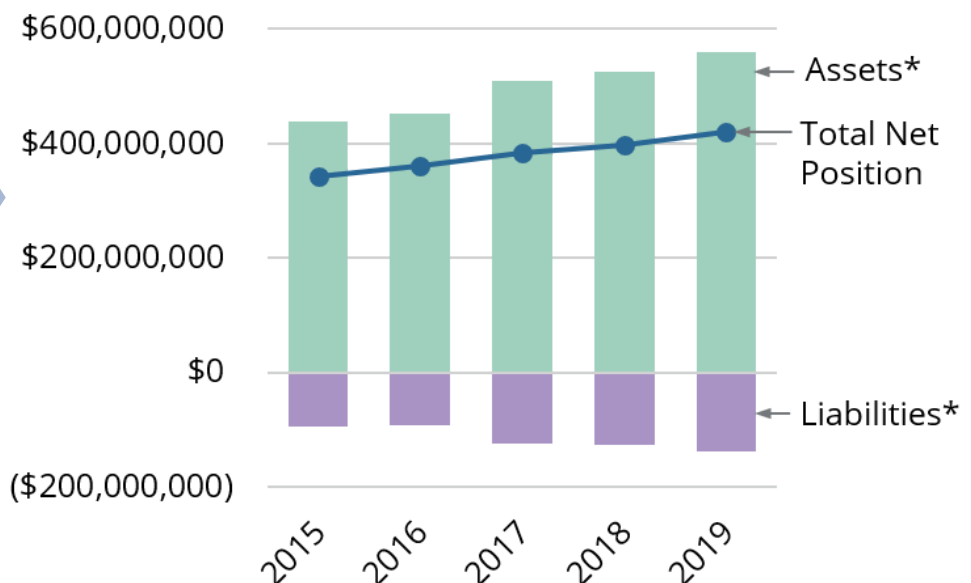
Net Position of Eagle County

5-Year Trend
of Net Position

Increase of

**\$77.6
million**

since 2015



* Assets include deferred inflows of resources. Liabilities include deferred outflows of resources.

CAPITAL IMPROVEMENTS

Eagle County has acquired capital assets to provide services for and to enhance the quality of life of its citizens. Capital assets include land, buildings and improvements, machinery, construction in progress, equipment, and infrastructure. The County defines capital assets as assets with an initial cost of more than \$10,000, or \$5,000 for Federal grant funded capital assets, and an estimated useful life in excess of one year. At the end of 2019, Eagle County's capital assets totaled approximately \$366 million. This was a \$34 million increase from 2018.

The governmental capital assets increased by \$18.6 million from 2018-2019. They consist primarily of the north apron aircraft parking area, a new de-ice pad at the Eagle County Regional Airport, Two10 at Castle Peak construction in progress, and Edwards interchange upgrade, phase II.

Business-type capital assets increased by \$15 million from 2018-2019. They consist mainly of the airport terminal.

FY 2019 Major Capital Asset Events



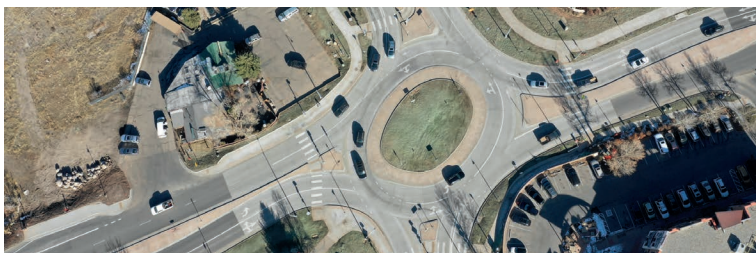
Airport apron and de-ice pad, with a total cost of \$20.5 million through December 31, 2019.



ECAT airport terminal construction, with a total cost of \$33.3 million through December 31, 2019.



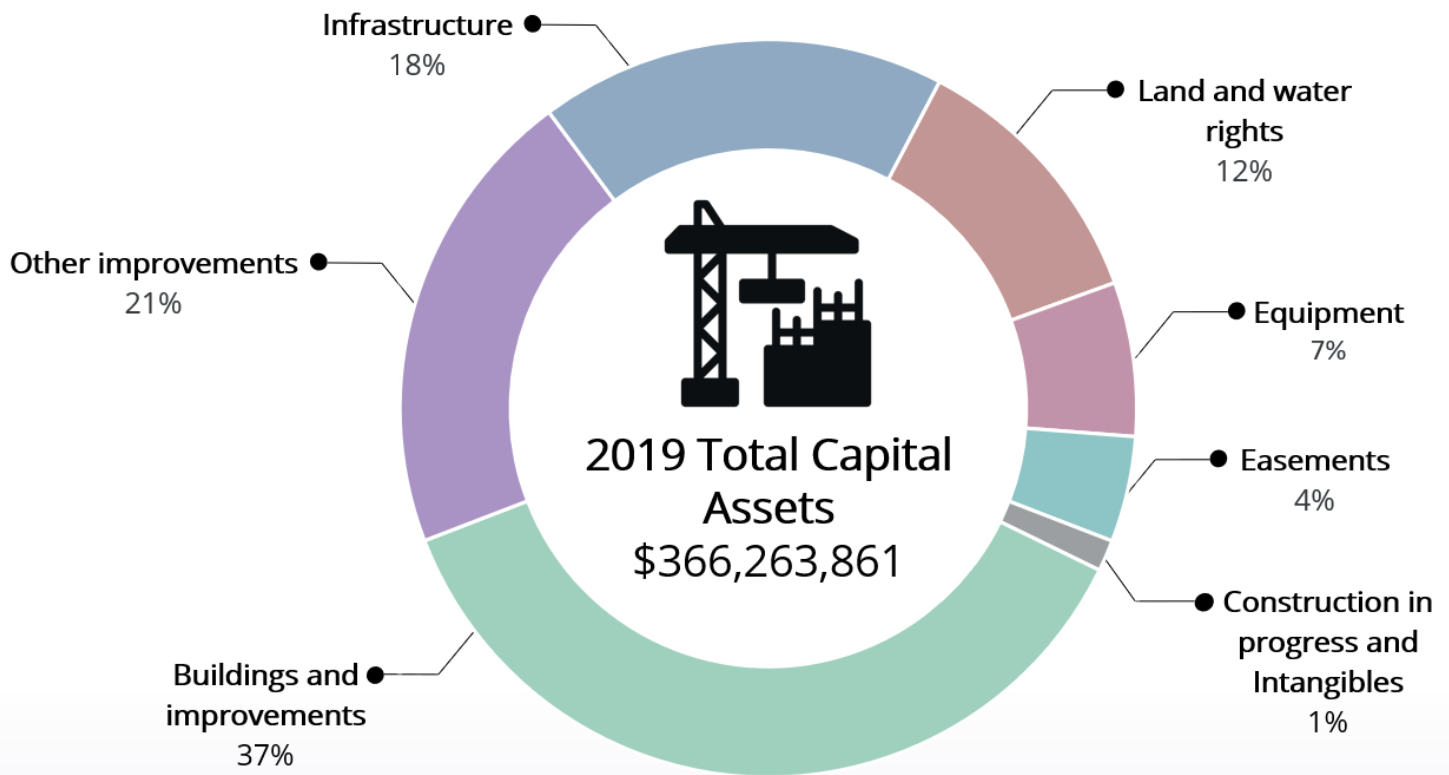
Two10 at Castle Peak construction in progress, with a total cost of \$3.2 million through December 31, 2019.



Edwards interchange upgrade, phase II, with a total cost of \$7.7 million through December 31, 2019.



CAPITAL IMPROVEMENTS



Eagle County road and bridge construction



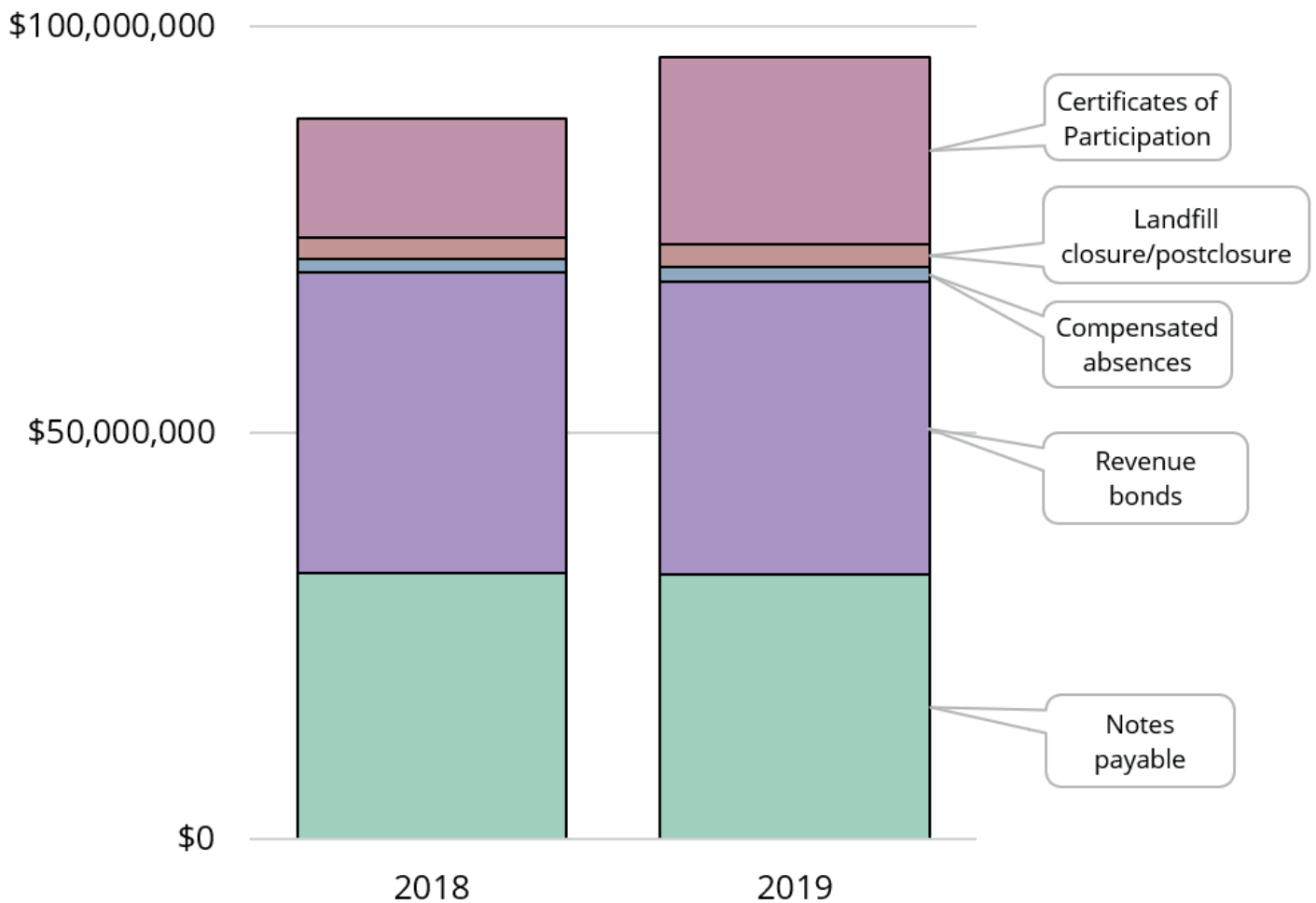
Eagle River with fairground in the distance

COUNTY OBLIGATIONS

At the end of FY 2019, Eagle County had total long-term liabilities of \$96 million. This amount is \$7.6 million higher than it was in 2018, primarily driven by Eagle County issuing \$8.3 million in Certificates of Participation to finance the Two10 at Castle Peak workforce housing project.

In the graph below, you can see how Eagle County paid off some of the long-term debt, but also took out the aforementioned new debt in 2019. This is typical of government debt, with debt being taken out for specific projects and then paid back over time.

Total Long Term Liabilities



FINANCIAL TRENDS

This chart is an extract of the audited financial statements and includes both governmental and business-type activities. The largest portion of Eagle County's 2019 net position (67%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any outstanding related debt used to acquire those assets. Eagle County uses these capital assets to provide services to citizens; consequently, these are not available for future spending. Eagle County continues to use its revenue to provide quality services to the community while also increasing its net position.

Eagle County Financial Trends Governmental and Business-Type Activities							
	2016*		2017		2018*		2019
Beginning Net Position	\$	340,546,416	\$	358,023,772	\$	384,278,919	\$ 398,349,852
Revenue	\$	111,792,476	\$	118,333,841	\$	114,177,653	\$ 141,894,514
Expenses and Transfers	\$	94,315,120	\$	91,839,809	\$	100,106,991	\$ 119,582,224
Change in Net Position	\$	17,477,356	\$	26,494,032	\$	14,070,662	\$ 22,312,290
Ending Net Position	\$	358,023,772	\$	384,517,804	\$	398,349,581	\$ 420,661,872

*restated



Eagle County employees participating in City Hall Selfie Day to celebrate local government

GLOSSARY OF TERMS

Assets: resources that the county owns that can be utilized in providing services (what Eagle County owns).

Business-type activities: operations where fees for services collected offset expenses.

Capital assets: assets with an initial cost of \$10,000 (\$5,000 if purchased with federal funds) and an estimated useful life in excess of one year.

Capital grants: government awards given to encourage acquisition of capital assets such as buildings, land, and machinery.

Certificates of Participation (COPs): a government issues shares for investors to purchase to fund improvements or infrastructure projects.

Charges for services: a revenue source that includes all fees established by the county for licenses, permits, fines, services, applications, and other miscellaneous charges. Some of these charges are state-mandated and others are county-imposed.

Compensated absences: accumulated vacation leave that is expected to be paid.

Comprehensive Annual Financial Report (CAFR): a financial report that contains, at minimum, three sections 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit. The financial section for governments is required to comply with the accounting requirements established by the Governmental Accounting Standards Board.

Generally Accepted Accounting Principles (GAAP): the set of rules that encompass the details, complexities, and legalities of accounting.

The Government Finance Officers Association (GFOA): founded in 1906, this organization represents public finance officials throughout the United States and Canada.

Governmental activities: activities reported in governmental funds or internal service funds generally financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Governmental funds: the county's general fund, special revenue funds, debt-service funds, and capital projects funds.

Liabilities: what Eagle County owes.

Long-term liabilities: loans, bonds, and debt obligations that are paid for over more than one year.

Net position: assets minus liabilities. Eagle County's net worth.

Notes payable: written agreements mostly created and issued for debt arrangements.

Sources

Page 6, Demographics and Economy:

- <https://www.eaglecounty.us/localinfo/History/>
- <https://www.summitpost.org/holy-cross-mount-of-the/150470>
- <https://www.townofeagle.org/31/Our-Community>
- https://www.eaglecounty.us/Planning/Documents/Referrals/Assessment_Public_Draft/
- <https://www.townofeagle.org/99/Eagle-Facts-Information>



EAGLE COUNTY

PAFR Prepared by:

Emily Kolm with consultation from Eagle County Finance employees Anna Earl and Helen Gies.

Design:

Emily Kolm

Cover Image:

Piney Lake

The preparation of this PAFR was a result of the collaboration between Popular Annual Financial Report (PAFR) Fellow Emily Kolm and the government of Eagle County, Colorado. The PAFR Fellowship is a program created by the organization Emerging Leaders in Local Government (ELGL) and the Government Finance Officers Association (GFOA) to connect graduate students with local governments to create a Popular Annual Financial Report.