

Commissioner McQueeney moved adoption
of the following Resolution:

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

RESOLUTION NO. 2021 - 101

**RESOLUTION ADOPTING A 5th SUPPLEMENTARY BUDGET AND
APPROPRIATION OF UNANTICIPATED REVENUES FOR FISCAL YEAR 2021, AND
AUTHORIZING THE TRANSFER OF BUDGETED AND APPROPRIATED MONIES
BETWEEN VARIOUS SPENDING AGENCIES**

WHEREAS, the County has received certain unanticipated revenues, hereinafter described; and

WHEREAS, said revenues were not anticipated at the time of the adoption of the 2021 budget and/or such revenues were not assured at the time of the adoption of the 2021 budget and therefore were not appropriated; 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; 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 29-1-111; and

WHEREAS, Eagle County's Finance Director 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, and transfers from 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.

MOVED, READ AND ADOPTED by the Board of County Commissioners of the County of Eagle, State of Colorado, at its regular meeting held the 7th day of Decemeber, 2021.



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

ATTEST:

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

By: DocuSigned by:
Matt Scherr
Matt Scherr
County Commissioners Chair

DocuSigned by:
Kathy Chandler-Henry
Kathy Chandler-Henry
Commissioner

DocuSigned by:
Jeanne McQueeney
Jeanne McQueeney
Commissioner

Commissioner 3/0 seconded adoption of the foregoing resolution. The roll having been called, the vote was as follows:

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

This resolution passed by 3/0 vote of the Board of County Commissioners of the County of Eagle, State of Colorado



To: Board of County Commissioners
From: Finance Department
CC: County Manager's Office, Elected Officials, and Department Heads
Date: 12/1/2021
Re: 5th Supplemental to the 2021 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)
- Request Summary. This sheet is a summary of all program and project requests. (Page 2)
- Project Description. This sheet provides details of each program or project request. (Page 3)
- Fund Balance/Net Position Summary. The purpose of this sheet to give a high level update of projected 2021 fund balance/net position for all Eagle County funds, including the impacts of the 2021 adopted budget and all budget amendments on fund balance/net position. (Page 4)

Following is a summary of the 5th Supplemental to the 2021 Adopted Budget request:

Fund #	Fund Name	Revenues	Expenditures
1001 - General Fund		\$ 4,598,582	\$ 1,557,479
1151 - ECO Transit		\$ 5,251,102	\$ 185,000
1152 - ECO Trails		\$ 167,683	\$ -
1160 - Airport		\$ -	\$ 119,900
1170 - Conservation Trust		\$ 20,000	\$ 500
1200 - Public Health		\$ -	\$ 250,000
1442 - Open Space		\$ 236,619	\$ 236,619
2150 - Capital Improvements		\$ 766,644	\$ -
3600 - Landfill		\$ 250,000	\$ 34,600
3680 - Lake Creek Village		\$ -	\$ 38,000
3700 - Fleet		\$ -	\$ (374,869)
Total		\$ 11,290,630	\$ 2,047,229

5th Supplemental Request to the 2021 Budget

<i>Fund Name</i>	<i>Department Name</i>	<i>Project/Request Name</i>	Total Revenue	Total Expenses
1001 - General Fund	Building	Building Fees increase	\$ 1,595,380	\$ -
	Clerk & Recorder	Recording Revenue increase	\$ 450,434	\$ -
	Facilities	Chapel Square CAM & Utilities	\$ -	\$ 16,000
		Miller Ranch Water Bill	\$ -	\$ 11,500
	Finance	Increase sales tax projections	\$ 1,423,768	\$ 336,643
		Northwest Loan Fund Pass Through Grant	\$ 1,129,000	\$ 1,129,000
	Natural Resources	Wildlife Survey	\$ -	\$ 16,500
	Treasurer	Treasurer Fees increase	\$ -	\$ 47,836
1001 - General Fund Total			\$ 4,598,582	\$ 1,557,479
1151 - ECO Transit	ECO Transit	Bus Operator wage increase	\$ -	\$ 150,000
		Receipt of CRRSAA Reimbursement	\$ 3,500,000	\$ -
	Finance	Increase sales tax projections	\$ 1,751,102	\$ 35,000
1151 - ECO Transit Total			\$ 5,251,102	\$ 185,000
1152 - ECO Trails	Finance	Increase sales tax projections	\$ 167,683	\$ -
1152 - ECO Trails Total			\$ 167,683	\$ -
1180 - Airport	Airport	Airport Equipment	\$ -	\$ 13,900
		Light Pole Replacement	\$ -	\$ 106,000
1180 - Airport Total			\$ -	\$ 119,900
1170 - Conservation Trust	Finance	Increase in Conservation Trust fund revenue	\$ 20,000	\$ 500
1170 - Conservation Trust Total			\$ 20,000	\$ 500
1200 - Public Health	Public Health and Environment	Tobacco Prevention Coordinators	\$ -	\$ 250,000
1200 - Public Health Total			\$ -	\$ 250,000
1442 - Open Space	Open Space	BCVROS/Adam's Way Trail Grant	\$ 51,619	\$ 51,619
		Eagle Valley Outdoor Movement Grant	\$ 185,000	\$ 185,000
1442 - Open Space Total			\$ 236,619	\$ 236,619
2150 - Capital Improvements	Finance	Increase sales tax projections	\$ 766,644	\$ -
2150 - Capital Improvements Total			\$ 766,644	\$ -
3600 - Landfill	Solid Waste & Recycling	Drone Survey	\$ -	\$ 6,600
		Landfill charges	\$ 250,000	\$ -
		Temp Labor for MRF	\$ -	\$ 28,000
3600 - Landfill Total			\$ 250,000	\$ 34,600
3680 - Lake Creek Village	Housing	Legal Fees for Lake Creek Village Sale	\$ -	\$ 30,000
		Overtime for Maintenance Staff	\$ -	\$ 8,000
3680 - Lake Creek Village Total			\$ -	\$ 38,000
3700 - Fleet	Fleet Services	FASTER Upgrade	\$ -	\$ (100,000)
		Remove vehicle purchases due to supply chain	\$ -	\$ (274,869)
3700 - Fleet Total			\$ -	\$ (374,869)
Grand Total			\$ 11,290,630	\$ 2,047,229

5th Supplemental Request to the 2021 Budget

<i>Project/Request Name</i>	<i>Project/Request Brief Description</i>
Aiport Equipment	Distance Measuring Equipment and Air Traffic Control Tower replacement beacon
BCVROS/Adam's Way Trail Grant	Eagle County received \$51,618.91 from Great Outdoors Colorado and passed it to Vail Valley Mountain Trails Association
Building Fees increase	This is to account for increased building fee collections in 2021.
Bus Operator wage increase	When the ECO bus driver wage increase and new bonus structure was approved earlier this year, we did not increase their budget. Now with the increased wages, seasonal hiring and sign on bonus payments we need to increase their wages budget.
Chapel Square CAM & Utilities	Requesting budget to pay for common area maintenance fees and utilities for the lease at Chapel Square in Avon. This building will offer public health, motor vehicle, and elections services to the public.
Drone Survey	The drone survey ended up costing more than we had budgeted. This request is the difference.
Eagle Valley Outdoor Movement Grant	Pass through grant for Walking Mountains Science Center from Get Outside Colorado
FASTER Upgrade	The FASTER upgrade will be delayed to 2022 and the updated expenses will be added to the 2022 adopted budget.
Increase in Conservation Trust fund revenue	This is to increase the revenue expected from state lottery funds and to increase the treasury fees due to the collection of additional revenue.
Increase sales tax projections	Increase sales tax projections to account for additional revenue we expect to receive. The revenue is offset by the amount paid to RFTA in the ECO Transit fund and to the towns in the General Fund.
Landfill charges	Revenues at the Landfill and MRF are trending higher than expected during the 2021 budget season.
Legal Fees for Lake Creek Village Sale	During the sale process of LCV, we have enlisted outside counsel to prepare forms in a timely manner to expedite a closing. The \$30,000 supplemental should cover all costs through closing.
Light Pole Replacement	We will be replacing 29 light poles at the airport and acquiring 2 extra to keep on hand. This project is for improved safety. We plan to share this expense with Eagle County Air Terminal Corp
Miller Ranch Water Bill	We were mistakenly not billed and therefore budgeted incorrectly for water service at Miller Ranch since 2019 (meter problem) so we have a large outstanding invoice due to ERWS.
Northwest Loan Fund Pass Through Grant	The Northwest Loan Fund makes loans to small businesses. We anticipate that the NLF will request additional grant dollars and we will the pass the funds through to NLF.
Overtime for Maintenance Staff	Extra work was required in 2021 by the LCV Maintenance Staff. We were short staffed for a few months in the middle of the year and extra work was required to prepare for the listing of Lake Creek Village. These extra hours required more overtime expenses which were not budgeted for in 2021.
Receipt of CRRSAA Reimbursement	We will receive reimbursement for eligible operating and administrative expenditures that qualify as part of the Coronavirus Response and Relief Supplemental Appropriations Act.
Recording Revenue increase	Increase in recording revenue to account for increased collections in 2021.
Remove vehicle purchases due to supply chain	Supply chain issues in 2021 have reduced the availability of vehicles for purchase. We are delaying purchase of ten vehicles to 2022 so are formally removing them from our 2021 budget
Temp Labor for MRF	Due to COVID we are still having to utilize temp labor at the MRF.
Tobacco Prevention Coordinators	Due to confusion with the 2021 budget department entries and final adopted budget we had \$250,000 removed from our expense budget with the last supplemental in error. Those funds should have remained in the ECPHE budget for 2021 in order to cover the agreement we had in place with Eagle County School District to cover their Tobacco Prevention Coordinators. This request is to add those funds in the amount of \$250k back into our budget.
Treasurer Fees increase	This is to account for an increase in treasurer fees associated with increased revenue collections.
Wildlife Survey	This is to pay for a wildlife survey that was conducted this fall. Outcomes will assist in decision making.

5th Supplemental Request to the 2021 Budget

	5th Supplemental Requests						Updated	
	Audited 12/31/20 Fund Balance/ Net Position	2021 Amended Budget Net Revenue	Projected 12/31/21 Fund Balance/ Net Position	Revenue	Expenses	Updated 2021 Net Revenue	Projected 12/31/21 Fund Balance/ Net Position	
1001 - General Fund	\$ 37,689,167	\$ (7,343,389)	\$ 30,345,778	\$ 4,598,582	\$ 1,557,479	\$ (4,302,286)	\$ 33,386,881	
1004 - Public Trustee Fund	\$ 126,930	\$ (4,013)	\$ 122,917	\$ -	\$ -	\$ (4,013)	\$ 122,917	
1100 - Road and Bridge	\$ 8,720,517	\$ 387,782	\$ 9,108,299	\$ -	\$ -	\$ 387,782	\$ 9,108,299	
1110 - Human Services	\$ 3,876,534	\$ (434,175)	\$ 3,442,359	\$ -	\$ -	\$ (434,175)	\$ 3,442,359	
1140 - Offsite Road Improvements	\$ 983,670	\$ 15,834	\$ 999,504	\$ -	\$ -	\$ 15,834	\$ 999,504	
1151 - ECO Transit	\$ 10,570,470	\$ (1,183,604)	\$ 9,386,866	\$ 5,251,102	\$ 185,000	\$ 3,882,498	\$ 14,452,968	
1152 - ECO Trails	\$ 1,713,040	\$ 327,639	\$ 2,040,679	\$ 167,683	\$ -	\$ 495,322	\$ 2,208,362	
1153 - RFV Transit	\$ 56,155	\$ (56,155)	\$ -	\$ -	\$ -	\$ (56,155)	\$ -	
1154 - RFV Trails	\$ 4,971	\$ (4,971)	\$ -	\$ -	\$ -	\$ (4,971)	\$ -	
1160 - Airport	\$ 8,195,910	\$ 2,041,532	\$ 10,237,442	\$ -	\$ 119,900	\$ 1,921,632	\$ 10,117,542	
1170 - Conservation Trust	\$ 174,607	\$ 56,200	\$ 230,807	\$ 20,000	\$ 500	\$ 75,700	\$ 250,307	
1180 - 800 MHz	\$ 1,576,406	\$ 155,637	\$ 1,732,043	\$ -	\$ -	\$ 155,637	\$ 1,732,043	
1191 - Emergency Reserve (TABOR)	\$ 2,747,427	\$ -	\$ 2,747,427	\$ -	\$ -	\$ -	\$ 2,747,427	
1200 - Public Health	\$ 3,228,892	\$ 526,364	\$ 3,755,256	\$ -	\$ 250,000	\$ 276,364	\$ 3,505,256	
1210 - Mental Health	\$ 485,067	\$ (117,947)	\$ 367,120	\$ -	\$ -	\$ (117,947)	\$ 367,120	
1400 - Housing Loans	\$ 703,599	\$ (255,000)	\$ 448,599	\$ -	\$ -	\$ (255,000)	\$ 448,599	
1401 - Housing Operations	\$ 968,849	\$ (237,368)	\$ 731,481	\$ -	\$ -	\$ (237,368)	\$ 731,481	
1410 - Workforce Housing Rentals	\$ 8,305	\$ 15,130	\$ 23,435	\$ -	\$ -	\$ 15,130	\$ 23,435	
1442 - Open Space	\$ 9,401,480	\$ 3,143,352	\$ 12,544,832	\$ 236,619	\$ 236,619	\$ 3,143,352	\$ 12,544,832	
2150 - Capital Improvements	\$ 11,725,929	\$ 21,906,797	\$ 33,632,726	\$ 766,644	\$ -	\$ 22,673,441	\$ 34,399,370	
3600 - Landfill	\$ 16,329,837	\$ (529,374)	\$ 15,800,463	\$ 250,000	\$ 34,600	\$ (313,974)	\$ 16,015,863	
3650 - Eagle County Air Terminal Corp	\$ 26,185,843	\$ 1,157,600	\$ 27,343,443	\$ -	\$ -	\$ 1,157,600	\$ 27,343,443	
3660 - The Valley Home Store	\$ 138,183	\$ (4,477)	\$ 133,706	\$ -	\$ -	\$ (4,477)	\$ 133,706	
3670 - Eagle County Housing and Development Auth	\$ 17,426,338	\$ (370,514)	\$ 17,055,824	\$ -	\$ -	\$ (370,514)	\$ 17,055,824	
3680 - Lake Creek Village	\$ 1,001,799	\$ 172,996	\$ 1,174,795	\$ -	\$ 38,000	\$ 134,996	\$ 1,136,795	
3700 - Fleet	\$ 17,978,072	\$ 284,819	\$ 18,262,891	\$ -	\$ (374,869)	\$ 659,688	\$ 18,637,760	
3730 - Insurance Reserve	\$ 386,769	\$ (82,385)	\$ 304,384	\$ -	\$ -	\$ (82,385)	\$ 304,384	
3790 - Health Insurance	\$ 9,108,228	\$ (2,116,327)	\$ 6,991,901	\$ -	\$ -	\$ (2,116,327)	\$ 6,991,901	
3900 - E911 Authority	\$ 602,512	\$ (49,292)	\$ 553,220	\$ -	\$ -	\$ (49,292)	\$ 553,220	
3990 - Golden Eagle	\$ 165,915	\$ (24,155)	\$ 141,760	\$ -	\$ -	\$ (24,155)	\$ 141,760	
Total	\$ 192,281,421	\$ 17,378,536	\$ 209,659,957	\$ 11,290,630	\$ 2,047,229	\$ 26,621,937	\$ 218,903,358	