

COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY

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Policy:

1. General fund departments achieving budgetary savings at the end of a fiscal year will receive supplemental appropriations in the following fiscal year to reflect a portion of those savings.
2. Budgetary savings shall exclude reserve for encumbrance, excess prior year revenues, and any mid-year general fund augmentations added to the final budget. Additionally, cumulative unrecouped prior year deficits shall be subtracted from savings in determining the amount eligible for BSRP. Savings calculations shall be based upon net county cost (general fund) contributions.
3. Departments with a budgeted net county cost of \$1 million or more shall earn BSRP at a rate of 50% of the amount referenced in #2, above. Departments with a budgeted net county cost of less than \$1 million shall earn BSRP at a rate of 100% of the amount referenced in #2, above.
4. In November of each year, the Auditor-Controller shall provide information to the County Executive Officer (CEO) of amounts referenced in #2, above, based upon year end closing statements of the prior fiscal year. In January of each year, the CEO shall report the amount of BSRP earned by eligible departments, and make a recommendation regarding resources available for awarding such earnings in the mid-year budget report.
5. During the annual budget process, the Auditor-Controller shall report to the CEO an estimate of the probable amount of BSRP obligations for the upcoming year. During budget deliberations, the Board will determine whether to reserve funds for BSRP when adopting the budget, or defer action until the mid-year budget report.
6. In departments that collect fees for services to be performed in future years, any BSRP allocations resulting from such fees must be utilized to provide for completion of the prepaid service.
7. Departments with a Capital Improvement Plan project eligible for funding shall first invest BSRP as project equity. That BSRP can be used as an immediate element of project funding or reserved for use when the project is begun.

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Intent:

1. Savings shall be used by the departments for one-time expenditures and/or productivity enhancements. The CEO shall review all requests for use of BSRP for compliance with this intent.
2. Allocations will be made at the discretion of the Board and may be subject to unforeseen emergency demands on general fund resources.

Reference:

Minute Order 3.34 of 08/18/87
Minute Order 3.28 of 11/08/88
Minute Order 3.13 of 11/29/88
Minute Order 3.32 of 01/25/94
Minute Order 3.10 of 03/08/94
Minute Order 3.7 of 11/07/06
Minute Order 3.52 of 10/30/07
Minute Order 3.4 of 05/22/18 (RESCINDED)

RESCINDED