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5 **BEFORE THE BOARD OF COMMISSIONERS**  
6 **FOR THE COUNTY OF POLK, STATE OF OREGON**  
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8 In the Matter of Establishing Duties )  
9 And Responsibilities Regarding )  
10 Revenue, Accounting, Investing and )  
11 Other Financial Administrative Matters. )  
12  
13

14 **ORDINANCE NO. 24-01**  
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16  
17 **WHEREAS**, Polk County passed Resolution 16-03 on February 3, 2016, outlining the  
18 duties of the Polk County Treasurer; Attached as Exhibit A.  
19

20 **WHEREAS**, it has been determined that the duties outlined in Resolution 16-03 should  
21 be enacted in their totality through the Ordinance process rather than by Resolution; and  
22

23 **WHEREAS**, the Board of Commissioners desires to establish and name a custodial  
24 officer as defined in ORS § 294.004(2); and  
25

26 **WHEREAS**, the Board of Commissioners continues to find that the proposed  
27 assignment of duties is in the best interest of the County and public it serves;  
28

29 **NOW, THEREFORE, IT IS HEREBY ORDAINED** by the Polk County Board of  
30 Commissioners:  
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- 32 1. The Polk County Treasurer's responsibilities will be limited to approval of the  
33 disposition of interest earned pursuant to ORS § 294.080; filing of a monthly financial  
34 statement pursuant to ORS § 208.090; which statement will be performed by the  
35 Finance Manager and approved and filed by the Treasurer; annual settlement with  
36 the County Governing Body pursuant to ORS § 208.140; delivery of all public money,  
37 books and papers on the possession of the County Treasurer to his/her successor  
38 pursuant to ORS § 208.150; and administering all necessary Oaths pursuant to ORS  
39 § 208.170.  
40
- 41 2. Polk County Finance Manager: The position of Polk County Finance Manager is  
42 hereby created. The Finance Manager's responsibilities will include preparing the  
43 monthly cash report/financial statement prepared by ORS § 208.090 for filing by the  
44 Treasurer, controlling County accounts and Trust accounts, and serving as the  
45 custodial officer for purposes of ORS chapter 294 and other duties as assigned by  
46 job description. Other duties performed within the Treasurer's Office, including but

1 not limited to the depositing of daily deposits, posting the tax revenue turnover and  
2 tax collection will continue to be performed, but under the direction of the Finance  
3 Manager.  
4


- 5 3. This Ordinance will become effective upon its passage by the Board of  
6 Commissioners and will remain in effect until a subsequent Ordinance establishing  
7 duties and responsibilities of financial administrative matters is approved by the  
8 Board of Commissioners.  
9
- 10 4. That Polk County determines that an emergency related to the economic welfare of  
11 the citizens of Polk County is declared and the Ordinance is effective upon passage.  
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14 Dated: January 24th, 2024 at Dallas, Oregon  
15  
16  
17

18 POLK COUNTY BOARD OF COMMISSIONERS

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21   
22 \_\_\_\_\_  
23 Craig Pope, Chair

24  
25 (abstention)  
26 \_\_\_\_\_  
27 Jeremy Gordon, Commissioner

28  
29   
30 \_\_\_\_\_  
31 Lyle Mordhorst, Commissioner  
32  
33

34 First Reading: 1/24/2024

35 Second Reading: n/a

36 Recording Secretary: Nicole Pineda   
37

**BEFORE THE BOARD OF COMMISSIONERS FOR  
POLK COUNTY, OREGON**

In the Matter of Establishing Duties )  
and Responsibilities Regarding )  
Revenue, Accounting, Investing and )  
Other Financial Administrative )  
Matters. )

**RESOLUTION NO. 16-03**

**WHEREAS**, the office of Polk County Treasurer has traditionally performed numerous functions related to the financial administration of the County in addition to that of the traditional statutory County Treasurer obligations,

**WHEREAS**, the Polk County Compensation Committee has accepted the recommendation to reduce the compensation of the position of Polk County Treasurer to 0.2 FTE;

**WHEREAS**, the Board of Commissioners desires to address the newly reduced duties of the County treasurer and establish a finance position to perform financial administrative duties for the County,

**WHEREAS**, the Board of Commissioners desires to establish and name a custodial officer as defined in ORS § 294.004(2); and

**WHEREAS**, the Board of Commissioners finds that the proposed assignment of duties is in the best interest of the County and public it serves;

**NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Polk County Board of Commissioners:

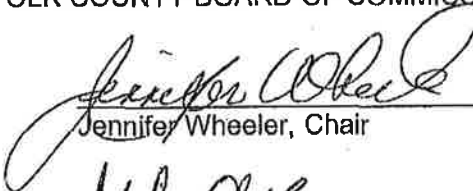
1. The Polk County Treasurer's responsibilities will be limited to approval of the disposition of interest earned pursuant to ORS § 294.080; filing of a monthly financial statement pursuant to ORS § 208.090; which statement will be performed by the Finance Manager and approved and filed by the Treasurer; annual settlement with the County Governing Body pursuant to ORS § 208.140; delivery of all public money, books and papers on the possession of the County Treasurer to his/her successor pursuant to ORS § 208.150; and administering all necessary Oaths pursuant to ORS § 208.170.
2. Polk County Finance Manager: The position of Polk County Finance Manager is hereby created. The Finance Manager's responsibilities will include preparing the monthly cash report/financial statement prepared by ORS § 208.090 for filing by the Treasurer, controlling County accounts and Trust accounts, and serving as the

custodial officer for purposes of ORS chapter 294 and other duties as assigned by job description. Other duties performed within the Treasurer's Office, including but not limited to the depositing of daily deposits, posting the tax revenue turnover and tax collection will continue to be performed, but under the direction of the Finance Manager.

3. Staff is hereby directed to develop the necessary job description(s) and potential departmental organizations necessary to effectuate this resolution and the bifurcation of duties between the Polk County Treasurer and the newly created Finance Manager Position.
4. This resolution will become effective on July 1, 2016 upon approval by the Board of Commissioners and will remain in effect until a subsequent resolution establishing duties and responsibilities of financial administrative matters is approved by the Board of Commissioners.

Dated: February 3, 2016 at Dallas, Oregon.

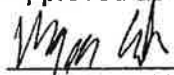
POLK COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Jennifer Wheeler, Chair

  
\_\_\_\_\_  
Mike Ainsworth, Commissioner

  
\_\_\_\_\_  
Craig Fope, Commissioner

Approved as to Form:

  
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Morgan Smith  
County Counsel