

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF TRANSFERRING	)	ORDINANCE NO. 04-1051
\$175,000 FROM CONTINGENCY TO CAPITAL	)	
OUTLAY IN THE REGIONAL PARKS FUND TO	)	Introduced by Mike Jordan, Chief Operating
RECOGNIZE A CAPITAL DONATION; AND	)	Officer, with the concurrence of the Council
DECLARING AN EMERGENCY	)	President

WHEREAS, the Metro Council has reviewed and considered the need to transfer appropriations within the FY 2003-04 Budget; and

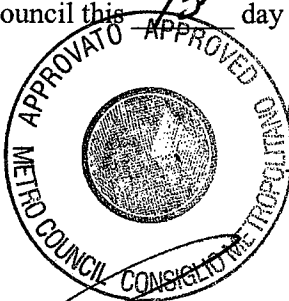
WHEREAS, the need for the transfer of appropriation has been justified; and

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

THE METRO COUNCIL ORDAINS AS FOLLOWS:

1. That the FY 2003-04 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 \$175,000 from Contingency to Capital Outlay in the Regional Parks Fund to correct an accounting oversight and recognize a capital donation from Gleason Street Recreation received in FY 2000-01.
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 <sup>13<sup>th</sup></sup> day of May, 2004.



*[Handwritten Signature]*  
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 David Bragdon, Council President

Attest:

*[Handwritten Signature]*  
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 Christina Billington, Recording Secretary

Approved as to Form:

*[Handwritten Signature]*  
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 Daniel B. Cooper, Metro Attorney

**Exhibit A  
Ordinance No. 04-1051**

ACCT	DESCRIPTION	Current Budget		Revision		Amended Budget	
		FTE	Amount	FTE	Amount	FTE	Amount
<b>Regional Parks Fund</b>							
<i><b>Personal Services</b></i>							
<i>SALWGE Salaries &amp; Wages</i>							
5010	Reg Employees-Full Time-Exempt						
	Director II	1.00	105,105	0.00	0	1.00	105,105
	Manager II	2.00	167,863	0.00	0	2.00	167,863
	Program Analyst IV	1.00	66,503	0.00	0	1.00	66,503
	Service Supervisor IV	2.00	117,477	0.00	0	2.00	117,477
	Administrative Assistant	1.00	35,900	0.00	0	1.00	35,900
	Associate Management Analyst	0.75	44,227	0.00	0	0.75	44,227
	Assistant Management Analyst	1.00	48,089	0.00	0	1.00	48,089
	Associate Regional Planner	2.00	110,682	0.00	0	2.00	110,682
	Education Coordinator II	1.00	51,346	0.00	0	1.00	51,346
	Program Supervisor II	0.50	40,632	0.00	0	0.50	40,632
	Service Supervisor I	1.00	48,888	0.00	0	1.00	48,888
	Senior Regional Planner	2.00	136,604	0.00	0	2.00	136,604
5015	Reg Empl-Full Time-Non-Exempt						
	Arborist	1.00	47,709	0.00	0	1.00	47,709
	Park Ranger	12.00	505,283	0.00	0	12.00	505,283
	Program Assistant 2	1.00	38,846	0.00	0	1.00	38,846
	Education Coordinator I	1.50	59,931	0.00	0	1.50	59,931
	Secretary	2.00	60,282	0.00	0	2.00	60,282
	Senior Gardener	1.00	41,935	0.00	0	1.00	41,935
5020	Reg Empl-Part Time-Exempt			0.00	0		
	Senior Regional Planner	0.80	54,642	0.00	0	0.80	54,642
	Associate Regional Planner	0.80	47,213	0.00	0	0.80	47,213
	Volunteer Coordinator II	1.00	55,317	0.00	0	1.00	55,317
	Asst. Public Affairs Specialist	0.50	23,937	0.00	0	0.50	23,937
5030	Temporary Employees		318,857		0		318,857
5080	Overtime		15,420		0		15,420
<i>FRINGE Fringe Benefits</i>							
5100	Fringe Benefits		820,476		0		820,476
<b>Total Personal Services</b>		<b>36.85</b>	<b>\$3,063,164</b>	<b>0.00</b>	<b>\$0</b>	<b>36.85</b>	<b>\$3,063,164</b>
<b>Total Materials &amp; Services</b>			<b>\$2,003,468</b>		<b>\$0</b>		<b>\$2,003,468</b>

**Exhibit A**  
**Ordinance No. 04-1051**

ACCT	DESCRIPTION	Current Budget		Revision		Amended Budget	
		FTE	Amount	FTE	Amount	FTE	Amount
<b>Regional Parks Fund</b>							
<b><u>Capital Outlay</u></b>							
<i>CAPNON Capital Outlay (Non-CIP Projects)</i>							
5720	Buildings & Related (non-CIP)		26,400		0		26,400
<i>CAPCIP Capital Outlay (CIP Projects)</i>							
5715	Improve-Oth thn Bldg (CIP)		340,000		175,000		515,000
5725	Buildings & Related (CIP)		558,311		0		558,311
<b>Total Capital Outlay</b>			<b>\$924,711</b>		<b>\$175,000</b>		<b>\$1,099,711</b>
<b>Total Interfund Transfers</b>			<b>\$1,294,707</b>		<b>\$0</b>		<b>\$1,294,707</b>
<b><u>Contingency and Ending Balance</u></b>							
<i>CONT Contingency</i>							
5999	Contingency		261,390		(175,000)		86,390
<i>UNAPP Unappropriated Fund Balance</i>							
5990	Unappropriated Fund Balance						
	* Undesignated		535,190		0		535,190
	* Cash Flow Reserve		961,000		0		961,000
	* Renew, Replacement & Capital Imp		1,032,660		0		1,032,660
	* Restricted Renewal & Replacement		170,000		0		170,000
<b>Total Contingency and Ending Balance</b>			<b>\$2,960,240</b>		<b>(\$175,000)</b>		<b>\$2,785,240</b>
<b>TOTAL REQUIREMENTS</b>		<b>36.85</b>	<b>\$10,246,290</b>	<b>0.00</b>	<b>\$0</b>	<b>36.85</b>	<b>\$10,246,290</b>

**Exhibit B**  
**Ordinance No. 04-1051**  
**FY 2003-04 SCHEDULE OF APPROPRIATIONS**

	<u>Current</u> <u>Appropriation</u>	<u>Revision</u>	<u>Amended</u> <u>Appropriation</u>
<b>REGIONAL PARKS FUND</b>			
Operating Expenses (PS & M&S)	\$5,066,632	\$0	\$5,066,632
Capital Outlay	924,711	175,000	1,099,711
Interfund Transfers	1,294,707	0	1,294,707
Contingency	261,390	(175,000)	86,390
Unappropriated Balance	2,698,850	0	2,698,850
<b>Total Fund Requirements</b>	<b>\$10,246,290</b>	<b>\$0</b>	<b>\$10,246,290</b>

## STAFF REPORT

IN CONSIDERATION OF ORDINANCE NO. 04-1051 FOR THE PURPOSE OF TRANSFERRING \$175,000 FROM CONTINGENCY TO CAPITAL OUTLAY IN THE REGIONAL PARKS FUND TO RECOGNIZE A CAPITAL DONATION; AND DECLARING AN EMERGENCY

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Date: April 12, 2004

Prepared by: Kathy Rutkowski

### BACKGROUND

When the contract with Glisan Street Recreation Inc. (GSR) to manage the Glendoveer Golf Course was renewed in 1998, one of the conditions of the contract renewal was for GSR to make at least \$1,000,000 in capital improvements to the golf course over the next four calendar years. GSR has successfully completed these improvements.

Each year, the improvements made that year were to be recorded in Metro's General Ledger. The recording of the improved asset required the recognition of a capital donation and a corresponding capital expenditure. For three of the four years, these improvements were properly recorded. However, the improvements for calendar year 2000 (FY 2000-01) were never recorded. This oversight needs to be corrected.

Although the actual accounting transaction will record the receipt of a capital donation to offset the expenditure, Oregon Budget Law does not allow the recognition of this donation without a supplemental budget. Therefore, this action transfers existing appropriation authority from contingency to provide the capital outlay appropriation needed to record the asset improvement. This action will not impact the fund balance of the Regional Parks Fund.

### ANALYSIS/INFORMATION

1. **Known Opposition** None known.
2. **Legal Antecedents** ORS 294.450 provides for transfers of appropriations within a fund, including transfers from contingency, if such transfers are authorized by official resolution or ordinance of the governing body for the local jurisdiction.
3. **Anticipated Effects** This action will provide sufficient appropriation authority to correct an accounting oversight from FY 2000-01.
4. **Budget Impacts** This action will have no effect on fund balance. The actual accounting transaction will recognize the receipt of a capital donation as the revenue to fund the budgetary expenditure. The use of contingency is simply to provide the appropriation authority necessary to avoid an over-expenditure situation.

### RECOMMENDED ACTION

The Chief Operating Officer recommends adoption of this ordinance.