



Rob Oquist - Commissioner Dist. 1
John Hostetler - Commissioner Dist. 2
Jim Baldwin - Commissioner Dist. 3
Amy White-Tanabe - County Administrator
Nathan Shultz - County Attorney

Office of the Commissioners

AGENDA

December 13, 2021

- 1.0 Call to Order/Approval of Minutes**
- 2.0 Guests**
- 3.0 Public Comment (Limit of 3 minutes)**
- 4.0 Old Business**
- 5.0 New Business**
 - 5.1 Staff Appreciation**
 - 5.2 Approval of Bills and Payroll**
 - 5.3 Ambulance Permits, Rocky Ford**
 - 5.4 2021 Supplemental Budget Requests**
 - a. Medical Trust Fund**
 - b. Insurance Fund**
 - 5.5 Resolution 2021-10 to Adopt the 2022 Budget**
 - 5.6 Resolution 2021-11 to Set the 2022 Mill Levies**
 - 5.7 Resolution 2021-12 to Appropriate Sums of Money for 2022**
 - 5.8 Resolution 2021-13 to Adopt Governmental Accounting Standards**
 - 5.9 Underfunded Courthouse Facility Grant**
- 6.0 Other Business**
- 7.0 Departmental Reports**
- 8.0 Commissioners Report**
- 9.0 Discussion**
- 10.0 Announcements**
 - 10.1 Thank you, Bent's Fort Chapter of the Santa Fe Trail Association-Bicentennial Symposium**
 - 10.2 Otero County offices and landfill will be closed to observe Christmas Eve and Christmas Day on December 23rd and 24th, 2021**

November 22nd, 2021

The Board of County Commissioners now meets pursuant to adjournment.

Present:	Jim Baldwin	Chairman
	John Hostetler	Member
	Rob Oquist	Member
	Lynda Scott	Clerk

Guests in attendance in person: Jolly Rose, Damon Nichols, Nathan Shultz, Jennifer Rife, Adrian Hart, Walt Garbo, and Bob Benz.

Guests in attendance via zoom: Marty Lee.

Chr. Baldwin called the meeting to order and requested approval of the minutes from November 8th, 2021. Co. Hostetler motioned to approve the minutes. Co. Oquist seconded. Motion carried.

Chr. Baldwin asked the guests Walt Garbo and Bob Benz if they had any questions or comments. Mr. Benz just wanted to know if there were any questions about the new equipment for the E911 from the meeting held earlier in the day. Co. Oquist said that there were no questions at this time.

Chr. Baldwin called for approval of the bills and payroll for November 1st to November 15, 2021. Co. Oquist motioned to approve the bills and payroll. Co. Hostetler seconded. Motion carried.

Chr. Baldwin gave the sales tax report. The report shows a 16.74 percent cumulative change and a 7.77 percent monthly change. He feels we should make the budgeted projection.

Clerk Scott presented the new liquor license for Creekside Smokchouse. She reported that she did the checklist, and everything looked good. Co. Hostetler motioned to approve the liquor license for Creekside Smokehouse. Co. Oquist seconded. Motion carried.

Chr. Baldwin presented ambulance permits for Rocky Ford, Med 1-2, and Med 3. Co. Oquist motioned to approve the permits. Co. Hostetler seconded. Motion carried.

Co. Hostetler reported that he attended several meetings. The OCLI meeting discussed the landfill and projects related to it.

Co. Oquist attended a meeting for SAGE. They are using some of the COVID monies received to help purchase new equipment that they would not have been able to get otherwise. He also wanted to thank Wayne Walter and Jody Bracy for what they do for the Veterans in our area, with an extra thank you for the flags.

Chr. Baldwin along with the other commissioners attended the STAC meeting. They talked about budget numbers. A topic of discussion was the greenhouse gases. Statements were taken from the public for ways to resolve the problem of greenhouse gas emissions.

Co. Oquist made the announcement that the courthouse, landfills and courts would be closed November 25-26 to observe Thanksgiving.

With no further business the Board adjourned the meeting.

Next meeting will be Monday, December 13th, 2021, at 1:30pm.

Clerk

Chairman



2021 Employee Appreciation Day

December 13, 2021

*Cumulatively, this group has **155 years** of dedication to Otero County!*

5 years

- ❖ Veronica Mata - Clerk & Recorders
- ❖ Janell Maier - Health Department
- ❖ Su Korbitz - Health Department
- ❖ Sherry Cornelius - DHS
- ❖ Angela Martinez - Human Services
- ❖ Matt Wallace - Sheriff's Office
- ❖ Teresa Wadleigh - DHS
- ❖ Lisa Finch - Sheriff's Office
- ❖ Chandra Ochoa - Human Services
- ❖ Arlene Romero - Human Services
- ❖ Perry Gollihar - R & B District 2

10 years

- ❖ Timothy Lofing - Human Services
- ❖ Audrey Tafoya - Human Services

15 years

- ❖ Isela Hernandez - Human Services

20 years

- ❖ Stephen Lange - Assessor
- ❖ Sheryl Seamans - County Attorney

25 years

- ❖ Donna Rohde - Human Service

OTERO COUNTY PAYMENTS
NOVEMBER 16 THROUGH NOVEMBER 30, 2021

Check #	Vendor	Description	Department	Amount
123798	THE WING PIT, LLC	CDBG LOANS	SMALL BUS. DEVELOP.	43,992.00
123799	16TH JUDICIAL DISTRICT	16TH JUDICIAL DISTRICT	INTERGOVERNMENTAL	37,799.26
123800	ACM DIESEL, LLC	PARTS/SERVICE	R&B	630.00
123801	ARKANSAS VALLEY ACCUMED	MEDICAL SUPPLIES	HEALTH	603.70
123802	AXIOM HUMAN RESOURCE SOLUTIONS, INC	SOFTWARE/TRAINING	ADMIN	303.00
123803	BRIGITTE BROWN	TRAVEL	ADULT SERVICES	377.00
123804	CAPITAL ONE TRADE CREDIT	PARTS/SERVICE	R&B	1,158.26
123805	CITY OF LA JUNTA	ANIMAL POUND CHARGES	ADMIN	750.00
123806	CITY OF LA JUNTA - UTILITIES	UTILITIES	SHERIFF/R&B	322.86
123807	CITY OF ROCKY FORD	DOLA COVID-19 - CVRF ROCKY FORD	DOLA GRANT	31,217.15
123808	COLO ASSN. LOCAL PUBLIC HEALTH OFFICIALS	DUES & MEETINGS	HEALTH	2,810.00
123809	COLORADO BANK & TRUST	BUILDING MAINT/SPECIAL PROJECTS	G&B/ADMIN	710.00
123810	COLORADO DEPT OF PUBLIC HEALTH	OWTS SURCHARGE	LAND USE	360.00
123811	COLORADO SUBLIMATION PRINTING	SPECIAL PROJECTS	ADMIN	85.50
123812	COMMUNITY DENTAL HEALTH NPO	AAA GENERAL FUND	AAA	263.00
123813	COUNTY SHERIFFS OF COLORADO	DUES & MEETINGS	SHERIFF	2,861.00
123814	DIGITCOM ELECTRONICS, INC	RADIO REPAIR	SHERIFF	289.75
123815	ELEGANT CONCRETE LLC	CONCRETE	R&B	7,800.00
123816	FASTENAL COMPANY	CULVERTS	R&B	149.74
123817	GALLS, LLC	TRAINING/UNIFORMS	STATE GRANTS/SHERIFF	1,700.46
123818	GOBIN'S INC	CONTRACT SERVICES	VARIOUS	310.61
123819	GRAINGER, INC	PARTS/SERVICE	R&B	117.32
123820	GREAT AMERICA LEASING CORP.	CTC GRANT	HEALTH	84.16
123821	J&A TRAFFIC PRODUCTS	SIGNS	R&B	660.00
123822	JACK'S BODY SHOP	REPAIR/MAINT-MTR VEHICLES	INSURANCE	1,372.50
123823	JAMESTREE CONSULTING, LLC	BUILDING MAINT/REPAIRS	G&B	125.00
123824	JERRY HENDERSON	TRAVEL	ADULT SERVICES	135.00
123825	JOHN DEERE FINANCIAL	BUILDING MAINT/REPAIRS	G&B	457.03
123826	JOHNETTE SUE FULLER	TRAVEL	ADULT SERVICES	99.00
123827	LOCK MONKEY INC	BUILDING MAINT/REPAIRS	G&B	606.26
123828	MARDONA L MORELAND	TRAVEL	ADULT SERVICES	84.00
123829	MARTIN PIPE & STEEL, INC	BUILDING MAINT/REPAIRS	G&B	49.12
123830	MID-AMERICAN RESEARCH CHEMICAL	BUILDING MAINT/REPAIRS	G&B	1,284.00
123831	MOBILE RECORD SHREDDERS	DOCUMENT SHREDDING	ADMIN	12.00
123832	OFFICE DEPOT, INC	OFFICE SUPPLIES	SHERIFF/JAIL/HEALTH	241.99
123833	O'REILLY AUTO PARTS	REPAIR/MAINT-MOTOR VEHICLES	SHERIFF	155.96
123834	OTERO COUNTY COMMISSIONERS	OPERATING	ADULT SERVICES	698.67
123835	OTERO COUNTY SHERIFF POSSE	UNIFORMS	JAIL	124.00
123836	PEAK ELEVATOR PERFORMANCE GROUP	MAINTENANCE CONTRACTS	G&B	120.00
123837	PRYOR GUNS INC	OPERATING SUPPLIES	JAIL	1,335.00
123838	QUADIENT FINANCE USA, INC	POSTAGE, BOX RENT, ETC	SHERIFF	89.78
123839	QUILL CORPORATION	OFFICE SUPPLIES	VARIOUS	403.60
123840	ROCKY FORD FOOD MARKET LLC	FOOD	JAIL	1,864.96
123841	ROCKY FORD MINISTERIAL ALLIANCE	RF MINISTERIAL ALLIANCE	ADMIN	200.00
123842	ROCKY MOUNTAIN EYE CENTER	AAA GENERAL FUND	AAA	250.00
123843	ROTO-ROOTER & DRAIN SVCS	BUILDING MAINT/REPAIRS	JAIL	200.00
123844	SAGE SERVICES, INC.	DONATIONS	ADMIN	250.00
123845	SIGNS & DESIGNS	BUILDING MAINT/REPAIRS	G&B	20.00
123846	SOUTHEAST COLO WEED MGMT	WEED CONTROL	R&B	1,797.50
123847	STATE OF COLO DPA ACCOUNTING	POSTAGE, BOX RENT, ETC	CLERK	768.97
123848	THE HOME DEPOT PRO	BUILDING MAINT/REPAIRS	VARIOUS	3,456.34
123849	TOWN OF CHERAW	BUILDING MAINT/REPAIRS	ADMIN	29.00
123850	VIAERO WIRELESS	TELEPHONE	VARIOUS	1,214.64
123851	WALMART / CAPITAL ONE	OPERATING SUPPLIES/FOOD	SHERIFF/JAIL/HEALTH	34.04
1290	AMAZON CAPITAL SERVICES, INC	JAIL BASED SERVICES (JBBS)	STATE GRANTS	1,091.67
1291	BENT COUNTY SHERIFF	BOARDING PRISONERS	JAIL	31,500.02
1292	DEAN W CHASE	TRAVEL	ADULT SERVICES	498.00

Check #	Vendor	Description	Department	Amount
1293	FLOYD R WARD JR	TRAVEL	ADULT SERVICES	226.00
1294	GCR TIRES & SERVICE	BATTERIES, TIRES, TUBES, ETC	SHERIFF/JAIL	1,199.22
1295	GT INDEPENDENCE	FMS CLIENT SERVICES/FEE EXPENSE	VDC	17,371.44
1296	LA JUNTA ASSOCIATED CHARITIES	LJ ASSOCIATED CHARITIES	ADMIN	200.00
1297	LAW OFFICE OF RANDA DAVIS-TICE	LEGAL FEE CONTINGENCY	AAA	537.00
1298	MEDINA'S TIRE SERVICE, LLC	EQUIPMENT R & M	LANDFILL	129.00
1299	MOLLIE BROWN	GRANT WRITING/PROJECT MANAGEMENT	ADMIN	30.00
1300	OTERO COUNTY 4-H COUNCIL	PARKS & REC FACILITIES	ADMIN	211.00
1301	SHELLY R BAUER	TRAVEL	ADULT SERVICES	59.00
1302	VALLEY TRASH LLC	OPR / SHOP SUPPLIES	R&B	20.00
				205,905.48

Fund Summary

010 - GENERAL FUND	118,376.65
011 - SMALL BUSINESS DEVELP RLF	43,992.00
020 - ROAD & BRIDGE FUND	14,285.98
040 - AAA FUND	18,835.23
045 - INSURANCE FUND	1,372.50
070 - GENERAL HUMAN SERVICES	2,351.44
080 - HEALTH FUND	5,682.71
085 - CONSERVATION TRUST FUND	240.00
090 - CLERK HIRE FUND	768.97
205,905.48	



Memo

To: Otero County Commissioners
From: Amy White-Tanabe
Date: December 13, 2021
Re: Supplemental Budget Request – Medical Trust Fund

Please consider this inquiry for a supplemental budget request for the 025 Medical Trust Fund for the 2021 Budget ending December 31, 2021:

- Increase the spending authority by \$100,000 to account for expenditures related to the unexpected increase to account 025.400.41541.14560 Health Insurance Claims.

If approved, the spending authority for the Medical Trust Fund will change from \$2,655,200 to \$2,755,200.



Memo

To: Otero County Commissioners
From: Amy White-Tanabe
Date: December 13, 2021
Re: Supplemental Budget Request – Insurance Fund

Please consider this inquiry for a supplemental budget request for the 045 Insurance Fund for the 2021 Budget ending December 31, 2021:

- Increase the spending authority by \$60,000 to account for expenditures related to the unexpected increase to account 045.420.42110.36100 Repair and Maintenance of Motor Vehicles, Sheriff's Department.

If approved, the spending authority for the Insurance Fund will change from \$211,392 to \$271,392.

**OTERO COUNTY
RESOLUTION TO ADOPT FY2022 BUDGET**

#2021-010

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF OTERO, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Commissioners of Otero County has appointed Tina Mascarenas, Otero County Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Tina Mascarenas, Otero County Budget Officer, has submitted a preliminary budget to this governing body on October 11, 2021, for its consideration, and;

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

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

Section 1. That the estimated expenditures for each fund are as follows:

FUND	EXPENDITURE
General Fund #10	\$ 9,815,566
Capital Improvement Fund #12	\$ 2,990,000
Road & Bridge Fund #20	\$ 2,990,290
Medical Trust Fund #25	\$ 2,956,826
Contingent Fund #30	\$ 295,000
Area Agency on Aging Fund #40	\$ 1,618,509
Insurance Fund #45	\$ 330,498
Internal Services Fund #65	\$ 227,318
General Human Services Fund #70	\$ 1,034,783
Health Fund #80	\$ 1,911,368
Conservation Trust Fund #85	\$ 368,205
Social Services Fund #89	\$ 4,607,226
Clerk Hire Fund #90	\$ 198,871
Otero Land Trust Fund #100	\$ 1,550
TOTAL	\$ 29,346,010
Small Business Development RLF #11	\$ 324,900
E911 Fund #100 (Component Unit)	\$ 390,272

FY2022 Budget Adoption
December 13, 2021

Section 2. That the estimated revenues for each fund are as follows:

	<i>Unapprop. Surplus</i>	<i>Revenue Other Than General Property Tax</i>	<i>Intergovt. Revenue</i>	<i>General Property Tax*</i>	<i>Total Available Revenue</i>
General Fund #10	\$ 6,316,264	\$ 3,789,463	\$ 3,140,219	\$ 2,217,051	\$ 15,462,997
Capital Improvement Fund #12	\$ 2,327,079	\$ 79,208	\$ 600,185	\$ 391,428	\$ 3,397,900
Road & Bridge Fund #20	\$ 2,068,854	\$ 173,055	\$ 1,731,130	\$ 583,489	\$ 4,556,528
Medical Trust Fund #25	\$ 1,891,975	\$ 2,511,272	\$	\$	\$ 4,403,247
Contingent Fund #30	\$ 298,149	\$	\$	\$	\$ 298,149
Area Agency on Aging Fund #40	\$	\$ 5,000	\$ 1,601,509	\$	\$ 1,606,509
Insurance Fund #45	\$ 295,611	\$ 87,340	\$	\$ 104,381	\$ 487,332
Internal Services Fund #65	\$ 1,035,078	\$ 170,289	\$	\$	\$ 1,205,367
General Human Services Fund #70	\$	\$ 3,000	\$ 1,031,783	\$	\$ 1,034,783
Health Fund #80	\$ 1,729,584	\$ 194,005	\$ 1,717,363	\$	\$ 3,640,952
Conservation Trust Fund #85	\$ 411,308	\$ 4,186	\$ 50,000	\$	\$ 465,494
Social Services Fund #89	\$	\$ 80,075	\$ 4,005,246	\$ 521,905	\$ 4,607,226
Clerk Hire Fund #90	\$ 516,230	\$ 180,000	\$	\$	\$ 696,230
Otero Land Trust Fund #100	\$ 65,056	\$ 100	\$	\$	\$ 65,156
TOTAL	\$ 16,955,188	\$ 7,276,993	\$ 13,877,435	\$ 3,818,254	\$ 41,927,870
Small Business Dev. RLF #11	\$	\$ 28,000	\$ 209,400	\$	\$ 237,400
E911 Fund #95 (Component Unit)	\$ 465,904	\$ 250,100	\$	\$	\$ 716,004

Section 3. That the budget as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted as the budget of Otero County for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

ADOPTED this 13th day of December, A.D. 2021.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF OTERO, STATE OF
COLORADO

Otero County Clerk & Recorder

Jim Baldwin, Chairman

John Hostetler

Rob Oquist

**OTERO COUNTY
RESOLUTION TO SET FY2022 MILL LEVIES**

#2021-011

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF OTERO, COLORADO, FOR THE FY2022 BUDGET YEAR, AND FOR THE MILL LEVY ON EACH DOLLAR'S WORTH OF PROPERTY AS PER THE ASSESSED VALUE THEREON, AS SHOWN BY THE ASSESSOR OF OTERO COUNTY FOR THE YEAR 2021, AS FIXED BY THE OTERO COUNTY BOARD OF EQUALIZATION.

WHEREAS, the Board of Commissioners of the County of Otero, has adopted the annual budget in accordance with the local government budget law on December 13, 2021; and

WHEREAS, the amount of money necessary to balance the budget for *General Fund operating expenses is \$9,815,566; Road & Bridge expenses is \$2,990,290; Insurance expenses is \$330,498; Capital Improvement Fund expenses is \$2,990,000, and Social Services expenses is \$4,607,226;* and

WHEREAS, the 2021 valuation for assessment for the County of Otero as certified by the County Assessor is **\$173,968,212**; and

WHEREAS, after reviewing the requirements for anticipated expenditures and revenues from all of the sources for FY2022, the Board of County Commissioners of Otero County has determined that the proper mill levy, which shall be collected in the year 2022 upon each dollar of the assessed valuation of all taxable property in the County shall be **21.948 mills**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF OTERO, COLORADO, as follows:

Section 1. There is hereby levied upon each dollar's worth of property within the county limits of the County of Otero for the purpose of defraying the necessary expenses and paying all legal obligations of said County for the calendar year beginning January 1, 2022, a tax of **21.948 mills** on each dollars' worth of property as per the assessed value thereon as show by the valuation for assessment, as certified by the Otero County Assessor for the year 2021, as fixed by the Otero County Board of Equalization.

Total Authorized Levy	21.948 Mills
(Temporary Tax Mill Levy Credit)	Mills
Revised Levy	21.948 Mills
General Fund #10	12.744 Mills
Road & Bridge Fund #20	3.354 Mills
Insurance Fund #45	.600 Mills
Social Services Fund #89	3.000 Mills
Capital Improvement Fund #12	2.250 Mills

FY2022 Mill Levy
December 13, 2021

ADOPTED THIS 13TH DAY OF DECEMBER, A.D. 2021.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF OTERO, STATE OF
COLORADO

Otero County Clerk & Recorder

Jim Baldwin, Chairman

John Hostetler

Rob Oquist

OTERO COUNTY
A RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR FY2022

2021-012

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF OTERO, COLORADO, FOR THE FY2021 BUDGET YEAR.

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS has adopted the annual budget in accordance with the Local Government Budget Law, on December 13, 2021, and;

WHEREAS, the Board of County Commissioners has made provisions therein for revenues in an amount equal to or greater than 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 Otero County.

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

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

FUND	CURRENT OPERATING EXPENSES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL FUND
General Fund #10	\$ 9,815,566	\$	\$	\$ 9,815,566
Capital Improvement Fund #12	\$ 990,000	\$ 2,000,000	\$	\$ 2,990,000
Road & Bridge Fund #20	\$ 2,512,333	\$ 477,957	\$	\$ 2,990,290
Medical Trust Fund #25	\$ 2,956,826	\$	\$	\$ 2,956,826
Contingent Fund #30	\$ 295,000	\$	\$	\$ 295,000
Area Agency on Aging Fund #40	\$ 1,618,509	\$	\$	\$ 1,618,509
Insurance Fund #45	\$ 330,498	\$	\$	\$ 330,498
Internal Services Fund #65	\$ 117,018	\$ 110,300	\$	\$ 227,318
General Human Services Fund #70	\$ 1,034,783	\$	\$	\$ 1,034,783
Health Fund #80	\$ 1,911,368	\$	\$	\$ 1,911,368
Conservation Trust Fund #85	\$ 368,205	\$	\$	\$ 368,205
Social Services Fund #89	\$ 4,607,226	\$	\$	\$ 4,607,226
Clerk Hire Fund #90	\$ 198,871	\$	\$	\$ 198,871
Otero Land Trust Fund #100	\$ 1,550	\$	\$	\$ 1,550
TOTAL	\$ 26,757,753	\$ 2,588,257	\$ 0	\$ 29,346,010
Component Units				
Small Business Dev. RLF #11	\$ 324,900	\$	\$	\$ 324,900
E911 Fund #95	\$ 299,691	\$	\$ 90,581	\$ 390,272

FY2021 Appropriation Resolution
December 13, 2021

ADOPTED THIS 13TH DAY OF DECEMBER, A.D. 2021.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF OTERO, STATE OF
COLORADO

Otero County Clerk & Recorder

Jim Baldwin, Chairman

John Hostetler

Rob Oquist

Otero County
RESOLUTION TO ADOPT GOVERNMENTAL ACCOUNTING STANDARDS
BOARD STATEMENT NO. 54 (GASB 54)

#2021-013

A RESOLUTION ADOPTING GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54. SETTING THE OTERO COUNTY BOARD OF COMMISSIONERS AS THE GOVERNING BODY TO COMMIT FUNDS FOR SPECIFIED PURPOSE. SET THE APPROPRIATE FUND DESIGNATIONS AND AMOUNT FOR FUND BALANCES IN RESTRICTED, COMMITTED, AND ASSIGNED FOR FISCAL YEAR 2022.

WHEREAS, the Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments;

WHEREAS, GASB has developed GASB Statement No. 54 establishing fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds;

WHEREAS, GASB Statement No. 54 provides for classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent;

WHEREAS, the Otero County Board of Commissioners shall spend funds in order of restricted, committed, assigned, and unassigned;

WHEREAS, the restricted fund balance category includes amounts that can be spent only for the specific purposes provided by state or federal laws or other restrictions imposed by third parties;

WHEREAS, the committed fund balance classification includes amounts that can be used only for the specific purposes determined by a Resolution of the Otero County Board of Commissioners;

WHEREAS, amounts in the assigned fund balance classification are intended to be used by the Otero County Government for specific purposes but do not meet the criteria to be classified as restricted or committed;

WHEREAS, unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications; and

WHEREAS, the Otero County Board of Commissioners desires to classify certain funds as restricted, committed, and assigned and to make any funds not otherwise designated in this resolution as unassigned as defined by GASB Statement No. 54.

FY2021 GASB54 Resolution
December 13, 2021

THEREFORE, BE IT RESOLVED as follows:

1. That the following funds be restricted as defined by GASB Statement No. 54:
 - a. \$525,823 of State Grant money received by Otero County; and
 - b. \$356,152 as a TABOR reserve; and
 - c. Conservation Trust Fund; and
 - d. Clerk Hire Fund; and
 - e. Otero County Land Trust Fund

2. That the following funds be committed as defined by GASB Statement No. 54:
 - a. Capital Improvement Fund
 - b. Road & Bridge Fund
 - c. Medical Trust Fund
 - d. Contingent Fund
 - e. Area Agency on Aging Fund
 - f. Insurance Fund
 - g. Social Services Fund
 - h. Internal Services Fund
 - i. General Human Services Fund
 - j. Health Fund
 - k. Small Business Development Fund (Component Unit Only)
 - l. 911 Fund (Component Unit Only)

3. That all funds held by Otero County that are not restricted, committed, and assigned in this resolution be designated as unassigned as defined by GASB Statement No. 54.

Adopted this 13th day of December, 2021.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF OTERO, STATE OF
COLORADO

Otero County Clerk & Recorder

Jim Baldwin, Chairman

John Hostetler

Rob Oquist

OFFICE OF THE STATE COURT ADMINISTRATOR



Steven Vasconcellos
State Court Administrator

Terri Morrison
Judicial Legal Counsel

DIRECTORS

Brenidy Rice
Court Services

Marty Galvin
Financial Services

Amy Burne
Human Resources

Chad Cornelius, CIO
Information Technology Services

Glenn Tapia
Probation Services

December 2, 2021

Amy White-Tanabe
County Administrator
Otero County
13 W Third St
La Junta, CO 81050

Dear Ms. White-Tanabe,

On behalf of the Underfunded Courthouse Facility Commission, it is my pleasure to inform you that Otero County has been awarded grant funding from the Fiscal Year 2022 Underfunded Courthouse Facility Fund in the amount of \$225,358.

The Statement of Grant Award and Terms and Conditions covering this award will be sent to you shortly. The award is not final until the Grant Award is signed by an authorized representative of the Board of County Commissioners and the State Court Administrator. Grant funds shall not be used to reimburse expenses incurred by the County prior to execution of the Statement of Grant Award.

Please contact Elizabeth Romanowski at UFF@judicial.state.co.us if you have questions regarding this award.

Congratulations, and we look forward to working with you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steven Vasconcellos".

Steven Vasconcellos
State Court Administrator

Cc: Hon. Mark MacDonnell, Chief Judge, 16th Judicial District
C.J. Montoya, Court Executive, 16th Judicial District

ocw@oterogov.org

Mon 13 Dec 2021

9am - 10am Public Works / JH, RO, JB, LN, DG

10am - 11am Economic Development

11am - 12pm Department of Human Services / JH, RO, JB, DR

1:30pm - 2:30pm Department of Human Services

1:30pm - 3pm Otero County Board of Commissioners Public Hearing / JH, RO, JB

3pm - 4pm Ken Hood

Tue 14 Dec 2021

11:30am - 1:30pm Staff Holiday Luncheon

2pm - 5pm Work Session / JH, RO, JB

Wed 15 Dec 2021

All day SECAHB -- DC

Wed 15 Dec 2021

10:30am - 11:30am Lower Ark Water Conservancy -- JH

12pm - 1pm SEBREA -- RO, DB

2pm - 3pm SAGE -- RO

Mon 20 Dec 2021

8:30am - 10:30am OPI/OCLI

11am - 12pm Emergency Management / JH, RO, JB, DC

12pm - 1pm Administration

1pm - 2pm Sheriff Mobley Meeting

Tue 21 Dec 2021

1:30pm - 2:30pm BOE Abatement Hearing

ocw@oterogov.org

2pm - 5pm Work Session / JH, RO, JB

Wed 22 Dec 2021

9:30am - 10am Representative Stephanie Luck

10am - 11am Otero Construction Conference

10am - 11am SECOG/SECED - DB/JB

Thu 23 Dec 2021

All day County Offices Closed - Christmas Eve

Fri 24 Dec 2021

All day Courthouse Closed - Christmas Day

Fri 24 Dec 2021

Mon 27 Dec 2021

9am - 10am Public Works / JH, RO, JB, LN, DG

10am - 11am Administration / JH, RO, JB

10am - 11am Economic Development

11am - 12pm Department of Human Services / JH, RO, JB, DR

12pm - 1pm Administration / JH, RO, JB

1:30pm - 2:30pm Department of Human Services

1:30pm - 2:30pm Land Use

1:30pm - 3pm Otero County Board of Commissioners Public Hearing / JH, RO, JB