

BEFORE THE METRO COUNCIL

AN ORDINANCE AMENDING THE FY 1997-98)	ORDINANCE NO. 98-759
BUDGET AND APPROPRIATIONS)	
SCHEDULE BY TRANSFERRING \$8,000)	
FROM MATERIALS AND SERVICES TO)	Introduced by Metro Auditor
PERSONAL SERVICES WITHIN THE OFFICE)	Alexis Dow, CPA
OF THE AUDITOR TO COMPLETE A CASH)	
RECEIPTS AUDIT, AND DECLARING AN)	
EMERGENCY)	

WHEREAS, Metro facilities take in considerable cash receipts each year; and

WHEREAS, The Office of the Auditor has initiated a review of Metro's management of cash receipts; and

WHEREAS, The Office of the Auditor has temporarily hired an experienced auditor to conduct the cash receipts audit; and

WHEREAS, Field work on the project is complete, and analysis, report writing and review by Metro departments is under way; and

WHEREAS, The Metro Council has reviewed and considered the need to transfer appropriations with the FY 1997-98 Budget; and

WHEREAS, The need for a transfer of appropriation has been justified; and


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

THE METRO COUNCIL ORDAINS AS FOLLOWS:

1. That the FY 1997-98 Budget and Schedule of Appropriations are hereby amended as shown in the column entitled "Revision" of Exhibits A and B to this Ordinance for the purpose of transferring \$8,000 from Materials & Services to Personal Services within the Office of the Auditor to complete a cash receipts audit.

2. This Ordinance being necessary for the immediate preservation of the public health, safety or welfare of the Metro area in order to meet obligations and comply with Oregon Budget Law, an emergency is declared to exist, and this Ordinance takes effect upon passage.


ADOPTED by the Metro Council this 25th day of June, 1998.



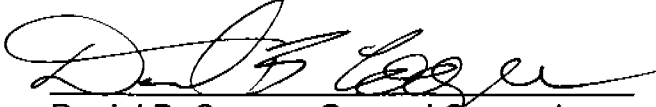
Jon Kvistad, Presiding Officer

ATTEST:

Approved as to Form:



Recording Secretary



Daniel B. Cooper, General Counsel

**Exhibit A
Ordinance No. 98-759**

Support Services Fund

ACCT	DESCRIPTION	FY 1997-98 Adopted		REVISION		FY 1997-98 Revised	
		FTE	Amount	FTE	Amount	FTE	Amount
Office of the Auditor							
<i>Personal Services</i>							
<i>SALWGE</i>	<i>Salaries & Wages</i>						
5000	Elected Official Salaries						
	Auditor	1.00	67,891		0	1.00	67,891
5010	Reg Employees-Full Time-Exempt						
	Senior Auditor	3.00	172,000		0	3.00	172,000
5015	Reg Empl-Full Time-Non-Exempt						
	Auditor's Administrative Assistant	1.00	32,573		0	1.00	32,573
5030	Temporary Employees		29,000		8,000		37,000
5080	Overtime		2,500		0		2,500
<i>FRINGE</i>	<i>Fringe Benefits</i>						
5100	Fringe Benefits		90,653		0		90,653
Total Personal Services		5.00	\$394,617		\$8,000	5.00	\$402,617
<i>Materials & Services</i>							
<i>GOODS</i>	<i>Goods</i>						
5201	Office Supplies		11,884		0		11,884
5205	Operating Supplies		7,838		0		7,838
5210	Subscriptions and Dues		3,428		0		3,428
<i>SVCS</i>	<i>Services</i>						
5240	Contracted Professional Svcs		115,000		(5,000)		110,000
5251	Utility Services		1,695		0		1,695
5260	Maintenance & Repair Services		513		0		513
5280	Other Purchased Services		4,576		(3,000)		1,576
<i>IGEXP</i>	<i>Intergov't Expenditures</i>						
5300	Payments to Other Agencies		309		0		309
<i>OTHEXP</i>	<i>Other Expenditures</i>						
5450	Travel		9,040		0		9,040
5455	Training and Conference Fees		5,700		0		5,700
5490	Miscellaneous Expenditures		1,030		0		1,030
Total Materials & Services			\$161,013		-\$8,000		\$153,013
<i>Capital Outlay</i>							
<i>CAPNON</i>	<i>Capital Outlay (Non-CIP Projects)</i>						
5750	Office Furn & Equip (non-CIP)		4,006		0		4,006
Total Capital Outlay			\$4,006		\$0		\$4,006
TOTAL REQUIREMENTS		5.00	\$559,636		\$0	5.00	\$559,636

Exhibit B
Ordinance No. 98-759
Schedule of Appropriations

	<u>Current</u> <u>Appropriation</u>	<u>REVISION</u>	<u>Revised</u> <u>Appropriation</u>
SUPPORT SERVICES FUND			
Administrative Services			
Personal Services	4,367,424	0	4,367,424
Materials and Services	1,126,419	0	1,126,419
Capital Outlay	1,088,547	0	1,088,547
Debt Service	27,232	0	27,232
Subtotal	6,609,622	0	6,609,622
Office of General Counsel			
Personal Services	655,656	0	655,656
Materials and Services	41,856	0	41,856
Capital Outlay	21,644	0	21,644
Subtotal	719,156	0	719,156
Office of Public and Government Relations			
Personal Services	75,758	0	75,758
Materials and Services	60,427	0	60,427
Capital Outlay	1,750	0	1,750
Subtotal	137,935	0	137,935
Council Office of Public Outreach			
Personal Services	100,049	0	100,049
Materials and Services	31,185	0	31,185
Capital Outlay	8,033	0	8,033
Subtotal	139,267	0	139,267
Office of Citizen Involvement			
Personal Services	61,631	0	61,631
Materials and Services	22,480	0	22,480
Capital Outlay	0	0	0
Subtotal	84,111	0	84,111
Auditor's Office			
Personal Services	394,617	8,000	402,617
Materials and Services	161,013	(8,000)	153,013
Capital Outlay	4,006	0	4,006
Subtotal	559,636	0	559,636
General Expenses			
Interfund Transfers	788,762	0	788,762
Contingency	348,834	0	348,834
Subtotal	1,137,596	0	1,137,596
Unappropriated Ending Fund Balance	306,414	0	306,414
Total Fund Requirements	\$9,693,737	\$0	\$9,693,737

All Other Appropriations Remain As Previously Adopted

FINANCE COMMITTEE REPORT

CONSIDERATION OF ORDINANCE NO. 98-759, AN ORDINANCE AMENDING THE FY 1997-98 BUDGET AND APPROPRIATIONS SCHEDULE BY TRANSFERRING \$8,000 FROM MATERIALS AND SERVICES TO PERSONAL SERVICES WITHIN THE OFFICE OF THE AUDITOR TO COMPLETE A CASH RECEIPTS AUDIT, AND DECLARING AN EMERGENCY

Date: June 23, 1998 Presented by: Councilor McCaig

Committee Recommendation: At its June 18 meeting, the Committee considered Ordinance No. 98-759 and voted 5-0 to send the ordinance to the Council with a do pass recommendation. Voting in favor: Councilors McFarland,, Morissette, Naito and Washington and Chair McCaig.

Committee Issues/Discussion Alexis Dow, Metro Auditor, explained that during current fiscal year her office has initiated a cash receipts audit at Metro facilities other than Metro Regional Center. She noted she chose to hire temporary staff to perform the audit rather than contract out for the work. Therefore, payment for work would come from the temporary employee line item in personal services rather than the contracted services line item in materials and services.

As a result, the budgeted line item for temporary employees will be exhausted prior to the end of the fiscal year. The proposed ordinance would transfer \$5,000 from contracted services and \$3,000 from other purchased services within the materials and services portion of the auditor's budget to the temporary employees line item in personal services. Dow noted that the amendment does not change the overall amount of the auditor's budget, but simply recognizes the need to move a small amount from materials and services to personal services to facilitate completion of the cash receipts audit.

STAFF REPORT

CONSIDERATION OF ORDINANCE 98-759 AMENDING THE FY 1997-98 BUDGET AND APPROPRIATIONS SCHEDULE BY TRANSFERRING \$8,000 FROM MATERIALS & SERVICES TO PERSONAL SERVICES WITHIN THE OFFICE OF THE AUDITOR TO COMPLETE A CASH RECEIPTS AUDIT, AND DECLARING AN EMERGENCY.

Date: May 21, 1998

Presented by: Alexis Dow

FACTUAL BACKGROUND AND ANALYSIS

The Metro Auditor initiated a review of Metro's management of cash receipts earlier this year. Metro takes in considerable funds at transfer stations, the Metro Washington Park Zoo, MERC facilities, parks and other facilities. In 1997, Metro received more than \$28 million at these locations. This audit will review procedures for ensuring that Metro properly accounts for cash receipts.

The Office of the Auditor hired an experienced auditor to conduct the cash receipts audit. Field work on the project is complete, and analysis, report writing and review by Metro departments is under way.

The personal services appropriation for the Office of the Auditor will be exhausted before the audit is complete. This budget ordinance proposes to transfer funds designated for temporary contract services in materials and services to temporary services in personal services. The total budget for the Office of the Auditor will remain unchanged.

BUDGET ANALYSIS

This action reduces the materials and services budget by \$8,000 and increases the personal services budget by \$8,000. It shifts funds within the Office of the Auditor budget but has no effect on the total appropriation for the office.

AUDITOR'S RECOMMENDATION

The Metro Auditor recommends approval of Ordinance No. 98-759.