

Resolution # 2013-038

**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 (Will receive ¾ for S.S. in 2013)	\$ 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

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Don Batchelder, Commissioner Member