

ORDINANCE NO. 15-1001

AN ORDINANCE OF THE CITY OF OREGON CITY AMENDING SECTIONS OF THE OREGON CITY MUNICIPAL CODE TO ALLOW FOR THE CLOSING OF UNNECESSARY FUNDS WITHIN THE CITY'S FINANCIAL ACCOUNTING STRUCTURE

WHEREAS, the City of Oregon City is committed to the highest standards for financial reporting and stewardship of public resources; and

WHEREAS, Generally Accepted Accounting Principles state that unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration (NCGA Statement 1), and the Oregon Department of Revenue advises that unnecessary funds complicate the budget, making it more difficult to understand and work with (Local Budgeting Manual); and

WHEREAS, the City's current accounting structure contains several funds which are unnecessary. Closing the funds will reduce the complexity of the financial reporting structure, resulting in greater transparency; and

WHEREAS, Oregon City Municipal Code includes chapters for the regulation of various functions, some of which include a section on disposition of related program revenues and require the use of separate funds, which are not necessary to track such disposition. Restricted resources are segregated more effectively by using separate accounts within the financial accounting structure.

NOW, THEREFORE, OREGON CITY ORDAINS AS FOLLOWS:

Section 1. Oregon City Municipal Code Section 3.04.050 is hereby amended as follows with additions shown in underline and deletions shown in ~~strike through~~. The rest of Chapter 3.04 remains unchanged.

Chapter 3.04 - TRANSIENT ROOM TAX

3.04.050 - Tax—Disposition.

All transient room taxes collected by the city shall be accounted for separately allocated ~~to the city civic improvement trust fund~~ and devoted to the promotion of tourism as ~~designated therein~~.

Section 2. Oregon City Municipal Code Section 5.04.040 is hereby amended as follows with additions shown in underline and deletions shown in ~~strike through~~. The rest of Chapter 5.04 remains unchanged.

Chapter 5.04 - BUSINESS LICENSES

5.04.040 - Disposition of proceeds.

All monies received from licenses issued hereunder shall be accounted for separately deposited ~~in the general fund~~, and dedicated, after payment of costs, to economic development and administration.

Section 3. Oregon City Municipal Code Section 8.20.060 is hereby amended as follows with additions shown in underline and deletions shown in ~~striketrough~~. The rest of Chapter 8.20 remains unchanged.

Chapter 8.20 - SOLID WASTE COLLECTION AND DISPOSAL

8.20.060 - Franchise—Fee.

In consideration of the franchise granted by this chapter, the franchisee shall pay quarterly to the city a franchise fee equal to four percent of the collected fees for each quarter. The franchise fee shall be due by the twentieth of the month after the quarter ends. End of the quarter shall be on March 31, June 30, September 30 and December 31. There shall be a written report showing the calculation with each payment. Failure to remit timely will incur a ten percent of the amount due penalty if not received by the last day of the month due and shall incur an interest charge at twelve percent per year from the due date. The city may grant an extension of time to file and avoid both penalties. The extension shall be confirmed in writing and signed by an official of the city. Receipts from fees, penalties, and charges shall be accounted for separately ~~placed in the city solid waste fund~~ and shall be expended only for the following matters:

- A. Nuisance abatement;
- B. Solid waste services rendered to the city;
- C. Removal of trees, leaves, and brush;
- D. Solid waste programs authorized by the city commission.

Section 4. Oregon City Municipal Code Section 10.16.200 is hereby amended as follows with additions shown in underline and deletions shown in ~~striketrough~~. The rest of Chapter 10.16 remains unchanged.

Chapter 10.16 - PARKING

10.16.200 - Device and permit proceeds.

Proceeds from sale of the permits and from meter and pay station fees shall be accounted for separately ~~credited to a parking improvement fund~~. The proceeds ~~revenues of the fund~~ shall be used to print and distribute permits, lease, purchase, improve or otherwise acquire from public and private sources additional parking areas that would serve the parking needs of the public in the regulated area, maintenance of lots, insurance and provide revenues necessary to sustain the program.

Section 5. Oregon City Municipal Code Section 13.30.080 is hereby amended as follows with additions shown in underline and deletions shown in ~~striketrough~~. The rest of Chapter 13.30 remains unchanged.

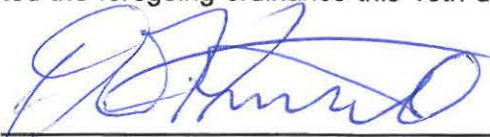
Chapter 13.30 - TRANSPORTATION UTILITY FEES

13.30.080 - Use of funds.

Service charges collected under this chapter shall be accounted for separately and expended only deposited into the city of Oregon City transportation maintenance fund for the purpose of paying all or any part of the cost and expense of maintaining the city's transportation system. In expending funds, the city shall endeavor to expend funds based on the following priorities:

- A. Pavement management;
- B. Maintaining and operating the transportation system;

Read for the first time at a regular meeting of the City Commission held on the 4th day of March, 2015, and the City Commission finally enacted the foregoing ordinance this 18th day of March, 2015.




DAN HOLLADAY, Mayor

Attested to this 18th day of March, 2015,



Kattie Riggs, City Recorder

Approved as to legal sufficiency:



City Attorney

Oregon City
Request for Budget Adjustment
2013-2015 Budget Adjustment 4

<u>Description</u>	<u>Account</u>	<u>Original Budget</u>	<u>Increase</u>	<u>Decrease</u>	<u>Revised Budget</u>
Close Unnecessary Funds to the General Fund and Reallocate to Restricted Divisions and Accounts as Required					
Cable TV					
ROW Usage Charges	R 409-200-214	\$ 296,000	\$ 106,100	\$ -	\$ 402,100
Contingency	E 409-200-888	\$ 193,900	\$ -	\$ 193,900	\$ -
Transfers Out	E 409-200-976	\$ -	\$ 300,000	\$ -	\$ 300,000
Civic Improvement Trust					
Beginning Fund Balance	R 331-200-911	\$ 6,000	\$ 20,195	\$ -	\$ 26,195
Hotel/Motel Tax Receipts	R 331-200-781	\$ 122,000	\$ 173,805	\$ -	\$ 295,805
Contingency	E 331-200-888	\$ 6,000	\$ -	\$ 6,000	\$ -
Transfers Out	E 331-200-976	\$ -	\$ 200,000	\$ -	\$ 200,000
Business Development					
Beginning Fund Balance	R 332-200-911	\$ 13,825	\$ 14,028	\$ -	\$ 27,853
Business Licenses	R 332-200-411	\$ 100,000	\$ 32,397	\$ -	\$ 132,397
Contingency	E 332-200-888	\$ 13,575	\$ -	\$ 13,575	\$ -
Transfers Out	E 332-200-976	\$ -	\$ 60,000	\$ -	\$ 60,000
Economic Improvement District					
Beginning Fund Balance	R 338-200-911	\$ 250	\$ 4,805	\$ -	\$ 5,055
Business Licenses	R 338-200-895	\$ 230,000	\$ 4,695	\$ -	\$ 234,695
Contingency	E 338-200-888	\$ 500	\$ -	\$ 500	\$ -
Transfers Out	E 338-200-976	\$ -	\$ 10,000	\$ -	\$ 10,000
Solid Waste Enhancement					
Beginning Fund Balance	R 341-200-911	\$ 54,414	\$ 28,773	\$ -	\$ 83,187
Intergovernmental Revenue	R 341-200-351	\$ 240,000	\$ 125,813	\$ -	\$ 365,813
Contingency	E 341-200-888	\$ 45,414	\$ -	\$ 45,414	\$ -
Transfers Out	E 341-199-976	\$ -	\$ 200,000	\$ -	\$ 200,000
Police Services Reserve					
Beginning Fund Balance	R 307-171-911	\$ 603,600	\$ 25,786	\$ -	\$ 629,386
Permit Revenue	R 307-171-411	\$ 330,000	\$ 135,364	\$ -	\$ 465,364
Contingency	E 307-171-888	\$ 138,850	\$ -	\$ 138,850	\$ -
Transfers Out	E 307-171-976	\$ -	\$ 300,000	\$ -	\$ 300,000
City Cleanup					
Garbage Franchise Revenue	R 315-199-231	\$ 387,000	\$ 173,173	\$ -	\$ 560,173
Contingency	E 315-199-888	\$ 76,827	\$ -	\$ 76,827	\$ -
Transfers Out	E 315-199-976	\$ -	\$ 250,000	\$ -	\$ 250,000
Downtown Parking					
Charges for Services	R 321-200-525	\$ 570,350	\$ 390,365	\$ -	\$ 960,715
Contingency	E 321-200-888	\$ 9,635	\$ -	\$ 9,635	\$ -
Transfers Out	E 321-200-976	\$ -	\$ 400,000	\$ -	\$ 400,000
Code Enforcement					
Fines & Penalties	R 354-200-612	\$ 20,000	\$ 96,749	\$ -	\$ 116,749
Contingency	E 354-200-888	\$ 3,251	\$ -	\$ 3,251	\$ -
Transfers Out	E 354-200-976	\$ -	\$ 100,000	\$ -	\$ 100,000
Endowment Care					
Beginning Fund Balance	R 605-172-911	\$ 104,470	\$ 4,430	\$ -	\$ 108,900
Contingency	E 605-172-871	\$ 105,570	\$ -	\$ 105,570	\$ -
Transfers Out	E 605-172-976	\$ -	\$ 110,000	\$ -	\$ 110,000
Parks & Recreation Trust					
Beginning Fund Balance	R 608-200-911	\$ 188,000	\$ 36,195	\$ -	\$ 224,195
Donations	R 608-200-773	\$ 30,000	\$ 120,805	\$ -	\$ 150,805
Contingency	R 608-200-888	\$ 193,000	\$ -	\$ 193,000	\$ -
Transfers Out	E 608-200-976	\$ -	\$ 350,000	\$ -	\$ 350,000
General Fund					