



**Policy Type:** Board

**Category:** Fiscal and Budget    **Sub-Category:** Budget Practices

**Policy Name:** Revenue Policy - Board Policy 4.2

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## **4.2 REVENUE POLICY**

The Board expects that revenues will only be budgeted when there is substantial assurance of their receipt in the fiscal year that is being considered. No revenues will be budgeted unless there is concurrence by the Department of Finance and the Office of Budget and Analysis.

### **4.2.1 Revenue Policy Relating to Investments**

Variances between the cost of investments and the fair value of investments shall not be considered budgetary resources or uses of resources unless the value of investments is permanently impaired because of decreased issuer credit worthiness or it is determined that the Treasurer will be unable to hold investments to maturity.

#### **Related Policies**

None.

#### **Related Forms and Information**

None.

#### **History**



## County of Santa Clara

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Date	Changes Made
01/23/2014	Policy Uploaded. (Kyle Larson)