

BEFORE THE COUNCIL OF THE  
METROPOLITAN SERVICE DISTRICT

AN ORDINANCE AMENDING ORDINANCE NO. )  
89-294A REVISING THE FY 1989-90 )  
BUDGET AND APPROPRIATIONS SCHEDULE )  
FOR THE PURPOSE OF MOVING )  
APPROPRIATIONS FROM CAPITAL OUTLAY )  
TO MATERIALS & SERVICES IN VARIOUS )  
FUNDS AND AMENDING THE PUBLIC )  
AFFAIRS CAPITAL OUTLAY )  
APPROPRIATION )

ORDINANCE NO. 90-311  
Introduced by Rena Cusma,  
Executive Officer

WHEREAS, The Council of the Metropolitan Service District has reviewed and considered the need to modify the FY 1989-90 Budget; and

WHEREAS, The need for a modified budget plan has been justified; and

WHEREAS, Adequate funds exist for identified needs; now, therefore,

THE COUNCIL OF THE METROPOLITAN SERVICE DISTRICT HEREBY ORDAINS:

That Ordinance No. 89-294A, Exhibit B, FY 1989-90 Budget, and Exhibit C, Schedule of Appropriations, are hereby amended as shown in Exhibits A and B to this Ordinance for the purpose of moving funds from capital outlay to materials & services in various funds and amending the Public Affairs Capital Outlay appropriation.

ADOPTED by the Council of the Metropolitan Service District this  
11th day of January, 1990.

  
\_\_\_\_\_  
Tanya Collier, Presiding Officer

ATTEST:

  
\_\_\_\_\_  
Gwen Ware-Barrett  
Clerk of the Council

kr:ord89-90:90-311:ord311  
12/26/89

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
GENERAL FUND:Office of General Counsel							
	Total Personal Services	4.25	253,022		0	4.25	253,022
	Materials & Services						
521100	Office Supplies		2,842		1,800		4,642
521110	Computer Software		375				375
521290	Other Supplies		3,020				3,020
521310	Subscriptions		4,400				4,400
521320	Dues		1,126				1,126
525640	Maintenance & Repairs Services-Equipment		160				160
526310	Printing Services		100				100
526410	Telephone		150				150
526420	Postage		150				150
526440	Delivery Services		300				300
526500	Travel		1,100				1,100
526700	Temporary Help Services		5,000				5,000
526800	Training, Tuition, Conferences		3,716				3,716
529500	Meetings		400				400
529800	Miscellaneous		200				200
	Total Materials & Services		23,039		1,800		24,839
	Capital Outlay						
571500	Purchases-Office Furniture & Equipment		2,412		(1,800)		612
	Total Capital Outlay		2,412		(1,800)		612
	TOTAL EXPENDITURES	4.25	278,473	0.00	0	4.25	278,473

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
GENERAL FUND:Executive Management							
	Total Personal Services	8.85	463,529		0	8.85	463,529
	Materials & Services						
521100	Office Supplies		3,321		3,244		6,565
521110	Computer Software		290				290
521310	Subscriptions		823				823
521320	Dues		8,708				8,708
524190	Misc. Professional Services		26,500				26,500
525640	Maintenance & Repairs Services-Equipment		100				100
525710	Equipment Rental		648				648
525731	Operating Lease Payments-Building		1,050				1,050
526310	Printing Services		650				650
526420	Postage		500				500
526440	Delivery Services		150				150
526500	Travel		11,680				11,680
526800	Training, Tuition, Conferences		6,155				6,155
529500	Meetings		5,360				5,360
529800	Miscellaneous		370				370
	Total Materials & Services		66,305		3,244		69,549
	Capital Outlay						
571500	Purchases-Office Furniture & Equipment		8,574		(3,244)		5,330
	Total Capital Outlay		8,574		(3,244)		5,330
	TOTAL EXPENDITURES	8.85	538,408	0.00	0	8.85	538,408

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
GENERAL FUND:Public Affairs							
	Total Personal Services	10.75	422,207		0	10.75	422,207
	Materials & Services						
521100	Office Supplies		4,350		650		5,000
521110	Computer Software		1,200				1,200
521240	Graphics/Reprographic Supplies		2,000				2,000
521260	Printing Supplies		4,649				4,649
521290	Other Supplies		300				300
521310	Subscriptions		3,538				3,538
521320	Dues		594				594
524190	Misc. Professional Services		7,000				7,000
525640	Maintenance & Repairs Services-Equipment		200				200
525710	Equipment Rental		250				250
526200	Ads & Legal Notices		6,900				6,900
526310	Printing Services		19,630				19,630
526320	Typesetting & Reprographics Services		2,500				2,500
526420	Postage		5,850				5,850
526500	Travel		5,621				5,621
526800	Training, Tuition, Conferences		3,195				3,195
529500	Meetings		390				390
	Total Materials & Services		68,167		650		68,817
	Capital Outlay						
571500	Purchases-Office Furniture & Equipment		650		3,880		4,530
	Total Capital Outlay		650		3,880		4,530
	TOTAL EXPENDITURES	10.75	491,024	0.00	4,530	10.75	495,554

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
GENERAL FUND:General Expenses							
Interfund Transfers							
581513	Trans. Indirect Costs to Bldg. Fund		210,760				210,760
581615	Trans. Indirect Costs to Insurance Fund		33,733				33,733
582140	Trans. Resources to Plan. Fund		37,612				37,612
Total Interfund Transfers			282,105		0		282,105
Contingency and Unappropriated Balance							
599999	Contingency		91,616		(4,530)		87,086
Total Contingency and Unappropriated Balance			91,616		(4,530)		87,086
TOTAL EXPENDITURES		60.65	4,313,357	0.00	0	60.65	4,313,357

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<b>SOLID WASTE OPERATING: Budget and Finance</b>							
Personal Services							
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511121	SALARIES-REGULAR EMPLOYEES (full time)						
	Budget and Finance Manager	1.00	51,242			1.00	51,242
	Sr. Solid Waste Planner	2.00	71,303			2.00	71,303
	Assoc. Solid Waste Planner	2.00	61,266			2.00	61,266
	Sr. Management Analyst	1.00	33,773			1.00	33,773
512000	FRINGE		73,978				73,978
Total Personal Services		6.00	291,562	0.00	0	6.00	291,562
Materials & Services							
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521100	Office Supplies		655		1,200		1,855
521110	Computer Software		9,675		1,095		10,770
524190	Misc. Professional Services		3,000				3,000
525640	Maintenance & Repairs Services-Equipment		2,405				2,405
526200	Ads & Legal Notices		3,250				3,250
526310	Printing Services		20,000				20,000
526320	Typesetting & Reprographics Services		1,000				1,000
526420	Postage		49,000				49,000
526500	Travel		3,400				3,400
526800	Training, Tuition, Conferences		6,050		483		6,533
528100	License, Permits, Payments to Other Agencies		35,000				35,000
Total Materials & Services			133,435		2,778		136,213
Capital Outlay							
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571500	Purchases-Office Furniture & Equipment		45,338		(2,778)		42,560
Total Capital Outlay			45,338		(2,778)		42,560
TOTAL EXPENDITURES		6.00	470,335	0.00	0	6.00	470,335

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
PLANNING FUND:Transportation Department							
	Total Personal Services	25.75	1,104,891		0	25.75	1,104,891
	Materials & Services						
521100	Office Supplies		21,300		1,300		22,600
521110	Computer Software		7,625				7,625
521240	Graphics/Reprographic Supplies		3,650				3,650
521310	Subscriptions		500				500
521320	Dues		1,000				1,000
524110	Accounting & Auditing Services		5,000				5,000
524190	Misc. Professional Services		668,000				668,000
524210	Data Processing Services		1,500				1,500
525640	Maint. & Repairs Services-Equipment		37,375				37,375
526200	Ads & Legal Notices		1,600				1,600
526310	Printing Services		12,600				12,600
526320	Typesetting & Reprographics Services		2,480				2,480
526410	Telephone		5,000				5,000
526420	Postage		1,000				1,000
526440	Delivery Services		200				200
526500	Travel		12,500				12,500
526800	Training, Tuition, Conferences		5,000				5,000
528100	License, Permits, Payments to Other Agencies		38,500				38,500
529500	Meetings		20,500				20,500
529800	Miscellaneous		1,000				1,000
	Total Materials & Services		846,330		1,300		847,630
	Capital Outlay						
571500	Purchases-Office Furniture & Equipment		67,491		(1,300)		66,191
	Total Capital Outlay		67,491		(1,300)		66,191
	TOTAL EXPENDITURES	25.75	2,018,712	0.00	0	25.75	2,018,712

EXHIBIT A  
ORDINANCE NO. 90-311

FISCAL YEAR 1989-90		CURRENT BUDGET		REVISION		PROPOSED BUDGET	
ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
PLANNING FUND: Planning & Development Department							
	Total Personal Services	13.75	608,319			0 13.75	608,319
	Materials & Services						
521100	Office Supplies		1,850		4,880		6,730
521110	Computer Software		1,100				1,100
521240	Graphics/Reprographic Supplies		500				500
521260	Printing Supplies		1,450				1,450
521310	Subscriptions		1,223				1,223
521320	Dues		900				900
524190	Misc. Professional Services		289,262				289,262
526200	Ads & Legal Notices		2,000				2,000
526310	Printing Services		10,300				10,300
526420	Postage		4,850				4,850
526440	Delivery Service		150				150
526500	Travel		14,150				14,150
526800	Training, Tuition, Conferences		7,000				7,000
528100	License, Permits, Payments to Other Agencies		81,815				81,815
529500	Meetings		4,293				4,293
	Total Materials & Services		420,843		4,880		425,723
	Capital Outlay						
571400	Purchases-Equipment & Vehicles		24,250		(2,800)		21,450
571500	Purchases-Office Furniture & Equipment		2,080		(2,080)		0
	Total Capital Outlay		26,330		(4,880)		21,450
	TOTAL EXPENDITURES	13.75	1,055,492	0.00		0 13.75	1,055,492



EXHIBIT B  
ORDINANCE NO. 90-311  
SCHEDULE OF APPROPRIATIONS FY 1989-90

	CURRENT APPROPRIATION	REVISION	PROPOSED APPROPRIATION
<hr/>			
GENERAL FUND			
<hr/>			
Council			
Personal Services	319,762		319,762
Materials & Services:	157,884		157,884
Capital Outlay:	4,700		4,700
Subtotal	482,346	0	482,346
General Counsel			
Personal Services	253,022		253,022
Materials & Services:	23,039	1,800	24,839
Capital Outlay:	2,412	(1,800)	612
Subtotal	278,473	0	278,473
Executive Management			
Personal Services	463,529		463,529
Materials & Services:	66,305	3,244	69,549
Capital Outlay:	8,574	(3,244)	5,330
Subtotal	538,408	0	538,408
Finance & Administration			
Personal Services	1,279,954		1,279,954
Materials & Services:	806,856		806,856
Capital Outlay:	62,575		62,575
Subtotal	2,149,385	0	2,149,385
Public Affairs			
Personal Services	422,207		422,207
Materials & Services:	68,167	650	68,817
Capital Outlay:	650	3,880	4,530
Subtotal	491,024	4,530	495,554
General Expense			
Contingency	91,616	(4,530)	87,086
Transfers	282,105		282,105
Subtotal	373,721	(4,530)	369,191
Unappropriated Balance	0		0
<b>Total General Fund Requirements</b>	<b>4,313,357</b>	<b>0</b>	<b>4,313,357</b>

EXHIBIT B  
ORDINANCE NO. 90-311  
SCHEDULE OF APPROPRIATIONS FY 1989-90

	CURRENT APPROPRIATION	REVISION	PROPOSED APPROPRIATION
<b>SOLID WASTE OPERATING FUND</b>			
<b>Administration</b>			
Personal Services	316,969		316,969
Materials & Services:	50,160		50,160
Capital Outlay:	0		0
Subtotal	367,129	0	367,129
<b>Budget and Finance:</b>			
Personal Services	291,562		291,562
Materials & Services:	133,435	2,778	136,213
Capital Outlay:	45,338	(2,778)	42,560
Subtotal	470,335	0	470,335
<b>Operations</b>			
Personal Services	439,836		439,836
Materials & Services:	13,119,107		13,119,107
Capital Outlay:	236,400		236,400
Subtotal	13,795,343	0	13,795,343
<b>System Planning &amp; Engineering</b>			
Personal Services	386,708		386,708
Materials & Services:	644,100		644,100
Capital Outlay:	0		0
Subtotal	1,030,808	0	1,030,808
<b>Waste Reduction</b>			
Personal Services	547,136		547,136
Materials & Services:	1,713,356		1,713,356
Capital Outlay:	0		0
Subtotal	2,260,492	0	2,260,492
<b>General Expense</b>			
Contingency	1,112,422		1,112,422
Transfers	21,587,901		21,587,901
Subtotal	22,700,323	0	22,700,323
Unappropriated Balance	844,307		844,307
<b>Total Solid Waste Operating Fund Requirements</b>	<b>41,468,737</b>	<b>0</b>	<b>41,468,737</b>

EXHIBIT B  
ORDINANCE NO. 90-311  
SCHEDULE OF APPROPRIATIONS FY 1989-90

	CURRENT APPROPRIATION	REVISION	PROPOSED APPROPRIATION
<hr style="border-top: 1px dashed black;"/>			
PLANNING FUND			
<hr style="border-top: 1px dashed black;"/>			
Transportation Department			
Personal Services	1,104,891		1,104,891
Materials & Services:	846,330	1,300	847,630
Capital Outlay:	67,491	(1,300)	66,191
	<hr style="border-top: 1px dashed black;"/>		<hr style="border-top: 1px dashed black;"/>
Subtotal	2,018,712	0	2,018,712
 Planning & Development Department			
Personal Services	608,319		608,319
Materials & Services:	420,843	4,880	425,723
Capital Outlay:	26,330	(4,880)	21,450
	<hr style="border-top: 1px dashed black;"/>		<hr style="border-top: 1px dashed black;"/>
Subtotal	1,055,492	0	1,055,492
 General Expenses			
Contingency	74,317		74,317
Transfers	829,900		829,900
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Subtotal	904,217	0	904,217
 Unappropriated Balance	66,531		66,531
 Total Planning Fund Requirements	4,044,952	0	4,044,952

STAFF REPORT

CONSIDERATION OF ORDINANCE NO. 90-311 AMENDING ORDINANCE NO. 89-294A REVISING THE FY 1989-90 BUDGET AND APPROPRIATIONS SCHEDULE FOR THE PURPOSE OF MOVING APPROPRIATIONS FROM CAPITAL OUTLAY TO MATERIALS & SERVICES IN VARIOUS FUNDS AND AMENDING PUBLIC AFFAIRS CAPITAL OUTLAY APPROPRIATION

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Date: November 29, 1989

Presented by: Jennifer Sims

FACTUAL BACKGROUND AND ANALYSIS

This ordinance provides the necessary budget amendments for the following items:

Moving Appropriations from Capital Outlay to Materials & Services

As departments prepare their budgets, they are asked to use the following three criteria for determining if an item is to be considered Capital Outlay:

1. The cost of the asset must be equal to or greater than \$500,
2. The useful life of the item must be greater than one year, and
3. The transaction must be either an original acquisition, an improvement whose benefit will be received for a significant time over the future and whose cost is significant in relation to the cost of the asset, or a rehabilitation of the asset so that it provides a broader range of services or so the life of the asset is extended beyond the originally estimated life.

For original acquisition items with large dollar values this criteria does not pose a problem. However, for smaller office furniture and equipment items such as chairs, desks, tables, phones, etc, it is sometimes difficult to determine six to twelve months in advance if a particular item will be over \$500. In many cases, the actual purchase price for each item or each component item is under \$500. These expenditures are then charged as a Materials & Service item instead of Capital Outlay.

In addition, during the FY 89-90 budget process departments were asked by Finance & Administration to budget an estimated amount for hook-up and access to the new financial management system. In most cases this amount was budgeted under capital outlay. The connection is actually comprised of two components - the ICC board and software. Each of these components is under the \$500 limit. Proper accounting requires that these expenditures be classified as a Materials & Services expense.

A clarification of expenditure classification for office furniture, equipment and A-Series access was prepared. Departments were asked to re-evaluate their capital outlay budgets to determine if transfers from Capital Outlay to Materials & Services categories were needed. This amendment would transfer money from Capital Outlay to Materials & Services in various funds. All the items requested for transfer were approved and budgeted in the FY 1989-90 adopted budget. A summary of the requested transfers is attached.

Amending the Public Affairs Capital Outlay Appropriation

During FY 1988-89, the Council approved the purchase of various computers and peripherals for the Public Affairs department. These items were purchased during the last quarter of FY 1988-89. It was anticipated at the time of ordering that all the computer items requested would be received by June 30, 1989. However, not all the items were received by that time. Except in specific circumstances, proper accounting methods require that an expenditure be accrued to the fiscal year in which the item is received. Those items not received by the last day of FY 1988-89 were accrued to and charged against the Public Affairs Capital Outlay appropriation for FY 1989-90.

The FY 89-90 Capital Outlay appropriation for Public Affairs is \$650. This amount is intended to purchase the A-Series connection required for access to the financial management system and, as explained above, is being transferred to the Public Affairs Materials & Service category. This action requests a transfer of \$4,530 from General Fund Contingency to Public Affairs Capital Outlay to fund the accrual of computer purchases to FY 1989-90.

NOTE: This action assumes adoption of Ordinance No. 90-323.

EXECUTIVE OFFICER'S RECOMMENDATION

The Executive Officer recommends adopted of Ordinance No. 90-311.

ATTACHMENT A

ORDINANCE NO. 90-311  
Summary of Transfer Requests

Executive Management

Transfer \$3,244 consisting of 2 conference table chairs (\$540), 2 secretarial chairs with arms (\$554), 1 secretarial chair without arms (\$250), furniture set for Water Quality Sr. Analyst (\$1,000) and A-Series connection (\$900).

Office of General Counsel

Transfer \$1,800 for two ICC Board Connections

Transportation

Transfer \$1,300 for ICC Board connections.

Planning & Development

Transfer \$4,880 consisting of \$1,100 for A-Series connection and \$3,780 for furniture, phones and office set-up for two employees.

Public Affairs

Transfer \$650 for A-Series MacIntosh connection

FINANCE COMMITTEE REPORT

ORDINANCE NO. 90-311, AMENDING ORDINANCE NO. 89-294A REVISING THE FY 1989-90 BUDGET AND APPROPRIATIONS SCHEDULE FOR THE PURPOSE OF MOVING APPROPRIATIONS FROM CAPITAL OUTLAY TO MATERIALS & SERVICES IN VARIOUS FUNDS AND AMENDING PUBLIC AFFAIRS CAPITAL OUTLAY APPROPRIATIONS

Date: January 4, 1990

Presented by: Councilor Wyers

COMMITTEE RECOMMENDATION: At the December 21, 1989, Finance Committee meeting, all members were present and voted unanimously to recommend Council adoption of Ordinance No. 90-311, amended to reflect corrected contingency amounts consistent with Ordinance No. 90-323.

COMMITTEE DISCUSSION/ISSUES: Finance and Administration Director Ray Phelps presented the ordinance which provides for 2 actions:

- 1) corrects expenditures and how they were recorded in various Metro funds (as either Capital Outlay items or Materials & Services purchases) based on accepted accounting definitions;
- 2) transfers \$4,530 from General Fund contingency to Public Affairs Capital Outlay to fund the accrual of computer purchases approved and budgeted for FY88-89 but actually received, and therefore appropriately charged to, FY89-90.

Regarding the first action, the Finance and Administration staff report outlines the three criteria used to determine which expenditures should be recorded under Materials & Services versus Capital Outlay categories. This ordinance makes accounting corrections to ensure actual purchases are recorded properly if the budgeted category turned out to be inappropriate. Exhibit A itemizes all of the changes. Action no. 2, as noted in the staff report, results from computer purchases ordered in the last quarter of FY88-89 but not received until this fiscal year. Because there is no carry-over of specific department funds from year to year, contingency funds are required to pay for these delayed computer deliveries. The Committee did not have any questions or issues regarding these budget actions.

In response to a request for clarification, Ms. Sims said the amendments shown in Exhibits A and B (copies attached to Ordinance No. 90-311) assumed the passage of Ordinance No. 90-323. Don Carlson, Council Administrator, suggested an amendment incorporating the assumption of the passage of the prior ordinance (No. 90-323) with regard to the contingency. The motion to amend carried unanimously. The public hearing was opened, but there was no one to testify.

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**METRO**

# Memorandum

2000 S.W. First Avenue  
Portland, OR 97201-5398  
503/221-1646

Date: January 17, 1990  
To: Rena Cusma, Executive Officer  
From: Gwen Ware-Barrett, Clerk of the Council  
Regarding: TRANSMITTAL OF ORDINANCE NOS. 90-311, 90-327 and 90-323

Attached for your consideration are true copies of Ordinance Nos. 90-311, 90-327 and 90-323 adopted by the Council on January 11, 1990.

If you wish to veto these ordinances, I must receive a signed and dated written veto message from you no later than 5:00 p.m., Friday, January 19, 1990. The veto message, if submitted, will become part of the permanent record. If no veto message is received by the time and date stated above, this ordinance will be considered finally adopted.

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I, Uretta Horley, received this memo and a true copy of Ordinance Nos. 90-311, 90-327 and 90-323 from the Council Clerk on January 19, 1990.

Dated: 1/17/90

GWPB:pa  
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