

**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 engaged in 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 County also engaged 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" on two occasions 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 2013 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 2013 Budget year:

"Funds"	Cost Allocation Amounts	Board Elected Amounts
Road and Bridge Fund	\$168,374	\$ 53,979
Emergency Medical Service Fund	\$ 63,327	\$ 23,725
Public Health Fund	\$ 67,911	\$ 26,960
Social Services Fund <i>(Will receive ¼ for S.S. in 2013)</i>	\$ 11,168	\$ 8,375
<b>Total</b>	<b><u>\$310,780</u></b>	<b><u>\$113,039</u></b>

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

1. For the 2013 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	\$ 53,979
Emergency Medical Services Fund	\$ 23,725
Public Health Fund	\$ 26,960
Social Services Fund	<u>\$ 8,375</u>
<b>Total</b>	<b><u>\$113,039</u></b>

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

APPROVED AND ADOPTED THIS 11<sup>th</sup> DAY OF DECEMBER 2012.

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

BOARD OF COUNTY COMMISSIONERS  
OF OURAY COUNTY, COLORADO

*F. Mike Fedel*

F. Mike Fedel, Chair

*Lynn M. Padgett*

Lynn M. Padgett, Vice-Chair

*Patrick Willits*

Patrick Willits, Commissioner Member



*Michelle Nauer*

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

**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, 2013  
AND ENDING THE LAST DAY OF DECEMBER 2013**

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**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 11, 2012 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	\$ 3,662,451.46
Road & Bridge Fund	\$ 2,055,792.10
Social Services Fund	\$ 1,310,071.00
Conservation Trust Fund	\$ 79,661.70
Loughill B & I Fund	\$ -0-
Fairgrounds Fund	\$ -0-
Paving Maintenance Reserve Fund	\$ 20,000.00
Special Grant Administration Fund	\$ 31,239.00
Road and Bridge Impact Fees Fund	\$ 28,094.00
Clerk’s Technology Fund	\$ 1,500.00
Highway 361 Fund	\$ 30,000.00
Samson Law Fund	\$ 2,015.00
EMS Fund	\$ 568,853.54
Public Access Group (PAG) Fund	\$ 1,000.00
Road and Bridge Sales Tax Fund	\$ 510,000.00
Public Health Fund	\$ 295,798.98
	<u>\$ 8,596,476.87</u>

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

General Fund	\$ 3,662,451.46
Road & Bridge Fund	\$ 2,055,792.10
Social Services Fund	\$ 1,310,071.00
Conservation Trust Fund	\$ 79,661.70
Loghill B & I Fund	\$ -0-
Fairgrounds Fund	\$ -0-
Paving Maintenance Reserve Fund	\$ 20,000.00
Special Grant Administration Fund	\$ 31,239.00
Road and Bridge Impact Fees Fund	\$ 28,094.00
Clerk's Technology Fund	\$ 1,500.00
Highway 361 Fund	\$ 30,000.00
Samson Law Fund	\$ 2,015.00
EMS Fund	\$ 568,853.54
Public Access Group (PAG) Fund	\$ 1,000.00
Road and Bridge Sales Tax Fund	\$ 510,000.00
Public Health Fund	\$ 295,798.98
	<u>\$ 8,596,476.87</u>

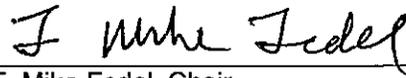
Section 3. That the Budget as submitted and herein above summarized by fund, be, and hereby is approved, as the Budget of the County of Ouray, Colorado for the year stated above, and that notes to the budget are included in the 2013 Budget Message.

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.

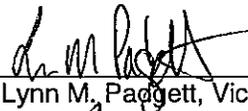
**READ, PASSED, AND ADOPTED THIS 11th DAY OF DECEMBER 2012.**

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

BOARD OF COUNTY COMMISSIONERS  
OF OURAY COUNTY, COLORADO



F. Mike Fedel, Chair

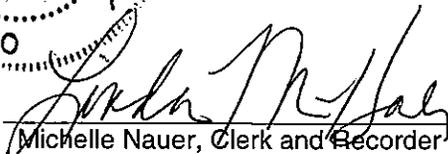


Lynn M. Padgett, Vice-Chair



Patrick Willits, Commissioner





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

**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 2013 BUDGET YEAR**

**WHEREAS**, Ouray County has adopted its 2013 budget in accordance with the Local Government Budget Law, on December 11, 2012; 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	\$ 3,662,451.46
Road & Bridge Fund	\$ 2,055,792.10
Social Services Fund	\$ 1,310,071.00
Conservation Trust Fund	\$ 79,661.70
Loghill B & I Fund	\$ -0-
Fairgrounds Fund	\$ -0-
Paving Maintenance Reserve Fund	\$ 20,000.00
Special Grant Administration Fund	\$ 31,239.00
Road and Bridge Impact Fees Fund	\$ 28,094.00
Clerk's Technology Fund	\$ 1,500.00
Highway 361 Fund	\$ 30,000.00
Samson Law Fund	\$ 2,015.00
EMS Fund	\$ 568,853.54
Public Access Group (PAG) Fund	\$ 1,000.00
Road and Bridge Sales Tax Fund	\$ 510,000.00
Public Health Fund	<u>\$ 295,798.98</u>
	<u>\$ 8,596,476.87</u>

**READ, PASSED, AND ADOPTED THIS 11th DAY OF DECEMBER 2012.**

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



*Linda Munson-Haley*  
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*  
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Lynn M. Padgett, Vice-Chair  
*Patrick Willits*  
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Patrick Willits, Commissioner

**OURAY COUNTY, COLORADO  
A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2012,  
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE  
COUNTY OF OURAY, COLORADO, FOR THE 2013 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 11, 2012; 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:	\$1,668,010	<b>\$1,692,826</b>
Road and Bridge Fund:	\$ 275,735	<b>\$ 279,779</b>
Social Services Fund:	\$ 101,470	<b>\$ 102,941</b>
EMS Fund:	<u>\$ 367,646</u>	<u><b>\$ 372,977</b></u>
<b>Subtotal</b>	<b>\$2,412,861</b>	
Recovery of Taxes Abated:	<u>\$ 35,662</u>	
<b>Total Property Tax Revenue:</b>	<b>\$2,448,523</b>	<b>\$2,448,523</b>

**WHEREAS**, the 2012 valuation for assessment for the County of Ouray, Colorado, as certified by the County Assessor is \$183,823,010.

**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 13.319 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Ouray for the 2013 Budget and calendar year 2013 as follows:

	Mill Levies	Recovery of Taxes Abated	Total 2013 Mill Levy
County General Fund:	9.074	0.135	9.209
Road and Bridge Fund:	1.500	0.022	1.522
Social Services Fund:	0.552	0.008	0.560
EMS Fund	<u>2.000</u>	<u>0.029</u>	<u>2.029</u>
<b>Subtotal:</b>	<b>13.126</b>	<b>0.194</b>	<b>13.320</b>
Recovery of Taxes Abated:	<u>0.194</u>		
<b>Total Mill Levy:</b>	<b>13.320</b>		

**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 28, 2012.

**ADOPTED THIS 11<sup>TH</sup> DAY OF DECEMBER 2012.**

Voting for: Commissioners Fedel, Padgett and Willits  
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*

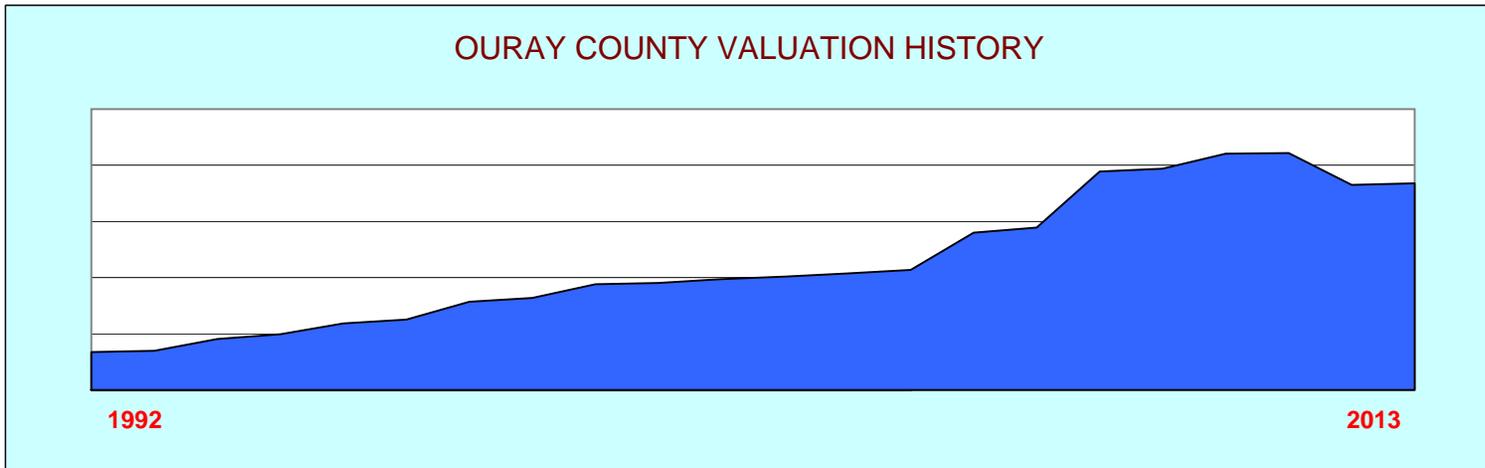
Lynn M. Padgett, Vice-Chair

*Patrick Willits*

Patrick Willits, Commissioner

### OURAY COUNTY PROPERTY VALUATION HISTORY

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



### 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		
1992	1993	13.3400	1.5000	0.9700	1.0000		16.8100		
1993	1994	10.3500	2.5000	0.9200	1.0000		14.7700		
1994	1995	10.4280	2.5000	0.8420	1.0000		14.7700		
1995	1996	9.9100	2.5000	0.6910	0.0000		13.1010		
1996	1997	9.9100	2.5000	0.6910	0.0000		13.1010		
1997	1998	8.5520	2.5000	0.5520	0.0000		11.6040		
1998	1999	8.5520	2.5000	0.5520	0.0000		11.6040		
1999	2000	8.0740	2.5000	0.5520	0.0000		11.1260		
2000	2001	8.0740	2.5000	0.5520	0.0000		11.1260	0.0560	11.1820
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

