

08-O-1868

**A SUBSTITUTE ORDINANCE BY
COMMUNITY DEVELOPMENT/ HUMAN RESOURCES COMMITTEE**

AN ORDINANCE AUTHORIZING THE MAYOR, ON BEHALF OF THE DEPARTMENT OF PARKS, RECREATION AND CULTURAL AFFAIRS, TO DEPOSIT CERTAIN USE, RENTAL, AND ACTIVITY FEES AND DEPOSITS INTO THE LIABILITY ACCOUNTS SET FORTH BELOW IN THIS ORDINANCE, AND TO PAY REFUNDS AND RETURN DEPOSITS FROM SAID ACCOUNTS, AND TO TRANSFER UNRETURNED FEES AND DEPOSITS INTO THE REVENUE ACCOUNTS SET FORTH BELOW IN THIS ORDINANCE.

WHEREAS, the Department of Parks Recreation and Cultural Affairs on a regular basis rents out amenities such as pavilions, recreation centers, pools and the like, and receives payment for programs and classes (collectively “Fees” or “Fee Payments”); and

WHEREAS, the amount of these Fees is set forth in Atlanta Code of Ordinances section 110-3; and

WHEREAS, the Fees are paid at the time of making a reservation or registering for a program or class, in advance of the event; and

WHEREAS, currently many of the Fee Payments are being deposited into the following trust accounts: Fees for Youth Athletics Programs shall be deposited into: 7701 (Trust Fund) 140303 (PRC Summer Program) 3710001 (Private Contributions & Donations) 6190000 (Special Facilities) 600239 (Youth Athletics Program) 69999 (Funding Source for Non Capital Trust Project); Summer User Fees shall be deposited into: 7701 (Trust Fund) 140303 (PRC Summer Program) 3472002 (Fees, Recreation Activity) 6190000 (Special Facilities) 600231 (Summer User Fees) 69999 (Funding Source for Non Capital Trust Project); Ground & Site Improvement Parks shall be deposited into: Deposits: 7701 (Trust Fund) 140201 (PRC Parks Administration) 3479003 (Fees, Parks) 6210000 (Park Administration) 100247 (Ground & Site Improvement; City-Wide) 91494 (Trust Fund 9999); Gilbert House Fees shall be deposited into: Deposits: 7701 (Trust Fund) 140401 (PRC Cultural Affairs Administration) 3710001 (Private Contributions & Donations) 6110000 (Cultural/ Recreation Administration) 600078 (Gilbert House) 69999 (Funding Source for Non Capital Trust Project); Atlanta Arts Alliance, Inc. shall be deposited into: Deposits: 7701 (Trust Fund) 140401 (PRC Cultural Affairs Administration) 3710001 (Private Contributions & Donations) 6110000 (Cultural/Recreation Administration) 600079 (Atlanta Arts Alliance, Inc. 69999 (Funding Source for Non Capital Trust Project); and some of the Fee Payments are being deposited to a non departmental revenue account 1001 (General Fund) 000002 (Department/Org) 3810008 (Building Rentals, General) 0000000 (Function/Activity), although the revenue has not yet been earned; and

WHEREAS, the current policy regarding depositing of Fees was established by City Ordinance number 08-O-0877; and

WHEREAS, because of the current policy of depositing Fees into a revenue account, the City, and specifically the Department of Parks, Recreation and Cultural Affairs, is unable to return payments to clients who may have to cancel or change their reservation or registration within the prescribed time frame; and

WHEREAS, the Department of Parks, Recreation and Cultural Affairs desires to adhere to acceptable accounting procedures by depositing Fee Payments into a liability account rather than a revenue account; and

WHEREAS, the Department of Parks, Recreation and Cultural Affairs desires to transfer the appropriate amount of Fees into a revenue account after the revenue has been earned, and to refund applicable returns or deposits from the liability account.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA hereby ordains as follows:

SECTION 1: Account number 1226018 (Reservation Liability Account) shall be established for the purpose of depositing unearned liability payments, collected pursuant to Atlanta Code of Ordinances section 110-3, into said account. Refunds and deposit returns shall be paid from the Liability Account within forty-five days of the Commissioner of the Department of Parks, Recreation and Cultural Affairs' receipt of a refund or deposit return request, but only after s/he confirms that said refund or deposit return is owed by the City. Monthly journal entries shall be performed by the Department of Finance within 30 days of the close of the immediate prior month, in consultation with the Department of Parks, Recreation, and Cultural Affairs. The journal entries shall determine the amount of revenue earned during the previous month, and shall transfer said amount from the Liability Account, and shall deposit that amount into the appropriate revenue account, whose numbers are as follows:

Fees for Youth Athletics Programs shall be deposited into: 7701 (Trust Fund) 140303 (PRC Summer Program) 3710001 (Private Contributions & Donations) 6190000 (Special Facilities) 600239 (Youth Athletics Program) 69999 (Funding Source for Non Capital Trust Project).

Summer User Fees shall be deposited into: 7701 (Trust Fund) 140303 (PRC Summer Program) 3472002 (Fees, Recreation Activity) 6190000 (Special Facilities) 600231 (Summer User Fees) 69999 (Funding Source for Non Capital Trust Project).

Ground & Site Improvement Parks shall be deposited into: Deposits: 7701 (Trust Fund) 140201 (PRC Parks Administration) 3479003 (Fees, Parks) 6210000 (Park Administration) 100247 (Ground & Site Improvement; City-Wide) 91494 (Trust Fund 9999).

Gilbert House Fees shall be deposited into: Deposits: 7701 (Trust Fund) 140401 (PRC Cultural Affairs Administration) 3710001 (Private Contributions & Donations) 6110000 (Cultural/ Recreation Administration) 600078 (Gilbert House) 69999 (Funding Source for Non Capital Trust Project).

Atlanta Arts Alliance, Inc. shall be deposited into: Deposits: 7701 (Trust Fund) 140401 (PRC Cultural Affairs Administration) 3710001 (Private Contributions & Donations) 6110000 (Cultural/Recreation Administration) 600079 (Atlanta Arts Alliance, Inc. 69999 (Funding Source for Non Capital Trust Project).

SECTION 2: All ordinances and resolutions in conflict herewith are hereby waived for purposes of this Ordinance only, and only to the extent of the conflict.