

# TIGARD MUNICIPAL CODE

## Chapter 3.04 IMPREST CASH ACCOUNTS.

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### **3.04.010 Designated.**

Pursuant to ORS Section 294.465, there is established the following imprest cash accounts for the handling of minor disbursements and making change incident to the operation of the business of the City:

(1) Imprest cash account of the sewer fund, in an amount not to exceed three hundred dollars, is authorized to be transferred from the sewer fund to the "imprest cash account of the sewer fund."

(2) Imprest cash account of the general fund, in an amount not to exceed one thousand dollars, is authorized to be transferred from the general fund under the heading "imprest cash account of the general fund." (Ord. 89-09 §1(Exh. A (part)), 1989; Ord. 84-11, 1984; Ord. 81-49 §2, 1981; Ord. 68-95 §1, 1968; Ord. 67-71 §1, 1967).

### **3.04.020 Purpose.**

The purposes for which each of the foregoing accounts shall be utilized shall include minor disbursements and making change. (Ord. 67-71 §2, 1967).

### **3.04.030 Expenditures--Prior Approval Required.**

The methods for controlling of expenditures and encumbering of moneys in each of the accounts shall conform to established accounting procedures of the City, and the expenditures therefrom shall be subject to rules set forth in the Tigard purchasing manual as adopted by the Council. (Ord. 89-09 §1(Exh. A (part)), 1989; Ord. 67-71 §3, 1967).

### **3.04.040 Sources Of Replenishment.**

The source for replenishment of the "imprest cash account--sewer fund" shall be the sewer fund.

The source for replenishment of the "imprest cash account of the general fund" shall be the general fund. (Ord. 89-09 §1(Exh. A (part)), 1989; Ord. 67-71 §4, 1967).

### **3.04.050 Expenditures--In Excess Of Cash Balance.**

No person shall expend or encumber or authorize expenditure or encumbrance of balances from the accounts created in accordance with Section 3.04.010, in excess of the cash balance of that account, or for a purpose for which there is no appropriation or source of reimbursement authorized at that time. (Ord. 67-71 §5, 1967).

### **3.04.060 Petty Cash Amounts To Be Set Out In A Separate Schedule.**

Each petty cash account and the amount thereof may be set out in a separate schedule of such accounts in the budget document. The total amount of all petty cash accounts shall be set forth in the same schedule. (Ord. 67-71 §6, 1967).■