

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

In the matter of Increasing Appropriations within  
the General Fund, and )  
)  
Increasing Appropriations in the Public Works )  
Fund, Management Services Fund, and )  
)  
Increasing Revenues and Appropriations in the )  
County School Fund, and )  
)  
All adjustments relate to the 2023-2024 )  
Fiscal Year )

**RESOLUTION NO. 24-02**

WHEREAS, the above matter came before the Polk County Board of Commissioners in regular session on 7th day of February, 2024; and

WHEREAS, the General Fund of Polk County incurred unexpected personal and materials and supplies expenses in Assessment, unanticipated personal services and materials and supplies expenses in the Sheriff – Criminal, unanticipated materials and supplies expenses in the Sherriff – Jail, unanticipated materials and supplies in Emergency Management, unexpected improvement expenses in Parks Management; and

WHEREAS, the Public Works Fund incurred unexpected costs in two divisions (Administration and Engineering) which require an increase in appropriations and a corresponding reduction in Contingency, and

WHEREAS, the County School Fund requires an increase in both appropriations and revenue due to additional monies received.

WHEREAS, the Management Services Fund had additional expenditures in Personnel resulting in a corresponding decrease in Equipment Replacement Reserve to balance the budget.

WHEREAS, ORS 294.450 (1)(3) provides the authority for transfer of appropriations within a given fund or from the General Fund to any other fund when authorized by official resolution of the governing body; and ORS 294.326 (3) provides authority for the expenditure of grants, gifts, bequests or devises transferred to a municipal corporation in trust for specific purposes after the enactment of a resolution authorizing the expenditure; and ORS 294.470 (4) provides the authority to increase appropriations in an internal service fund; now, therefore,

IT IS HEREBY RESOLVED that the Board of Commissioners, County of Polk, adopt this

resolution in full in the amounts shown below:

<b>GENERAL FUND (100)</b>	
<b><u>Total Requirements</u></b>	<b><u>\$ 32,417,500</u></b>
Assessment (210) Increase from \$1,818,875 to 1,893,875	75,000
Sheriff - Criminal (430) Increase from \$7,069,549 to \$7,169,549	100,000
Sheriff – Jail (435) Increase from \$7,267,333 to 7,467,333	200,000
Emergency Management (440) Increase from \$608,355 to \$708,355	100,000
Parks Maintenance (750) Increase from \$1,094,346 to \$1,694,346	600,000
Fund Operating Contingency Decrease from \$3,682,119 to \$2,607,119	(1,075,000)
<b>TOTAL ADJUSTED REQUIREMENTS</b>	<b><u>\$ 32,417,500</u></b>

<b>PUBLIC WORKS FUND (210)</b>	
<b><u>Total Requirements</u></b>	<b><u>\$ 16,914,000</u></b>
Public Works - Administration (610) Increase from \$1,106,637 to \$1,206,637	100,000
Public Works – Engineering (650) Increase from \$487,492 to \$537,492	50,000
Fund Operating Contingency (610) Decrease from \$4,312,883 to \$4,162,883	(150,000)
<b>TOTAL ADJUSTED REQUIREMENTS</b>	<b><u>\$ 16,914,000</u></b>

<b>COUNTY SCHOOL FUND (270)</b>	
<b><u>Total Requirements</u></b>	<b><u>\$ 175,000</u></b>

County School Fund (270)	
Increase from \$175,000 to \$192,500	17,500
<b>TOTAL ADJUSTED REQUIREMENTS</b>	<b>\$ <u>192,500</u></b>

**MANAGEMENT SERVICES FUND (610)**

<b><u>Total Requirements</u></b>	<b>\$ <u>8,415,000</u></b>
Personnel (855)	
Increase from \$542,497 to \$642,497	100,000
Equipment Replacement Reserve (195)	
Decrease from \$1,302,436 to \$1,202,436	(100,000)
<b>TOTAL ADJUSTED REQUIREMENTS</b>	<b>\$ <u>8,415,000</u></b>

Dated this 7th day of February, 2024 at Dallas, Oregon.

POLK COUNTY BOARD OF COMMISSIONERS

*unavailable to sign*  
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Craig Pope, Chair


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Jeremy Gordon, Commissioner

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Lyle Mordhorst, Commissioner

Approved as to Form:

  
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Morgan Smith, County Counsel