

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS
CONSENT AGENDA REQUEST**

TO: Board of County Commissioners
FROM: Mark McCauley, County Administrator
DATE: September 19, 2022
RE: Request for Board of County Commissioners approval to inactivate Fund 181 – Jefferson County Emergency Road Reserve Fund

STATEMENT OF ISSUE:

Public Works wishes to inactivate Fund 181 – Jefferson County Emergency Road Reserve Fund.

ANALYSIS:

The fund has had no revenue for the past many years other than investment interest earned. There is currently \$2,599.19 in the fund. Public Works would like these funds moved to Fund 180, County Roads.

The attached resolution directs the Jefferson County Auditor to inactivate the Jefferson County Emergency Road Reserve Fund, Fund 181 and further directs the Treasurer to move all funds in Fund 181 to Fund 180 upon inactivation. The Treasurer may deduct any investment management fees owing at the time of transfer.

FISCAL IMPACT:

This request has no fiscal impact, it simply moves funds from the inactivating fund to Fund 180 - County Roads.

RECOMMENDATION:

That the Board of County Commissioners approve this request and the attached proposed resolution.

REVIEWED BY:



McCauley, County Administrator



Date

**JEFFERSON COUNTY
STATE OF WASHINGTON**

IN THE MATTER OF INACTIVATING FUND 181}
– JEFFERSON COUNTY EMERGENCY ROAD }
RESERVE FUND }

RESOLUTION NO. _____

WHEREAS, Jefferson County maintains a Jefferson County Emergency Road Reserve Fund – Fund 181; and

WHEREAS, the fund was created to set aside funds to help cover the cost of emergencies related to county roads; and

WHEREAS, the fund has had no financial activity for many years other than earning investment interest; and

WHEREAS, emergent and emergency road issues have been managed out of the County Roads Fund – Fund 180 – for many years without the need for a separate fund; and

WHEREAS, counties should not create or maintain funds that add unnecessary complexity to the accounting landscape when other perfectly adequate means of accounting for funds exist; and

WHEREAS, Public Works wishes to inactivate Fund 181 and have all funds moved to Fund 180 – County Roads;

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Commissioners hereby directs the Jefferson County Auditor to inactivate Fund 181 – Jefferson County Emergency Road Reserve Fund and the Jefferson County Treasurer to move all funds in Fund 181 to Fund 180, after deducting whatever investment management fees are due.

APPROVED this ____ day of _____, 2022.

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

Heidi Eisenhour, Chair

Kate Dean, Member

Greg Brotherton, Member

SEAL:

ATTEST:

Carolyn Gallaway,
Clerk of the Board