

RESOLUTION NO. 18-796-20

A RESOLUTION OF CITY OF JOHN DAY ADOPTING MODEL COST ACCOUNTING GUIDELINES FOR PUBLIC IMPROVEMENTS BY CONTRACTING AGENCIES PURSUANT TO ORS 279C.310.

WHEREAS, the John Day City Council ("Council") acts as the local contract review board (the "LCRB") for City of John Day ("City"); and

WHEREAS, pursuant to ORS 279C.310, a contracting agency may not construct a public improvement with the contracting agency's own equipment or personnel if the cost exceeds \$5,000.00 unless the contracting agency adopts and applies a cost accounting system that substantially complies with the model cost accounting guidelines developed by the Oregon Department of Administrative Services ("DAS") pursuant to section 3, chapter 869, Oregon Laws 1979, as determined by an accountant qualified to perform audits required by ORS 297.210 and 297.405 to 297.555; and

WHEREAS, City desires to construct public improvements with City's own equipment and/or personnel that exceed \$5,000.00; and

WHEREAS, Council, acting as the LCRB, desires to adopt and apply the Model Cost Accounting Guidelines developed by DAS as City's Cost Accounting System to apply to public improvement projects exceeding \$5,000.00 which are constructed with City's own equipment and/or personnel.

NOW, THEREFORE, BE IT RESOLVED, by and through Council meeting in regular session, the following:

1. Findings. The above-stated findings are hereby adopted.
2. Adoption. In accordance with ORS 279C.310, the Model Cost Accounting Guidelines developed by DAS pursuant to Section 3, Chapter 869, Oregon Laws 1979, a copy of which guidelines are attached hereto as Exhibit A, are hereby adopted as City's Cost Accounting System for public improvement projects exceeding \$5,000.00 which are constructed with City's own equipment and/or personnel.
3. Miscellaneous. All pronouns contained in this resolution and any variations thereof will be deemed to refer to the masculine, feminine, or neutral, singular or plural, as the identity of the parties may require. The singular includes the plural and the plural includes the singular. The word "or" is not exclusive. The words "include," "includes," and "including" are not limiting. The provisions of this resolution are hereby declared severable. If any section, subsection, sentence, clause, and/or portion of this resolution is for any reason held invalid, unenforceable, and/or unconstitutional, such invalid, unenforceable, and/or unconstitutional section, subsection, sentence, clause, and/or portion will (a) yield to a construction permitting enforcement to the maximum extent permitted by applicable law, and (b) not affect the validity, enforceability, and/or constitutionality of the remaining portion of this resolution. This resolution may be corrected by order of Council to cure editorial and/or clerical errors.

APPROVED, ADOPTED, AND MADE EFFECTIVE by the Council on July 10, 2018.

Ron Lundbom, Mayor

ATTEST:

Nicholas Green, City Manager

Exhibit A
Model Cost Accounting Guidelines

(attached)