

AGENDA ITEM FOR ADMINISTRATIVE MEETING () Discussion only
(X) Action

FROM (DEPT/ DIVISION): County Counsel

SUBJECT: Umatilla County Road Service District Fund Creation

<p>Background:</p> <p>Approval is requested to establish a special revenue fund to receive monies from the Umatilla County Road Service District. The District receives SRS funding for County Roads. Expenditures from the fund are limited to use for County Roads</p>	<p>Requested Action:</p> <p>Adopt Order No. BCC2024-041</p>
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ATTACHMENTS: Proposed Order

*****For Internal Use Only*****

Checkoffs:

- () Dept. Heard (copy)
- () Human Resources (copy)
- (X) Legal (copy)
- () (Other - List:)

To be notified of Meeting:
Robert Pahl
Needed at Meeting:

Scheduled for meeting on: June 5, 2024

Action taken:

Follow-up:

THE BOARD OF COMMISSIONERS OF UMATILLA COUNTY

STATE OF OREGON

In the Matter of Establishing)
Umatilla County Road Service) Order No. BCC2024-041
District Special Revenue Fund)

WHEREAS Umatilla County will receive funding for which the county will need to maintain in a fund, separate and distinct from other funds of the county;

WHEREAS Umatilla County is receiving funds from the Umatilla County Road Service District that are limited to use for County Roads;

WHEREAS the Umatilla County Road Service District Special Revenue Fund will be established to receive funds and to pay expenditures within the restrictions of the funding;

WHEREAS under the guidelines of GASB 54, the Umatilla County Road Service District Fund should be a special revenue fund as part of the county budget process;

WHEREAS the purpose of this order is to establish Fund 2340 as a special revenue fund for Umatilla County.

NOW THEREFORE, the Board of Commissioners orders that:

1. Fund 2340, Umatilla County Road Service District Fund, is established as a Special Revenue Fund as part of Program 45400.

2. Expenditures from Fund 2340 are restricted by the Board of Commissioners to receive monies from the Umatilla County Road Service District and expended for use on Umatilla County Roads.

3. Funds in Fund 2340 will earn and receive interest, will not be co-mingled with any other funds, and any fiscal year end balance will be carried forward to the next fiscal year.

4. This fund shall exist until further order of the Board of Commissioners.

DATED this 5th day of June, 2024.

UMATILLA COUNTY BOARD OF COMMISSIONERS

John M. Shafer, Chair

Celinda A. Timmons, Commissioner

Daniel N. Dorran, Commissioner

ATTEST:
OFFICE OF COUNTY RECORDS

Records Officer