

Jefferson County Policies & Procedures

Policy Name:	Financial Reserve Policy	Approved:	12-19-2013
Policy Number:	311	Author:	Stanton
Associated:			

On an annual basis the Finance Director shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for the use of the excess surplus for the current year. This document will be used not only to ensure compliance with the Fund Balance Policy, but also to analyze the total reserve and surplus to ensure that the policies as provided do not inadvertently create adverse effects.