



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

Otero County Board of Commissioners

AGENDA

December 21, 2023

1. Call to Order
2. New Business
 - a. Resolution 2023-15 – Resolution to Adopt the 2024 Budget
 - b. Resolution 2023-16 – Resolution to Set the 2024 Mill Levies
 - c. Resolution 2023-17 – Resolution to Appropriate Sums of Money for 2024
 - d. Resolution 2023-18 – Resolution to Adopt Governmental Accounting Standards
 - e. Resolution 2023-19 – Resolution to Affirm the Appropriation of Funds for the Courthouse Lease
3. Adjourn

**OTERO COUNTY
RESOLUTION TO ADOPT FY2024 BUDGET**

#2023-015

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, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 9, 2023, 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, a public hearing was held on December 18, 2023, 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 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	\$ 10,711,109
Capital Improvement Fund #12	\$ 2,512,000
American Rescue Plan #13	\$ 1,166,560
Road & Bridge Fund #20	\$ 2,833,580
Medical Trust Fund #25	\$ 2,752,500
Contingent Fund #30	\$ 250,000
Area Agency on Aging Fund #40	\$ 2,275,415
Insurance Fund #45	\$ 533,748
Detention Center Fund #50	\$ 20,946,875
Internal Services Fund #65	\$ 318,000
General Human Services Fund #70	\$ 1,447,554
Health Fund #80	\$ 1,979,314
Conservation Trust Fund #85	\$ 368,769
Social Services Fund #89	\$ 5,378,893
Clerk Hire Fund #90	\$ 216,996
Otero Land Trust Fund #100	\$ 1,700
TOTAL	\$ 53,693,013
Small Business Development RLF #11	\$ 253,600
E911 Fund #100 (Component Unit)	\$ 574,074

FY2024 Budget Adoption
December 21, 2023

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	\$ 8,872,576	\$ 4,248,809	\$ 873,051	\$ 2,048,019	\$ 16,042,455
Capital Improvement Fund #12	\$ 2,929,672	\$ 72,677	\$ 35,000	\$ 419,142	\$ 3,456,491
American Rescue Plan #13	\$ 1,635,232	\$	\$	\$	\$ 1,635,232
Road & Bridge Fund #20	\$ 2,599,436	\$ 116,669	\$ 1,882,329	\$ 624,801	\$ 5,223,235
Medical Trust Fund #25	\$ 1,380,713	\$ 2,498,470	\$	\$	\$ 3,879,183
Contingent Fund #30	\$ 287,458	\$	\$	\$	\$ 287,458
Area Agency on Aging Fund #40	\$	\$ 500	\$ 2,310,426	\$	\$ 2,310,926
Insurance Fund #45	\$ 231,611	\$ 154,870	\$	\$ 391,199	\$ 777,680
Detention Center Fund #50	\$ 15,715,020	\$ 3,800,000	\$ 1,600,000	\$	\$ 21,115,020
Internal Services Fund #65	\$ 1,028,330	\$ 195,305	\$	\$	\$ 1,223,635
General Human Services Fund #70	\$	\$ 3,000	\$ 1,446,423	\$	\$ 1,449,423
Health Fund #80	\$ 2,599,554	\$ 210,113	\$ 1,766,745	\$	\$ 4,576,412
Conservation Trust Fund #85	\$ 488,092	\$ 4,200	\$ 70,000	\$	\$ 562,292
Social Services Fund #89	\$	\$ 80,000	\$ 4,792,888	\$ 605,427	\$ 5,478,315
Clerk Hire Fund #90	\$ 624,759	\$ 180,000	\$	\$	\$ 804,759
Otero Land Trust Fund #100	\$ 63,497	\$	\$	\$	\$ 63,497
TOTAL	\$ 38,455,950	\$ 11,564,613	\$ 14,776,862	\$ 4,088,588	\$ 68,886,013
Small Business Dev. RLF #11	\$	\$ 20,400	\$ 159,000	\$	\$ 179,400
E911 Fund #95 (Component Unit)	\$ 520,124	\$ 390,800	\$	\$	\$ 910,924

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.

FY2024 Budget Adoption
December 21, 2023

ADOPTED this 21st day of December, A.D. 2023.

ATTEST:

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

Otero County Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin

**OTERO COUNTY
RESOLUTION TO SET FY2024 MILL LEVIES**

#2023-016

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF OTERO, COLORADO, FOR THE FY2024 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 2023, 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 21, 2023; and

WHEREAS, the amount of money necessary to balance the budget for *General Fund operating expenses is \$10,711,109; Road & Bridge expenses is \$2,833,580; Insurance expenses is \$533,748; Capital Improvement Fund expenses is \$2,512,000, and Social Services expenses is \$5,378,893;* and

WHEREAS, the 2023 valuation for assessment for the County of Otero as certified by the County Assessor is *\$171,893,397; and*

WHEREAS, after reviewing the requirements for anticipated expenditures and revenues from all of the sources for FY2024, the Board of County Commissioners of Otero County has determined that the proper mill levy, which shall be collected in the year 2024 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, 2024, 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 2023, as fixed by the Otero County Board of Equalization.

Total Authorized Levy	21.948 Mills
(Temporary Tax Mill Levy Credit – Taxes Abated and/or Refunded)	Mills
Revised Levy	21.948 Mills
General Fund #10	10.994 Mills
Road & Bridge Fund #20	3.354 Mills
Insurance Fund #45	2.100 Mills
Social Services Fund #89	3.250 Mills
Capital Improvement Fund #12	2.250 Mills

FY2024 Mill Levy
December 21, 2023

ADOPTED THIS 21ST DAY OF DECEMBER, A.D. 2023.

ATTEST:

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

Otero County Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin

OTERO COUNTY
A RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR FY2024
2023-017

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 FY2024 BUDGET YEAR.

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS has adopted the annual budget in accordance with the Local Government Budget Law, on December 21, 2023, 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	\$ 10,693,007	\$	\$ 18,102	\$ 10,711,109
Capital Improvement Fund #12	\$ 2,512,000	\$	\$	\$ 2,512,000
American Rescue Plan Fund #13	\$ 1,166,560	\$	\$	\$ 1,166,560
Road & Bridge Fund #20	\$ 2,433,580	\$ 400,000	\$	\$ 2,833,580
Medical Trust Fund #25	\$ 2,752,500	\$	\$	\$ 2,752,500
Contingent Fund #30	\$ 250,000	\$	\$	\$ 250,000
Area Agency on Aging Fund #40	\$ 2,275,415	\$	\$	\$ 2,275,415
Insurance Fund #45	\$ 533,748	\$	\$	\$ 533,748
Detention Center Fund #50	\$ 711,875	\$ 20,000,000	\$ 235,000	\$ 20,946,875
Internal Services Fund #65	\$ 118,000	\$ 200,000	\$	\$ 318,000
General Human Services Fund #70	\$ 1,447,554	\$	\$	\$ 1,447,554
Health Fund #80	\$ 1,979,314	\$	\$	\$ 1,979,314
Conservation Trust Fund #85	\$ 368,769	\$	\$	\$ 368,769
Social Services Fund #89	\$ 5,378,893	\$	\$	\$ 5,378,893
Clerk Hire Fund #90	\$ 216,996	\$	\$	\$ 216,996
Otero Land Trust Fund #100	\$ 1,700	\$	\$	\$ 1,700
TOTAL	\$ 32,839,911	\$ 20,600,000	\$ 253,102	\$ 53,693,013
<u>Component Units</u>				
Small Business Dev. RLF #11	\$ 253,600	\$	\$	\$ 253,600
E911 Fund #95	\$ 466,807	\$	\$ 107,267	\$ 574,074

FY2024 Appropriation Resolution
December 21, 2023

ADOPTED THIS 21ST DAY OF DECEMBER, A.D. 2023.

ATTEST:

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

Otero County Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin

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

#2023-018

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 2024.

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.

THEREFORE, BE IT RESOLVED as follows:

1. That the following funds be restricted as defined by GASB Statement No. 54:
 - a. \$25,000 of State Grant money received by Otero County; and
 - b. \$371,906 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. American Rescue Plan Fund
 - c. Road & Bridge Fund
 - d. Medical Trust Fund
 - e. Contingent Fund
 - f. Area Agency on Aging Fund
 - g. Insurance Fund
 - h. Detention Center Fund
 - i. Social Services Fund
 - j. Internal Services Fund
 - k. General Human Services Fund
 - l. Health Fund
 - m. Small Business Development Fund (Component Unit Only)
 - n. 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 21st day of December, 2023.

ATTEST:

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

Otero County Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin

[illegible]

At a Regular Meeting of the Board of County Commissioners for Otero County, Colorado, held at the Courthouse in La Junta, Colorado, on the 21st day of December, A.D., 2023, there were present:

Jim Baldwin,	Chairman
Tim Knabenshue,	Commissioner
Rob Oquist,	Commissioner
Lynda Scott,	Clerk to the Board
Tina Mascarenas	Budget Officer

when the following proceedings, among others, were had and done, to-wit:

Resolution #2023-019

A RESOLUTION AFFIRMING THE APPROPRIATION OF FUNDS FOR OTERO COUNTY, COLORADO; AFFIRMING THE BUDGETING OF APPROPRIATE FUNDS BEFORE THE LAST DAY OF THE FISCAL YEAR FOR THE COURTHOUSE LEASE.

WHEREAS, Otero County entered into a Lease Purchase Agreement with BOKF, NA for the Otero County Courthouse until December 31, 2062; and

WHEREAS, Section 6.05 of the Lease Purchase Agreement requires Otero County to annually renew the lease by budgeting and appropriating the annual cost of the lease; and

WHEREAS, the Otero County Board of County Commissioners desires to renew the Lease Purchase Agreement and to notify BOKF, NA of the Boards intentions.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Otero, Colorado, that:

1. Otero County has budgeted and appropriated the sufficient, necessary and required funds for the 2024 fiscal year, as required by the Lease Purchase Agreement.
 - A. Payment 1: \$355,937.50 for May 15, 2024.
 - B. Payment 2: \$590,937.50 for November 15, 2024.
 - C. Total Appropriation for 2024 Fiscal Year: \$946,875.00

2. Otero County shall contact and inform BOKF, NA of the necessary and required appropriation at the following address:
Attn: Corporate Trust Department
BOKF, NA
C/O BOK Financial
1600 Broadway, 26th Floor
Denver, CO 80202
3. Otero County shall submit the payment of \$355,937.50 to BOKF, NA on or before May 15, 2024.
4. Otero County shall submit the payment of \$590,937.50 to BOKF, NA on or before November 15, 2024.

Adopted this 21st day of December, 2023.

ATTEST:

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

Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin

Thu Dec 21, 2023

9:30am - 12pm SEWCD Board Meeting

1:30pm - 2pm Public Hearing - 2024 Final Budget

Fri Dec 22, 2023

All day County Offices Closed - Christmas Eve

Mon Dec 25, 2023

All day Courthouse Closed - Christmas Day

Fri Dec 29, 2023

All day Otero County Offices CLOSED

Mon Jan 1, 2024

All day Otero County Offices Closed - New Years Day

Tue Jan 2, 2024

1pm - 2pm Construction Conference*

2pm - 3pm Safety Meeting - Construction Site

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

Mon Jan 8, 2024

9am - 10am Public Works/Facility Management

10am - 11am Economic Development

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

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

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

ocw@oterogov.org

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