
**DOUGLAS COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

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AUTHORITY:

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SUBJECT: INTER-FUND WORK REIMBURSEMENT

- I. PURPOSE:** To outline procedures and policies established regarding the Budget Inter-fund Work Reimbursement program.
- II. POLICY:** Often County departments can assist each other. However, this creates problems when one department has specialized or restricted funding, since use of such funds is specific as to use.
- III. PROCEDURE:** For instance, park funding cannot be used for general services (such as weed abatement) without direct benefit. A further example might be fully costing all cost of grant project to assure that the total cost is reimbursed and that the general funds of the County are not used in the grant project. When, under this scenario, a restricted fund does work for another restricted fund, the costs must be borne by the department receiving the service. This can be achieved by reimbursing the department for its cost or by returning the cost by "in-kind" services.
- A.** To these ends, the following policies are offered:
1. It is the policy of Douglas County to maximize the return from all funding sources.
 2. It is also the policy of Douglas County that each County department shares its resources with the other County departments. This minimizes duplications of staff, equipment and inventory. Consistent with the first policy enumerated above, each reimbursement shall be done either by direct transfers, exchanges, or costs applied from the using department to the department providing the service.
 3. In both policy instances noted, a full and accurate accounting shall be made and agreed upon in writing by both Departmental and Fund Managers in advance.
- IV. RESPONSIBILITY FOR REVIEW:** This policy shall be reviewed at least every 5 years or as needed by the County Manager.

6/11/03