



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

Final Budget Presentation

December 12, 2024

1. New Business
 - a. Resolution 2024-17 – Resolution to Adopt the 2025 Budget
 - b. Resolution 2024-18 – Resolution to Set the 2025 Mill Levies
 - c. Resolution 2024-19 – Resolution to Appropriate Sums of Money for 2025
 - d. Resolution 2024-20 – Resolution to Adopt Governmental Accounting Standards
 - e. Resolution 2024-21 – Resolution to Affirm the Appropriation of Funds for the Courthouse Lease
 - f. Resolution 2024-22 – Resolution Appropriating Additional Sums of Money to Defray Expenses in Excess of Amounts Budgeted for 2024
 - g. Valley Wide Secure Transportation Permits for 2025
2. Adjournment

**OTERO COUNTY
RESOLUTION TO ADOPT FY2025 BUDGET**

#2024-017

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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 14, 2024, 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 9, 2024, 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	\$ 8,673,179
Capital Improvement Fund #12	\$ 2,517,000
Road & Bridge Fund #20	\$ 2,877,201
Medical Trust Fund #25	\$ 2,739,534
Contingent Fund #30	\$ 250,000
Area Agency on Aging Fund #40	\$ 2,251,833
Insurance Fund #45	\$ 520,014
Detention Center Fund #50	\$ 13,945,125
Internal Services Fund #65	\$ 399,500
General Human Services Fund #70	\$ 1,959,573
Health Fund #80	\$ 2,530,786
Conservation Trust Fund #85	\$ 368,764
Social Services Fund #89	\$ 4,953,675
Clerk Hire Fund #90	\$ 222,532
Otero Land Trust Fund #100	\$ 1,700
TOTAL	\$ 44,210,416
Small Business Development RLF #11	\$ 254,800
E911 Fund #100 (Component Unit)	\$ 624,075

FY2025 Budget Adoption
December 12, 2024

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

	Unappropriated Surplus	Revenue Other Than General Property Tax	Intergovt. Revenues	General Property Tax*	Total Available Revenues
General Fund #10	\$ 9,200,154	\$ 4,172,534	\$ 743,550	\$ 1,952,772	\$ 16,069,010
Capital Improvement Fund #12	\$ 3,349,326	\$ 70,670	\$	\$ 399,649	\$ 3,819,645
Road & Bridge Fund #20	\$ 2,703,037	\$ 111,500	\$ 2,035,000	\$ 595,743	\$ 5,445,280
Medical Trust Fund #25	\$ 1,305,082	\$ 2,570,000	\$	\$	\$ 3,875,082
Contingent Fund #30	\$ 282,659	\$	\$	\$	\$ 282,659
Area Agency on Aging Fund #40	\$	\$ 81,530	\$ 2,159,519	\$	\$ 2,241,049
Insurance Fund #45	\$ 607,107	\$ 309,400	\$	\$ 373,005	\$ 1,289,512
Detention Center Fund #50	\$ 15,533,040	\$ 1,100,000	\$ 800,000	\$	\$ 17,433,040
Internal Services Fund #65	\$ 1,086,611	\$ 207,005	\$	\$	\$ 1,293,616
General Human Services Fund #70	\$	\$ 600	\$ 2,514,643	\$	\$ 2,515,243
Health Fund #80	\$ 3,066,617	\$ 178,781	\$ 1,885,638	\$	\$ 5,131,036
Conservation Trust Fund #85	\$ 553,479	\$ 1,500	\$ 70,000	\$	\$ 624,979
Social Services Fund #89	\$	\$ 108,157	\$ 4,859,794	\$ 577,270	\$ 5,545,221
Clerk Hire Fund #90	\$ 619,044	\$ 180,000	\$	\$	\$ 799,044
Otero Land Trust Fund #100	\$ 64,192	\$ 500	\$	\$	\$ 64,692
TOTAL	\$ 38,370,348	\$ 9,092,177	\$ 15,068,144	\$ 3,898,439	\$ 66,429,108
Small Business Dev. RLF #11	\$	\$ 39,400	\$ 234,000	\$	\$ 273,400
E911 Fund #95 (Component Unit)	\$ 587,054	\$ 485,000	\$	\$	\$ 1,072,054

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.

FY2025 Budget Adoption
December 12, 2024

ADOPTED this 12th day of December, A.D. 2024.

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 FY2025 MILL LEVIES**

#2024-018

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF OTERO, COLORADO, FOR THE FY2025 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 2024, 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 12, 2024; and

WHEREAS, the amount of money necessary to balance the budget for *General Fund operating expenses is \$8,673,179; Road & Bridge expenses is \$2,877,201; Insurance expenses is \$520,014; Capital Improvement Fund expenses is \$2,517,000, and Social Services expenses is \$4,953,675;* and

WHEREAS, the 2024 valuation for assessment for the County of Otero as certified by the County Assessor is **\$177,621,570; and**

WHEREAS, after reviewing the requirements for anticipated expenditures and revenues from all of the sources for FY2025, the Board of County Commissioners of Otero County has determined that the proper mill levy, which shall be collected in the year 2025 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, 2025, 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 2024, 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

FY2025 Mill Levy
December 12, 2024

ADOPTED THIS 12TH DAY OF DECEMBER, A.D. 2024.

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 FY2025
2024-019

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 FY2025 BUDGET YEAR.

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2024, 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	\$ 8,673,179	\$	\$	\$ 8,673,179
Capital Improvement Fund #12	\$ 2,517,000	\$	\$	\$ 2,517,000
Road & Bridge Fund #20	\$ 2,877,201	\$	\$	\$ 2,877,201
Medical Trust Fund #25	\$ 2,739,534	\$	\$	\$ 2,739,534
Contingent Fund #30	\$ 250,000	\$	\$	\$ 250,000
Area Agency on Aging Fund #40	\$ 2,251,833	\$	\$	\$ 2,251,833
Insurance Fund #45	\$ 520,014	\$	\$	\$ 520,014
Detention Center Fund #50	\$ 700,125	\$ 13,000,000	\$ 245,000	\$ 13,945,125
Internal Services Fund #65	\$ 149,500	\$ 250,000	\$	\$ 399,500
General Human Services Fund #70	\$ 1,959,573	\$	\$	\$ 1,959,573
Health Fund #80	\$ 2,530,786	\$	\$	\$ 2,530,786
Conservation Trust Fund #85	\$ 368,764	\$	\$	\$ 368,764
Social Services Fund #89	\$ 4,953,675	\$	\$	\$ 4,953,675
Clerk Hire Fund #90	\$ 222,532	\$	\$	\$ 222,532
Otero Land Trust Fund #100	\$ 1,700	\$	\$	\$ 1,700
TOTAL	\$ 30,715,416	\$ 13,250,000	\$ 245,000	\$ 44,210,416
Component Units				
Small Business Dev. RLF #11	\$ 254,800	\$	\$	\$ 254,800
E911 Fund #95	\$ 513,750	\$	\$ 110,325	\$ 624,075

FY2025 Appropriation Resolution
December 12, 2024

ADOPTED THIS 12TH DAY OF DECEMBER, A.D. 2024.

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)

#2024-020

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 2025.

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. \$77,000 of State Grant money received by Otero County; and
 - b. \$375,961 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. Detention Center Fund
 - h. Social Services Fund
 - i. Internal Services Fund
 - j. General Human Services Fund
 - k. Health Fund
 - l. Small Business Development Fund (Component Unit Only)
 - m. 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 12th day of December, 2024.

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 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

- Otero County shall submit the payment of \$350,062.50 to BOKF, NA on or before May 15, 2025.
- Otero County shall submit the payment of \$595,062.50 to BOKF, NA on or before November 15, 2025.

Adopted this 12th day of December, 2024.

ATTEST:

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

Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin

STATE OF COLORADO)
) ss.
County of Otero)

At a Regular meeting of the Board of County Commissioners for Otero County, Colorado, held at the Courthouse in La Junta on Monday, the 12th day of December, A.D. 2024, there were present:

<input type="checkbox"/>	Rob Oquist,	Chairman
<input type="checkbox"/>	Tim Knabenshue,	Commissioner
<input type="checkbox"/>	Jim Baldwin,	Commissioner
<input type="checkbox"/>	Lyn Scott,	Clerk to the Board
<input type="checkbox"/>	Amy White-Tanabe	County Administrator

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

Resolution # 2024-22

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR 2024

WHEREAS, Otero County Commissioners created a fund titled “Road & Bridge Fund”; and

WHEREAS, the Road & Bridge Fund is allocated for the construction and maintenance of county roads and bridges, as well as for equipment maintenance, gravel crushing, snow removal, and weed control; and

WHEREAS, Otero County Commissioners created a fund titled “Insurance Fund”; and

WHEREAS, the Insurance Fund is responsible for paying premiums for the County’s casualty and property coverage, along with other associated liability or property management expenses; and

BE IT RESOLVED by the County of Otero as follows:

Road & Bridge Fund

That the 2024 appropriation for the Road & Bridge Fund is hereby increased from \$2,833,580.00 to \$3,073,580.00. Therefore,

- Line item 020.430.43010.36800 Road Oil shall be increased to \$565,000.00.

Insurance Fund

That the 2024 appropriation for the Insurance Fund is hereby increased from \$533,748.00 to \$579,748.00. Therefore,

- Line item 045.400.40610.36600 Building Maintenance/Repairs shall be increased to \$48,500.00.

ADOPTED this 12th Day of December, A.D., 2024.

ATTEST:

Board of County Commissioners of the County of
Otero, State of Colorado:

Clerk & Recorder

Rob Oquist, Chairman

Tim Knabenshue

Jim Baldwin



SECURE TRANSPORTATION VEHICLE PERMIT

This is to certify that **Valley-Wide Health Services** of the State of Colorado, having applied for a **Type 2 Secure Transportation Vehicle Permit**, and having paid to the Otero County Treasurer the appropriate fees thereof, the above applicant is hereby permitted to operate the following described vehicle:

Year: 2018
Make/Model: Jeep Compass
VIN: 3CFNJDDDB7JT501171

This permit is not transferable and must be prominently displayed in the vehicle interior.

This permit is valid in the Counties of Bent, Crowley and Otero for a period beginning on the 1st day of January 2025 and ending on the 31st day of December 2026 [1 year] unless this permit is revoked sooner as provided by law. This permit is issued subject to the laws of the State of Colorado and especially under the provisions of C.R.S. § 25-3.5-310, as amended.

In testimony whereof, the Board of Otero County Commissioners has hereunto subscribed its name by its officer duly authorized 12th day of December, 2024.

ATTEST:

THE BOARD OF COUNTY
COMMISSIONERS

County Clerk & Recorder

Chairman

Permit Number: 2025 # 1

Permit Fee: \$ WAIVED



SECURE TRANSPORTATION VEHICLE PERMIT

This is to certify that **Valley-Wide Health Services** of the State of Colorado, having applied for a **Type 2 Secure Transportation Vehicle Permit**, and having paid to the Otero County Treasurer the appropriate fees thereof, the above applicant is hereby permitted to operate the following described vehicle:

Year: 2017
Make/Model: Chevy Equinox
VIN: 2GNFLFEK5H6126217

This permit is not transferable and must be prominently displayed in the vehicle interior.

This permit is valid in the Counties of Bent, Crowley and Otero for a period beginning on the 1st day of January 2025 and ending on the 31st day of December 2026[1 year] unless this permit is revoked sooner as provided by law. This permit is issued subject to the laws of the State of Colorado and especially under the provisions of C.R.S. § 25-3.5-310, as amended.

In testimony whereof, the Board of Otero County Commissioners has hereunto subscribed its name by its officer duly authorized 12th day of December, 2024.

ATTEST:

THE BOARD OF COUNTY
COMMISSIONERS

County Clerk & Recorder

Chairman

Permit Number: 2025 5
Permit Fee: \$ WAIVED



SECURE TRANSPORTATION VEHICLE PERMIT

This is to certify that **Valley-Wide Health Services** of the State of Colorado, having applied for a **Type 2 Secure Transportation Vehicle Permit**, and having paid to the Otero County Treasurer the appropriate fees thereof, the above applicant is hereby permitted to operate the following described vehicle:

Year: 2015
Make/Model: Ford Transit Connect
VIN: NM0G39F77F1198035

This permit is not transferable and must be prominently displayed in the vehicle interior.

This permit is valid in the Counties of Bent, Crowley and Otero for a period beginning on the 1st day of January 2025 and ending on the 31st day of December 2026 [1 year] unless this permit is revoked sooner as provided by law. This permit is issued subject to the laws of the State of Colorado and especially under the provisions of C.R.S. § 25-3.5-310, as amended.

In testimony whereof, the Board of Otero County Commissioners has hereunto subscribed its name by its officer duly authorized 12th day of December, 2024.

ATTEST:

THE BOARD OF COUNTY
COMMISSIONERS

County Clerk & Recorder

Chairman

Permit Number: 2025 3
Permit Fee: \$ WAIVED



SECURE TRANSPORTATION VEHICLE PERMIT

This is to certify that **Valley-Wide Health Services** of the State of Colorado, having applied for a **Type 2 Secure Transportation Vehicle Permit**, and having paid to the Otero County Treasurer the appropriate fees thereof, the above applicant is hereby permitted to operate the following described vehicle:

Year: 2015
Make/Model: Chevy Malibu
VIN: 1G11D5SL4FF125062

This permit is not transferable and must be prominently displayed in the vehicle interior.

This permit is valid in the Counties of Bent, Crowley and Otero for a period beginning on the 1st day of January 2025 and ending on the 31st day of December 2026 [1 year] unless this permit is revoked sooner as provided by law. This permit is issued subject to the laws of the State of Colorado and especially under the provisions of C.R.S. § 25-3.5-310, as amended.

In testimony whereof, the Board of Otero County Commissioners has hereunto subscribed its name by its officer duly authorized 12th day of December, 2024.

ATTEST:

THE BOARD OF COUNTY
COMMISSIONERS

County Clerk & Recorder

Chairman

Permit Number: 2025 2
Permit Fee: \$ WAIVED



SECURE TRANSPORTATION VEHICLE PERMIT

This is to certify that **Valley-Wide Health Services** of the State of Colorado, having applied for a **Type 2 Secure Transportation Vehicle Permit**, and having paid to the Otero County Treasurer the appropriate fees thereof, the above applicant is hereby permitted to operate the following described vehicle:

Year: 2019
Make/Model: Chevy Impala
VIN: 1G11Z5530KU720383

This permit is not transferable and must be prominently displayed in the vehicle interior.

This permit is valid in the Counties of Bent, Crowley and Otero for a period beginning on the 1st day of January 2025 and ending on the 31st day of December 2026 [1 year] unless this permit is revoked sooner as provided by law. This permit is issued subject to the laws of the State of Colorado and especially under the provisions of C.R.S. § 25-3.5-310, as amended.

In testimony whereof, the Board of Otero County Commissioners has hereunto subscribed its name by its officer duly authorized 12th day of December, 2024.

ATTEST:

THE BOARD OF COUNTY
COMMISSIONERS

County Clerk & Recorder

Chairman

Permit Number: 2025 6
Permit Fee: \$ WAIVED