

Jefferson County Policies & Procedures

Policy Name:	Contingency Account #01-699	Approved:	12/19/2013
Policy Number:	312	Author:	Stanton
Associated:			

The County shall include in the General Fund operating budget annually a contingency account equal to 1.50% of the General Fund total expenditures, less debt service, inter-fund transfers, and capital expenditures. This contingency will expire at the end of the fiscal year and balances will not be brought forward.