

**A RESOLUTION OF THE
BOARD OF COUNTY COMMISSIONERS OF OURAY COUNTY, COLORADO
APPROVING COST ALLOCATIONS FROM COUNTY FUNDS TO SUPPORT INDIRECT
INTERNAL SERVICES WITHIN THE GENERAL FUND (Full Cost Plan);
And
FOR THE RECOVERY OF ALLOWABLE COSTS FROM FEDERAL AND STATE SOURCES TO
SUPPORT INDIRECT INTERNAL SERVICES WITHIN THE GENERAL FUND FOR SOCIAL
SERVICES [Office of Management and Budget (OMB) Plan]**

WHEREAS, Ouray County has various departmental operating funds that prepare and maintain a budget aside from the General Fund, such as the Road and Bridge Fund, the Emergency Medical Services Fund, Social Services Fund, and Public Health Fund (“Funds”); and

WHEREAS, the “Funds” are provided services by Ouray County personnel whose salaries and benefits are paid out of the General Fund including but not limited to the County Administrator, Administrative Specialist, Human Resources Director, Executive Assistant / Clerk of the Board, County Attorney, Information Technology / GIS Manager, Facilities Manager; and Custodial services; and

WHEREAS, the “Funds” utilize internal resources and facilities that are funded and serviced in whole or in part by the General Fund; and

WHEREAS, the Board has determined that it is equitable and appropriate that the various “Funds” reimburse the General Fund, in whole or in part, for such General Fund expenses and cost of services; and

WHEREAS, the Ouray County Board of County Commissioners entered into an agreement with an independent consulting firm, Management of America (“Consultant”); to prepare a cost allocation plan for the County to identify the costs of services or “indirect costs” associated with county departments that provide services to other county departments, also known as a “Full Cost Plan;” and

WHEREAS the agreement also tasked the “Consultant” to prepare an [“Office of Management and Budget (OMB) Cost Allocation Plan”] to identify allowable federal and state costs, and to recover such costs that are associated with General Fund internal services provisions to and for Social Services; and

WHEREAS, the “Consultant” has prepared and provided an accounting document to the Ouray County Board of County Commissioners that identifies both the “Full Cost Plan” and “OMB Cost Plan” for countywide indirect services and distributes those costs to benefitting departments, divisions and programs; and

WHEREAS, the Board of County Commissioners and County Administrator have met with the “Consultant” to receive the reports for both the Full Cost Allocation Plan and the OMB Plan, and have been provided the Costs of Services amounts (identified for attribution in amounts up to but not to exceed) for the “Funds” for the 2014 Budget year; and

WHEREAS listed below are the Cost Allocation Amounts provided by the “Consultant” that may be attributed to the “Funds” and the Board Elected Amounts that the Board of County Commissioners has chosen to attribute to each of the “Funds” for the 2014 Budget year:

"Funds"	Cost Allocation Amounts	Board Elected Amounts
Road and Bridge Fund	\$159,000	\$ 89,354
Emergency Medical Service Fund	\$ 61,000	\$ 41,661
Public Health Fund	\$ 69,000	\$ 49,774
Social Services Fund <i>(Will receive ¾ for S.S. in 2013)</i>	\$ 12,200	\$ 12,200
Total	\$301,200	\$192,789

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OURAY COUNTY, COLORADO, AS FOLLOWS:

1. For the 2014 budget year, the following cost allocation shall be authorized in order to reimburse the General Fund for the indirect costs of services:

Road and Bridge Fund	\$ 89,354
Emergency Medical Services Fund	\$ 41,661
Public Health Fund	\$ 49,774
Social Services Fund	\$ 12,200
Total	\$192,789

2. Such cost allocations shall be reviewed annually during the budget process and modified as appropriate.

APPROVED AND ADOPTED THIS 10th DAY OF DECEMBER 2013.

Voting for: Commissioners Fedel, Padgett and Batchelder
Voting against: None



Michelle Nauer
Michelle Nauer, Clerk and Recorder
By: Linda Munson-Haley, Deputy Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
OF OURAY COUNTY, COLORADO

F. Mike Fedel
F. Mike Fedel, Chair

Lynn M. Padgett
Lynn M. Padgett, Vice-Chair

Don Batchelder
Don Batchelder, Commissioner Member

OURAY COUNTY, COLORADO

**A RESOLUTION ADOPTING THE EXPENDITURES AND REVENUES
FOR EACH FUND, AND ADOPTING A BUDGET FOR
THE COUNTY OF OURAY FOR THE CALENDAR YEAR
BEGINNING ON THE FIRST DAY OF JANUARY 2014
AND ENDING THE LAST DAY OF DECEMBER 2014**

WHEREAS, a budget has been submitted to the Board of County Commissioners of Ouray County, Colorado; and

WHEREAS, upon due and proper notice published in accordance with the laws of Colorado, said budget was open for inspection by the public at the County Administrator’s office, a public hearing was held on Tuesday, December 10, 2013 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, whatever changes may have been made in the expenditures, like changes were made to the revenues so that the budget remains in balance as required by law.

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

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

General Fund	\$ 4,140,137.98
Road & Bridge Fund	\$ 2,719,470.29
Social Services Fund	\$ 1,392,289.00
Conservation Trust Fund	\$ 105,161.70
Loghill B & I Fund	\$ -0-
Fairgrounds Fund	\$ 38,000.00
Paving Maintenance Reserve Fund	\$ -0-
Special Grant Administration Fund	\$ -0-
Road and Bridge Impact Fees Fund	\$ 54,018.00
Clerk’s Technology Fund	\$ 1,500.00
Highway 361 Fund	\$ 23,134.00
Samson Law Fund	\$ 2,025.00
EMS Fund	\$ 538,571.45
Public Access Group (PAG) Fund	\$ -0-
Road and Bridge Sales Tax Fund	\$ 525,000.00
Public Health Fund	\$ 304,890.19
	<u>\$ 9,844,197.61</u>

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

General Fund	\$ 4,140,137.98
Road & Bridge Fund	\$ 2,719,470.29
Social Services Fund	\$ 1,392,289.00
Conservation Trust Fund	\$ 105,161.70
Loghill B & I Fund	\$ -0-
Fairgrounds Fund	\$ 38,000.00
Paving Maintenance Reserve Fund	\$ 20,000.00
Special Grant Administration Fund	\$ -0-
Road and Bridge Impact Fees Fund	\$ 54,018.00
Clerk's Technology Fund	\$ 1,500.00
Highway 361 Fund	\$ 43,891.00
Samson Law Fund	\$ 2,025.00
EMS Fund	\$ 538,571.45
Public Access Group (PAG) Fund	\$ -0-
Road and Bridge Sales Tax Fund	\$ 525,000.00
Public Health Fund	\$ 304,890.19
	<u>\$ 9,884,954.61</u>

Section 3. That the Budget as submitted and herein above summarized by fund, be, and hereby is approved, as the Budget of the County of Ouray, Colorado for the year stated above, and that notes to the budget are included in the 2014 Budget Message.

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

READ, PASSED, AND ADOPTED THIS 10th DAY OF DECEMBER 2013.

Voting for: Commissioners Fedel, Padgett and Batchelder
 Voting against: None

BOARD OF COUNTY COMMISSIONERS
 OF OURAY COUNTY, COLORADO



Michelle Nauer
 Michelle Nauer, Clerk and Recorder
 By: Linda Munson-Haley, Deputy Clerk of the Board

F. Mike Fedel
 F. Mike Fedel, Chair

Lynn M. Padgett
 Lynn M. Padgett, Vice-Chair

Don Batchelder
 Don Batchelder, Commission Member

**OURAY COUNTY, COLORADO
A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS
IN THE AMOUNTS SET FORTH BELOW, FOR THE COUNTY OF OURAY, COLORADO,
FOR THE 2014 BUDGET YEAR**

WHEREAS, Ouray County has adopted its 2014 budget in accordance with the Local Government Budget Law, on December 10, 2013; and

WHEREAS, Ouray County has made provision therein for revenues in an amount equal to or greater than the proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operation of the county.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Ouray County, Colorado that the following sums are hereby appropriated from the revenues of each fund to each unit as follows:

General Fund	\$ 4,140,137.98
Road & Bridge Fund	\$ 2,719,470.29
Social Services Fund	\$ 1,392,289.00
Conservation Trust Fund	\$ 105,161.70
Loghill B & I Fund	\$ -0-
Fairgrounds Fund	\$ 38,000.00
Paving Maintenance Reserve Fund	\$ -0-
Special Grant Administration Fund	\$ -0-
Road and Bridge Impact Fees Fund	\$ 54,018.00
Clerk's Technology Fund	\$ 1,500.00
Highway 361 Fund	\$ 23,134.00
Samson Law Fund	\$ 2,025.00
EMS Fund	\$ 538,571.45
Public Access Group (PAG) Fund	\$ -0-
Road and Bridge Sales Tax Fund	\$ 525,000.00
Public Health Fund	\$ 304,890.19
	<u>\$ 9,844,197.61</u>

READ, PASSED, AND ADOPTED THIS 10th DAY OF DECEMBER 2013.

Voting for: Commissioners Fedel, Padgett and Batchelder
Voting against: None



Michelle Nauer

Michelle Nauer, Clerk and Recorder
By: Linda Munson-Haley, Deputy Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
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Don Batchelder

Don Batchelder, Commission Member

**OURAY COUNTY, COLORADO
A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014,
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE
COUNTY OF OURAY, COLORADO, FOR THE 2014 BUDGET YEAR**

WHEREAS, the Board of County Commissioners of the County of Ouray, Colorado, have adopted the annual budget in accordance with the Local Government Budget law, on December 10, 2013; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is allocated as follows:

County General Fund:	\$1,395,081	\$1,401,692
Road and Bridge Fund:	\$ 230,617	\$ 231,694
Social Services Fund:	\$ 84,867	\$ 85,328
EMS Fund:	\$ 307,490	\$ 308,873
Subtotal	\$2,018,055	
Recovery of Taxes Abated:	\$ 9,532	
Total Property Tax Revenue:	\$2,027,587	\$2,027,587

WHEREAS, the 2013 assessed valuation for the County of Ouray, Colorado, as certified by the County Assessor is \$153,744,860.

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

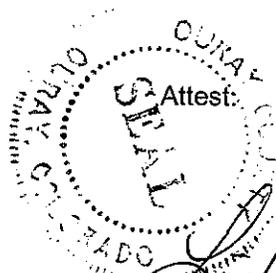
That for the purpose of meeting all general operating expenses of the County of Ouray, Colorado, there is hereby levied a tax of 13.188 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Ouray for the 2014 Budget and calendar year 2014 as follows:

	<u>Mill Levies</u>	<u>Recovery of Taxes Abated</u>	<u>Total 2014 Mill Levy</u>
County General Fund:	9.074	0.043	9.117
Road and Bridge Fund:	1.500	0.007	1.507
Social Services Fund:	0.552	0.003	0.555
EMS Fund	<u>2.000</u>	<u>0.009</u>	<u>2.009</u>
Subtotal:	13.126	0.062	13.188
Recovery of Taxes Abated:	<u>0.062</u>		
Total Mill Levy:	13.188		

NOW THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of the County of Ouray, Colorado that the mill levies hereinabove determined and set are based upon the certification of value from the County Assessor dated November 22, 2013.

ADOPTED THIS 10th DAY OF DECEMBER 2013.

Voting for: Commissioners Fedel, Padgett and Batchelder
Voting against: None



Attest:

Michelle Nauel, Clerk and Recorder
By: Linda Munson-Haley, Deputy Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
OF OURAY COUNTY, COLORADO

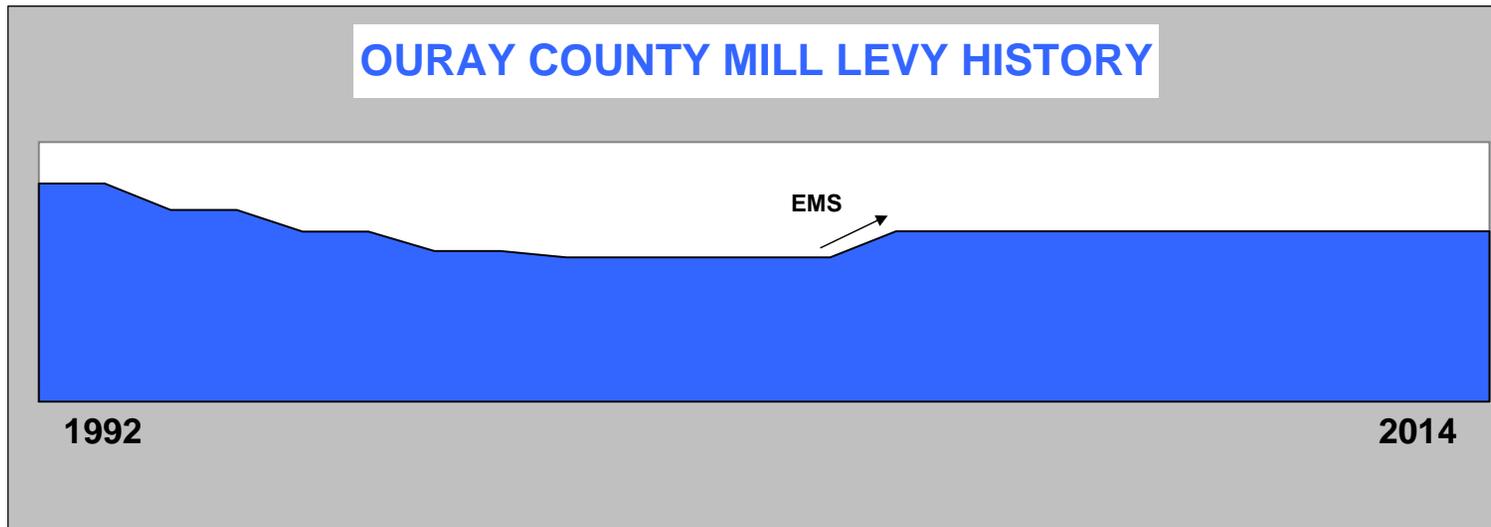
F. Mike Fedel, Chair

Lynn M. Padgett, Vice-Chair

Don Batchelder, Commission Member

OURAY COUNTY MILL LEVY HISTORY

Abstract of Assessments	For Budget Year	General	Road & Bridge	Public Welfare	Contingent	EMS	Total County Levy	Abatements/ Abatements/ Refunds	Total Mill Levy Total County Levy with Recapture of Abatements/Refunds
1991	1992	13.3400	1.5000	0.9700	1.0000		16.8100		16.8100
1992	1993	13.3400	1.5000	0.9700	1.0000		16.8100		16.8100
1993	1994	10.3500	2.5000	0.9200	1.0000		14.7700		14.7700
1994	1995	10.2480	2.5000	0.8420	1.0000		14.7700		14.7700
1995	1996	9.9100	2.5000	0.6910	0.0000		13.1010		13.1010
1996	1997	9.9100	2.5000	0.6910	0.0000		13.1010		13.1010
1997	1998	8.5520	2.5000	0.5520	0.0000		11.6040		11.6040
1998	1999	8.5520	2.5000	0.5520	0.0000		11.6040		11.6040
1999	2000	8.0740	2.5000	0.5520	0.0000		11.1260		11.1260
2000	2001	8.0740	2.5000	0.5520	0.0000		11.1260	0.0610	11.1870
2001	2002	8.0740	2.5000	0.5520	0.0000		11.1260	0.0170	11.1430
2002	2003	8.0740	2.5000	0.5520	0.0000		11.1260	0.0150	11.1410
2003	2004	9.0740	1.5000	0.5520	0.0000		11.1260	0.0440	11.1700
2004	2005	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0150	13.1410
2005	2006	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0270	13.1530
2006	2007	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0400	13.1660
2007	2008	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0680	13.1940
2008	2009	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.1720	13.2980
2009	2010	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0120	13.1380
2010	2011	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0140	13.1400
2011	2012	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0360	13.1620
2012	2013	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.1940	13.3200
2013	2014	9.0740	1.5000	0.5520	0.0000	2.0000	13.1260	0.0620	13.1880



OURAY COUNTY PROPERTY VALUATION HISTORY

Abstract	For Budget Year	Valuation
1991	1992	\$ 33,856,722.00
1992	1993	\$ 34,815,750.00
1993	1994	\$ 45,397,180.00
1994	1995	\$ 49,711,670.00
1995	1996	\$ 59,128,840.00
1996	1997	\$ 62,766,920.00
1997	1998	\$ 78,397,550.00
1998	1999	\$ 81,978,474.00
1999	2000	\$ 94,035,695.00
2000	2001	\$ 95,192,240.00
2001	2002	\$ 98,676,380.00
2002	2003	\$ 100,972,170.00
2003	2004	\$ 103,679,160.00
2004	2005	\$ 106,859,550.00
2005	2006	\$ 140,008,680.00
2006	2007	\$ 144,438,530.00
2007	2008	\$ 194,401,250.00
2008	2009	\$ 196,889,200.00
2009	2010	\$ 210,386,000.00
2010	2011	\$ 210,799,580.00
2011	2012	\$ 182,571,600.00
2012	2013	\$ 183,823,010.00
2013	2014	\$ 153,744,860.00

