



**Policy Type:** Board

**Category:** Fiscal and Budget

**Policy Name:** Policies on Use of Fund Balance - Board Policy 4.6

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## **4.6 POLICIES ON USE OF FUND BALANCE**

General Fund balance that is available at the end of any given fiscal year is estimated during the final stages of the budget development process for the following year. In recent years, fund balance has ranged from between two and three percent of the General Fund budget. Roughly half of this amount is derived from the GF Contingency Reserve that is appropriated in the budget, and the remainder is generated through salary savings and other unencumbered free balances that are generated in department operating budgets. This latter amount is treated as a one-time source of funding and has historically been earmarked to support capital projects, fixed asset purchases and the acquisition of computer systems. Board policy has historically prohibited the use of fund balance to support ongoing operations, although this source has occasionally been used for transition purposes.

### **Related Policies**

None.

### **Related Forms and Information**

None.

### **History**



## County of Santa Clara

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Date	Changes Made
1/24/2014	Policy Uploaded. (Kyle Larson)