MAKING A GREAT PLACE

Metro

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Portland, Oregon
97232-2736

PUBLIC SERVICE
EXCELLENCE
INNOVATION
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TEAMWORK
SUSTAINABILITY

ADOPTED BUDGET
Detail

FY 2014-15

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MAKING A GREAT PLACE

Metro

Clean air and clean water do not stop at city limits or county lines. Neither does the need for jobs, a thriving economy, and sustainable transportation and living choices for people and businesses in the region. Voters have asked Metro to help with the challenges and opportunities that affect the 25 cities and three counties in the Portland metropolitan area.

A regional approach simply makes sense when it comes to providing services, operating venues and making decisions about how the region grows. Metro works with communities to support a resilient economy, keep nature close by and respond to a changing climate. Together, we're making a great place, now and for generations to come.

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FY 2014-15 Adopted Budget, Detail

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Metro's budget for FY 2014-15 is provided in two volumes. Many readers will find the summaries in Volume 1 sufficient to gain an understanding of Metro's financial strategies for the coming year. Some readers may require the additional detail provided in Volume 2.

DETAIL (VOLUME 2)

Volume 2 provides greater detail about the budget. Readers should consider Volume 2 when looking for additional information about individual aspects of the budget.

Fund summaries and detail

This section presents detailed financial information and analysis for each of Metro's 14 funds, the legal units by which the budget is appropriated. The detail after each fund description contains technical information used by Metro managers to manage their programs. This detail includes current as well as historical line item revenues and line item expenditures required by law.

Capital Improvement Plan detail

Metro's capital budget for fiscal years 2014-15 through 2018-19 is included in the FY 2014-15 budget document. This section presents the department specific project summaries and analysis.

Debt schedules

This section contains information about Metro's outstanding debt obligations. It also provides detailed debt schedules for existing revenue bonds, general obligation bonds, capital leases and other debt.

Budget and financial structure

This section describes the budget process at Metro. It reviews the budget calendar and budget development guidelines.

Appendices

The appendices include several related documents that are legally required to be included with Metro's budget document or that provide additional policy background information. These appendices include the charter of limitations on expenditures, the cost allocation for federal grant purposes, budget transfers, excise taxes, GASB 54 fund balance designation, General Fund Reserves detail, limited duration positions, four-year FTE history and personnel changes detail. The glossary, annual contracts list and detailed chart of accounts are located in this section.

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Summary of all funds

	General Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund
RESOURCES								
Beginning Fund Balance	29,642,971	452,992	1,736,067	10,048,869	547,000	6,487	34,325,365	52,603,488
General Revenues								
Excise Tax	16,597,648	0	0	0	0	0	0	0
Construction Excise Tax	2,000,000	0	0	0	0	0	0	0
Real Property Taxes	12,740,972	0	0	0	36,775,750	0	0	0
Other Tax Revenues	0	40,000	0	0	0	0	0	0
Interest Earnings	151,000	2,265	8,681	31,324	5,000	33	57,750	262,738
Grants	10,592,168	0	0	73,250	0	0	70,000	0
Local Government Shared Revenues	754,287	0	0	0	0	0	13,526,498	0
Contributions from Governments	3,017,288	0	0	0	0	0	831,905	0
Licenses and Permits	380,000	0	0	0	0	0	0	0
Charges for Services	28,201,409	0	367,164	0	0	0	36,301,250	0
Contributions from Private Sources	250,102	0	0	1,965,000	0	0	0	0
Internal Charges for Services	0	0	0	0	0	0	0	0
Miscellaneous Revenue	875,777	0	0	0	0	0	84,542	0
Subtotal General Revenues	**75,560,651**	**42,265**	**375,845**	**2,069,574**	**36,780,750**	**33**	**50,871,945**	**262,738**
Interfund Transfers:								
Internal Service Transfers	2,008,433	0	0	0	0	0	0	0
Interfund Reimbursements	10,398,696	0	0	0	0	0	0	0
Interfund Loans	228,800	0	0	3,228,000	0	0	0	0
Fund Equity Transfers	1,145,706	0	0	2,912,575	0	2,953,444	1,137,263	0
Subtotal Interfund Transfers	**13,781,635**	**0**	**0**	**6,140,575**	**0**	**2,953,444**	**1,137,263**	**0**
TOTAL RESOURCES	**118,985,257**	**495,257**	**2,111,912**	**18,259,018**	**37,327,750**	**2,959,964**	**86,334,573**	**52,866,226**
REQUIREMENTS								
Current Expenditures:								
Personnel Services	51,611,418	0	0	0	0	0	18,432,052	1,788,256
Materials and Services	36,712,116	0	842,020	2,066,994	0	0	25,985,980	12,044,262
Capital Outlay	154,150	0	0	10,672,146	0	0	7,419,300	20,000,000
Debt Service	1,786,381	0	0	0	37,231,175	2,953,444	0	0
Subtotal Current Expenditures	**90,264,065**	**0**	**842,020**	**12,739,140**	**37,231,175**	**2,953,444**	**51,837,332**	**33,832,518**
Interfund Transfers:								
Internal Service Transfers	0	0	58,951	0	0	0	135,954	59,288
Interfund Reimbursements	768,868	0	0	0	0	0	3,675,213	1,557,889
Fund Equity Transfers	5,955,008	0	0	0	0	0	1,640,051	56,000
Interfund Loans	16,140	0	0	0	0	0	228,800	0
Subtotal Interfund Transfers	**6,740,016**	**0**	**58,951**	**0**	**0**	**0**	**5,680,018**	**1,673,177**
Contingency	4,100,722	0	280,000	5,337,970	0	0	28,817,223	15,000,000
Unappropriated Fund Balance	17,880,454	495,257	930,941	181,908	96,575	6,520	0	2,360,531
Subtotal Designated Ending Balance	**21,981,176**	**495,257**	**1,210,941**	**5,519,878**	**96,575**	**6,520**	**28,817,223**	**17,360,531**
TOTAL REQUIREMENTS	**118,985,257**	**495,257**	**2,111,912**	**18,259,018**	**37,327,750**	**2,959,964**	**86,334,573**	**52,866,226**
Full-Time Equivalents (FTE)	**461.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**182.35**	**16.05**

	Open Spaces Fund	Oregon Zoo Infrastructure/ Animal Welfare Fund	Parks and Natural Areas Local Option Levy Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Total
RESOURCES							
Beginning Fund Balance	636,141	38,571,472	4,863,000	2,885,209	3,432,768	41,611,366	221,363,195
General Revenues							
Excise Tax	0	0	0	0	0	0	16,597,648
Construction Excise Tax	0	0	0	0	0	0	2,000,000
Real Property Taxes	0	0	10,522,300	0	0	0	60,039,022
Other Tax Revenues	0	0	0	0	0	0	40,000
Interest Earnings	3,180	225,000	24,500	10,000	17,200	202,976	1,001,647
Grants	0	0	0	50,000	0	0	10,785,418
Local Government Shared Revenues	0	0	0	0	0	0	14,280,785
Contributions from Governments	0	0	0	0	0	0	3,849,193
Licenses and Permits	0	0	0	0	0	0	380,000
Charges for Services	0	0	0	0	0	59,636,282	124,506,105
Contributions from Private Sources	0	0	0	0	0	0	2,215,102
Internal Charges for Services	0	0	0	317,509	0	0	317,509
Miscellaneous Revenue	0	0	0	5,000	0	27,000	992,319
Subtotal General Revenues	**3,180**	**225,000**	**10,546,800**	**382,509**	**17,200**	**59,866,258**	**237,004,748**
Interfund Transfers:							
Internal Service Transfers	0	0	0	65,649	0	58,951	2,133,033
Interfund Reimbursements	0	0	0	1,179,616	0	0	11,578,312
Interfund Loans	0	0	0	0	0	16,140	3,472,940
Fund Equity Transfers	0	0	0	0	0	139,777	8,288,765
Subtotal Interfund Transfers	**0**	**0**	**0**	**1,245,265**	**0**	**214,868**	**25,473,050**
TOTAL RESOURCES	**639,321**	**38,796,472**	**15,409,800**	**4,512,983**	**3,449,968**	**101,692,492**	**483,840,993**
REQUIREMENTS							
Current Expenditures:							
Personnel Services	0	666,289	2,425,112	0	0	11,073,187	85,996,314
Materials and Services	0	15,000	7,029,724	2,452,110	65,000	43,247,110	130,460,316
Capital Outlay	639,321	28,529,344	3,144,500	0	0	3,350,700	73,909,461
Debt Service	0	0	0	0	0	0	41,971,000
Subtotal Current Expenditures	**639,321**	**29,210,633**	**12,599,336**	**2,452,110**	**65,000**	**57,670,997**	**332,337,091**
Interfund Transfers:							
Internal Service Transfers	0	0	1,301,558	0	107,596	469,686	2,133,033
Interfund Reimbursements	0	357,831	318,789	0	0	4,899,722	11,578,312
Fund Equity Transfers	0	18,255	17,000	301,451	0	301,000	8,288,765
Interfund Loans	0	0	0	0	0	3,228,000	3,472,940
Subtotal Interfund Transfers	**0**	**376,086**	**1,637,347**	**301,451**	**107,596**	**8,898,408**	**25,473,050**
Contingency	0	5,700,000	1,173,117	500,000	1,200,000	15,885,160	77,994,192
Unappropriated Fund Balance	0	3,509,753	0	1,259,422	2,077,372	19,237,927	48,036,660
Subtotal Designated Ending Balance	**0**	**9,209,753**	**1,173,117**	**1,759,422**	**3,277,372**	**35,123,087**	**126,030,852**
TOTAL REQUIREMENTS	**639,321**	**38,796,472**	**15,409,800**	**4,512,983**	**3,449,968**	**101,692,492**	**483,840,993**
Full-Time Equivalents (FTE)	**0.00**	**6.00**	**26.90**	**0.00**	**0.00**	**101.30**	**793.75**

General Fund

General Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	28,964,227	31,796,742	31,083,766	29,237,171	29,237,171	29,642,971	(4.64%)
Current Revenues							
Excise Tax	14,412,914	15,357,261	15,344,116	16,597,648	16,597,648	16,597,648	8.17%
Construction Excise Tax	1,765,024	2,349,487	2,003,750	2,000,000	2,000,000	2,000,000	(0.19%)
Real Property Taxes	11,780,995	12,057,676	12,159,773	12,740,972	12,740,972	12,740,972	4.78%
Other Tax Revenues	424	113	-	-	-	-	
Interest Earnings	178,157	115,406	65,000	151,000	151,000	151,000	132.31%
Grants	8,961,587	9,020,438	9,894,409	10,327,168	10,327,168	10,592,168	7.05%
Local Government Shared Revenues	466,123	555,198	546,634	754,287	754,287	754,287	37.99%
Contributions from Governments	4,408,500	2,924,250	2,930,204	3,017,288	3,017,288	3,017,288	2.97%
Licenses and Permits	373,675	375,160	380,000	380,000	380,000	380,000	0.00%
Charges for Services	23,108,849	25,771,126	27,208,738	28,201,409	28,201,409	28,201,409	3.65%
Contributions from Private Sources	839,035	689,406	527,801	250,102	250,102	250,102	(52.61%)
Miscellaneous Revenue	219,267	467,982	288,075	875,778	875,778	875,777	204.01%
Other Financing Sources	24,400	13,230	-	-	-	-	
Subtotal Current Revenues	66,538,950	69,696,732	71,348,500	75,295,652	75,295,652	75,560,651	5.90%
Interfund Transfers							
Internal Service Transfers	2,740,228	3,623,649	4,727,316	2,008,433	2,008,433	2,008,433	(57.51%)
Interfund Reimbursements	7,410,638	8,591,807	8,891,931	10,398,696	10,398,696	10,398,696	16.95%
Interfund Loans	-	-	470,800	228,800	228,800	228,800	(51.40%)
Fund Equity Transfers	3,808,513	271,557	301,961	1,145,706	1,145,706	1,145,706	279.42%
Subtotal Interfund Transfers	13,959,379	12,487,013	14,392,008	13,781,635	13,781,635	13,781,635	(4.24%)
TOTAL RESOURCES	**$109,462,556**	**$113,980,488**	**$116,824,274**	**$118,314,458**	**$118,314,458**	**$118,985,257**	**1.85%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	47,726,886	47,969,440	52,134,068	51,426,900	51,426,900	51,611,418	(1.00%)
Materials and Services	23,174,975	24,796,890	35,605,016	35,866,316	35,866,316	36,712,116	3.11%
Capital Outlay	130,131	419,395	129,500	129,150	129,150	154,150	19.03%
Debt Service	1,588,214	1,654,289	1,720,071	1,786,381	1,786,381	1,786,381	3.86%
Subtotal Current Expenditures	72,620,207	74,840,014	89,588,655	89,208,747	89,208,747	90,264,065	0.75%
Interfund Transfers							
Interfund Reimbursements	727,260	555,274	420,704	768,868	768,868	768,868	82.76%
Fund Equity Transfers	4,318,347	5,001,718	4,764,657	5,955,008	5,955,008	5,955,008	24.98%
Interfund Loans	-	-	2,200,000	16,140	16,140	16,140	(99.27%)
Subtotal Interfund Transfers	5,045,607	5,556,992	7,385,361	6,740,016	6,740,016	6,740,016	(8.74%)
Contigency	-	-	3,903,557	4,485,241	4,485,241	4,100,722	5.05%
Unappropriated Fund Balance	31,796,742	33,583,482	15,946,701	17,880,454	17,880,454	17,880,454	12.13%
Subtotal Contigency/Ending Balance	31,796,742	33,583,482	19,850,258	22,365,695	22,365,695	21,981,176	10.73%
TOTAL REQUIREMENTS	**$109,462,556**	**$113,980,488**	**$116,824,274**	**$118,314,458**	**$118,314,458**	**$118,985,257**	**1.85%**
FULL-TIME EQUIVALENTS	455.81	457.39	457.84	453.65	453.65	461.15	(0.92%)
FTE CHANGE FROM FY 2013-14 AMENDED BUDGET							3.31

General Fund

The General Fund includes the operating costs of the Council Office, Metro Auditor, Office of Metro Attorney, Oregon Zoo, Parks and Environmental Services, Planning and Development, Research Center, Sustainability Center, Communications, Finance and Regulatory Services, Human Resources, Information Services and general expense.

BEGINNING FUND BALANCE

This is the combined balance for several major operating areas—Oregon Zoo, Parks and Environmental Services, Planning and Development and Research Center—as well as all general government and central service functions such as Metro Council, Metro Auditor, Metro Attorney, Communications, Finance and Regulatory Services, Human Resources and Information Services. It includes several dedicated reserves such as the General Fund Reserve for Future Expenditures, the Oregon Public Employees Retirement System (PERS) Reserve for pension liability and a reserve for future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center. It also includes reserves for cash flow and fund stabilization. In January 2007 Metro performed a comprehensive review of fund balance needs in the General Fund. Based on this historical analysis, the "adequate reserves" financial policies call for a minimum of 7 percent of operating revenues to be set aside in either a contingency or stabilization reserve to guard against unexpected downturns in revenues and stabilize resulting budget actions. The 7 percent target provides a 90 percent confidence level that revenues might dip below this amount only once in a 10-year period. If Metro taps into reserves as a reaction to an economic downturn, then in accordance with the "pay ourselves first" financial policy, these reserves will be replenished before developing spending plans in the subsequent year. (See the appendices for a complete listing of specific project reserves)

CURRENT REVENUES

Property taxes

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro's permanent rate is $0.0966 per $1,000 of assessed value and cannot be increased even by the voters. Assessed value is expected to increase 4 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately $342,000 in delinquent taxes.

Excise tax

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise $16.6 million in FY 2014-15. By Metro Code the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2014-15 is $11.76 per ton, a decrease of 53 cents, effective July 1. The rate for all other authorized

revenues, currently 7.5 percent, will not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts the Portland'5 Centers for the Arts from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region. In 2009 the tax was extended for an additional five years, through September 2014, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. Proceeds from the tax fell sharply during the recession and began rebounding in 2011. The budget assumes the Metro Council will reauthorize the construction excise tax prior to the September 2014 expiration date. The tax is expected to generate $2.0 million in FY 2014-15.

Grants

The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately $9.5 million in grant funds, about 90 percent of all General Fund grants. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to increase about 5 percent due mostly to increased carryover of PL/STP funds and an increase in Regional Transportation Option grants.

The Sustainability Center receives about $378,000 in grants, primarily for restoration projects on Metro-owned natural areas, and the Oregon Zoo receives about $183,000 to support conservation projects performed in cooperation with other jurisdictions. Grant funding fluctuates annually based on project need.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles, county marine fuel taxes and payments from other governmental agencies for services provided by Parks and Environmental Services. This category also includes gain share revenues received from other Oregon counties. In FY 2014-15 marine fuel taxes and vehicle registration fees are expected to increase by 1.4 percent, based on projections. FY 2014-15 also budgets gain share revenue for the first time, anticipating receipt of approximately $200,000 from Washington County.

Contribution from other Governments

This category includes government contributions to Metro program and projects. A $3.0 million contribution from TriMet, the region's mass transportation agency, is again anticipated for the Transit Oriented Development program. This is about a 3 percent increase over FY 2013-14.

Licenses and Permits

This category reflects fees received under Metro's regional contractor's business license program. Overall, revenue from licenses has been stable for several years and is not expected to change from previous years.

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund such as the Oregon Zoo and Parks and Environmental Services. They include admission fees, parking fees, food and beverage sales, gift shop sales, train rides, education fees, rental income, greens fees at Glendoveer Golf Course and sales and contracted services generated through the Data Resource Center of the Research

Center. Approximately 95 percent of all General Fund enterprise revenues is generated at either the Oregon Zoo or regional parks and is heavily dependent on weather conditions. The remaining 4 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure and contracts and sales through the Data Resource Center. Most revenue estimates at the Oregon Zoo are based upon per capita revenue projections combined with estimated attendance figures. Revenues at Metro's regional parks are estimated based on a three-year rolling average and local trends and conditions.

Budgeted enterprise revenues in FY 2014-15 are up 3.7 percent, about $1.0 million, from FY 2013-14. The Oregon Zoo is showing revenue growth of about 4 percent. The Oregon Zoo has experienced record-breaking attendance the last several years; construction on major exhibits is expected to slightly dampen attendance in FY 2014-15. Budgeted per capita shows significant increases in admission revenue due in part to fee increases enacted in February 2013 as well as a shift away from membership admission to paid admissions. Regional parks facilities generate another $5.0 million in fees and services, an increase of about 2.5 percent, reflecting a modest increase in all facility revenue. Parking fees, business license fees and Data Resource Center revenues account for the remainder of enterprise revenues.

Donations

This category includes contributions from individuals and organizations in support of general operations or specific projects. Anticipated revenues in FY 2014-15 include $280,000 from the Oregon Zoo Foundation for zoo operations. Oregon Zoo Foundation contributions are down from previous years due to a shift to capital project donations.

Miscellaneous Revenues

The majority of the miscellaneous revenues, approximately $600,000, is from charges to department to pay for the debt service on the pension obligation bonds. For several years, the debt service was paid entirely from the accumulated PERS Reserve. Beginning in FY 2014-15 this charge will be gradually reinstated over the next five years until it returns to funding 100 percent of the debt service.

Interfund transfers

Metro's central services, including the Office of the Chief Operating Officer, Finance and Regulatory Services, Metro Regional Center Property and Office Services, Human Resources, Information Services, Metro Attorney, Communications and Metro Auditor, are budgeted in the General Fund. Costs of these services are allocated to operating units through an approved cost allocation plan. Operating units that are budgeted outside the General Fund transfer approximately $10.4 million in reimbursements. In addition, the Research Center charges for services and maintenance associated with the Data Resource Center; Parks and Environmental Services and the Sustainability Center pay the majority of the charges. Previously, finance and administrative staff of Parks and Environmental Services and Sustainability Center were consolidated into one working group in Parks and Environmental Services. Costs were allocated to the various programs both inside and outside of the General Fund. These costs are now directly charged to all funds reducing the need for interfund transfers.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 461.15 Full-Time Equivalents (FTE) in the various organizational units of the General Fund. Overall General Fund FTE increased by a net 3.31 from the FY 2013-14 Amended Budget.

This includes the addition of 13.50 FTE, a change in various part-time positions equivalent to 2.31 FTE, and the transfer of 12.50 FTE to the Solid Waste Fund and the Natural Areas Fund. Finance and Administrative staff of Parks and Environmental Services and Sustainability Center were formerly pooled in the General Fund and allocated via interfund transfers to the Solid Waste and Natural Areas funds. These staff are now directly budgeted in the individual funds resulting in a transfer out of the General Fund.

A discussion of staff changes can be found in the budget summary. A detailed listing of all position changes can be found in the appendices of the Detail budget volume. In addition to staffing changes, all departments have experienced increases in personnel services costs related to salary increases, pension and health and welfare costs. The budget assumptions include a variety of anticipated salary adjustments for cost of living, merit pay and annual step. Also, the budget provides for a 4.4 percent decrease in employer pension contributions based on changes made by the Oregon Legislature after the adoption of the FY 2013-14 budget. A more detailed explanation of fringe benefits is included in the appendices. A 10-year comparison of Metro's salary and benefit costs is included in the budget summary.

Materials and services

Expenditures in this category have increased approximately 3.1 percent from FY 2013-14. Fluctuations in this category vary significantly between departments. About 90 percent of Planning and Development and Research Center materials and services costs, about $8.7 million, are for contracted professional services, Transit Oriented Development land purchases or pass-through to other governments, all funded primarily through grants. With the increase in planning grant funding these areas are reflecting a commensurate increase. Other significant changes include a $500,000 increase in the Council Office for real estate services for the Regional Infrastructure Supporting our Economy (RISE) program; approximately $166,000 additional in maintenance costs associated with information technology software; a $160,000 reduction in Finance and Regulatory Services reflecting the substantial completion of the financial software system evaluation; and a one-time $500,000 reduction from the FY 2013-14 payment of the Eastside Streetcar local improvement district assessment on Metro Regional Center.

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. In FY 2012-13 the agency embarked on a two-year project to completely redesign the agency's website. The project impacts all departments and is jointly managed by the Communications and Information Services departments. The capital costs associated with this project were budgeted in general expense in the General Fund. This project is to be substantially completed in FY 2013-14. FY 2014-15 provides funding for the development or purchase of an agency wide customer relationship management software package.

Debt service

In fall 2005 Metro joined with a pool of other local governments in Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon PERS' unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on departments in exchange for a lower pension cost. Annual principal and interest costs have been funded through assessments to programs based on eligible salary and are paid through the general expense section of the General Fund. For FY 2014-15 debt payments, two-thirds of the payment will be funded from reserves accumulated for future pension liability. The remaining portion

will be funded through the reinstatement of the PERS Bond Recovery Charge assessed against departments. Additional explanation is provided under the section on ending fund balance that follows.

Interfund Transfers

There are three types of transfers from the General Fund: (1) interfund reimbursements for risk management services, (2) an interfund loan payment to the Solid Waste fund as a first year interest only payment from the Oregon Zoo for funding two large capital renovation projects, and (3) fund equity transfers of resources. Transfers of resources account for 88 percent of expenditures in this category including:

- The transfer of approximately $2.5 million in renewal and replacement contributions.
- The transfer of approximately $1.8 million for debt service on the outstanding full faith and credit obligations.
- The transfer of $1.1 million to the Oregon Convention Center and Expo Center for a combination of purposes including support for capital projects, one-time subsidy of central service costs and possible additional support for the Convention Center Hotel project.
- The transfer of $391,000 for various capital projects or reserves.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2014-15 contingency is made up of three types: (1) a general contingency and reserve to provide for unforeseen events through the year, (2) an Opportunity Account provided to the Council to take advantage of unanticipated opportunities that may come up during the year after budget adoption, and (3) a reserve for future one-time expenditures available for appropriation during the year if the revenues in the current fiscal year are sufficient to fund the reserve. During budget development, the Chief Operating Officer authorized allocations from this reserve for the following purposes:

- Development of Project Management software $141,000
- General Fund's share of the MRC sprinkler system replacement $285,091
- Development of customer relationship management software $129,150
- Council Chamber cable microphone system replacement $120,000
- Replacement of 40 trash bins at the Oregon Zoo $64,000
- Purchase of maintenance equipment for Glendoveer Golf Course $50,000
- Purchase of canopy for Grill at Oregon Zoo $20,000
- Possible additional support for Hotel project $321,000
- Renewal and Replacement contribution for sustainability upgrades $100,000

Additional allocations from this reserve will only be made after fiscal year-end closing reconciliations show sufficient revenues to fund the reserve and only for one-time projects or expenditures.

ENDING FUND BALANCE

The ending fund balance of the General Fund is the combined balance for the major operating units. It includes several dedicated reserves such as a reserve for future debt service on the full faith and credit bonds for the Metro Regional Center and the PERS Reserve for pension liability (see additional discussion on PERS Reserve below). Fund balance also includes reserves for cash flow and fund stabilization. (See the appendices for a complete listing of specific project reserves)

PERS Reserve

An actuarial study for the July 2009 rate period reduced Metro's rates by 3 percent because it reflected only the period prior to the economic downturn. Metro wisely recognized that the rates would be returning and increasing to even higher levels in July 2011, possibly by as much as 6 percent. Instead of spending the short-term rate savings, Metro continued to add three percent to its PERS reserve for the two-year period between 2009 and 2010.

As anticipated, the PERS actuarial study increased Metro's rates by an average of 5.2 percent, effective July 1, 2011. The FY 2011-12 budget mitigated this rate increase by applying the accumulated PERS reserves to the annual debt service associated with the outstanding pension liability bonds, about $1.65 million per year. The accumulated reserves were transferred from each of the contributing funds into the General Fund reserves, earmarked for PERS debt repayment over the next three to five years. The FY 2013-14 budget anticipated a 4.4 percent increase in the employer paid PERS rate. Following adoption of the budget, the Oregon Legislature took action to mitigate the increase and reduced the rate back to its former amount. The 4.4 percent budgeted in excess of the amount needed was again placed in the PERS Reserve for future use. The FY 2014-15 budget reflects the consolidation of these amounts into the General Fund. The additional contribution in FY 2013-14 will extend the subsidy of the debt payment for another three years, through FY 2019-20. The PERS reserve balance at the end of FY 2014-15 is estimated to be $3.8 million and will gradually decrease over the next few years.

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources							
Revenues							
				Beginning Fund Balance			
3,703,221	6,403,666	7,115,391	326100	Fund Bal-Restr by TOD IGA	8,106,564	8,106,564	8,106,564
3,661,469	4,169,918	3,865,918	330300	Fund Bal-Comm for CET	5,071,398	5,071,398	5,071,398
12,409,601	7,451,142	7,176,500	340000	Fund Bal-Unassigned/Undesignated	5,997,946	5,997,946	5,997,946
2,743,772	2,686,093	2,843,414	340300	Fund Bal-Dsg Debt Service	749,735	749,735	749,735
1,774,812	1,090,000	631,400	340500	Fund Bal-Dsg Comm Invest Initiative	200,000	200,000	300,000
-	1,087,575	1,259,223	340900	Fund Bal-Desg Future Expenditure	2,038,119	2,038,119	2,038,119
4,671,352	6,267,764	4,613,474	341500	Fund Bal-Dsg PERS	4,191,403	4,191,403	4,191,403
-	2,640,584	3,578,446	349000	Fund Balance-Unassigned/Reserved	2,882,006	2,882,006	3,187,806
28,964,227	**31,796,742**	**31,083,766**		**Total Beginning Fund Balance**	**29,237,171**	**29,237,171**	**29,642,971**
				Current Revenue			
11,544,503	11,769,334	11,863,173	401000	Real Property Taxes-Current Yr	12,398,972	12,398,972	12,398,972
195,120	249,469	296,600	401500	Real Property Taxes-Prior Yrs	342,000	342,000	342,000
28,446	25,801	-	401800	Payment in Lieu of R Prop Tax	-	-	-
12,926	13,072	-	401900	Interest & Penalty-R Prop Tax	-	-	-
14,412,914	15,357,261	15,344,116	405000	Excise Taxes	16,597,648	16,597,648	16,597,648
1,720,899	2,290,750	2,003,750	405500	Construction Excise Tax	1,950,000	1,950,000	1,950,000
44,126	58,737	-	405600	CET - 2.5%	50,000	50,000	50,000
424	113	-	406000	Cemetery Revenue Surcharge	-	-	-
2,685,524	2,532,824	2,363,809	410000	Federal Grants - Direct	2,546,273	2,546,273	2,546,273
4,446,356	3,854,525	4,334,402	410500	Federal Grants - Indirect	4,894,732	4,894,732	4,894,732
1,423,718	1,037,904	452,594	411000	State Grants - Direct	225,000	225,000	225,000
393,488	1,577,060	2,743,604	412000	Local Grants - Direct	2,661,163	2,661,163	2,926,163
-	18,126	-	412800	Local Capital Grants	-	-	-
12,500	-	-	412900	Intra-Metro Grants	-	-	-
59,879	55,916	70,170	413500	Marine Board Fuel Tax	71,152	71,152	71,152
-	87,835	-	413700	Gain Share-OR Str Invest Prog	200,000	200,000	200,000
398,440	396,310	476,464	413900	Other Local Govt Shared Rev.	483,135	483,135	483,135
7,805	15,138	-	414000	Local Government Service Fee	-	-	-
897	5,428	148,000	414200	Intergovernmental Misc Revenue	150,000	150,000	150,000
4,408,500	2,924,250	2,930,204	414500	Government Contributions	3,017,288	3,017,288	3,017,288
373,675	375,160	380,000	415000	Contractor's Business License	380,000	380,000	380,000
141,265	127,953	160,843	416500	Boat Launch Fees	163,095	163,095	163,095
24,088	23,574	-	417000	Fines and Forfeits	-	-	-
349,879	407,654	430,390	418000	Contract & Professional Servic	256,904	256,904	256,904
40	1,800	-	420000	UGB Fees	-	-	-
26,466	20,245	-	421000	Documents and Publications	-	-	-
-	1,546	-	421100	Public Record Request Fees	-	-	-
-	27,163	-	422000	Conferences and Workshops	-	-	-

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources							
82,994	76,837	273,620	423000	Product Sales	214,289	214,289	214,289
159,648	179,166	164,962	428000	Cemetery Service Sales	124,275	124,275	124,275
142,845	107,766	158,064	428500	Cemetery Property Sales	155,725	155,725	155,725
-	-	-	428800	Cemetery Merchandise Sales	47,875	47,875	47,875
6,266,390	7,239,319	7,093,123	450000	Admission Fees	7,476,047	7,476,047	7,476,047
163,878	177,418	177,100	450100	Conservation Surcharge	196,875	196,875	196,875
1,294,466	1,773,100	1,950,000	450200	Admission - Memberships	1,950,000	1,950,000	1,950,000
1,524,159	1,562,453	1,642,200	450300	Admission - Special Concerts	1,776,000	1,776,000	1,776,000
718,731	764,226	748,835	451000	Rentals - Equipment	831,254	831,254	831,254
-	-	112,700	452000	Rentals - Space	100,000	100,000	100,000
-	186	-	452103	Rentals - Meeting Room	-	-	-
-	1,190,229	2,958,439	453000	Golf Course Revenues	3,001,928	3,001,928	3,001,928
5,202,826	5,316,288	5,213	455000	Food & Beverage Service Revenue	5,286	5,286	5,286
-	-	627,900	455100	Food Service Revenue - Alcohol	555,109	555,109	555,109
-	-	-	455120	Food Service Revenue - Beer	-	-	-
-	-	-	455130	Food Service Revenue - Wine	-	-	-
-	-	5,051,500	455500	Food Service Revenue - Food	5,151,506	5,151,506	5,151,506
2,173,403	2,398,725	100,937	456000	Retail Sales	93,905	93,905	93,905
-	-	2,254,000	457100	Gift Shop Sales	2,495,000	2,495,000	2,495,000
1,812	1,515	2,085	458000	Utility Services	2,114	2,114	2,114
-	-	9,000	459100	Commissions - ATM	9,000	9,000	9,000
-	-	20,000	459940	Commissions - Vending Machine	15,000	15,000	15,000
664,089	374,376	54,817	461000	Contract Revenue	55,584	55,584	55,584
1,026,475	1,341,164	658,260	462000	Parking Fees	668,134	668,134	668,134
1,076,491	1,031,830	1,128,838	463000	Tuition and Lectures	1,248,960	1,248,960	1,248,960
474,718	180,733	43,100	463500	Exhibit Shows	33,895	33,895	33,895
1,070,158	1,064,097	724,500	464000	Railroad Rides	568,353	568,353	568,353
234,141	213,444	-	464500	Reimbursed Services	-	-	-
-	-	257,600	464900	Reimbursed Labor	230,936	230,936	230,936
32,976	29,468	15,286	465000	Miscellaneous Charges for Svc	388,788	388,788	388,788
177,740	125,606	65,000	470000	Interest on Investments	151,000	151,000	151,000
417	(10,201)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
831,535	689,406	527,801	475000	Donations & Bequests - Oper	250,102	250,102	250,102
7,500	-	-	475500	Capital Contrib & Donations	-	-	-
281,000	162,425	385,426	476000	Sponsorship Revenue	385,572	385,572	385,572
9,913	(1,151)	-	480000	Cash Over and Short	-	-	-
24,400	13,230	-	481000	Sale of Capital Assets	-	-	-
-	145,225	-	482000	Program Income	-	-	-
121,020	229,795	140,075	489000	Miscellaneous Revenue	136,272	136,272	136,272
63,347	65,113	-	489100	Refunds/Reimbursements	589,506	589,506	589,506
66,538,949	**69,696,733**	**71,348,500**		**Total Current Revenue**	**75,295,652**	**75,295,652**	**75,560,652**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources							
				Interfund Transfers			
-	-	440,000	496000	Interfund Loan - Principal	220,000	220,000	220,000
-	-	30,800	496500	Interfund Loan - Interest	8,800	8,800	8,800
3,808,513	271,557	301,961	497000	Transfer of Resources	1,145,706	1,145,706	1,145,706
7,410,638	8,591,807	8,891,931	497500	Transfer for Indirect Costs	10,398,696	10,398,696	10,398,696
2,740,228	3,623,649	4,727,316	498000	Transfer for Direct Costs	2,008,433	2,008,433	2,008,433
13,959,379	**12,487,013**	**14,392,008**		**Total Interfund Transfers**	**13,781,635**	**13,781,635**	**13,781,635**
$109,462,555	**$113,980,489**	**$116,824,274**	**TOTAL RESOURCES**		**$118,314,458**	**$118,314,458**	**$118,985,258**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - General Government							
Revenues							
				Beginning Fund Balance			
3,661,469	4,169,918	3,865,918	330300	Fund Bal-Comm for CET	5,071,398	5,071,398	5,071,398
10,733,994	7,451,142	7,176,500	340000	Fund Bal-Unassigned/Undesignated	5,997,946	5,997,946	5,997,946
600,993	600,993	600,993	340300	Fund Bal-Dsg Debt Service	600,993	600,993	600,993
1,774,812	1,090,000	631,400	340500	Fund Bal-Dsg Comm Invest Initiative	200,000	200,000	300,000
-	1,087,575	1,259,223	340900	Fund Bal-Desg Future Expenditure	2,038,119	2,038,119	2,038,119
4,671,352	6,267,764	4,613,474	341500	Fund Bal-Dsg PERS	4,191,403	4,191,403	4,191,403
-	1,492,888	2,130,757	349000	Fund Balance-Unassigned/Reserved	1,557,778	1,557,778	1,733,578
21,442,620	**22,160,280**	**20,278,265**		**Total Beginning Fund Balance**	**19,657,637**	**19,657,637**	**19,933,437**
				Current Revenue			
11,544,503	11,769,334	11,863,173	401000	Real Property Taxes-Current Yr	12,398,972	12,398,972	12,398,972
195,120	249,469	296,600	401500	Real Property Taxes-Prior Yrs	342,000	342,000	342,000
28,446	25,801	-	401800	Payment in Lieu of R Prop Tax	-	-	-
12,926	13,072	-	401900	Interest & Penalty-R Prop Tax	-	-	-
14,412,914	15,357,261	15,344,116	405000	Excise Taxes	16,597,648	16,597,648	16,597,648
1,720,899	2,290,750	2,003,750	405500	Construction Excise Tax	1,950,000	1,950,000	1,950,000
44,126	58,737	-	405600	CET - 2.5%	50,000	50,000	50,000
-	-	170,339	410000	Federal Grants - Direct	170,339	170,339	170,339
-	-	234,370	410500	Federal Grants - Indirect	234,370	234,370	234,370
-	-	125,074	412000	Local Grants - Direct	125,074	125,074	125,074
-	87,835	-	413700	Gain Share-OR Str Invest Prog	200,000	200,000	200,000
-	35,750	-	414500	Government Contributions	-	-	-
373,675	375,160	380,000	415000	Contractor's Business License	380,000	380,000	380,000
795	975	-	417000	Fines and Forfeits	-	-	-
11,032	11,148	-	418000	Contract & Professional Servic	-	-	-
410	78	-	421000	Documents and Publications	-	-	-
-	1,546	-	421100	Public Record Request Fees	-	-	-
-	27,163	-	422000	Conferences and Workshops	-	-	-
5	-	-	450000	Admission Fees	-	-	-
-	(118)	-	451000	Rentals - Equipment	-	-	-
154,098	100,416	65,000	470000	Interest on Investments	151,000	151,000	151,000
417	(10,201)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	1,400	-	475000	Donations & Bequests - Oper	-	-	-
(2)	(3)	-	480000	Cash Over and Short	-	-	-
-	10,230	-	481000	Sale of Capital Assets	-	-	-
2,905	5,545	35,000	489000	Miscellaneous Revenue	42,000	42,000	42,000
60,166	62,910	-	489100	Refunds/Reimbursements	589,506	589,506	589,506
28,562,432	**30,474,257**	**30,517,422**		**Total Current Revenue**	**33,230,909**	**33,230,909**	**33,230,909**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - General Government							
				Interfund Transfers			
3,808,513	271,557	301,961	497000	Transfer of Resources	1,145,706	1,145,706	1,145,706
7,102,055	8,286,148	8,360,296	497500	Transfer for Indirect Costs	9,809,156	9,809,156	9,809,156
756,289	616,529	280,504	498000	Transfer for Direct Costs	135,954	135,954	135,954
11,666,857	**9,174,234**	**8,942,761**		**Total Interfund Transfers**	**11,090,816**	**11,090,816**	**11,090,816**
$61,671,909	**$61,808,771**	**$59,738,448**	**TOTAL RESOURCES**		**$63,979,362**	**$63,979,362**	**$64,255,162**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - Oregon Zoo							
Revenues							
				Current Revenue			
95,000	52,000	103,000	410000	Federal Grants - Direct	122,190	122,190	122,190
122,204	127,200	63,500	410500	Federal Grants - Indirect	60,500	60,500	60,500
20,140	2,205	-	411000	State Grants - Direct	-	-	-
-	-	148,000	414200	Intergovernmental Misc Revenue	150,000	150,000	150,000
17,096	16,640	-	417000	Fines and Forfeits	-	-	-
5,567,406	6,502,720	6,423,900	450000	Admission Fees	6,797,455	6,797,455	6,797,455
163,878	177,418	177,100	450100	Conservation Surcharge	196,875	196,875	196,875
1,294,466	1,773,100	1,950,000	450200	Admission - Memberships	1,950,000	1,950,000	1,950,000
1,524,159	1,562,453	1,642,200	450300	Admission - Special Concerts	1,776,000	1,776,000	1,776,000
172,387	138,270	64,400	451000	Rentals - Equipment	103,500	103,500	103,500
-	-	112,700	452000	Rentals - Space	100,000	100,000	100,000
5,192,469	5,308,435	-	455000	Food & Beverage Service Revenue	-	-	-
-	-	627,900	455100	Food Service Revenue - Alcohol	555,109	555,109	555,109
-	-	5,051,500	455500	Food Service Revenue - Food	5,151,506	5,151,506	5,151,506
2,173,335	2,398,711	100,625	456000	Retail Sales	93,589	93,589	93,589
-	-	2,254,000	457100	Gift Shop Sales	2,495,000	2,495,000	2,495,000
-	-	9,000	459100	Commissions - ATM	9,000	9,000	9,000
-	-	20,000	459940	Commissions - Vending Machine	15,000	15,000	15,000
407,145	684,562	-	462000	Parking Fees	-	-	-
1,073,416	1,028,667	1,128,838	463000	Tuition and Lectures	1,248,960	1,248,960	1,248,960
474,718	180,733	43,100	463500	Exhibit Shows	33,895	33,895	33,895
1,070,158	1,064,097	724,500	464000	Railroad Rides	568,353	568,353	568,353
233,691	213,444	-	464500	Reimbursed Services	-	-	-
-	-	257,600	464900	Reimbursed Labor	230,936	230,936	230,936
1,000	423	-	465000	Miscellaneous Charges for Svc	-	-	-
831,535	685,945	527,700	475000	Donations & Bequests - Oper	250,000	250,000	250,000
7,500	-	-	475500	Capital Contrib & Donations	-	-	-
271,000	162,425	375,000	476000	Sponsorship Revenue	375,000	375,000	375,000
53	383	-	480000	Cash Over and Short	-	-	-
15,750	1,000	-	481000	Sale of Capital Assets	-	-	-
105,890	104,627	91,000	489000	Miscellaneous Revenue	80,000	80,000	80,000
242	938	-	489100	Refunds/Reimbursements	-	-	-
20,834,636	**22,186,395**	**21,895,563**		**Total Current Revenue**	**22,362,868**	**22,362,868**	**22,362,868**
				Interfund Transfers			
-	1,216,671	1,561,260	498000	Transfer for Direct Costs	123,343	123,343	123,343
-	**1,216,671**	**1,561,260**		**Total Interfund Transfers**	**123,343**	**123,343**	**123,343**
$20,834,636	**$23,403,066**	**$23,456,823**	**TOTAL RESOURCES**		**$22,486,211**	**$22,486,211**	**$22,486,211**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - Parks and Environmental Services							
Revenues							
				Beginning Fund Balance			
655,460	-	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
2,142,779	2,085,100	2,242,421	340300	Fund Bal-Dsg Debt Service	148,742	148,742	148,742
-	294,460	125,000	349000	Fund Balance-Unassigned/Reserved	-	-	15,000
2,798,239	**2,379,560**	**2,367,421**		**Total Beginning Fund Balance**	**148,742**	**148,742**	**163,742**
				Current Revenue			
424	113	-	406000	Cemetery Revenue Surcharge	-	-	-
788	1,800	-	410500	Federal Grants - Indirect	-	-	-
-	54,375	-	411000	State Grants - Direct	-	-	-
-	18,126	-	412800	Local Capital Grants	-	-	-
12,500	-	-	412900	Intra-Metro Grants	-	-	-
59,879	55,916	70,170	413500	Marine Board Fuel Tax	71,152	71,152	71,152
398,440	396,310	476,464	413900	Other Local Govt Shared Rev.	483,135	483,135	483,135
-	5,428	-	414200	Intergovernmental Misc Revenue	-	-	-
-	-	41,704	414500	Government Contributions	42,288	42,288	42,288
141,265	127,953	160,843	416500	Boat Launch Fees	163,095	163,095	163,095
6,197	5,959	-	417000	Fines and Forfeits	-	-	-
40	1,800	-	420000	UGB Fees	-	-	-
11,863	9,441	26,065	423000	Product Sales	26,430	26,430	26,430
159,648	179,166	164,962	428000	Cemetery Service Sales	124,275	124,275	124,275
142,845	107,766	158,064	428500	Cemetery Property Sales	155,725	155,725	155,725
-	-	-	428800	Cemetery Merchandise Sales	47,875	47,875	47,875
698,979	736,599	669,223	450000	Admission Fees	678,592	678,592	678,592
546,345	626,075	684,435	451000	Rentals - Equipment	727,754	727,754	727,754
-	186	-	452103	Rentals - Meeting Room	-	-	-
-	1,190,229	2,958,439	453000	Golf Course Revenues	3,001,928	3,001,928	3,001,928
10,357	7,853	5,213	455000	Food & Beverage Service Revenue	5,286	5,286	5,286
68	14	312	456000	Retail Sales	316	316	316
1,812	1,515	2,085	458000	Utility Services	2,114	2,114	2,114
664,089	374,376	54,817	461000	Contract Revenue	55,584	55,584	55,584
619,330	656,602	658,260	462000	Parking Fees	668,134	668,134	668,134
450	-	-	464500	Reimbursed Services	-	-	-
22,598	21,009	15,286	465000	Miscellaneous Charges for Svc	15,500	15,500	15,500
-	2,011	101	475000	Donations & Bequests - Oper	102	102	102
-	-	10,426	476000	Sponsorship Revenue	10,572	10,572	10,572
9,862	(1,531)	-	480000	Cash Over and Short	-	-	-
3,800	2,000	-	481000	Sale of Capital Assets	-	-	-
8,977	1,822	14,075	489000	Miscellaneous Revenue	14,272	14,272	14,272
361	185	-	489100	Refunds/Reimbursements	-	-	-
3,520,916	**4,583,096**	**6,170,944**		**Total Current Revenue**	**6,294,129**	**6,294,129**	**6,294,129**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - Parks and Environmental Services							
				Interfund Transfers			
-	-	440,000	496000	Interfund Loan - Principal	220,000	220,000	220,000
-	-	30,800	496500	Interfund Loan - Interest	8,800	8,800	8,800
308,583	305,659	531,635	497500	Transfer for Indirect Costs	589,540	589,540	589,540
1,414,261	1,221,732	1,970,047	498000	Transfer for Direct Costs	1,370,868	1,370,868	1,370,868
1,722,844	**1,527,391**	**2,972,482**		**Total Interfund Transfers**	**2,189,208**	**2,189,208**	**2,189,208**
$8,041,999	**$8,490,047**	**$11,510,847**	**TOTAL RESOURCES**		**$8,632,079**	**$8,632,079**	**$8,647,079**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - Planning & Development							
Revenues							
				Beginning Fund Balance			
3,703,221	6,403,666	7,106,180	326100	Fund Bal-Restr by TOD IGA	8,106,564	8,106,564	8,106,564
801,647	-	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	762,086	1,175,682	349000	Fund Balance-Unassigned/Reserved	1,234,228	1,234,228	1,234,228
4,504,868	**7,165,752**	**8,281,862**		**Total Beginning Fund Balance**	**9,340,792**	**9,340,792**	**9,340,792**
				Current Revenue			
2,548,871	2,414,899	1,900,200	410000	Federal Grants - Direct	2,140,744	2,140,744	2,140,744
3,055,248	2,049,731	2,349,780	410500	Federal Grants - Indirect	3,139,396	3,139,396	3,139,396
1,251,312	509,798	171,859	411000	State Grants - Direct	-	-	-
229,366	1,403,091	2,376,373	412000	Local Grants - Direct	2,311,089	2,311,089	2,311,089
897	-	-	414200	Intergovernmental Misc Revenue	-	-	-
4,388,500	2,888,500	2,888,500	414500	Government Contributions	2,975,000	2,975,000	2,975,000
7,551	43,375	-	418000	Contract & Professional Servic	-	-	-
22,626	15,973	-	421000	Documents and Publications	-	-	-
23,642	25,190	-	470000	Interest on Investments	-	-	-
10,000	-	-	476000	Sponsorship Revenue	-	-	-
-	145,225	-	482000	Program Income	-	-	-
1,760	117,755	-	489000	Miscellaneous Revenue	-	-	-
2,579	1,081	-	489100	Refunds/Reimbursements	-	-	-
11,542,353	**9,614,618**	**9,686,712**		**Total Current Revenue**	**10,566,229**	**10,566,229**	**10,566,229**
$16,047,221	**$16,780,370**	**$17,968,574**	**TOTAL RESOURCES**		**$19,907,021**	**$19,907,021**	**$19,907,021**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - Research Center							
Revenues							
				Beginning Fund Balance			
-	-	9,211	326100	Fund Bal-Restr by TOD IGA	-	-	-
-	-	31,507	349000	Fund Balance-Unassigned/Reserved	-	-	-
-	**-**	**40,718**		**Total Beginning Fund Balance**	**-**	**-**	**-**
				Current Revenue			
-	66,260	8,973	410000	Federal Grants - Direct	-	-	-
1,216,239	1,542,705	1,686,752	410500	Federal Grants - Indirect	1,460,466	1,460,466	1,460,466
138,966	165,263	53,141	411000	State Grants - Direct	225,000	225,000	225,000
111,392	84,059	242,157	412000	Local Grants - Direct	225,000	225,000	225,000
7,805	15,138	-	414000	Local Government Service Fee	-	-	-
331,296	353,131	430,390	418000	Contract & Professional Servic	256,904	256,904	256,904
3,430	4,194	-	421000	Documents and Publications	-	-	-
71,094	67,396	247,555	423000	Product Sales	187,859	187,859	187,859
1,279	1,302	-	465000	Miscellaneous Charges for Svc	373,288	373,288	373,288
1,881,501	**2,299,447**	**2,668,968**		**Total Current Revenue**	**2,728,517**	**2,728,517**	**2,728,517**
				Interfund Transfers			
473,391	508,571	492,349	498000	Transfer for Direct Costs	378,268	378,268	378,268
473,391	**508,571**	**492,349**		**Total Interfund Transfers**	**378,268**	**378,268**	**378,268**
$2,354,892	**$2,808,019**	**$3,202,035**	**TOTAL RESOURCES**		**$3,106,785**	**$3,106,785**	**$3,106,785**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources - Sustainability Center							
Revenues							
				Beginning Fund Balance			
218,500	-	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	91,150	115,500	349000	Fund Balance-Unassigned/Reserved	90,000	90,000	205,000
218,500	**91,150**	**115,500**		**Total Beginning Fund Balance**	**90,000**	**90,000**	**205,000**
				Current Revenue			
41,653	(335)	181,297	410000	Federal Grants - Direct	113,000	113,000	113,000
51,879	133,089	-	410500	Federal Grants - Indirect	-	-	-
13,300	306,263	227,594	411000	State Grants - Direct	-	-	-
52,730	89,910	-	412000	Local Grants - Direct	-	-	265,000
20,000	-	-	414500	Government Contributions	-	-	-
37	-	-	423000	Product Sales	-	-	-
3,074	3,163	-	463000	Tuition and Lectures	-	-	-
8,099	6,734	-	465000	Miscellaneous Charges for Svc	-	-	-
-	50	-	475000	Donations & Bequests - Oper	-	-	-
4,850	-	-	481000	Sale of Capital Assets	-	-	-
1,488	47	-	489000	Miscellaneous Revenue	-	-	-
197,111	**538,921**	**408,891**		**Total Current Revenue**	**113,000**	**113,000**	**378,000**
				Interfund Transfers			
96,287	60,146	423,156	498000	Transfer for Direct Costs	-	-	-
96,287	**60,146**	**423,156**		**Total Interfund Transfers**	**-**	**-**	**-**
$511,898	**$690,217**	**$947,547**	**TOTAL RESOURCES**		**$203,000**	**$203,000**	**$583,000**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
Expenditures							
				Personnel Services			
434,977	435,127	434,978	500000	Elected Official Salaries	463,478	463,478	463,478
20,969,885	21,186,357	21,674,398	501000	Reg Employees-Full Time-Exempt	23,123,339	23,123,339	23,344,701
6,762,163	6,616,529	7,655,449	501500	Reg Empl-Full Time-Non-Exempt	7,426,535	7,426,535	7,490,225
1,005,160	1,234,241	1,362,958	502000	Reg Employees-Part Time-Exempt	794,435	794,435	709,779
845,574	898,768	990,941	502500	Reg Empl-Part Time-Non-Exempt	1,059,384	1,059,384	1,172,369
2,663,656	2,497,345	2,482,448	503000	Temporary Employees - Hourly	2,430,841	2,430,841	2,353,312
46,133	74,270	21,040	503100	Temporary Employees - Salaried	-	-	-
1,534,353	1,569,769	1,246,091	504000	Seasonal Employees	1,314,538	1,314,538	1,138,493
511,691	544,792	308,853	508000	Overtime	328,704	328,704	328,704
-	-	184,426	508500	Premium Pay	-	-	-
38,374	48,270	15,600	508600	Mobile Comm Allowance	16,800	16,800	16,800
-	-	53,212	508900	Merit/Bonus Pay	-	-	-
-	-	95,306	508910	COLA Salary Adjustment (Budget Only)	-	-	-
2,850,491	2,836,376	3,035,326	511000	Fringe - Payroll Taxes	3,066,126	3,066,126	3,071,504
4,318,697	4,098,195	5,877,446	512000	Fringe - Retirement PERS	4,163,901	4,163,901	4,170,556
5,178,341	5,378,177	6,289,621	513000	Fringe - Health & Welfare	6,580,397	6,580,397	6,688,484
394,144	375,725	263,265	514000	Fringe - Unemployment	203,783	203,783	203,783
116,059	112,799	142,711	515000	Fringe - Other Benefits	132,680	132,680	134,137
-	-	-	519000	Pension Oblig Bonds Contrib	321,959	321,959	325,093
57,188	62,700	-	519500	Fringe - Insurance - Opt Out	-	-	-
47,726,886	**47,969,440**	**52,134,069**		**Total Personnel Services**	**51,426,900**	**51,426,900**	**51,611,418**
				Materials and Services			
688,454	707,003	550,243	520100	Office Supplies	516,492	516,492	516,492
-	-	19,750	520110	Computer Equipment	41,700	41,700	41,700
-	-	20,800	520120	Meetings Expenditures	26,420	26,420	26,420
-	-	17,975	520130	Postage	18,030	18,030	18,030
-	-	-	520140	Promotion/Consutling Supplies	-	-	17,995
1,846,769	2,024,749	1,571,937	520500	Operating Supplies	1,718,569	1,718,569	1,028,397
-	(45)	40,200	520510	Operating Supplies - Small Tools, Equip	64,250	64,250	64,250
-	-	-	520535	Operating Supplies - Food for Prg Part	-	-	47,800
-	-	185,800	520540	Operating Supplies - Medical & Veterinary	207,300	207,300	207,300
-	-	-	520545	Exhibit Materials - Habitat/Exh Mat H	-	-	19,450
-	-	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-	-	15,200
-	-	-	520550	Operating Supplies - Telecommunications	6,000	6,000	6,000
-	-	83,380	520580	Operating Supplies - Uniforms	86,699	86,699	86,699
-	-	-	520600	Animal Food	-	-	466,800
-	-	-	520610	Animal Food - Enrichment	-	-	9,200
197,780	195,737	157,051	521000	Subscriptions and Dues	119,675	119,675	119,675
-	-	73,675	521100	Membership & Professional Dues	110,864	110,864	110,864

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
-	-	5,950	521200	Publicaitons and Subscriptions	6,975	6,975	6,975
199,732	190,984	160,191	521400	Fuels and Lubricants - General	158,806	158,806	158,806
587,386	499,570	174,279	521500	Maintenance & Repairs Supplies	195,193	195,193	195,193
-	-	90,000	521520	Maintenance & Repairs Supplies - Building	90,000	90,000	90,000
-	-	36,779	521521	Maintenance & Repairs Supplies - HVAC	36,779	36,779	36,779
-	-	40,000	521540	Maintenance & Repairs Supplies - Electrical	40,000	40,000	40,000
-	-	10,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	9,000	9,000	9,000
-	-	105,885	521560	Maintenance & Repairs Supplies - Equipment	170,695	170,695	170,695
-	-	50,000	521570	Maintenance & Repairs Supplies - Vehicles	50,000	50,000	50,000
1,175,663	1,290,738	1,367,856	522000	Food	1,364,128	1,364,128	1,364,128
-	-	-	522105	Cost of Food-Tableware Supplies	-	-	113,727
21,873	20,060	13,000	522500	Retail	13,000	13,000	13,000
4,742,799	5,852,846	7,981,889	524000	Contracted Professional Svcs	4,231,881	4,231,881	5,062,681
-	-	-	524010	Contracted Prof Svcs - Accounting & Auditing	135,000	135,000	135,000
-	-	229,000	524040	Contracted Prof Svcs - Promotion & Public Relations	1,000	1,000	1,000
-	-	462,726	524050	Contracted Prof Svcs - Advertising	587,176	587,176	587,176
-	-	4,600	524060	Contracted Prof Svcs - Information Technology Services	219,600	219,600	219,600
-	-	50,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	1,748,326	1,748,326	1,748,326
-	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
20,688	7,128	104,000	524500	Marketing Expenditures	332,946	332,946	332,946
171,433	356,646	222,400	524600	Sponsorship Expenditures	342,628	342,628	342,628
521,839	615,541	972,008	525000	Contracted Property Services	444,417	444,417	459,417
2,374,515	2,342,896	480,334	525100	Utility Services	478,493	478,493	478,493
-	-	52,054	525120	Utility Services - Telecommunications	42,054	42,054	42,054
-	-	655,500	525130	Utility Services - Electricity	655,500	655,500	655,500
-	-	250,000	525140	Utility Services - Natural Gas	250,000	250,000	250,000
-	-	146,000	525150	Utility Services - Sanitation & Refuse Removal	76,000	76,000	76,000
-	-	920,000	525160	Utility Services - Water & Sewer	1,000,000	1,000,000	1,000,000
240,786	260,694	63,278	525500	Cleaning Services	78,278	78,278	78,278
1,851,479	1,452,045	1,168,526	526000	Maintenance & Repair Services	1,267,581	1,267,581	1,267,581
-	-	150,000	526010	Maintenance & Repair Services - Building	162,000	162,000	162,000
-	-	20,000	526012	Maintenance & Repair Services - Electricity	20,000	20,000	20,000
-	-	30,000	526014	Maintenance & Repair Services - HVAC	30,000	30,000	30,000
-	-	246,350	526020	Maintenance & Repair Services - Equipment	230,050	230,050	230,050
-	-	85,700	526030	Maintenance & Repair Services - Grounds	85,700	85,700	85,700
-	-	-	526040	Maintenance & Repair Services - Technology	78,342	78,342	78,342
-	-	10,000	526050	Maintenance & Repair Services - Vehicles	31,000	31,000	31,000
-	850	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
209,835	183,011	151,355	526500	Rentals	127,887	127,887	127,887
-	-	38,200	526510	Rentals - Building	43,700	43,700	43,700
-	-	47,500	526520	Rentals - Equipment	55,500	55,500	55,500

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
-	-	6,800	526540	Rentals - Vehicle	10,500	10,500	10,500
-	-	-	526560	Rentals - Parking Space	3,000	3,000	3,000
-	-	-	526580	Rentals - Audio Visual	5,000	5,000	5,000
(1,600)	-	-	527100	Insurance - Benefit Plans	-	-	-
1,253,752	1,683,283	733,280	528000	Other Purchased Services	761,005	761,005	761,005
-	-	2,450	528030	Other Purchased Services - Delivery, Shipping & Courier	3,450	3,450	3,450
-	-	-	528070	Other Purchased Services - Trade Shows	5,000	5,000	5,000
-	-	229,000	528210	Credit Card Fees	229,000	229,000	229,000
-	-	84,810	528400	Other Purchased Services - Printing & Graphics	119,910	119,910	119,910
-	-	-	528500	Cemetery Services Expenditures	108,500	108,500	108,500
1,652,348	1,663,749	1,578,890	529000	Operations Contracts	1,636,900	1,636,900	1,636,900
-	11,400	-	529200	Parking Services	-	-	-
-	958,490	2,344,363	529800	Glendoveer Golf Ops Contract	2,391,250	2,391,250	2,391,250
2,522,694	1,955,858	4,357,028	530000	Payments to Other Agencies	4,887,282	4,887,282	4,887,282
-	-	33,414	530010	License & Permit Fees	36,135	36,135	36,135
22,565	104,349	125,000	530500	Election Expenses	125,000	125,000	125,000
243,200	269,014	228,119	531000	Taxes (Non-Payroll)	229,080	229,080	229,080
447,105	198,489	347,000	531500	Grants to Other Governments	542,519	542,519	542,519
-	-	550,000	532000	Government Assessments	15,187	15,187	15,187
178	-	-	540000	Charges for Services	-	-	-
45	154	-	540500	Payment in Lieu of Rent	-	-	-
1,210,487	454,872	4,125,000	544000	Program Purchases	5,000,000	5,000,000	5,000,000
468,832	539,242	739,400	544500	Grants & Loans	944,318	944,318	944,318
281,280	285,057	307,806	545000	Travel	264,558	264,558	264,558
-	-	20,550	545100	Travel and Lodging	87,400	87,400	87,400
-	-	1,800	545200	Mileage, Taxi and Parking	1,100	1,100	1,100
-	-	-	545300	Meals & Entertainment	500	500	500
179,695	190,466	255,046	545500	Staff Development	291,496	291,496	291,496
-	-	2,800	545510	Tuition Reimbursement	800	800	800
-	-	4,400	545520	Conference Fees	29,050	29,050	29,050
3,130	570	24,500	547000	Council Costs	24,990	24,990	24,990
40,234	481,447	130,389	549000	Miscellaneous Expenditures	250,752	250,752	167,752
-	-	-	549020	Misc. Exp - Animal Purchases	-	-	8,000
-	-	-	549025	Misc. Exp - Animal Shipments	-	-	75,000
23,174,975	**24,796,890**	**35,605,016**		**Total Materials and Services**	**35,866,316**	**35,866,316**	**36,712,116**
				Debt Service			
435,000	525,000	615,000	563000	Revenue Bond Pmts-Principal	710,000	710,000	710,000
1,153,214	1,129,289	1,105,071	563500	Revenue Bond Payments-Interest	1,076,381	1,076,381	1,076,381
1,588,214	**1,654,289**	**1,720,071**		**Total Debt Service**	**1,786,381**	**1,786,381**	**1,786,381**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
				Capital Outlay			
105	12,384	-	571000	Improve-Other than Bldg	-	-	-
-	67,996	25,500	572000	Buildings & Related	-	-	-
31,032	22,612	-	573000	Exhibits and Related	-	-	-
23,457	216,391	-	574000	Equipment & Vehicles	-	-	-
32,473	1,819	-	574500	Vehicles	-	-	-
43,065	56,875	-	575000	Office Furn & Equip	-	-	-
-	41,318	104,000	579000	Intangible Assets	129,150	129,150	154,150
130,131	**419,395**	**129,500**		**Total Capital Outlay**	**129,150**	**129,150**	**154,150**
				Interfund Transfers			
727,260	555,274	420,704	580000	Transfer for Indirect Costs	768,868	768,868	768,868
4,318,347	5,001,718	4,764,657	581000	Transfer of Resources	5,955,008	5,955,008	5,955,008
-	-	-	586500	Interfund Loan - Interest	16,140	16,140	16,140
-	-	2,200,000	586900	Internal Loan Advances	-	-	-
5,045,607	**5,556,992**	**7,385,361**		**Total Interfund Transfers**	**6,740,016**	**6,740,016**	**6,740,016**
				Contingency			
-	-	250,000	701001	Contingency - Opportunity Account	500,000	500,000	300,000
-	-	3,213,334	701002	Contingency - Operating	3,177,363	3,177,363	2,992,844
-	-	440,223	701004	Contingency - Rsv One Time Exp	807,878	807,878	807,878
-	**-**	**3,903,557**		**Total Contingency**	**4,485,241**	**4,485,241**	**4,100,722**
				Unappropriated Fund Balance			
7,451,142	-	-	800000	Unappropriated Fund Balance	-	-	-
4,169,918	5,427,647	2,353,159	801002	Unapp FB - Restricted CET	3,117,868	3,117,868	3,117,868
6,403,666	8,653,471	5,083,671	801003	Unapp FB - Restricted TOD	5,308,354	5,308,354	5,308,354
-	6,656,153	-	805000	Unapp FB - Reserves	-	-	-
-	-	2,575,000	805100	Unapp FB - Stabilization Reserve	2,259,000	2,259,000	2,259,000
1,087,575	1,481,862	775,000	805300	Unapp FB - Reserve for one-time expenditures	1,357,528	1,357,528	1,357,528
2,686,093	2,612,414	995,535	805400	Unapp FB - Reserve for Future Debt Service	826,556	826,556	826,556
6,267,764	4,613,474	2,893,403	805450	Unapp FB - PERS Reserve	3,838,528	3,838,528	3,838,528
3,730,584	4,138,461	1,270,933	805900	Unapp FB - Other Reserves & Designations	1,172,620	1,172,620	1,172,620
31,796,742	**33,583,482**	**15,946,701**		**Total Unappropriated Fund Balance**	**17,880,454**	**17,880,454**	**17,880,454**
$109,462,556	**$113,980,488**	**$116,824,275**	**TOTAL REQUIREMENTS**		**$118,314,458**	**$118,314,458**	**$118,985,257**
455.81	**457.39**	**457.84**	**TOTAL FTE**		**453.65**	**453.65**	**461.15**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Communications							
Expenditures							
				Personnel Services			
1,552,273	1,542,353	1,620,386	501000	Reg Employees-Full Time-Exempt	1,941,053	1,941,053	1,941,053
-	10,354	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
115,470	131,836	120,565	502000	Reg Employees-Part Time-Exempt	78,907	78,907	78,907
31,589	14,695	-	503000	Temporary Employees - Hourly	-	-	-
-	307	-	503100	Temporary Employees - Salaried	-	-	-
228	16	-	508000	Overtime	-	-	-
1,590	1,396	-	508600	Mobile Comm Allowance	-	-	-
141,706	139,459	146,083	511000	Fringe - Payroll Taxes	169,419	169,419	169,419
233,794	221,068	320,138	512000	Fringe - Retirement PERS	264,873	264,873	264,873
267,563	283,167	299,520	513000	Fringe - Health & Welfare	360,300	360,300	360,300
5,423	1,972	23,895	514000	Fringe - Unemployment	10,900	10,900	10,900
6,685	6,767	6,961	515000	Fringe - Other Benefits	7,946	7,946	7,946
-	-	-	519000	Pension Oblig Bonds Contrib	20,147	20,147	20,147
1,350	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,357,671	**2,353,390**	**2,537,548**		**Total Personnel Services**	**2,853,545**	**2,853,545**	**2,853,545**
				Materials and Services			
29,941	21,990	15,900	520100	Office Supplies	16,100	16,100	16,100
1,616	1,131	4,550	520500	Operating Supplies	4,700	4,700	4,700
7,548	8,555	2,850	521000	Subscriptions and Dues	2,950	2,950	2,950
780	-	-	521500	Maintenance & Repairs Supplies	-	-	-
-	143	-	522000	Food	-	-	-
57,492	133,189	93,700	524000	Contracted Professional Svcs	136,000	136,000	161,000
1,900	1,000	-	524600	Sponsorship Expenditures	-	-	-
75	448	2,900	525100	Utility Services	3,000	3,000	3,000
-	74	5,400	526000	Maintenance & Repair Services	5,450	5,450	5,450
576	-	-	526500	Rentals	-	-	-
15,332	13,771	21,750	528000	Other Purchased Services	22,000	22,000	22,000
3,782	2,028	2,000	545000	Travel	2,300	2,300	2,300
10,267	11,271	7,550	545500	Staff Development	7,650	7,650	7,650
-	352	7,500	549000	Miscellaneous Expenditures	7,650	7,650	7,650
129,309	**193,950**	**164,100**		**Total Materials and Services**	**207,800**	**207,800**	**232,800**
$2,486,980	**$2,547,339**	**$2,701,648**	**TOTAL REQUIREMENTS**		**$3,061,345**	**$3,061,345**	**$3,086,345**
22.00	**23.13**	**22.25**	**TOTAL FTE**		**25.00**	**25.00**	**25.00**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Council							
Expenditures							
				Personnel Services			
343,404	343,554	343,404	500000	Elected Official Salaries	365,904	365,904	365,904
1,512,783	1,882,571	1,641,929	501000	Reg Employees-Full Time-Exempt	1,859,363	1,859,363	1,859,363
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	44,554	44,554	44,554
5,705	74,636	114,455	502000	Reg Employees-Part Time-Exempt	-	-	-
158,680	104,854	110,800	503000	Temporary Employees - Hourly	78,000	78,000	78,000
20,153	9,814	-	503100	Temporary Employees - Salaried	-	-	-
3,554	2,691	5,000	508000	Overtime	5,000	5,000	5,000
7,025	9,225	11,400	508600	Mobile Comm Allowance	12,600	12,600	12,600
-	-	10,304	508900	Merit/Bonus Pay	-	-	-
148,717	163,452	185,832	511000	Fringe - Payroll Taxes	197,988	197,988	197,988
237,837	276,038	334,815	512000	Fringe - Retirement PERS	253,150	253,150	253,150
232,316	283,774	355,554	513000	Fringe - Health & Welfare	389,124	389,124	389,124
16,094	29,376	-	514000	Fringe - Unemployment	-	-	-
6,321	6,839	8,351	515000	Fringe - Other Benefits	8,881	8,881	8,881
-	-	-	519000	Pension Oblig Bonds Contrib	20,835	20,835	20,835
9,150	9,750	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,701,738	**3,196,573**	**3,121,842**		**Total Personnel Services**	**3,235,399**	**3,235,399**	**3,235,399**
				Materials and Services			
67,505	71,582	82,300	520100	Office Supplies	63,770	63,770	63,770
599	1,223	865	520500	Operating Supplies	882	882	882
4,890	8,573	2,275	521000	Subscriptions and Dues	2,321	2,321	2,321
311,374	208,325	574,095	524000	Contracted Professional Svcs	981,330	981,330	1,153,130
27,100	9,026	17,500	524600	Sponsorship Expenditures	12,750	12,750	12,750
-	10,648	-	525000	Contracted Property Services	-	-	-
444	-	1,700	525100	Utility Services	1,734	1,734	1,734
1,154	75	1,000	526000	Maintenance & Repair Services	1,020	1,020	1,020
-	-	900	526500	Rentals	918	918	918
26,565	13,418	19,000	528000	Other Purchased Services	19,380	19,380	19,380
-	1,140	-	529200	Parking Services	-	-	-
56,035	45,382	43,800	545000	Travel	54,900	54,900	54,900
18,032	19,186	42,100	545500	Staff Development	34,692	34,692	34,692
3,130	570	24,500	547000	Council Costs	24,990	24,990	24,990
35	-	6,760	549000	Miscellaneous Expenditures	6,895	6,895	6,895
516,863	**389,148**	**816,795**		**Total Materials and Services**	**1,205,582**	**1,205,582**	**1,377,382**
$3,218,601	**$3,585,722**	**$3,938,637**	**TOTAL REQUIREMENTS**		**$4,440,981**	**$4,440,981**	**$4,612,781**
25.38	**26.39**	**26.69**	**TOTAL FTE**		**27.00**	**27.00**	**27.00**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Finance and Regulatory Services							
Expenditures							
				Personnel Services			
1,933,044	1,936,465	2,191,794	501000	Reg Employees-Full Time-Exempt	2,196,609	2,196,609	2,196,609
326,800	257,310	388,351	501500	Reg Empl-Full Time-Non-Exempt	376,543	376,543	376,543
43,764	36,994	104,095	502000	Reg Employees-Part Time-Exempt	108,154	108,154	108,154
-	9,231	-	503000	Temporary Employees - Hourly	-	-	-
1,055	554	-	508000	Overtime	-	-	-
25	550	1,200	508600	Mobile Comm Allowance	1,200	1,200	1,200
184,591	178,951	225,797	511000	Fringe - Payroll Taxes	225,540	225,540	225,540
339,439	310,307	486,534	512000	Fringe - Retirement PERS	360,629	360,629	360,629
335,921	354,624	492,930	513000	Fringe - Health & Welfare	528,921	528,921	528,921
-	5,985	2,057	514000	Fringe - Unemployment	3,549	3,549	3,549
7,726	7,969	10,889	515000	Fringe - Other Benefits	10,783	10,783	10,783
-	-	-	519000	Pension Oblig Bonds Contrib	26,812	26,812	26,812
6,638	4,538	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,179,002	**3,103,478**	**3,903,648**		**Total Personnel Services**	**3,838,740**	**3,838,740**	**3,838,740**
				Materials and Services			
19,660	24,365	24,693	520100	Office Supplies	25,205	25,205	25,205
-	1,453	-	520500	Operating Supplies	-	-	-
8,321	13,176	14,050	521000	Subscriptions and Dues	14,225	14,225	14,225
-	-	-	521900	Purchasing Card Expenditures	-	-	-
3,059	105,578	223,000	524000	Contracted Professional Svcs	18,340	18,340	58,340
-	-	-	524500	Marketing Expenditures	-	-	-
6,225	6,280	9,500	524600	Sponsorship Expenditures	9,690	9,690	9,690
1,149	136	-	525100	Utility Services	-	-	-
542	-	1,300	526000	Maintenance & Repair Services	1,325	1,325	1,325
78,709	97,593	96,820	528000	Other Purchased Services	98,760	98,760	98,760
287,125	288,296	293,000	530000	Payments to Other Agencies	293,160	293,160	293,160
-	470	-	544500	Grants & Loans	-	-	-
11,334	7,480	30,006	545000	Travel	30,585	30,585	30,585
10,416	16,266	28,322	545500	Staff Development	28,950	28,950	28,950
1,682	1,307	4,015	549000	Miscellaneous Expenditures	4,080	4,080	4,080
428,220	**562,399**	**724,706**		**Total Materials and Services**	**524,320**	**524,320**	**564,320**
$3,607,222	**$3,665,877**	**$4,628,354**	**TOTAL REQUIREMENTS**		**$4,363,060**	**$4,363,060**	**$4,403,060**
31.70	**33.87**	**36.50**	**TOTAL FTE**		**36.50**	**36.50**	**36.50**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Human Resources							
Expenditures							
				Personnel Services			
867,910	785,969	795,913	501000	Reg Employees-Full Time-Exempt	1,162,943	1,162,943	1,162,943
248,145	202,351	251,267	501500	Reg Empl-Full Time-Non-Exempt	264,400	264,400	264,400
12,418	167,020	206,198	502000	Reg Employees-Part Time-Exempt	-	-	-
38,323	49,047	14,000	503000	Temporary Employees - Hourly	5,000	5,000	5,000
1,979	-	-	503100	Temporary Employees - Salaried	-	-	-
1,802	479	1,000	508000	Overtime	1,000	1,000	1,000
360	860	-	508600	Mobile Comm Allowance	-	-	-
92,414	94,759	106,697	511000	Fringe - Payroll Taxes	121,303	121,303	121,303
148,026	144,377	213,315	512000	Fringe - Retirement PERS	176,234	176,234	176,234
175,665	184,111	237,030	513000	Fringe - Health & Welfare	273,828	273,828	273,828
25,175	35,725	13,772	514000	Fringe - Unemployment	13,772	13,772	13,772
3,416	3,826	5,129	515000	Fringe - Other Benefits	5,707	5,707	5,707
-	-	-	519000	Pension Oblig Bonds Contrib	14,277	14,277	14,277
450	2,700	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,616,083	**1,671,224**	**1,844,321**		**Total Personnel Services**	**2,038,464**	**2,038,464**	**2,038,464**
				Materials and Services			
17,276	15,225	10,958	520100	Office Supplies	11,177	11,177	11,177
7,358	2,916	7,845	520500	Operating Supplies	8,002	8,002	8,002
6,741	3,152	7,280	521000	Subscriptions and Dues	7,426	7,426	7,426
-	-	675	521500	Maintenance & Repairs Supplies	689	689	689
229,035	277,051	263,884	524000	Contracted Professional Svcs	325,612	325,612	325,612
1,300	800	-	524600	Sponsorship Expenditures	-	-	-
678	614	-	525100	Utility Services	-	-	-
2,273	-	1,000	526000	Maintenance & Repair Services	1,020	1,020	1,020
(1,600)	-	-	527100	Insurance - Benefit Plans	-	-	-
54,354	46,323	68,874	528000	Other Purchased Services	70,252	70,252	70,252
150	-	-	530000	Payments to Other Agencies	-	-	-
38	154	-	540500	Payment in Lieu of Rent	-	-	-
2,528	-	-	544000	Program Purchases	-	-	-
2,244	3,447	1,800	545000	Travel	1,836	1,836	1,836
15,701	14,031	12,700	545500	Staff Development	12,954	12,954	12,954
2	-	-	549000	Miscellaneous Expenditures	-	-	-
338,078	**363,713**	**375,016**		**Total Materials and Services**	**438,968**	**438,968**	**438,968**
$1,954,162	**$2,034,937**	**$2,219,337**	**TOTAL REQUIREMENTS**		**$2,477,432**	**$2,477,432**	**$2,477,432**
18.00	**17.75**	**17.75**	**TOTAL FTE**		**19.00**	**19.00**	**19.00**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Information Services							
Expenditures							
				Personnel Services			
1,486,867	1,458,957	1,726,272	501000	Reg Employees-Full Time-Exempt	1,846,970	1,846,970	1,846,970
295,444	262,540	304,803	501500	Reg Empl-Full Time-Non-Exempt	309,458	309,458	309,458
58,587	83,694	103,181	502000	Reg Employees-Part Time-Exempt	30,333	30,333	30,333
5,773	320	-	503000	Temporary Employees - Hourly	-	-	-
1,589	1,080	-	508000	Overtime	-	-	-
3,285	3,285	-	508600	Mobile Comm Allowance	-	-	-
151,216	146,909	179,468	511000	Fringe - Payroll Taxes	183,856	183,856	183,856
250,489	237,171	374,740	512000	Fringe - Retirement PERS	287,037	287,037	287,037
276,274	283,585	373,050	513000	Fringe - Health & Welfare	396,330	396,330	396,330
2,341	16,542	-	514000	Fringe - Unemployment	-	-	-
6,657	6,175	8,562	515000	Fringe - Other Benefits	8,648	8,648	8,648
-	-	-	519000	Pension Oblig Bonds Contrib	21,865	21,865	21,865
2,550	2,850	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,541,071	**2,503,107**	**3,070,077**		**Total Personnel Services**	**3,084,497**	**3,084,497**	**3,084,497**
				Materials and Services			
93,861	47,406	34,724	520100	Office Supplies	29,373	29,373	29,373
-	-	-	520130	Postage	100	100	100
-	645	-	520500	Operating Supplies	-	-	-
2,097	2,377	740	521000	Subscriptions and Dues	3,251	3,251	3,251
4,311	2,377	7,000	521500	Maintenance & Repairs Supplies	7,000	7,000	7,000
195,140	110,869	152,181	524000	Contracted Professional Svcs	318,292	318,292	318,292
9,319	8,779	20,400	525100	Utility Services	20,401	20,401	20,401
545,786	581,138	712,098	526000	Maintenance & Repair Services	684,873	684,873	684,873
1,902	2,904	-	528000	Other Purchased Services	-	-	-
-	5,615	-	544500	Grants & Loans	-	-	-
3,257	3,933	4,500	545000	Travel	12,100	12,100	12,100
14,383	12,171	16,500	545500	Staff Development	22,000	22,000	22,000
-	-	-	545520	Conference Fees	6,000	6,000	6,000
870,056	**778,215**	**948,143**		**Total Materials and Services**	**1,103,390**	**1,103,390**	**1,103,390**
$3,411,127	**$3,281,322**	**$4,018,220**	**TOTAL REQUIREMENTS**		**$4,187,887**	**$4,187,887**	**$4,187,887**
26.00	**25.50**	**27.50**	**TOTAL FTE**		**27.50**	**27.50**	**27.50**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Office of Metro Attorney							
Expenditures							
				Personnel Services			
815,108	819,015	866,245	501000	Reg Employees-Full Time-Exempt	982,183	982,183	1,093,545
315,221	254,155	327,818	501500	Reg Empl-Full Time-Non-Exempt	345,827	345,827	345,827
200,809	202,232	200,372	502000	Reg Employees-Part Time-Exempt	176,046	176,046	91,390
-	15,593	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
22,390	-	10,000	503000	Temporary Employees - Hourly	4,600	4,600	4,600
603	1,563	5,000	508000	Overtime	5,000	5,000	5,000
3,593	4,473	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
-	-	12,000	508900	Merit/Bonus Pay	-	-	-
103,545	100,440	118,426	511000	Fringe - Payroll Taxes	127,155	127,155	129,407
193,692	172,443	246,192	512000	Fringe - Retirement PERS	200,182	200,182	203,973
162,516	153,061	199,800	513000	Fringe - Health & Welfare	216,180	216,180	223,386
9,860	2,958	-	514000	Fringe - Unemployment	-	-	-
4,045	3,440	5,427	515000	Fringe - Other Benefits	5,732	5,732	5,848
-	-	-	519000	Pension Oblig Bonds Contrib	13,232	13,232	13,498
6,300	6,300	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,837,682	**1,735,674**	**1,994,280**		**Total Personnel Services**	**2,079,137**	**2,079,137**	**2,119,474**
				Materials and Services			
18,856	10,377	12,950	520100	Office Supplies	13,209	13,209	13,209
24,325	18,222	26,200	521000	Subscriptions and Dues	26,724	26,724	26,724
-	4,950	3,000	524000	Contracted Professional Svcs	3,060	3,060	17,060
678	229	-	525100	Utility Services	-	-	-
1,941	1,297	6,250	528000	Other Purchased Services	6,375	6,375	6,375
8,283	7,844	2,500	545000	Travel	2,550	2,550	2,550
8,759	7,396	14,000	545500	Staff Development	14,280	14,280	14,280
875	317	2,300	549000	Miscellaneous Expenditures	2,346	2,346	2,346
63,717	**50,631**	**67,200**		**Total Materials and Services**	**68,544**	**68,544**	**82,544**
$1,901,399	**$1,786,305**	**$2,061,480**	**TOTAL REQUIREMENTS**		**$2,147,681**	**$2,147,681**	**$2,202,018**
15.12	**14.50**	**15.00**	**TOTAL FTE**		**15.00**	**15.00**	**15.50**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Office of Metro Auditor							
Expenditures							
				Personnel Services			
91,574	91,574	91,574	500000	Elected Official Salaries	97,574	97,574	97,574
353,118	332,230	366,949	501000	Reg Employees-Full Time-Exempt	397,121	397,121	397,121
-	20,008	-	502000	Reg Employees-Part Time-Exempt	-	-	-
3,582	72	21,500	503000	Temporary Employees - Hourly	21,500	21,500	21,500
-	-	2,747	508900	Merit/Bonus Pay	-	-	-
36,713	36,203	40,619	511000	Fringe - Payroll Taxes	43,418	43,418	43,418
60,884	55,972	79,284	512000	Fringe - Retirement PERS	62,499	62,499	62,499
84,696	86,631	84,884	513000	Fringe - Health & Welfare	86,472	86,472	86,472
7,230	-	-	514000	Fringe - Unemployment	-	-	-
1,446	1,443	1,854	515000	Fringe - Other Benefits	1,941	1,941	1,941
-	-	-	519000	Pension Oblig Bonds Contrib	975	975	975
639,243	**624,133**	**689,411**		**Total Personnel Services**	**711,500**	**711,500**	**711,500**
				Materials and Services			
2,035	1,859	5,000	520100	Office Supplies	5,000	5,000	5,000
582	118	1,500	520500	Operating Supplies	1,500	1,500	1,500
1,399	1,328	1,500	521000	Subscriptions and Dues	1,500	1,500	1,500
-	-	-	521500	Maintenance & Repairs Supplies	-	-	-
13,114	14,475	16,500	524000	Contracted Professional Svcs	16,500	16,500	16,500
-	-	-	525100	Utility Services	-	-	-
465	1,655	700	528000	Other Purchased Services	700	700	700
-	-	-	529200	Parking Services	-	-	-
2,856	7,195	5,615	545000	Travel	5,615	5,615	5,615
4,057	4,528	4,832	545500	Staff Development	5,551	5,551	5,551
22	218	324	549000	Miscellaneous Expenditures	324	324	324
24,529	**31,375**	**35,971**		**Total Materials and Services**	**36,690**	**36,690**	**36,690**
$663,772	**$655,508**	**$725,382**	**TOTAL REQUIREMENTS**		**$748,190**	**$748,190**	**$748,190**
6.00	**6.00**	**6.00**	**TOTAL FTE**		**6.00**	**6.00**	**6.00**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Oregon Zoo							
Expenditures							
				Personnel Services			
3,568,261	4,216,415	4,446,153	501000	Reg Employees-Full Time-Exempt	4,566,831	4,566,831	4,676,831
3,907,288	4,059,024	4,641,786	501500	Reg Empl-Full Time-Non-Exempt	4,588,329	4,588,329	4,652,019
101,398	76,625	62,398	502000	Reg Employees-Part Time-Exempt	63,668	63,668	63,668
677,279	733,573	806,787	502500	Reg Empl-Part Time-Non-Exempt	924,233	924,233	1,037,218
2,060,522	2,038,624	1,789,654	503000	Temporary Employees - Hourly	1,698,621	1,698,621	1,621,092
7,488	21,379	-	503100	Temporary Employees - Salaried	-	-	-
1,301,035	1,330,179	1,246,091	504000	Seasonal Employees	1,314,538	1,314,538	1,138,493
442,817	470,120	256,713	508000	Overtime	275,786	275,786	275,786
-	-	184,426	508500	Premium Pay	-	-	-
10,720	16,465	-	508600	Mobile Comm Allowance	-	-	-
-	-	-	510000	Fringe Benefits-Inactive	-	-	-
1,011,829	1,078,668	1,133,511	511000	Fringe - Payroll Taxes	1,136,579	1,136,579	1,139,705
1,258,060	1,245,106	1,933,451	512000	Fringe - Retirement PERS	1,238,609	1,238,609	1,241,473
1,800,552	2,043,765	2,352,084	513000	Fringe - Health & Welfare	2,454,951	2,454,951	2,555,832
241,839	217,095	149,181	514000	Fringe - Unemployment	93,664	93,664	93,664
36,787	39,321	52,733	515000	Fringe - Other Benefits	42,473	42,473	43,814
-	-	-	519000	Pension Oblig Bonds Contrib	101,447	101,447	104,315
11,100	18,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
16,436,973	**17,604,959**	**19,054,968**		**Total Personnel Services**	**18,499,729**	**18,499,729**	**18,643,910**
				Materials and Services			
109,113	173,713	67,712	520100	Office Supplies	58,112	58,112	58,112
-	-	19,750	520110	Computer Equipment	39,450	39,450	39,450
-	-	20,800	520120	Meetings Expenditures	20,420	20,420	20,420
-	-	17,975	520130	Postage	17,680	17,680	17,680
-	-	-	520140	Promotion/Consutling Supplies	-	-	17,995
1,624,494	1,729,407	1,385,093	520500	Operating Supplies	1,517,629	1,517,629	827,457
-	(45)	40,200	520510	Operating Supplies - Small Tools, Equip	42,750	42,750	42,750
-	-	-	520535	Operating Supplies - Food for Prg Part	-	-	47,800
-	-	185,800	520540	Operating Supplies - Medical & Veterinary	207,300	207,300	207,300
-	-	-	520545	Exhibit Materials - Habitat/Exh Mat H	-	-	19,450
-	-	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-	-	15,200
-	-	83,380	520580	Operating Supplies - Uniforms	81,760	81,760	81,760
-	-	-	520600	Animal Food	-	-	466,800
-	-	-	520610	Animal Food - Enrichment	-	-	9,200
69,030	63,449	-	521000	Subscriptions and Dues	600	600	600
-	-	73,675	521100	Membership & Professional Dues	61,439	61,439	61,439
-	-	5,950	521200	Publicaitons and Subscriptions	6,225	6,225	6,225
107,550	107,152	82,100	521400	Fuels and Lubricants - General	82,600	82,600	82,600

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Oregon Zoo							
372,653	325,649	21,000	521500	Maintenance & Repairs Supplies	29,600	29,600	29,600
-	-	90,000	521520	Maintenance & Repairs Supplies - Building	90,000	90,000	90,000
-	-	36,779	521521	Maintenance & Repairs Supplies - HVAC	36,779	36,779	36,779
-	-	40,000	521540	Maintenance & Repairs Supplies - Electrical	40,000	40,000	40,000
-	-	10,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	9,000	9,000	9,000
-	-	97,385	521560	Maintenance & Repairs Supplies - Equipment	160,885	160,885	160,885
-	-	50,000	521570	Maintenance & Repairs Supplies - Vehicles	50,000	50,000	50,000
1,175,663	1,290,595	1,367,856	522000	Food	1,364,128	1,364,128	1,364,128
-	-	-	522105	Cost of Food-Tableware Supplies	-	-	113,727
13,403	13,890	-	522500	Retail	-	-	-
1,752,427	2,974,281	2,549,509	524000	Contracted Professional Svcs	1,723,451	1,723,451	1,723,451
-	-	229,000	524040	Contracted Prof Svcs - Promotion & Public Relations	1,000	1,000	1,000
-	-	462,726	524050	Contracted Prof Svcs - Advertising	587,176	587,176	587,176
-	-	4,600	524060	Contracted Prof Svcs - Information Technology Services	24,600	24,600	24,600
-	-	50,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	70,000	70,000	70,000
-	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
501	-	-	524500	Marketing Expenditures	-	-	-
-	2,250	6,500	524600	Sponsorship Expenditures	5,000	5,000	5,000
-	228	-	525000	Contracted Property Services	-	-	-
1,884,988	1,960,017	-	525100	Utility Services	-	-	-
-	-	52,054	525120	Utility Services - Telecommunications	42,054	42,054	42,054
-	-	655,500	525130	Utility Services - Electricity	655,500	655,500	655,500
-	-	250,000	525140	Utility Services - Natural Gas	250,000	250,000	250,000
-	-	146,000	525150	Utility Services - Sanitation & Refuse Removal	76,000	76,000	76,000
-	-	920,000	525160	Utility Services - Water & Sewer	1,000,000	1,000,000	1,000,000
36,222	33,814	38,000	525500	Cleaning Services	38,000	38,000	38,000
532,491	418,906	44,050	526000	Maintenance & Repair Services	39,750	39,750	39,750
-	-	150,000	526010	Maintenance & Repair Services - Building	150,000	150,000	150,000
-	-	20,000	526012	Maintenance & Repair Services - Electricity	20,000	20,000	20,000
-	-	30,000	526014	Maintenance & Repair Services - HVAC	30,000	30,000	30,000
-	-	246,350	526020	Maintenance & Repair Services - Equipment	230,050	230,050	230,050
-	-	85,700	526030	Maintenance & Repair Services - Grounds	85,700	85,700	85,700
-	-	-	526040	Maintenance & Repair Services - Technology	15,000	15,000	15,000
-	-	10,000	526050	Maintenance & Repair Services - Vehicles	10,000	10,000	10,000
-	850	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
160,404	156,748	99,500	526500	Rentals	77,000	77,000	77,000
-	-	38,200	526510	Rentals - Building	43,700	43,700	43,700
-	-	47,500	526520	Rentals - Equipment	55,500	55,500	55,500
-	-	6,800	526540	Rentals - Vehicle	6,000	6,000	6,000
-	-	-	526560	Rentals - Parking Space	3,000	3,000	3,000
-	-	-	526570	Rentals - Parking Space	-	-	-

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Oregon Zoo							
-	-	-	526580	Rentals - Audio Visual	5,000	5,000	5,000
839,240	1,272,072	311,950	528000	Other Purchased Services	347,400	347,400	347,400
-	-	2,450	528030	Other Purchased Services - Delivery, Shipping & Courier	3,450	3,450	3,450
-	-	-	528070	Other Purchased Services - Trade Shows	5,000	5,000	5,000
-	-	229,000	528210	Credit Card Fees	229,000	229,000	229,000
-	-	84,810	528400	Other Purchased Services - Printing & Graphics	119,910	119,910	119,910
1,652,348	1,663,729	1,578,890	529000	Operations Contracts	1,636,900	1,636,900	1,636,900
70,362	23,623	200	530000	Payments to Other Agencies	10,330	10,330	10,330
-	-	33,414	530010	License & Permit Fees	35,635	35,635	35,635
297	-	-	531500	Grants to Other Governments	-	-	-
7	-	-	540500	Payment in Lieu of Rent	-	-	-
28,539	46,591	83,400	544500	Grants & Loans	113,300	113,300	113,300
123,320	132,272	124,725	545000	Travel	49,475	49,475	49,475
-	-	20,550	545100	Travel and Lodging	84,900	84,900	84,900
-	-	1,800	545200	Mileage, Taxi and Parking	1,000	1,000	1,000
39,507	35,652	48,160	545500	Staff Development	34,620	34,620	34,620
-	-	2,800	545510	Tuition Reimbursement	800	800	800
-	-	4,400	545520	Conference Fees	18,650	18,650	18,650
37,447	469,238	109,490	549000	Miscellaneous Expenditures	229,457	229,457	146,457
-	-	-	549020	Misc. Exp - Animal Purchases	-	-	8,000
-	-	-	549025	Misc. Exp - Animal Shipments	-	-	75,000
10,630,003	**12,894,083**	**12,530,483**		**Total Materials and Services**	**12,136,665**	**12,136,665**	**12,136,665**
				Capital Outlay			
-	-	-	571000	Improve-Other than Bldg	-	-	-
-	58,761	-	572000	Buildings & Related	-	-	-
31,032	22,612	-	573000	Exhibits and Related	-	-	-
23,458	103,568	-	574000	Equipment & Vehicles	-	-	-
3,288	-	-	574500	Vehicles	-	-	-
43,065	41,569	-	575000	Office Furn & Equip	-	-	-
100,842	**226,510**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$27,167,819	**$30,725,552**	**$31,585,451**	**TOTAL REQUIREMENTS**		**$30,636,394**	**$30,636,394**	**$30,780,575**
153.98	**163.70**	**167.60**	**TOTAL FTE**		**166.60**	**166.60**	**173.60**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Parks and Environmental Services							
Expenditures							
				Personnel Services			
1,301,611	1,304,454	1,429,860	501000	Reg Employees-Full Time-Exempt	1,253,745	1,253,745	1,253,745
914,519	960,204	1,032,754	501500	Reg Empl-Full Time-Non-Exempt	996,747	996,747	996,747
41,953	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
29,997	55,741	133,191	502500	Reg Empl-Part Time-Non-Exempt	55,357	55,357	55,357
79,055	58,481	390,857	503000	Temporary Employees - Hourly	416,675	416,675	416,675
233,317	239,590	-	504000	Seasonal Employees	-	-	-
45,257	56,705	38,369	508000	Overtime	39,136	39,136	39,136
4,110	4,059	-	508600	Mobile Comm Allowance	-	-	-
229,660	226,086	218,533	511000	Fringe - Payroll Taxes	194,472	194,472	194,472
327,122	319,508	427,821	512000	Fringe - Retirement PERS	270,748	270,748	270,748
457,827	461,162	573,606	513000	Fringe - Health & Welfare	549,109	549,109	549,109
61,744	41,157	21,926	514000	Fringe - Unemployment	31,411	31,411	31,411
9,390	9,580	10,972	515000	Fringe - Other Benefits	9,681	9,681	9,681
-	-	-	519000	Pension Oblig Bonds Contrib	23,096	23,096	23,096
2,850	3,638	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,738,413	**3,740,365**	**4,277,889**		**Total Personnel Services**	**3,840,177**	**3,840,177**	**3,840,177**
				Materials and Services			
89,216	135,528	72,016	520100	Office Supplies	64,137	64,137	64,137
-	-	-	520110	Computer Equipment	250	250	250
-	-	-	520120	Meetings Expenditures	2,000	2,000	2,000
-	-	-	520130	Postage	250	250	250
103,442	141,228	112,665	520500	Operating Supplies	112,808	112,808	112,808
-	-	-	520580	Operating Supplies - Uniforms	300	300	300
2,558	5,492	6,326	521000	Subscriptions and Dues	6,326	6,326	6,326
-	-	-	521100	Membership & Professional Dues	175	175	175
70,590	62,927	75,891	521400	Fuels and Lubricants - General	56,206	56,206	56,206
192,621	155,538	134,962	521500	Maintenance & Repairs Supplies	143,307	143,307	143,307
-	-	8,500	521560	Maintenance & Repairs Supplies - Equipment	9,810	9,810	9,810
8,470	6,169	13,000	522500	Retail	13,000	13,000	13,000
391,017	474,577	330,903	524000	Contracted Professional Svcs	252,493	252,493	252,493
-	-	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	2,500	2,500	2,500
1,100	2,000	-	524600	Sponsorship Expenditures	-	-	-
185,919	92,926	173,945	525000	Contracted Property Services	123,945	123,945	138,945
457,944	359,740	438,908	525100	Utility Services	436,718	436,718	436,718
198,133	220,413	25,278	525500	Cleaning Services	25,278	25,278	25,278
685,283	354,872	317,320	526000	Maintenance & Repair Services	515,035	515,035	515,035
42,430	24,818	44,599	526500	Rentals	44,599	44,599	44,599
-	-	-	526540	Rentals - Vehicle	4,500	4,500	4,500

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Parks and Environmental Services							
60,728	125,727	56,120	528000	Other Purchased Services	61,698	61,698	61,698
-	-	-	528500	Cemetery Services Expenditures	108,500	108,500	108,500
-	4,560	-	529200	Parking Services	-	-	-
-	958,490	2,344,363	529800	Glendoveer Golf Ops Contract	2,391,250	2,391,250	2,391,250
122,691	166,040	112,100	530000	Payments to Other Agencies	27,100	27,100	27,100
-	-	-	530010	License & Permit Fees	500	500	500
243,200	269,014	225,866	531000	Taxes (Non-Payroll)	226,827	226,827	226,827
-	-	50,000	532000	Government Assessments	-	-	-
19	-	-	544000	Program Purchases	-	-	-
6,108	13,956	8,095	545000	Travel	10,095	10,095	10,095
-	-	-	545100	Travel and Lodging	2,500	2,500	2,500
-	-	-	545200	Mileage, Taxi and Parking	100	100	100
-	-	-	545300	Meals & Entertainment	500	500	500
12,296	30,778	34,536	545500	Staff Development	30,012	30,012	30,012
-	-	-	545520	Conference Fees	4,400	4,400	4,400
-	1,189	-	549000	Miscellaneous Expenditures	-	-	-
2,873,764	**3,605,983**	**4,585,393**		**Total Materials and Services**	**4,677,119**	**4,677,119**	**4,692,119**
				Capital Outlay			
105	11,470	-	571000	Improve-Other than Bldg	-	-	-
-	112,823	-	574000	Equipment & Vehicles	-	-	-
7,980	-	-	574500	Vehicles	-	-	-
-	15,307	-	575000	Office Furn & Equip	-	-	-
-	26,439	-	579000	Intangible Assets	-	-	-
8,085	**166,039**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$6,620,262	**$7,512,386**	**$8,863,282**	**TOTAL REQUIREMENTS**		**$8,517,296**	**$8,517,296**	**$8,532,296**
38.25	**43.60**	**42.30**	**TOTAL FTE**		**38.10**	**38.10**	**38.10**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Planning and Development							
Expenditures							
				Personnel Services			
3,811,974	3,322,879	3,512,619	501000	Reg Employees-Full Time-Exempt	3,664,602	3,664,602	3,664,602
226,236	146,228	198,718	501500	Reg Empl-Full Time-Non-Exempt	200,980	200,980	200,980
145,575	173,301	119,557	502000	Reg Employees-Part Time-Exempt	76,971	76,971	76,971
35,880	38,766	(0)	502500	Reg Empl-Part Time-Non-Exempt	22,284	22,284	22,284
124,720	118,209	87,944	503000	Temporary Employees - Hourly	166,648	166,648	166,648
3,276	2,943	-	508000	Overtime	-	-	-
832	1,200	-	508600	Mobile Comm Allowance	-	-	-
-	-	17,829	508900	Merit/Bonus Pay	-	-	-
-	-	60,752	508910	COLA Salary Adjustment (Budget Only)	-	-	-
-	-	-	510000	Fringe Benefits-Inactive	-	-	-
360,007	310,972	338,284	511000	Fringe - Payroll Taxes	339,148	339,148	339,148
610,151	516,775	729,848	512000	Fringe - Retirement PERS	544,500	544,500	544,500
632,259	564,219	641,090	513000	Fringe - Health & Welfare	665,113	665,113	665,113
11,338	2,921	28,281	514000	Fringe - Unemployment	50,487	50,487	50,487
15,549	12,517	15,757	515000	Fringe - Other Benefits	15,680	15,680	15,680
-	-	-	519000	Pension Oblig Bonds Contrib	40,348	40,348	40,348
8,700	7,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,986,498	**5,218,129**	**5,750,677**		**Total Personnel Services**	**5,786,761**	**5,786,761**	**5,786,761**
				Materials and Services			
87,205	81,175	93,105	520100	Office Supplies	98,105	98,105	98,105
-	-	18,800	520500	Operating Supplies	28,800	28,800	28,800
21,382	24,821	45,050	521000	Subscriptions and Dues	37,500	37,500	37,500
848,027	791,592	2,828,238	524000	Contracted Professional Svcs	-	-	200,000
-	-	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	1,675,826	1,675,826	1,675,826
17,147	7,128	104,000	524500	Marketing Expenditures	332,946	332,946	332,946
38,935	44,415	500	524600	Sponsorship Expenditures	33,388	33,388	33,388
1,864	204	7,100	525100	Utility Services	-	-	-
12,414	7,210	20,000	526000	Maintenance & Repair Services	16,000	16,000	16,000
2,154	670	5,500	526500	Rentals	4,000	4,000	4,000
86,753	35,309	132,490	528000	Other Purchased Services	106,040	106,040	106,040
124,427	184,757	200,000	530000	Payments to Other Agencies	400,000	400,000	400,000
441,809	183,189	347,000	531500	Grants to Other Governments	542,519	542,519	542,519
178	-	-	540000	Charges for Services	-	-	-

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Planning and Development							
1,207,939	454,872	4,125,000	544000	Program Purchases	5,000,000	5,000,000	5,000,000
301,321	318,446	456,000	544500	Grants & Loans	725,000	725,000	725,000
38,567	43,335	58,763	545000	Travel	69,800	69,800	69,800
23,629	20,696	23,800	545500	Staff Development	37,800	37,800	37,800
145	3,654	-	549000	Miscellaneous Expenditures	-	-	-
3,253,895	**2,201,472**	**8,465,346**		**Total Materials and Services**	**9,107,724**	**9,107,724**	**9,307,724**
$9,240,393	**$7,419,602**	**$14,216,023**	**TOTAL REQUIREMENTS**		**$14,894,485**	**$14,894,485**	**$15,094,485**
55.96	**46.80**	**45.40**	**TOTAL FTE**		**47.15**	**47.15**	**47.15**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Research Center							
Expenditures							
				Personnel Services			
2,112,461	2,173,107	1,842,888	501000	Reg Employees-Full Time-Exempt	2,187,612	2,187,612	2,187,612
217,922	215,249	266,154	502000	Reg Employees-Part Time-Exempt	250,553	250,553	250,553
62,665	22,666	-	503000	Temporary Employees - Hourly	-	-	-
16,513	22,675	21,040	503100	Temporary Employees - Salaried	-	-	-
112	221	-	508000	Overtime	-	-	-
600	500	-	508600	Mobile Comm Allowance	-	-	-
-	-	10,332	508900	Merit/Bonus Pay	-	-	-
-	-	34,554	508910	COLA Salary Adjustment (Budget Only)	-	-	-
195,666	192,127	183,079	511000	Fringe - Payroll Taxes	206,903	206,903	206,903
336,874	327,926	395,377	512000	Fringe - Retirement PERS	325,932	325,932	325,932
338,923	327,095	349,086	513000	Fringe - Health & Welfare	403,535	403,535	403,535
2,090	7,934	10,461	514000	Fringe - Unemployment	-	-	-
8,213	7,705	8,526	515000	Fringe - Other Benefits	9,556	9,556	9,556
-	-	-	519000	Pension Oblig Bonds Contrib	24,613	24,613	24,613
4,500	5,325	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,296,539	**3,302,530**	**3,121,499**		**Total Personnel Services**	**3,408,704**	**3,408,704**	**3,408,704**
				Materials and Services			
104,687	79,688	104,130	520100	Office Supplies	106,413	106,413	106,413
-	-	16,400	520500	Operating Supplies	16,768	16,768	16,768
15,212	4,768	12,600	521000	Subscriptions and Dues	13,052	13,052	13,052
231,605	304,631	300,000	524000	Contracted Professional Svcs	117,630	117,630	117,630
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	195,000	195,000	195,000
200	1,700	-	524600	Sponsorship Expenditures	-	-	-
1,159	93	-	525100	Utility Services	-	-	-
45,429	52,538	62,100	526000	Maintenance & Repair Services	-	-	-
-	-	-	526040	Maintenance & Repair Services - Technology	63,342	63,342	63,342
800	-	-	526500	Rentals	-	-	-
3,147	5,101	-	528000	Other Purchased Services	-	-	-
467,560	24,871	-	530000	Payments to Other Agencies	-	-	-
16,643	9,412	21,045	545000	Travel	13,354	13,354	13,354
6,160	7,214	6,600	545500	Staff Development	16,732	16,732	16,732
892,602	**490,015**	**522,875**		**Total Materials and Services**	**542,291**	**542,291**	**542,291**
$4,189,141	**$3,792,545**	**$3,644,374**	**TOTAL REQUIREMENTS**		**$3,950,995**	**$3,950,995**	**$3,950,995**
31.47	**29.25**	**26.75**	**TOTAL FTE**		**28.00**	**28.00**	**28.00**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Sustainability Center							
Expenditures							
				Personnel Services			
1,654,475	1,360,254	1,173,932	501000	Reg Employees-Full Time-Exempt	1,064,307	1,064,307	1,064,307
528,511	464,363	509,952	501500	Reg Empl-Full Time-Non-Exempt	299,697	299,697	299,697
61,558	52,646	65,984	502000	Reg Employees-Part Time-Exempt	9,803	9,803	9,803
102,418	55,096	50,963	502500	Reg Empl-Part Time-Non-Exempt	57,510	57,510	57,510
76,358	81,146	39,693	503000	Temporary Employees - Hourly	39,797	39,797	39,797
-	20,096	-	503100	Temporary Employees - Salaried	-	-	-
11,398	8,420	2,771	508000	Overtime	2,782	2,782	2,782
6,235	6,257	-	508600	Mobile Comm Allowance	-	-	-
-	-	-	510000	Fringe Benefits-Inactive	-	-	-
194,427	164,046	151,427	511000	Fringe - Payroll Taxes	120,345	120,345	120,345
322,331	264,760	320,979	512000	Fringe - Retirement PERS	179,508	179,508	179,508
413,829	345,391	313,092	513000	Fringe - Health & Welfare	256,534	256,534	256,534
11,010	14,060	13,692	514000	Fringe - Unemployment	-	-	-
9,822	6,978	7,218	515000	Fringe - Other Benefits	5,652	5,652	5,652
-	-	-	519000	Pension Oblig Bonds Contrib	14,312	14,312	14,312
3,600	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,395,972	**2,845,313**	**2,649,703**		**Total Personnel Services**	**2,050,247**	**2,050,247**	**2,050,247**
				Materials and Services			
49,099	43,997	26,755	520100	Office Supplies	25,891	25,891	25,891
-	-	-	520110	Computer Equipment	2,000	2,000	2,000
-	-	-	520120	Meetings Expenditures	4,000	4,000	4,000
108,678	146,629	24,219	520500	Operating Supplies	27,480	27,480	27,480
-	-	-	520510	Operating Supplies - Small Tools, Equip	21,500	21,500	21,500
-	-	-	520550	Operating Supplies - Telecommunications	6,000	6,000	6,000
-	-	-	520580	Operating Supplies - Uniforms	4,639	4,639	4,639
7,784	7,571	2,180	521000	Subscriptions and Dues	3,800	3,800	3,800
-	-	-	521100	Membership & Professional Dues	750	750	750
-	-	-	521200	Publicaitons and Subscriptions	750	750	750
21,592	20,904	2,200	521400	Fuels and Lubricants - General	20,000	20,000	20,000
17,022	16,006	10,642	521500	Maintenance & Repairs Supplies	14,597	14,597	14,597
489,268	252,115	256,431	524000	Contracted Professional Svcs	309,173	309,173	689,173
3,040	-	-	524500	Marketing Expenditures	-	-	-
5,850	19,250	6,000	524600	Sponsorship Expenditures	11,500	11,500	11,500
335,921	511,739	798,063	525000	Contracted Property Services	320,472	320,472	320,472
16,217	12,637	9,326	525100	Utility Services	16,640	16,640	16,640
6,431	6,466	-	525500	Cleaning Services	15,000	15,000	15,000
26,106	37,233	4,258	526000	Maintenance & Repair Services	3,108	3,108	3,108
-	-	-	526010	Maintenance & Repair Services - Building	12,000	12,000	12,000

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Sustainability Center							
-	-	-	526050	Maintenance & Repair Services - Vehicles	21,000	21,000	21,000
3,471	775	856	526500	Rentals	1,370	1,370	1,370
64,449	68,114	19,326	528000	Other Purchased Services	28,400	28,400	28,400
-	20	-	529000	Operations Contracts	-	-	-
-	5,700	-	529200	Parking Services	-	-	-
93,334	74,703	57,516	530000	Payments to Other Agencies	23,762	23,762	23,762
-	-	2,253	531000	Taxes (Non-Payroll)	2,253	2,253	2,253
5,000	-	-	531500	Grants to Other Governments	-	-	-
66	-	-	544500	Grants & Loans	-	-	-
8,852	8,773	4,957	545000	Travel	11,948	11,948	11,948
16,490	11,277	15,946	545500	Staff Development	46,255	46,255	46,255
25	5,172	-	549000	Miscellaneous Expenditures	-	-	-
1,278,695	**1,249,081**	**1,240,928**		**Total Materials and Services**	**954,288**	**954,288**	**1,334,288**
				Capital Outlay			
-	914	-	571000	Improve-Other than Bldg	-	-	-
-	9,235	25,500	572000	Buildings & Related	-	-	-
21,205	1,819	-	574500	Vehicles	-	-	-
21,205	**11,968**	**25,500**		**Total Capital Outlay**	**-**	**-**	**-**
$4,695,872	**$4,106,362**	**$3,916,131**	**TOTAL REQUIREMENTS**		**$3,004,535**	**$3,004,535**	**$3,384,535**
31.95	**25.90**	**23.10**	**TOTAL FTE**		**17.80**	**17.80**	**17.80**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Non-Departmental Special Appropriations							
Expenditures							
				Materials and Services			
-	98	-	520100	Office Supplies	-	-	-
26,494	34,253	36,000	521000	Subscriptions and Dues	-	-	-
-	-	-	521100	Membership & Professional Dues	48,500	48,500	48,500
221,243	201,213	390,448	524000	Contracted Professional Svcs	30,000	30,000	30,000
-	-	-	524010	Contracted Prof Svcs - Accounting & Auditing	135,000	135,000	135,000
88,823	269,925	182,400	524600	Sponsorship Expenditures	270,300	270,300	270,300
20,168	-	-	528000	Other Purchased Services	-	-	-
1,357,045	1,193,569	3,694,212	530000	Payments to Other Agencies	4,132,930	4,132,930	4,132,930
22,565	104,349	125,000	530500	Election Expenses	125,000	125,000	125,000
-	15,300	-	531500	Grants to Other Governments	-	-	-
-	-	500,000	532000	Government Assessments	15,187	15,187	15,187
138,907	168,120	200,000	544500	Grants & Loans	106,018	106,018	106,018
-	-	-	545500	Staff Development	-	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
1,875,244	**1,986,826**	**5,128,060**		**Total Materials and Services**	**4,862,935**	**4,862,935**	**4,862,935**
				Personnel Services			
-	51,688	59,457	501000	Reg Employees-Full Time-Exempt	-	-	-
-	-	18,000	503000	Temporary Employees - Hourly	-	-	-
-	4,303	7,568	511000	Fringe - Payroll Taxes	-	-	-
-	6,743	14,953	512000	Fringe - Retirement PERS	-	-	-
-	7,593	17,895	513000	Fringe - Health & Welfare	-	-	-
-	238	332	515000	Fringe - Other Benefits	-	-	-
-	**70,565**	**118,205**		**Total Personnel Services**	**-**	**-**	**-**
				Debt Service			
435,000	525,000	615,000	563000	Revenue Bond Pmts-Principal	710,000	710,000	710,000
1,153,214	1,129,289	1,105,071	563500	Revenue Bond Payments-Interest	1,076,381	1,076,381	1,076,381
1,588,214	**1,654,289**	**1,720,071**		**Total Debt Service**	**1,786,381**	**1,786,381**	**1,786,381**
				Capital Outlay			
-	14,879	104,000	579000	Intangible Assets	129,150	129,150	154,150
(0)	**14,879**	**104,000**		**Total Capital Outlay**	**129,150**	**129,150**	**154,150**
$3,463,458	**$3,726,558**	**$7,070,336**	**TOTAL REQUIREMENTS**		**$6,778,466**	**$6,778,466**	**$6,803,466**
-	**1.00**	**1.00**	**TOTAL FTE**		**-**	**-**	**-**

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - General Expenses							
Expenditures							
				Interfund Transfers			
727,260	555,274	420,704	580000	Transfer for Indirect Costs	768,868	768,868	768,868
4,318,347	5,001,718	4,764,657	581000	Transfer of Resources	5,955,008	5,955,008	5,955,008
-	-	-	586000	Interfund Loan - Principal	-	-	-
-	-	-	586500	Interfund Loan - Interest	16,140	16,140	16,140
-	-	2,200,000	586900	Internal Loan Advances	-	-	-
5,045,607	**5,556,992**	**7,385,361**		**Total Interfund Transfers**	**6,740,016**	**6,740,016**	**6,740,016**
				Contingency			
-	-	250,000	701001	Contingency - Opportunity Account	500,000	500,000	300,000
-	-	3,213,334	701002	Contingency - Operating	3,177,363	3,177,363	2,992,844
-	-	440,223	701004	Contingency - Rsv One Time Exp	807,878	807,878	807,878
-	**-**	**3,903,557**		**Total Contingency**	**4,485,241**	**4,485,241**	**4,100,722**
				Unappropriated Fund Balance			
7,451,142	-	-	800000	Unappropriated Fund Balance	-	-	-
4,169,918	5,427,647	2,353,159	801002	Unapp FB - Restricted CET	3,117,868	3,117,868	3,117,868
6,403,666	8,653,471	5,083,671	801003	Unapp FB - Restricted TOD	5,308,354	5,308,354	5,308,354
-	6,656,153	-	805000	Unapp FB - Reserves	-	-	-
-	-	2,575,000	805100	Unapp FB - Stabilization Reserve	2,259,000	2,259,000	2,259,000
1,087,575	1,481,862	775,000	805300	Unapp FB - Reserve for one-time expenditures	1,357,528	1,357,528	1,357,528
2,686,093	2,612,414	995,535	805400	Unapp FB - Reserve for Future Debt Service	826,556	826,556	826,556
6,267,764	4,613,474	2,893,403	805450	Unapp FB - PERS Reserve	3,838,528	3,838,528	3,838,528
3,730,584	4,138,461	1,270,933	805900	Unapp FB - Other Reserves & Designations	1,172,620	1,172,620	1,172,620
31,796,742	**33,583,482**	**15,946,701**		**Total Unappropriated Fund Balance**	**17,880,454**	**17,880,454**	**17,880,454**
$36,842,349	**$39,140,474**	**$27,235,619**	**TOTAL REQUIREMENTS**		**$29,105,711**	**$29,105,711**	**$28,721,192**

Cemetery Perpetual Care Fund

Cemetery Perpetual Care Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	346,471	381,771	413,002	452,992	452,992	452,992	9.68%
Current Revenues							
Other Tax Revenues	33,196	28,680	30,000	40,000	40,000	40,000	33.33%
Interest Earnings	2,105	1,341	2,065	2,265	2,265	2,265	9.69%
Subtotal Current Revenues	35,300	30,021	32,065	42,265	42,265	42,265	31.81%
TOTAL RESOURCES	**$381,771**	**$411,792**	**$445,067**	**$495,257**	**$495,257**	**$495,257**	**11.28%**
REQUIREMENTS							
Unappropriated Fund Balance	381,771	411,792	445,067	495,257	495,257	495,257	11.28%
Subtotal Contigency/Ending Balance	381,771	411,792	445,067	495,257	495,257	495,257	11.28%
TOTAL REQUIREMENTS	**$381,771**	**$411,792**	**$445,067**	**$495,257**	**$495,257**	**$495,257**	**11.28%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

Cemetery Perpetual Care Fund

The Cemetery Perpetual Care Fund was created in FY 2003–04 to provide financial support for the long-term maintenance of the Metro cemeteries after the cemeteries are no longer receiving revenue from grave sales and burial services. The fund was seeded with a transfer of the Willamina Farmer Family account from the Regional Parks Specials Accounts Fund. This account was a bequest from the family to provide for the long-term maintenance and upkeep of the Farmer Family plot and Metro's cemeteries.

Resolution 08-3943, adopted in 2008, clarified the fund as a permanent fund, restricting the use of the principal.

The fund receives revenue from a 25 percent surcharge on grave sales, increased on November 1, 2011, from the previous rate of 15 percent. At that time Metro increased fees for grave sales and services as well, bringing Metro's rates more in line with industry norms; this will also result in increased revenues to the fund. No expenditures are anticipated from this fund until grave sites are exhausted at the cemeteries.

With about 20 years of casket plot inventories remaining and a finite amount of land to be developed, long term revenue options are limited but necessary to ensure that funds are set aside for the perpetual care of the properties. The Cemetery Program completed a Cemetery Business and Operations Plan in September 2011. In addition to the rate increases noted above, the plan has shifted the focus of the program to records management, best management practices and investments in cremation offerings to accelerate sales and contributions to the Perpetual Care Fund.

CURRENT REVENUES

Other derived tax revenue

A 25 percent surcharge is added to every grave sale to provide a contribution to the long-term perpetual care of the plot.

FUND BALANCE

No expenditures are planned from this fund until such time as the cemetery program runs out of grave sites to sell. The fund balance will continue to grow annually with additional contributions from grave sales and interest earnings.

Metro

Cemetery Perpetual Care Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Cemetery Perpetual Care Fund							
Revenues							
				Beginning Fund Balance			
322,245	355,440	385,440	302000	Fund Bal-Nonspend-Intact	424,120	424,120	424,120
24,226	26,331	27,562	350000	Fund Balance-Assigned	28,872	28,872	28,872
346,471	**381,771**	**413,002**		**Total Beginning Fund Balance**	**452,992**	**452,992**	**452,992**
				Current Revenue			
33,196	28,680	30,000	406000	Cemetery Revenue Surcharge	40,000	40,000	40,000
2,017	1,435	2,065	470000	Interest on Investments	2,265	2,265	2,265
88	(94)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
35,300	**30,021**	**32,065**		**Total Current Revenue**	**42,265**	**42,265**	**42,265**
$381,771	**$411,792**	**$445,067**	**TOTAL RESOURCES**		**$495,257**	**$495,257**	**$495,257**
Expenditures							
				Unappropriated Fund Balance			
355,440	384,120	415,440	801000	Unapp FB - Restricted	464,120	464,120	464,120
26,331	27,672	29,627	805900	Unapp FB - Other Reserves & Designations	31,137	31,137	31,137
381,771	**411,792**	**445,067**		**Total Unappropriated Fund Balance**	**495,257**	**495,257**	**495,257**
$381,771	**$411,792**	**$445,067**	**TOTAL REQUIREMENTS**		**$495,257**	**$495,257**	**$495,257**

Metro

Community Enhancement Fund

Community Enhancement Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	1,954,721	1,953,122	1,921,523	1,736,067	1,736,067	1,736,067	(9.65%)
Current Revenues							
Interest Earnings	11,602	6,939	4,804	8,681	8,681	8,681	80.70%
Charges for Services	270,855	301,902	348,600	367,164	367,164	367,164	5.33%
Subtotal Current Revenues	282,459	308,840	353,404	375,845	375,845	375,845	6.35%
TOTAL RESOURCES	**$2,237,179**	**$22,619,632**	**$2,274,927**	**$2,111,912**	**$2,111,912**	**$2,111,912**	**(7.17%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	250,770	258,623	330,990	842,020	842,020	842,020	154.39%
Subtotal Current Expenditures	250,770	258,623	330,990	842,020	842,020	842,020	154.39%
Interfund Transfers							
Internal Service Transfers	33,287	33,465	114,602	58,951	58,951	58,951	(48.56%)
Subtotal Interfund Transfers	33,287	33,465	114,602	58,951	58,951	58,951	(48.56%)
Contigency	-	-	280,000	280,000	280,000	280,000	0.00%
Unappropriated Fund Balance	1,953,122	1,969,875	1,549,335	930,941	930,941	930,941	(39.91%)
Subtotal Contigency/Ending Balance	1,953,122	1,969,875	1,829,335	1,210,941	1,210,941	1,210,941	(33.80%)
TOTAL REQUIREMENTS	**$2,237,179**	**$2,261,963**	**$2,274,927**	**$2,111,912**	**$2,111,912**	**$2,111,912**	**(7.17%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

Community Enhancement Fund

The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). The fund accounts for enhancement fees (currently $0.50 per ton of putrescible solid waste processed or transferred) collected at the Metro Central, Metro South and Forest Grove transfer stations. Funds are used for community enhancement projects in the targeted vicinity of each of these solid waste facilities:

North Portland Community Enhancement Program: For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013, the Metro Council unanimously approved the committee's recommendation to distribute the remaining $1.6 million in the enhancement grant fund by 2018. The committee dedicated the remaining funds to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Expenditures in FY 2013-14 were limited to staff support and coaching services for grant applicants. Grants were awarded in June 2014 by the committee. Grant recipients will have two years to spend the awarded funds. In FY 2014-15 it is anticipated that approximately $300,000 will be reimbursed to these recipients.

Oregon City Community Enhancement Program: Funds from community enhancement fees at Metro South Station are paid to Oregon City on a quarterly basis and are used for local community enhancement projects as determined by the city council through an intergovernemtal agreement (IGA) with Metro.

Metro Central Community Enhancement Program: Funds from community enhancement fees at Metro Central Station are used for community enhancement projects in the vicinity of Metro Central Station in Northwest Portland, as recommended by a seven-member citizen committee appointed by Metro.

Forest Grove Community Enhancement Program: Fees collected at a privately owned transfer station in Forest Grove are paid to the city of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro.

BEGINNING FUND BALANCE

The beginning fund balance represents the amounts remaining in the North Portland and Metro Central enhancement accounts. In the past, the practice was to retain the principal of the reserves. This remains the practice for Metro Central but the North Portland Enhancement Committee will begin spending down funds in that reserve in FY 2013-14.

CURRENT REVENUES

Enterprise Revenues

In prior years community enhancement fees were collected in the Solid Waste Revenue Fund and subsequently transferred to the accounts of the Solid Waste Community Enhancement Fund. With the recent implementation of the Governmental Accounting Standards Board Statement 54, Metro staff determined that under the new and more specific requirements of this standard, community enhancement fees should be received directly into the Solid Waste Community Enhancement Fund. Making this change will permit Metro to report the Solid Waste Community Enhancement Fund in accordance with generally accepted accounting principles. The change was implemented as of March 2012.

Interfund transfers

As noted above, community enhancement revenues will no longer be received via interfund transfer from the Solid Waste Revenue Fund but will instead be recorded as enterprise revenues directly to the accounts of the Solid Waste Community Enhancement Fund.

CURRENT EXPENDITURES

Materials and services

About 75 percent of the materials and services expenditures in this fund represents grants and contractual services. The North Portland and Metro Central Community Enhancement Committees administer programs through grants and contracts with community organizations and others. Most of the remaining expenditures are direct payments to Oregon City and Forest Grove.

Interfund transfers

This represents funds transferred to the Solid Waste Revenue Fund for personnel services costs associated with employee staffing of the North Portland and Metro Central Community Enhancement committees.

Contingency

Of the $280,000 budgeted in FY 2014-15, $200,000 is allocated for the North Portland Community Enhancement program, which has consistently maintained a higher contingency to provide greater flexibility to finance projects during the fiscal year. The Metro Council, through resolution, must authorize any use of contingency funds.

Community Enhancement Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Community Enhancement Fund							
Revenues							
				Beginning Fund Balance			
1,654,869	1,622,226	1,609,827	325100	Fund Bal-Restr for N Portland	1,385,516	1,385,516	1,385,516
299,852	330,896	311,696	325200	Fund Bal-Restr for Metro Centr	350,551	350,551	350,551
1,954,721	**1,953,122**	**1,921,523**		**Total Beginning Fund Balance**	**1,736,067**	**1,736,067**	**1,736,067**
				Current Revenue			
102,907	128,363	131,246	432500	Rehabilitation & Enhance Fee	134,794	134,794	134,794
167,949	173,539	217,354	433500	Host Fees	232,370	232,370	232,370
10,872	7,284	4,804	470000	Interest on Investments	8,681	8,681	8,681
730	(346)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
282,459	**308,840**	**353,404**		**Total Current Revenue**	**375,845**	**375,845**	**375,845**
$2,237,180	**$2,261,962**	**$2,274,927**	**TOTAL RESOURCES**		**$2,111,912**	**$2,111,912**	**$2,111,912**
Expenditures							
				Materials and Services			
296	987	900	520100	Office Supplies	900	900	900
-	25	-	521000	Subscriptions and Dues	-	-	-
410	-	60,000	524000	Contracted Professional Svcs	-	-	-
648	842	3,000	528000	Other Purchased Services	3,000	3,000	3,000
167,949	173,518	187,354	530000	Payments to Other Agencies	202,370	202,370	202,370
81,466	83,186	138,986	544500	Grants & Loans	635,000	635,000	635,000
-	65	250	545000	Travel	250	250	250
-	-	500	545500	Staff Development	500	500	500
250,770	**258,623**	**390,990**		**Total Materials and Services**	**842,020**	**842,020**	**842,020**
				Interfund Transfers			
33,287	33,465	114,602	582000	Transfer for Direct Costs	58,951	58,951	58,951
33,287	**33,465**	**114,602**		**Total Interfund Transfers**	**58,951**	**58,951**	**58,951**
				Contingency			
-	-	220,000	700000	Contingency	280,000	280,000	280,000
-	**-**	**220,000**		**Total Contingency**	**280,000**	**280,000**	**280,000**
				Unappropriated Fund Balance			
1,953,122	1,969,875	1,549,335	805000	Unapp FB - Reserves	930,941	930,941	930,941
1,953,122	**1,969,875**	**1,549,335**		**Total Unappropriated Fund Balance**	**930,941**	**930,941**	**930,941**
$2,237,179	**$2,261,963**	**$2,274,927**	**TOTAL REQUIREMENTS**		**$2,111,912**	**$2,111,912**	**$2,111,912**

Community Enhancement Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
CR - North Portland (768-35203)							
Revenues							
				Beginning Fund Balance			
1,654,869	1,622,226	1,609,827	325100	Fund Bal-Restr for N Portland	1,385,516	1,385,516	1,385,516
1,654,869	**1,622,226**	**1,609,827**		**Total Beginning Fund Balance**	**1,385,516**	**1,385,516**	**1,385,516**
				Current Revenue			
9,242	6,046	4,025	470000	Interest on Investments	6,928	6,928	6,928
620	(227)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
9,862	**5,819**	**4,025**		**Total Current Revenue**	**6,928**	**6,928**	**6,928**
$1,664,731	**$1,628,045**	**$1,613,852**	**TOTAL RESOURCES**		**$1,392,444**	**$1,392,444**	**$1,392,444**
Expenditures							
				Materials and Services			
135	851	450	520100	Office Supplies	450	450	450
-	25	-	521000	Subscriptions and Dues	-	-	-
410	-	60,000	524000	Contracted Professional Svcs	-	-	-
648	842	1,000	528000	Other Purchased Services	1,000	1,000	1,000
37,249	10,999	10,000	544500	Grants & Loans	500,000	500,000	500,000
-	65	-	545000	Travel	-	-	-
38,442	**12,782**	**71,450**		**Total Materials and Services**	**501,450**	**501,450**	**501,450**
				Interfund Transfers			
4,062	4,685	57,301	582000	Transfer for Direct Costs	31,642	31,642	31,642
4,062	**4,685**	**57,301**		**Total Interfund Transfers**	**31,642**	**31,642**	**31,642**
				Contingency			
-	-	140,000	700000	Contingency	200,000	200,000	200,000
-	**-**	**140,000**		**Total Contingency**	**200,000**	**200,000**	**200,000**
				Unappropriated Fund Balance			
1,622,226	1,610,578	1,345,101	805000	Unapp FB - Reserves	659,352	659,352	659,352
1,622,226	**1,610,578**	**1,345,101**		**Total Unappropriated Fund Balance**	**659,352**	**659,352**	**659,352**
$1,664,730	**$1,628,045**	**$1,613,852**	**TOTAL REQUIREMENTS**		**$1,392,444**	**$1,392,444**	**$1,392,444**

Community Enhancement Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
CR - Metro Central (768-35205)							
Revenues							
				Beginning Fund Balance			
299,852	330,896	311,696	325200	Fund Bal-Restr for Metro Centr	350,551	350,551	350,551
299,852	**330,896**	**311,696**		**Total Beginning Fund Balance**	**350,551**	**350,551**	**350,551**
				Current Revenue			
102,907	128,363	131,246	432500	Rehabilitation & Enhance Fee	134,794	134,794	134,794
-	20	-	433500	Host Fees	-	-	-
1,631	1,238	779	470000	Interest on Investments	1,753	1,753	1,753
110	(118)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
104,648	**129,503**	**132,025**		**Total Current Revenue**	**136,547**	**136,547**	**136,547**
$404,500	**$460,399**	**$443,721**	**TOTAL RESOURCES**		**$487,098**	**$487,098**	**$487,098**
Expenditures							
				Materials and Services			
162	136	450	520100	Office Supplies	450	450	450
-	-	2,000	528000	Other Purchased Services	2,000	2,000	2,000
44,217	72,187	128,986	544500	Grants & Loans	135,000	135,000	135,000
-	-	250	545000	Travel	250	250	250
-	-	500	545500	Staff Development	500	500	500
44,379	**72,323**	**132,186**		**Total Materials and Services**	**138,200**	**138,200**	**138,200**
				Interfund Transfers			
29,225	28,780	57,301	582000	Transfer for Direct Costs	27,309	27,309	27,309
29,225	**28,780**	**57,301**		**Total Interfund Transfers**	**27,309**	**27,309**	**27,309**
				Contingency			
-	-	50,000	700000	Contingency	50,000	50,000	50,000
-	**-**	**50,000**		**Total Contingency**	**50,000**	**50,000**	**50,000**
				Unappropriated Fund Balance			
330,896	359,297	204,234	805000	Unapp FB - Reserves	271,589	271,589	271,589
330,896	**359,297**	**204,234**		**Total Unappropriated Fund Balance**	**271,589**	**271,589**	**271,589**
$404,500	**$460,400**	**$443,721**	**TOTAL REQUIREMENTS**		**$487,098**	**$487,098**	**$487,098**

Community Enhancement Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
CR - Metro South (768-35204)							
Revenues							
				Current Revenue			
113,662	120,379	139,790	433500	Host Fees	151,459	151,459	151,459
113,662	**120,379**	**139,790**		**Total Current Revenue**	**151,459**	**151,459**	**151,459**
$113,662	**$120,379**	**$139,790**	**TOTAL RESOURCES**		**$151,459**	**$151,459**	**$151,459**
Expenditures							
				Materials and Services			
113,662	120,379	124,790	530000	Payments to Other Agencies	136,459	136,459	136,459
113,662	**120,379**	**124,790**		**Total Materials and Services**	**136,459**	**136,459**	**136,459**
				Contingency			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	**-**	**15,000**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$113,662	**$120,379**	**$139,790**	**TOTAL REQUIREMENTS**		**$151,459**	**$151,459**	**$151,459**

Community Enhancement Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
CR - Forest Grove (768-35202)							
Revenues							
				Current Revenue			
54,287	53,140	77,564	433500	Host Fees	80,911	80,911	80,911
54,287	**53,140**	**77,564**		**Total Current Revenue**	**80,911**	**80,911**	**80,911**
$54,287	**$53,140**	**$77,564**	**TOTAL RESOURCES**		**$80,911**	**$80,911**	**$80,911**
Expenditures							
				Materials and Services			
54,287	53,140	62,564	530000	Payments to Other Agencies	65,911	65,911	65,911
54,287	**53,140**	**62,564**		**Total Materials and Services**	**65,911**	**65,911**	**65,911**
				Contingency			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	**-**	**15,000**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$54,287	**$53,140**	**$77,564**	**TOTAL REQUIREMENTS**		**$80,911**	**$80,911**	**$80,911**

Metro

General Asset Management Fund

General Asset Management Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	7,453,961	7,507,546	8,693,992	9,295,686	9,295,686	10,048,869	15.58%
Current Revenues							
Interest Earnings	48,304	29,320	29,000	31,324	31,324	31,324	8.01%
Grants	38,334	1,323,161	73,250	73,250	73,250	73,250	0.00%
Contributions from Private Sources	888,411	1,900,254	2,245,000	1,965,000	1,965,000	1,965,000	(12.47%)
Miscellaneous Revenue	2,499	24,371	-	-	-	-	0.00%
Other Financing Sources	19,100	17,886	-	-	-	-	0.00%
Subtotal Current Revenues	996,649	3,294,992	2,347,250	2,069,574	2,069,574	2,069,574	(11.83%)
Interfund Transfers							
Internal Service Transfers	-	-	120,000	-	-	-	(100.00%)
Interfund Loans	-	-	-	3,228,000	3,228,000	3,228,000	n/a
Fund Equity Transfers	2,194,716	2,502,249	2,568,049	2,912,575	2,912,575	2,912,575	13.42%
Subtotal Interfund Transfers	2,194,716	2,502,249	2,688,049	6,140,575	6,140,575	6,140,575	128.44%
TOTAL RESOURCES	**$10,645,325**	**$13,304,788**	**$13,729,291**	**$17,505,835**	**$17,505,835**	**$18,259,018**	**32.99%**
REQUIREMENTS							
Current Expenditures							
Materials and Services	702,486	674,542	1,255,096	2,106,694	2,106,694	2,066,994	64.69%
Capital Outlay	2,435,293	4,053,593	9,077,402	9,756,013	9,756,013	10,672,146	17.57%
Subtotal Current Expenditures	3,137,779	4,728,136	10,332,498	11,862,707	11,862,707	12,739,140	23.29%
Contigency	-	-	2,710,481	5,461,220	5,461,220	5,337,970	96.94%
Unappropriated Fund Balance	7,507,546	8,576,652	686,312	181,908	181,908	181,908	(73.49%)
Subtotal Contigency/Ending Balance	7,507,546	8,576,652	3,396,793	5,643,128	5,643,128	5,519,878	62.50%
TOTAL REQUIREMENTS	**$10,645,325**	**$13,304,788**	**$13,729,291**	**$17,505,835**	**$17,505,835**	**$18,259,018**	**32.99%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

General Asset Management Fund

The General Asset Management Fund was established in FY 2011-12 and combined the former Metro Capital Fund and the General Renewal and Replacement Fund. This fund accounts for major non-bond-funded capital acquisition and construction projects and provides for the ongoing and future renewal and replacement of Metro's General Fund assets. General Fund assets include the Oregon Zoo, regional parks and natural areas, Metro Regional Center and information technology infrastructure.

With the approval of the Oregon Zoo Infrastructure and Animal Welfare general obligation bonds in 2008 and the Parks and Natural Areas Local Option Levy in 2013, most large capital projects are now funded and managed through separate bond and levy funds. What remains are generally smaller projects that are often a combination of renewal and replacement and new capital. Maintaining separate budgetary funds often made management of these projects difficult and inefficient. The consolidation into one fund provides greater efficiencies for ongoing management of assets. Within the fund, separate accounts will be maintained for new capital projects and renewal and replacement projects in order to track spending by purpose.

NEW PROJECT ACCOUNT

The capital portion of this fund is renamed "New Project Account" and is structured into three sections: General Capital Projects (including Information Services, Finance and Regulatory Services and Metro Regional Center), Oregon Zoo Capital Projects Account and Regional Parks Capital Projects Account.

RENEWAL AND REPLACEMENT ACCOUNT

In FY 2007-08 Metro undertook a comprehensive review of General Fund reserve needs. The analysis estimated the financial investment necessary—both one-time and ongoing—to provide fully for current and future needs of existing assets. The preliminary study estimated the financial investment necessary to catch up and then to contribute annually to care for these assets. The Metro Council directed $5.7 million in general reserves to meet the catch-up requirement and $1.1 million for the initial annual contribution, to be adjusted annually for the addition of new assets and for inflation. Beginning in FY 2013-14 the standard 2 percent annual increase in the renewal and replacement contribution is expected increase 0.25 percent each fiscal year until it reaches 3 percent. For FY 2014-15, the increase is 2.5 percent.

The Council also appropriated funds for an engineering firm to perform a detailed inventory and asset condition assessment that confirmed the preliminary study and assisted Metro in developing a 25-year renewal and replacement schedule. The schedule is maintained and updated annually, taking into consideration the addition or disposal of assets, any changing conditions and the need to adjust the annual contribution. At least once every five years an assessment is performed, in accordance with the capital asset management policies. Analysis of the FY 2011-12 assessment was completed in FY 2012-13. This review included not only the General Fund assets but also the Solid Waste Revenue Fund's assets and the Metropolitan Exposition Recreation Commission (MERC) Fund's facility assets.

All renewal and replacement projects greater than $100,000 are listed individually in the capital improvement plan. All other projects less than $100,000 are aggregated as a single renewal and replacement project within each department. Although the General Fund renewal and replacement account is now contained within the General Asset Management Fund, records are maintained separately from new capital projects and are additionally reported by major area (Information Services, Oregon Zoo, Parks

and Metro Regional Center). A number of regional parks renewal and replacement projects are funded by and budgeted in the Parks and Natural Areas Local Option Levy Fund.

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About $4.0 million of the beginning fund balance is dedicated funding for specific capital projects at the Oregon Zoo or parks facilities. The remaining balance, approximately $6.0 million, provides long term funding for the future renewal and replacement of the General Fund's assets. The renewal and replacement reserve is managed to provide a positive balance for a minimum of 10 years.

CURRENT REVENUES

Donations

This category includes donations either to support a particular project or support the capital needs of a specific department. The Oregon Zoo Foundation has raised $5.3 million to be used in support of projects in the zoo bond program in FY 2014-15. This total includes a carry-forward of $2.2 million from FY 2013-14. The funding will be spent from the Oregon Zoo Capital Projects Account of the General Asset Management to maintain a clear separation from bond funds.

Interfund Loan

A $3.2 million loan from the Solid Waste Fund will provide funding for two major renovations at the zoo, to occur over FYs 2014-15 and 2015-16: Steller Cove and the zoo train. The zoo will repay the loan, with interest, over 10 years.

Interfund transfers

Interfund transfers are received for a variety of purposes. In FY 2014-15, $533,000 will be transferred from the Reserve for One-Time Expenditures to fund replacement of a portion of the MRC sprinkler system and audio equipment in the Council Chambers. An additional $191,000 will transfer from the Reserve for One-Time Expenditures for new capital projects: project management software and maintenance equipment at Glendoveer Golf Course. The zoo will transfer $200,000 from operations to support new capital projects.

Annual ongoing contributions to the renewal and replacement reserve are necessary to fund scheduled replacements. The General Fund will contribute approximately $1.6 million from a variety of sources, a minor increase from the previous year. In addition, a $250,000 transfer from Glendoveer Golf Course revenues will support renewal and replacement needs at the course.

CURRENT EXPENDITURES

Materials and services

Expenditures in this category reflect potential renewal and replacement projects that do not meet the threshold of major capital improvement and which, by definition, are considered capital maintenance. This includes roof replacement projects. These projects are aggregated by organizational unit and included in the renewal and replacement schedule. Capital maintenance projects costing more than $100,000 are called out separately in the capital improvement plan in this budget document.

Capital outlay

This category represents capital and renewal and replacement projects approved in Metro's capital budget. For additional information see the capital improvement plan in this budget document.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only when Council adopts a resolution amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. A large contingency is maintained for renewal and replacement in the event that a planned project is accelerated or a future project becomes necessary earlier due to a failing component.

ENDING FUND BALANCE

This represents the balance of a variety of dedicated reserves associated with new capital projects and the general renewal and replacement reserve. The reserve amount will fluctuate from year to year based on project needs. The current financial plan for renewal and replacement provides for a positive balance in the reserve for the next 10 years.

Metro

General Asset Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Asset Management Fund							
Revenues							
				Beginning Fund Balance			
854,815	1,283,991	2,303,312	320500	Fund Bal-Restr for Capital	3,437,408	3,437,408	3,437,408
-	6,223,555	-	340000	Fund Bal-Unassigned/Undesignated	5,303,000	5,303,000	6,026,683
6,599,146	-	6,390,680	350000	Fund Balance-Assigned	555,278	555,278	584,778
7,453,961	**7,507,546**	**8,693,992**		**Total Beginning Fund Balance**	**9,295,686**	**9,295,686**	**10,048,869**
				Current Revenue			
-	843,883	-	410500	Federal Grants - Indirect	-	-	-
-	470,529	73,250	411000	State Grants - Direct	73,250	73,250	73,250
38,334	8,750	-	412800	Local Capital Grants	-	-	-
44,959	29,749	29,000	470000	Interest on Investments	31,324	31,324	31,324
3,345	(429)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
30,000	-	-	475000	Donations & Bequests - Oper	-	-	-
858,411	1,900,254	2,245,000	475500	Capital Contrib & Donations	1,965,000	1,965,000	1,965,000
19,100	17,886	-	481000	Sale of Capital Assets	-	-	-
2,500	3,820	-	489000	Miscellaneous Revenue	-	-	-
-	20,550	-	489100	Refunds/Reimbursements	-	-	-
996,649	**3,294,992**	**2,347,250**		**Total Current Revenue**	**2,069,574**	**2,069,574**	**2,069,574**
				Interfund Transfers			
-	-	-	496900	Internal Loan Proceeds	3,228,000	3,228,000	3,228,000
2,194,716	2,502,249	2,568,049	497000	Transfer of Resources	2,912,575	2,912,575	2,912,575
-	-	120,000	498000	Transfer for Direct Costs	-	-	-
2,194,716	**2,502,249**	**2,688,049**		**Total Interfund Transfers**	**6,140,575**	**6,140,575**	**6,140,575**
$10,645,326	**$13,304,787**	**$13,729,291**	**TOTAL RESOURCES**		**$17,505,835**	**$17,505,835**	**$18,259,018**

General Asset Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Asset Management Fund							
Expenditures							
				Materials and Services			
31,319	43,641	-	520100	Office Supplies	-	-	-
-	-	66,587	520110	Computer Equipment	227,615	227,615	227,615
34,290	12,753	-	520500	Operating Supplies	-	-	-
2,204	13,716	-	521500	Maintenance & Repairs Supplies	-	-	-
250,748	194,902	75,000	524000	Contracted Professional Svcs	-	-	-
41,041	44,614	-	526000	Maintenance & Repair Services	-	-	-
278,750	237,522	725,904	526100	Capital Maintenance - CIP	676,800	676,800	550,000
63,734	109,955	187,605	526200	Capital Maintenance - Non-CIP	1,202,279	1,202,279	1,289,379
64	-	-	526500	Rentals	-	-	-
-	52	-	527000	Insurance	-	-	-
337	935	-	528000	Other Purchased Services	-	-	-
-	16,452	-	530000	Payments to Other Agencies	-	-	-
-	-	200,000	544600	Intra-Metro Grants	-	-	-
702,486	**674,542**	**1,255,096**		**Total Materials and Services**	**2,106,694**	**2,106,694**	**2,066,994**
				Capital Outlay			
-	25,216	1,400,000	570000	Land	1,400,000	1,400,000	1,400,000
337,674	1,957,306	1,722,735	571000	Improve-Other than Bldg	585,044	585,044	808,192
425,904	197,770	835,000	572000	Buildings & Related	200,000	200,000	200,000
178,919	814,162	2,273,092	573000	Exhibits and Related	4,530,000	4,530,000	4,542,190
745,470	363,778	2,109,486	574000	Equipment & Vehicles	1,187,328	1,187,328	1,535,214
307,359	142,449	227,542	574500	Vehicles	185,621	185,621	270,930
321,603	355,435	354,596	575000	Office Furn & Equip	27,020	27,020	236,620
-	-	116,951	576000	Railroad Equip & Facilities	1,500,000	1,500,000	1,500,000
118,365	197,476	38,000	579000	Intangible Assets	141,000	141,000	179,000
2,435,293	**4,053,593**	**9,077,402**		**Total Capital Outlay**	**9,756,013**	**9,756,013**	**10,672,146**
				Contingency			
-	-	2,710,481	700000	Contingency	5,461,220	5,461,220	5,337,970
-	**-**	**2,710,481**		**Total Contingency**	**5,461,220**	**5,461,220**	**5,337,970**
				Unappropriated Fund Balance			
1,931,918	8,576,652	686,312	801000	Unapp FB - Restricted	181,908	181,908	181,908
5,575,628	-	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
7,507,546	**8,576,652**	**686,312**		**Total Unappropriated Fund Balance**	**181,908**	**181,908**	**181,908**
$10,645,325	**$13,304,788**	**$13,729,291**	**TOTAL REQUIREMENTS**		**$17,505,835**	**$17,505,835**	**$18,259,018**

General Obligation Bond Debt Service Fund

General Obligation Bond Debt Service Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	14,086,438	11,134,999	177,000	547,000	547,000	547,000	209.04%
Current Revenues							
Real Property Taxes	27,552,298	39,459,384	36,307,125	36,775,750	36,775,750	36,775,750	1.29%
Interest Earnings	50,648	62,638	10,000	5,000	5,000	5,000	(50.00%)
Contributions from Governments	19,039	-	-	-	-	-	0.00%
Bond Proceeds	29,757,506	-	-	-	-	-	0.00%
Subtotal Current Revenues	57,379,490	39,522,024	36,317,125	36,780,750	36,780,750	36,780,750	1.28%
TOTAL RESOURCES	**$71,465,929**	**$50,657,022**	**$36,494,125**	**$37,327,750**	**$37,327,750**	**$37,327,750**	**2.28%**
REQUIREMENTS							
Current Expenditures							
Materials and Services	72,077	-	-	-	-	-	0.00%
Debt Service	60,258,853	50,024,895	36,347,675	37,231,175	37,231,175	37,231,175	2.43%
Subtotal Current Expenditures	60,330,930	50,024,895	36,347,675	37,231,175	37,231,175	37,231,175	2.43%
Unappropriated Fund Balance	11,134,999	632,127	146,450	96,575	96,575	96,575	(34.06%)
Subtotal Contigency/Ending Balance	11,134,999	632,127	146,450	96,575	96,575	96,575	(34.06%)
TOTAL REQUIREMENTS	**$71,465,929**	**$50,657,022**	**$36,494,125**	**$37,327,750**	**$37,327,750**	**$37,327,750**	**2.28%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

General Obligation Bond Debt Service Fund

The General Obligation Bond Debt Service Fund receives property tax revenue from voter-approved levies and pays principal and interest due to holders of Metro's outstanding general obligation bonds. The fund contains debt service payments for each of Metro's existing outstanding general obligation bond series.

- Metro Washington Park Zoo Oregon Project, 2005 Series.
- Natural Areas Program, 2007 Series.
- Natural Areas Program, 2012 Series A.
- Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A.
- Open Spaces, Parks and Streams Refunding 2012 B Series.

More information on Metro's outstanding debt may be found in the debt summary section in Summary budget volume. Detailed debt service schedules for each of the issues may be found in the Detail budget volume.

BEGINNING FUND BALANCE

This amount is required to pay debt service due early in FY 2013-14 before property tax revenues are received.

CURRENT REVENUES

Property taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate. During FY 2012-13 two of Metro's outstanding issues fully matured resulting in a decrease of property tax revenues of about seven percent.

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2014-15, the following debt service payments will be made:

	Principal	Interest	Total
General Obligation Bonds			
Natural Areas 2007 Series	4,620,000	3,519,750	8,139,750
Natural Areas 2012A Series	5,350,000	3,219,950	8,569,950
Oregon Zoo Infrastructure 2012A Series	5,670,000	2,551,825	8,221,825
General Obligation Refunding Bonds			
Metro Washington Park Zoo Oregon Project 2005 Series	1,995,000	292,900	2,287,900
Open Spaces, Parks, and Streams 2012B Series	9,535,000	476,750	10,011,750
Total Debt Service	**$27,170,000**	**$10,061,175**	**$37,231,175**

ENDING FUND BALANCE

With the retirement of the Oregon Convention Center 2001 Series and Open Spaces Parks and Streams 2002 Series debt, only one issue still has obligations due early in the fiscal year before property taxes are received. A small balance will be carried forward to the following fiscal year to make the first debt payment when due. The balance will be adjusted over time to meet requirements of the debt obligation.

Metro

General Obligation Bond Debt Service Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Obligation Debt Service Fund							
Revenues							
				Beginning Fund Balance			
14,086,438	11,134,999	177,000	320000	Fund Bal-Restr for Debt Svc	547,000	547,000	547,000
14,086,438	**11,134,999**	**177,000**		**Total Beginning Fund Balance**	**547,000**	**547,000**	**547,000**
				Current Revenue			
26,802,550	38,611,988	35,607,125	401000	Real Property Taxes-Current Yr	36,125,750	36,125,750	36,125,750
648,838	728,799	700,000	401500	Real Property Taxes-Prior Yrs	650,000	650,000	650,000
68,474	84,778	-	401800	Payment in Lieu of R Prop Tax	-	-	-
32,436	33,818	-	401900	Interest & Penalty-R Prop Tax	-	-	-
19,039	-	-	414500	Government Contributions	-	-	-
36,157	51,762	10,000	470000	Interest on Investments	5,000	5,000	5,000
14,491	10,877	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
27,575,000	-	-	490000	Gen Obligation Bond Proceeds	-	-	-
2,182,506	-	-	491500	Premium on Bonds Sold	-	-	-
57,379,490	**39,522,024**	**36,317,125**		**Total Current Revenue**	**36,780,750**	**36,780,750**	**36,780,750**
$71,465,928	**$50,657,023**	**$36,494,125**	**TOTAL RESOURCES**		**$37,327,750**	**$37,327,750**	**$37,327,750**
Expenditures							
				Materials and Services			
72,077	-	-	528000	Other Purchased Services	-	-	-
72,077	**-**	**-**		**Total Materials and Services**	**-**	**-**	**-**
				Debt Service			
23,245,000	37,810,000	25,215,000	562000	GO Bond Payments-Principal	27,170,000	27,170,000	27,170,000
7,334,524	12,214,895	11,132,675	562500	GO Bond Payments-Interest	10,061,175	10,061,175	10,061,175
29,679,329	-	-	565000	Defeasence Payments to Escrow	-	-	-
60,258,853	**50,024,895**	**36,347,675**		**Total Debt Service**	**37,231,175**	**37,231,175**	**37,231,175**
				Unappropriated Fund Balance			
11,134,999	632,127	146,450	801000	Unapp FB - Restricted	96,575	96,575	96,575
11,134,999	**632,127**	**146,450**		**Total Unappropriated Fund Balance**	**96,575**	**96,575**	**96,575**
$71,465,929	**$50,657,022**	**$36,494,125**	**TOTAL REQUIREMENTS**		**$37,327,750**	**$37,327,750**	**$37,327,750**

Metro

General Revenue Bond Fund

General Revenue Bond Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	221,594	5,340	5,367	6,487	6,487	6,487	20.87%
Current Revenues							
Interest Earnings	32	44	27	33	33	33	22.22%
Other Financing Sources	-	12,600,000	-	-	-	-	0.00%
Bond Proceeds	-	42,577	-	-	-	-	0.00%
Subtotal Current Revenues	32	12,642,621	27	33	33	33	22.22%
Interfund Transfers							
Fund Equity Transfers	3,093,960	3,090,037	2,869,321	2,953,444	2,953,444	2,953,444	2.93%
Subtotal Interfund Transfers	3,093,960	3,090,037	2,869,321	2,953,444	2,953,444	2,953,444	2.93%
TOTAL RESOURCES	**$3,315,586**	**$15,737,998**	**$2,874,715**	**$2,959,964**	**$2,959,964**	**$2,959,964**	**2.97%**
REQUIREMENTS							
Current Expenditures							
Materials and Services	-	125,695	-	-	-	-	0.00%
Debt Service	3,093,959	15,605,847	2,869,322	2,953,444	2,953,444	2,953,444	2.93%
Subtotal Current Expenditures	3,093,959	15,731,542	2,869,322	2,953,444	2,953,444	2,953,444	2.93%
Interfund Transfers							
Fund Equity Transfers	216,287	-	-	-	-	-	0.00%
Subtotal Interfund Transfers	216,287	-	-	-	-	-	0.00%
Unappropriated Fund Balance	5,340	6,456	5,393	6,520	6,520	6,520	20.90%
Subtotal Contigency/Ending Balance	5,340	6,456	5,393	6,520	6,520	6,520	20.90%
TOTAL REQUIREMENTS	**$3,315,586**	**$15,737,998**	**$2,874,715**	**$2,959,964**	**$2,959,964**	**$2,959,964**	**2.97%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

General Revenue Bond Fund

The General Revenue Bond Fund was established to account for bond proceeds used to construct Metro Regional Center and the assessments against Metro programs to pay debt service on those bonds. In FY 1995–96 the fund was expanded to include loan proceeds for the Washington Park parking lot renovation and a contribution to TriMet for the Oregon Zoo light rail station. In FY 1999–2000 the fund was again amended to include loan proceeds from the Oregon Economic and Community Development Department (OECDD) used to replace Hall D at the Portland Expo Center (Expo). In the future, this financing method and fund could be used to pay for other general purpose capital items.

In FY 2011-12 the last of the Washington Park parking lot project funds were transferred to the General Asset Management Fund to fund an ongoing parking lot management study and implementation strategy. The fund's only purpose at this time is to pay the debt service on the outstanding full faith and credit bonds issued for the projects previously discussed.

CURRENT REVENUES

Interfund transfers

Debt service on the full faith and credit bonds for Metro Regional Center is paid from assessments allocated to the operations and activities that use the Metro Regional Center, and fees and charges for the use of the attached parking structure. The fees, charges and assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. Debt service for the Washington Park parking lot obligations is repaid by revenues transferred from zoo operations. Debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund.

CURRENT EXPENDITURES

Debt service

This category contains principal and interest due on the outstanding full faith and credit bonds. Debt service payments are made semi-annually and are tied to the debt service schedule. In February 2013 the callable portion of the 2003 Series full faith and credit bonds was refunded. The remaining 2003 Series bonds matured August 2013. The 2013 Series full faith and credit bonds will be repaid over the remaining 10-year life of the previous bonds and will mature in 2022. The 2006 series full faith and credit bonds will be repaid over 18.5 years and will retire in 2024.

The following debt service payments by issue will be made in FY 2014-15:

	Principal	Interest	Total
Full Faith & Credit Refunding Bonds			
2006 Series (Expo Center)	735,000	453,050	1,188,050
2013 Series (Metro Regional Center)	1,205,000	162,793	1,367,793
2013 Series (Oregon Zoo)	390,000	7,600	397,600
Total Debt Service	**$2,330,000**	**$623,443**	**$2,953,443**

Metro

General Revenue Bond Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Revenue Bond Fund							
Revenues							
				Beginning Fund Balance			
216,287	-	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
5,307	5,340	5,367	340300	Fund Bal-Dsg Debt Service	6,487	6,487	6,487
221,594	**5,340**	**5,367**		**Total Beginning Fund Balance**	**6,487**	**6,487**	**6,487**
				Current Revenue			
30	46	27	470000	Interest on Investments	33	33	33
2	(2)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	42,577	-	491500	Premium on Bonds Sold	-	-	-
-	12,600,000	-	494000	Refunding Bonds Issued	-	-	-
32	**12,642,621**	**27**		**Total Current Revenue**	**33**	**33**	**33**
				Interfund Transfers			
3,093,960	3,090,037	2,869,321	497000	Transfer of Resources	2,953,444	2,953,444	2,953,444
3,093,960	**3,090,037**	**2,869,321**		**Total Interfund Transfers**	**2,953,444**	**2,953,444**	**2,953,444**
$3,315,586	**$15,737,998**	**$2,874,715**	**TOTAL RESOURCES**		**$2,959,964**	**$2,959,964**	**$2,959,964**
Expenditures							
				Materials and Services			
-	65,358	-	524000	Contracted Professional Svcs	-	-	-
-	60,338	-	528000	Other Purchased Services	-	-	-
-	**125,695**	**-**		**Total Materials and Services**	**-**	**-**	**-**
				Debt Service			
1,950,000	2,015,000	2,195,000	563000	Revenue Bond Pmts-Principal	2,330,000	2,330,000	2,330,000
1,143,959	1,075,036	674,322	563500	Revenue Bond Payments-Interest	623,444	623,444	623,444
-	12,515,811	-	565000	Defeasence Payments to Escrow	-	-	-
3,093,959	**15,605,847**	**2,869,322**		**Total Debt Service**	**2,953,444**	**2,953,444**	**2,953,444**
				Interfund Transfers			
216,287	-	-	581000	Transfer of Resources	-	-	-
216,287	**-**	**-**		**Total Interfund Transfers**	**-**	**-**	**-**
				Unappropriated Fund Balance			
5,340	6,456	5,393	805000	Unapp FB - Reserves	6,520	6,520	6,520
5,340	**6,456**	**5,393**		**Total Unappropriated Fund Balance**	**6,520**	**6,520**	**6,520**
$3,315,586	**$15,737,998**	**$2,874,715**	**TOTAL REQUIREMENTS**		**$2,959,964**	**$2,959,964**	**$2,959,964**

Metro

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	26,357,848	26,161,716	24,211,557	33,314,365	33,314,365	34,325,365	41.77%
Current Revenues							
Interest Earnings	155,883	99,479	76,142	57,750	57,750	57,750	(24.15%)
Grants	123,574	422,145	494,003	70,000	70,000	70,000	(85.83%)
Local Government Shared Revenues	12,538,042	14,463,987	13,701,495	13,526,498	13,526,498	13,526,498	(1.28%)
Contributions from Governments	774,040	798,035	816,020	831,905	831,905	831,905	1.95%
Charges for Services	32,760,701	36,603,297	32,436,727	36,301,250	36,301,250	36,301,250	11.91%
Contributions from Private Sources	380,699	75,000	75,000	-	-	-	(100.00%)
Miscellaneous Revenue	124,968	125,801	81,805	84,542	84,542	84,542	3.35%
Subtotal Current Revenues	46,857,909	52,587,744	47,681,192	50,871,945	50,871,945	50,871,945	6.69%
Interfund Transfers							
Interfund Loans	-	-	2,200,000	-	-	-	(100.00%)
Fund Equity Transfers	594,822	568,633	418,633	1,137,263	1,137,263	1,137,263	171.66%
Subtotal Interfund Transfers	594,822	568,633	2,618,633	1,137,263	1,137,263	1,137,263	(56.57%)
TOTAL RESOURCES	**$73,810,579**	**$79,318,093**	**$74,511,382**	**$85,323,573**	**$85,323,573**	**$86,334,573**	**15.87%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	17,202,907	16,558,158	17,741,183	18,432,052	18,432,052	18,432,052	3.89%
Materials and Services	22,264,502	24,997,904	27,142,828	25,787,980	25,787,980	25,985,980	(4.26%)
Capital Outlay	2,044,279	2,798,718	5,827,617	6,606,300	6,606,300	7,419,300	27.31%
Subtotal Current Expenditures	41,511,688	44,354,781	50,711,628	50,826,332	50,826,332	51,837,332	2.22%
Interfund Transfers							
Internal Service Transfers	79,949	134,090	156,423	135,954	135,954	135,954	(13.09%)
Interfund Reimbursements	2,906,621	3,227,725	3,315,931	3,675,213	3,675,213	3,675,213	10.84%
Fund Equity Transfers	3,150,605	1,187,132	1,188,650	1,640,051	1,640,051	1,640,051	37.98%
Interfund Loans	-	-	470,800	228,800	228,800	228,800	(51.40%)
Subtotal Interfund Transfers	6,137,175	4,548,947	5,131,804	5,680,018	5,680,018	5,680,018	10.68%
Contigency	-	-	8,311,368	28,817,223	28,817,223	28,817,223	177.04%
Unappropriated Fund Balance	26,161,716	30,414,365	10,356,582	-	-	-	(100.00%)
Subtotal Contigency/Ending Balance	26,161,716	30,414,365	18,667,950	28,817,223	28,817,223	28,817,223	54.37%
TOTAL REQUIREMENTS	**$73,810,579**	**$79,318,093**	**$74,511,382**	**$85,323,573**	**$85,323,573**	**$86,334,573**	**15.87%**

Metropolitan Exposition Recreation Commission Fund

The Metropolitan Exposition Recreation Commission (MERC) Fund includes three visitor venues: Oregon Convention Center (OCC) and the Portland Expo Center (Expo), both of which are owned by Metro, and Portland'5 Centers for the Arts (Portland'5) operated by Metro through an intergovernmental agreement with the City of Portland, which owns these facilities. The venues are overseen by the Metropolitan Exposition Recreation Commission, a commission appointed by the Metro Council.

BEGINNING FUND BALANCE

The beginning fund balance, projected to be $34.3 million, represents funds carried over from the previous year. This figure represents the combined operating and capital balance for all three facilities.

CURRENT REVENUES

Local government shared revenues

The revenues recorded in this classification include the Transient Lodging Taxes (TLT) and auto rental taxes collected by Multnomah County to support operations of OCC and Portland'5 and the Visitor Development Fund allocations to OCC and Portland'5. Transient Lodging Tax is forecasted at a 9 percent increase over the previous year's budget. The Visitor Development Fund allocations constitute operating support for both OCC and Portland'5 and increases by the Consumer Price Index (CPI) each year. In prior years, OCC would pass through VDF funding to Travel Portland, however this has been discontinued, now VDF funding is allocated directly to Travel Portland. The funding for OCC operating support, an annual request, is $1,281,250, decreased from the $2,315,251 in the prior year because of the discontinuance of the pass through to Travel Portland. VDF funding supports various operational needs of the convention center, investments in national OCC marketing, marketing Portland as a destination, and support for the convention center hotel project.

Contributions from other governments

These revenues represent a contribution from the City of Portland to support the operations of Portland'5. The contribution is based on the prior year's actual receipts increased or decreased by Consumer Price Index.

Enterprise revenues

MERC charges various fees for the use of its facilities, including rental fees, concession revenues, catering, parking and other enterprise activities. Enterprise revenue is projected to increase 17.7 percent based upon the event booking schedule. The economic recovery from the Great Recession has been sluggish. Fiscal Year 2015 forecasts show positive trends based upon increased event bookings across the venues. Portland'5 Centers for the Arts is benefitting from a new, more lucrative ticketing contract and a planned 9.5 weeks of Broadway performances. OCC is forecasting a record number of events and conventions in FY 2014-15, and the Portland Expo Center is forecasting increased per-capita revenues, thanks in part to increased awareness of the West Delta Bar and Grill and maintaining prime locations for points of sale at events.

Donations and bequests

Donations are predominantly from the Portland'5 Foundation based upon Portland'5 request. There are no budgeted donations in FY 2014-15.

Interfund transfers

This category includes an allocation of $600,000 to OCC ($320,000) and Expo ($280,000) from General Fund revenues under the Metro Tourism Opportunity and Competitiveness Account for specific competitive enhancement projects at each venue. It also includes an additional $320,000 of General Fund support for the OCC hotel project.

CURRENT EXPENDITURES

Personnel services

The 3.89 percent increase in budgeted personnel services expense in FY 2014-15 over FY 2013-14 is a result of three primary items: a net increase of 2.80 Full-time Equivalent (FTE) Positions, a budgeted 2.0 percent Cost of Living Allowance (COLA) base salary increase and 2.0 percent base salary increase based upon annual goal achievement. The net 2.80 FTE increases include a 0.25 FTE reduction in MERC administrative staff, a revenue generating position at OCC, a Maintenance Engineer at Expo for increased facility maintenance, and a sales position at Portland'5 for enhanced client service provisions.

Materials and services

This category includes spending for goods and services required to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses. The one-time LID assessment for the streetcar was budgeted in FY 2013-14. Without the streetcar payment, expenditures are budgeted to increase 4 percent over the previous year mostly in the area of food and beverage expenditures, one-time items at Portland'5, and tax assessments at Expo from the Portland Bureau of Environmental Services (BES) and the Multnomah County Drainage District (MCDD).

Capital outlay

Overall spending on capital projects is increasing about 39 percent compared to the prior year. Significant projects in FY 2014-15 include phase 2 of roof replacement for the original OCC facility and a new plaza and website design and tower lighting for OCC; lighting control updates, and new boilers and roof drains at Portland'5; and roof repairs and security cameras at Expo. In addition, there are more than 30 projects at the three venues with project costs $100,000 or less mostly for renewal and replacement.

Interfund transfers

Transfers from the MERC Fund comprise three categories: central service charges, debt service and PERS reserve payments. Transfers to the General Fund are for central service charges as allocated through the cost allocation plan. Transfers to the Risk Management Fund represent MERC's costs associated with property, liability and workers' compensation insurance and claims. The transfer to the General Revenue Bond Fund is for principal and interest payments for debt service and for Expo Hall D replacement. It also includes OCC's third year principal and interest repayment for the 10-year loan from the General Fund for the Eastside Streetcar Assessment. All three venues are assessed a PERS Reserve transfer to the General Fund.

Contingency

A contingency provides for unforeseen needs throughout the year. Operating contingency reserves are sized by venue, recognizing the differences in lines of business. Accumulation reserves for renewal and replacement provide for facility maintenance plans. Additional reserves for new capital and business strategy have also been identified for all three venues. Expenditures from contingency may be made only when Council adopts a resolution amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment, including public review.

ENDING FUND BALANCE

All fund balances have been budgeted in contingency reserves ($28.8 million), to provide the most flexibility to the venues in FY 2014-15 for capital projects and new business strategies. The Contingency amount represents contingencies and fund balances combined.

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
Revenues							
				Beginning Fund Balance			
2,952,328	1,714,913	-	320530	Fund Bal-Restr for Capital TLT	1,650,888	1,650,888	1,650,888
1,099,415	-	-	326200	Fund Bal - Restricted by Contract	-	-	-
6,793,433	5,284,162	24,211,557	340000	Fund Bal-Unassigned/Undesignated	16,813,105	16,813,105	17,824,105
1,951,149	-	-	341500	Fund Bal-Dsg PERS	452,000	452,000	452,000
-	925,000	-	345200	Fund Bal-Dsg Renewal Expo	408,049	408,049	408,049
11,412,993	6,200,779	-	345300	Fund Bal-Dsg Renewal OCC	2,674,596	2,674,596	2,674,596
-	5,595,000	-	345400	Fun Bal-DsgG Renewal P'5	4,829,009	4,829,009	4,829,009
-	718,293	-	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	565,275	565,275	565,275
-	2,782,937	-	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,683,316	2,683,316	2,683,316
-	1,334,856	-	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,415,078	1,415,078	1,415,078
-	1,605,776	-	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	1,823,049	1,823,049	1,823,049
2,148,530	-	-	351010	Fund Bal-Assign BusStr New Cap	-	-	-
26,357,848	**26,161,716**	**24,211,557**		**Total Beginning Fund Balance**	**33,314,365**	**33,314,365**	**34,325,365**
				Current Revenue			
-	-	100,000	410500	Federal Grants - Indirect	-	-	-
-	123,833	-	411000	State Grants - Direct	-	-	-
70,623	286,239	196,591	411500	State Grants - Indirect	60,000	60,000	60,000
16,634	-	10,000	412000	Local Grants - Direct	-	-	-
-	-	30,000	412500	Local Grants - Indirect	-	-	-
36,317	12,073	157,412	412900	Intra-Metro Grants	10,000	10,000	10,000
10,530,271	11,310,223	10,280,593	413000	Hotel/Motel Tax	11,131,163	11,131,163	11,131,163
1,576,336	2,712,406	2,965,634	413300	Visitor Development Fund Alloc	1,931,633	1,931,633	1,931,633
431,435	441,358	455,268	413310	Enhanced Marketing VDF	463,702	463,702	463,702
774,040	798,035	816,020	414500	Government Contributions	831,905	831,905	831,905
3,295	3,926	4,000	417000	Fines and Forfeits	3,700	3,700	3,700
1,919,244	1,806,895	1,647,767	450000	Admission Fees	1,865,967	1,865,967	1,865,967
85,394	66,096	28,000	450101	Admission User Fees - Children's Theater	-	-	-
1,294,967	1,488,226	1,135,500	451010	Rentals - Audio Visual Equipment Fees	1,365,000	1,365,000	1,365,000
14,560	19,775	9,000	451015	Rentals - Presentation Equipment Fees	14,000	14,000	14,000
28,669	30,055	18,481	451020	Rentals - Bleecher Fees	23,875	23,875	23,875
4,960	7,796	6,000	451030	Rentals - Dance Floor Fees	8,000	8,000	8,000
52,412	45,636	30,581	451040	Rentals - Misc. Equipment Fees	30,500	30,500	30,500
233	512	300	451041	Rentals - ATM	-	-	-
52,066	65,744	46,767	451050	Rentals - Tables & Chairs Fees	52,750	52,750	52,750
81,553	4,228	1,000	451090	Rentals - Liquidated Damages	1,250	1,250	1,250
(768,635)	(720,084)	(142,081)	451110	Rentals - Less Comp Services	(203,157)	(203,157)	(203,157)
(574,168)	(836,654)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(4,049)	(3,802)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(17,674)	(17,674)	(19,535)	451140	Rental Refunds - Off-Site Parking Incentive	(19,535)	(19,535)	(19,535)

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
-	50,356	-	451998	Deferred Rental Rev Collected	-	-	-
(320,547)	-	-	451999	Rentals Deferred to Liabilities	-	-	-
32,074	21,844	19,300	452000	Rentals - Space	19,878	19,878	19,878
3,204,018	3,356,083	3,125,669	452101	Rentals - Exhibit Hall	5,272,853	5,272,853	5,272,853
19,663	37,173	29,873	452102	Rentals - Lobby	12,320	12,320	12,320
546,500	660,572	515,806	452103	Rentals - Meeting Room	49,796	49,796	49,796
972,162	1,093,188	894,298	452104	Rentals - Ballroom	-	-	-
1,372,546	1,355,357	1,005,442	452105	Rentals - Theater	1,141,504	1,141,504	1,141,504
7,107	9,486	5,483	452109	Rentals - Other Space	300	300	300
279,756	133,337	317,495	452110	Rentals - Outdoor Space	169,046	169,046	169,046
574,168	836,654	-	452190	Rentals - Paid by VDF/POVA	-	-	-
-	-	1,000,000	455000	Food & Beverage Service Revenue	-	-	-
456,789	556,729	371,184	455110	Food Service Revenue - Liquor	470,431	470,431	470,431
818,032	860,585	796,179	455120	Food Service Revenue - Beer	770,435	770,435	770,435
740,734	789,780	545,171	455130	Food Service Revenue - Wine	580,954	580,954	580,954
426,888	509,799	569,594	455200	Food Service Revenue - Beverage	694,640	694,640	694,640
327,638	263,216	68,410	455210	Food Service Revenue - Water	37,295	37,295	37,295
530,076	639,735	438,138	455220	Food Service Revenue - Coffee	496,183	496,183	496,183
25,832	41,185	22,088	455310	Food Service Rev - Spec Coffee Regular	32,469	32,469	32,469
118,379	141,709	101,222	455320	Food Service Rev - Spec Coffee Espresso	91,756	91,756	91,756
3,330	3,909	2,847	455330	Food Service Rev - Spec Coffee Other	3,081	3,081	3,081
44,133	57,453	37,736	455340	Food Service Rev - Spec Coffee Bot Beverage	45,295	45,295	45,295
25,601	40,029	21,890	455350	Food Service Rev - Spec Coffee Other Bev	31,559	31,559	31,559
50,600	74,762	43,266	455360	Food Service Rev - Spec Coffee Baked Goods	58,942	58,942	58,942
10,312	15,363	8,817	455370	Food Service Rev - Spec Coffee Food	12,112	12,112	12,112
16,847	30,338	14,405	455380	Food Service Revenue - Smoothies	23,918	23,918	23,918
24,023	37,648	20,541	455390	Food Service Rev - Spec Coffee Retail Food	29,681	29,681	29,681
7,923,884	9,292,258	7,467,233	455500	Food Service Revenue - Food	9,422,808	9,422,808	9,422,808
83,528	41,253	53,000	455900	Miscellaneous Food & Beverage Revenue	48,000	48,000	48,000
-	(300)	-	455910	Outside Catering Buyout	-	-	-
1,541,006	1,835,764	1,386,060	455920	Recovery - Billed Gratuity	1,852,577	1,852,577	1,852,577
117,667	151,490	100,000	455930	Recovery - Billed Labor	145,000	145,000	145,000
5,011	5,635	-	455941	Food Service Rev - Rental Linens	-	-	-
49,132	51,393	1,500	455942	Food Service Rev - Rental Equipment	-	-	-
442,760	403,930	291,444	455950	Subcontractor Revenue	355,793	355,793	355,793
1,872	623	-	455951	Sub Contract Reimbursement - Short	-	-	-
(47,328)	(66,707)	-	455990	Misc Food & Beverage - Less Comp Services	-	-	-
-	7,141	-	455998	Deferred Food & Bev Revenue Collected	-	-	-
(111,734)	-	-	455999	Food & Beverage Revenue Deferred to Liab	-	-	-
7,912	3,302	8,500	456100	Retail Sales - Brochure Display	8,500	8,500	8,500
12,680	14,306	15,000	457100	Gift Shop Sales	15,000	15,000	15,000
930	698	6,790	457500	Advertising Revenue	5,000	5,000	5,000

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
19,400	15,925	10,000	457510	Advertising Rev - Banner Outdoors	15,000	15,000	15,000
8,845	4,100	-	457520	Display Advertising	-	-	-
233	-	6,500	457540	Website Advertising	7,500	7,500	7,500
11,706	11,812	6,500	458200	Utility Services - Compressed Air	9,500	9,500	9,500
1,178,704	1,323,871	900,000	458300	Utility Services - Electricity & Hookup	1,145,000	1,145,000	1,145,000
153,955	145,777	150,000	458310	Utility Services - Commission-Electrical	158,000	158,000	158,000
7,654	9,486	6,750	458500	Utility Services - Natural Gas	8,250	8,250	8,250
10,784	5,094	8,250	458600	Utility Services - Refuse Removal	9,000	9,000	9,000
50,795	57,462	58,000	458700	Utility Services - Telephone & Hookup	51,200	51,200	51,200
587,064	827,998	518,500	458800	Utility Services - WiFi - Internet Network	739,000	739,000	739,000
5,567	7,717	11,000	458910	Utility Services - Freight	7,000	7,000	7,000
9,474	5,867	6,500	458920	Utility Services - Water and Sewer	5,200	5,200	5,200
15,354	14,274	14,000	458930	Utitliy Services - Keys	13,000	13,000	13,000
9,444	6,220	5,000	458940	Utility Services - Storage	-	-	-
448	172	-	458950	Utility Services - Supplies Billed AV	-	-	-
6,972	7,000	4,700	458960	Utility Services - Rent Portable Sink	6,300	6,300	6,300
66,272	68,727	80,087	459100	Commissions - ATM	74,915	74,915	74,915
1,900	7,500	3,500	459200	Commissions - Outside Catering	5,000	5,000	5,000
155,166	93,177	74,200	459910	Commissions - Souvenir Sales	81,950	81,950	81,950
570,255	97,983	5,500	459920	Commissions - Tickets	6,500	6,500	6,500
1,381	1,339	2,196	459921	Commissions - Ticket Exchange	-	-	-
340,629	1,233,704	1,729,176	459922	Commissions - Ticket Service Charge	1,709,082	1,709,082	1,709,082
75,000	287,067	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
1,305	842	1,000	459940	Commissions - Vending Machine	200	200	200
2,579,156	2,538,692	2,677,330	462000	Parking Fees	2,712,282	2,712,282	2,712,282
61,161	51,973	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
35,400	64,170	40,000	462120	Parking Fees - Employee	60,000	60,000	60,000
80,598	66,693	93,000	462130	Parking Fees - Exhibitor	82,610	82,610	82,610
72,650	79,074	62,000	462140	Parking Fees - Special Pass	80,000	80,000	80,000
52,287	71,053	41,944	462190	Parking Fees - Lot Buy Out	57,184	57,184	57,184
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955	43,955	43,955
10,803	12,367	10,235	464511	Reimbursed Services - Production	12,000	12,000	12,000
65,471	78,653	89,609	464512	Reimbursed Services - Security	82,639	82,639	82,639
21,721	1,910	-	464513	Reimbursed Services - Insurance billed	-	-	-
81,506	91,132	84,625	464514	Reimbursed Services - License & Permits Billed	91,192	91,192	91,192
223,440	279,459	230,000	464515	Reimbursed Services - Stagehand	235,000	235,000	235,000
58,176	36,690	26,724	464521	Reimbursed Services - City Police	33,633	33,633	33,633
-	-	2,000	464522	Reimbursed Services - Piano Tuning	3,000	3,000	3,000
1,159	237	1,401	464523	Reimbursed Services - Traffic Control	1,000	1,000	1,000
56,681	59,006	55,000	464591	Reimbursed Services - Ticket Printing Fee	61,280	61,280	61,280
186	930	200	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
14,816	10,495	10,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
5,358	2,793	2,500	464599	Reimbursed Services - Misellaneous	2,500	2,500	2,500
215,763	181,757	147,463	464901	Reimbursed Labor - Admission	191,938	191,938	191,938
66,451	68,200	56,104	464902	Reimbursed Labor - Admission Lead	67,967	67,967	67,967
54,614	60,474	45,000	464903	Reimbursed Labor - Aisle Cleaning	55,000	55,000	55,000
291,585	330,437	225,250	464904	Reimbursed Labor - Audio Visual	267,250	267,250	267,250
60,076	57,148	55,000	464905	Reimbursed Labor - Booth Cleaning	52,000	52,000	52,000
43,455	45,851	48,069	464906	Reimbursed Labor - Coat Check	56,187	56,187	56,187
31,634	29,862	23,932	464907	Reimbursed Labor - Elevator Operator	27,994	27,994	27,994
96,020	101,476	89,706	464908	Reimbursed Labor - EMT & Medical	95,099	95,099	95,099
105	-	500	464909	Reimbursed Labor - Event Service	500	500	500
98,237	95,851	81,455	464910	Reimbursed Labor - Gate	90,020	90,020	90,020
117,928	132,888	91,813	464911	Reimbursed Labor - House Manager	110,241	110,241	110,241
115,523	154,037	138,312	464912	Reimb Labor-Oper & Setup	133,940	133,940	133,940
8,763	6,875	5,100	464913	Reimbursed Labor - Porter	6,600	6,600	6,600
29,258	38,973	30,000	464914	Reimbursed Labor - Security	33,000	33,000	33,000
126,091	132,216	126,456	464915	Reimbursed Labor - Stagedoor	150,514	150,514	150,514
18,812	15,235	15,000	464916	Reimbursed Labor - Technical	15,000	15,000	15,000
101,045	104,598	96,328	464917	Reimbursed Labor - Ticket Sellers	97,520	97,520	97,520
78,416	78,359	73,091	464918	Reimbursed Labor - Ticket Supervisor	67,152	67,152	67,152
450,591	437,487	386,806	464919	Reimbursed Labor - Ushers	437,820	437,820	437,820
1,484	1,926	-	464920	Reimbursed Labor - Utility	-	-	-
7,626	9,929	7,500	464921	Reimbursed Labor - Staging Fees	9,200	9,200	9,200
1,081,034	1,115,105	1,122,105	464922	Reimbursed Labor - Stagehand	1,204,217	1,204,217	1,204,217
322,914	260,824	249,694	465000	Miscellaneous Charges for Svc	296,843	296,843	296,843
125,450	81,077	56,142	470000	Interest on Investments	43,750	43,750	43,750
8,507	(6,747)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
21,925	25,149	20,000	472000	Interest Revenue - Licensee	14,000	14,000	14,000
380,699	75,000	75,000	475000	Donations & Bequests - Oper	-	-	-
86,935	107,571	114,000	476000	Sponsorship Revenue	107,600	107,600	107,600
(3,414)	(1,804)	1,248	480000	Cash Over and Short	(2,000)	(2,000)	(2,000)
85,251	78,173	50,599	480010	Credit Card Machine Fees Billed	51,572	51,572	51,572
11,705	10,533	-	480020	Finance Charges	-	-	-
-	-	-	481000	Sale of Capital Assets	-	-	-
22,699	31,197	24,708	489000	Miscellaneous Revenue	30,020	30,020	30,020
1,755	921	-	489100	Refunds/Reimbursements	-	-	-
(25)	450	-	489101	Key Reimbursement	-	-	-
3,703	2,404	1,250	489110	Damage Reimbursements	1,250	1,250	1,250
46,857,910	**52,587,743**	**47,681,192**		**Total Current Revenue**	**50,871,945**	**50,871,945**	**50,871,945**

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
				Interfund Transfers			
-	-	2,200,000	496900	Internal Loan Proceeds	-	-	-
594,822	568,633	418,633	497000	Transfer of Resources	1,137,263	1,137,263	1,137,263
594,822	**568,633**	**2,618,633**		**Total Interfund Transfers**	**1,137,263**	**1,137,263**	**1,137,263**
$73,810,580	**$79,318,092**	**$74,511,382**	**TOTAL RESOURCES**		**$85,323,573**	**$85,323,573**	**$86,334,573**
Expenditures							
				Personnel Services			
4,561,674	4,247,605	4,474,898	501000	Reg Employees-Full Time-Exempt	4,760,664	4,760,664	4,760,664
4,367,006	4,053,210	4,313,296	501500	Reg Empl-Full Time-Non-Exempt	4,553,148	4,553,148	4,553,148
-	-	(275,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(300,000)	(300,000)	(300,000)
197,621	164,063	274,053	502500	Reg Empl-Part Time-Non-Exempt	185,139	185,139	185,139
25,820	76,995	39,854	503000	Temporary Employees - Hourly	53,636	53,636	53,636
1,172,500	1,222,304	896,911	504300	Non-Reimbursable Labor	1,104,328	1,104,328	1,104,328
1,607,986	1,724,823	1,666,694	504500	Reimbursable Labor	2,303,826	2,303,826	2,303,826
373,120	455,460	400,404	508000	Overtime	453,498	453,498	453,498
-	-	34,883	508500	Premium Pay	378,163	378,163	378,163
2,395	5,970	9,720	508600	Mobile Comm Allowance	14,520	14,520	14,520
-	-	116,953	508900	Merit/Bonus Pay	11,823	11,823	11,823
-	-	140,146	508910	COLA Salary Adjustment (Budget Only)	-	-	-
-	-	1,137	508911	Step Adjustment (Budgetary)	-	-	-
-	-	15,000	508920	Gain Sharing (Budgetary)	-	-	-
-	-	25,000	508921	Sales Incentive Program (Budgetary)	25,000	25,000	25,000
1,024,576	988,637	1,023,492	511000	Fringe - Payroll Taxes	929,201	929,201	929,201
1,569,932	1,403,487	1,973,720	512000	Fringe - Retirement PERS	1,324,668	1,324,668	1,324,668
2,097,158	2,036,567	2,458,606	513000	Fringe - Health & Welfare	2,419,543	2,419,543	2,419,543
125,796	109,000	109,593	514000	Fringe - Unemployment	72,595	72,595	72,595
63,297	57,213	41,823	515000	Fringe - Other Benefits	45,501	45,501	45,501
-	-	-	519000	Pension Oblig Bonds Contrib	94,399	94,399	94,399
14,025	12,825	-	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
17,202,907	**16,558,158**	**17,741,183**		**Total Personnel Services**	**18,432,052**	**18,432,052**	**18,432,052**
				Materials and Services			
52,264	39,262	47,281	520100	Office Supplies	50,990	50,990	50,990
29,429	60,386	49,150	520110	Computer Equipment	61,950	61,950	61,950
20,129	23,217	26,950	520120	Meetings Expenditures	29,479	29,479	29,479
6,631	13,699	12,200	520130	Postage	12,151	12,151	12,151
44,648	41,423	167,800	520140	Promotion/Consutling Supplies	62,300	62,300	62,300
87,047	80,359	73,760	520500	Operating Supplies	86,856	86,856	86,856
22,064	33,564	16,850	520510	Operating Supplies - Small Tools, Equip	21,315	21,315	21,315
14,130	17,256	20,000	520520	Operating Supplies - Audio Visual	24,000	24,000	24,000

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
1,692	370	2,300	520530	Operating Supplies - Coat Check	2,500	2,500	2,500
5,659	3,643	3,000	520540	Operating Supplies - Medical & Veterinary	3,250	3,250	3,250
6,231	5,552	12,850	520550	Operating Supplies - Telecommunications	11,865	11,865	11,865
16,280	19,083	18,368	520560	Operating Supplies - Tickets	17,657	17,657	17,657
-	2,103	750	520570	Operating Supplies - Production	9,250	9,250	9,250
47,142	38,700	40,000	520571	Operating Supplies - Show and Stage	35,700	35,700	35,700
32,714	35,829	41,420	520580	Operating Supplies - Uniforms	50,615	50,615	50,615
3,348	6,197	5,700	520590	Operating Supplies - Sustainability	12,000	12,000	12,000
-	-	-	521000	Subscriptions and Dues	500	500	500
35,540	56,491	65,889	521100	Membership & Professional Dues	52,942	52,942	52,942
6,467	2,037	6,456	521200	Publicaitons and Subscriptions	3,950	3,950	3,950
17,374	18,114	17,500	521400	Fuels and Lubricants - General	19,900	19,900	19,900
16,852	25,151	18,000	521500	Maintenance & Repairs Supplies	22,000	22,000	22,000
6,816	3,159	7,876	521510	Maintenance & Repairs Supplies - Technology	7,389	7,389	7,389
45,368	71,075	154,550	521520	Maintenance & Repairs Supplies - Building	93,250	93,250	93,250
54,619	52,547	55,900	521521	Maintenance & Repairs Supplies - HVAC	63,800	63,800	63,800
34,078	43,407	33,000	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	47,700	47,700	47,700
126,463	120,987	137,000	521530	Maintenance & Repairs Supplies - Custodial	151,000	151,000	151,000
32,068	24,059	-	521531	Maint & Rep Supp - Cust Paper/M&R Paper	-	-	-
84,856	77,810	69,000	521540	Maintenance & Repairs Supplies - Electrical	76,150	76,150	76,150
9,598	4,536	20,100	521550	Maintenance & Repairs Supplies - Grounds/Landscape	8,150	8,150	8,150
49,802	77,503	75,250	521560	Maintenance & Repairs Supplies - Equipment	98,150	98,150	98,150
1,250	882	1,660	521570	Maintenance & Repairs Supplies - Vehicles	1,860	1,860	1,860
914	6,425	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
319	517	2,000	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	1,900	1,900	1,900
11,268	10,869	11,000	522500	Retail	12,000	12,000	12,000
-	-	-	524000	Contracted Professional Svcs	121,000	121,000	121,000
15,208	21,063	20,000	524010	Contracted Prof Svcs - Accounting & Auditing	20,000	20,000	20,000
-	46,702	90,800	524020	Contracted Prof Svcs - Attorney & Legal	200,824	200,824	200,824
-	22,194	-	524030	Contracted Prof Svcs - Architect	-	-	-
130	119	8,700	524040	Contracted Prof Svcs - Promotion & Public Relations	27,700	27,700	27,700
66,168	106,391	151,462	524050	Contracted Prof Svcs - Advertising	106,130	106,130	129,130
13,018	7,605	25,500	524060	Contracted Prof Svcs - Information Technology Services	25,500	25,500	25,500
361,102	484,130	747,447	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	583,800	583,800	617,300
26,463	7,111	6,500	524075	Contracted Prof Svcs - Recruiting Services	6,850	6,850	6,850
-	24,995	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
473,383	1,349,513	675,779	524500	Marketing Expenditures	-	-	-
2,086,764	2,141,020	2,202,039	524510	Sales and Marketing Contract	3,100,000	3,100,000	3,100,000
82,373	84,515	86,924	524512	Minority Marketing	-	-	-
38,793	20,023	32,450	524600	Sponsorship Expenditures	32,500	32,500	32,500
87,429	68,625	-	524610	Sponsorship Expenditures - Children's Theater	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
431,435	441,358	469,268	524700	Visitor Develop Marketing	463,702	463,702	463,702
-	-	875,451	524710	Marketing Incentives	-	-	-
55,434	90,430	71,000	525110	Utility Services - Internet	86,000	86,000	86,000
111,909	122,264	122,450	525120	Utility Services - Telecommunications	120,309	120,309	120,309
1,451,739	1,438,321	1,495,840	525130	Utility Services - Electricity	1,450,840	1,450,840	1,450,840
356,169	308,509	365,000	525140	Utility Services - Natural Gas	340,250	340,250	340,250
75,301	86,225	96,000	525150	Utility Services - Sanitation & Refuse Removal	100,775	100,775	100,775
307,543	311,805	362,900	525160	Utility Services - Water & Sewer	399,324	399,324	399,324
37,304	22,844	34,200	525500	Cleaning Services	37,300	37,300	37,300
2,564	2,505	4,500	526000	Maintenance & Repair Services	6,515	6,515	6,515
340,789	181,198	305,700	526010	Maintenance & Repair Services - Building	421,600	421,600	421,600
20,795	15,935	30,000	526011	Maintenance & Repair Services - Painting	46,375	46,375	46,375
3,223	2,306	9,500	526012	Maintenance & Repair Services - Electricity	7,300	7,300	7,300
223,200	230,891	242,660	526013	Maintenance & Repair Services - Elevator & Escalator	233,100	233,100	233,100
83,607	76,276	104,330	526014	Maintenance & Repair Services - HVAC	105,400	105,400	105,400
2,200	697	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
57,831	65,782	93,800	526020	Maintenance & Repair Services - Equipment	108,990	108,990	108,990
62,781	72,812	73,500	526030	Maintenance & Repair Services - Grounds	77,570	77,570	77,570
18,572	28,349	47,822	526040	Maintenance & Repair Services - Technology	58,347	58,347	58,347
2,841	1,377	4,060	526050	Maintenance & Repair Services - Vehicles	3,560	3,560	3,560
44,329	57,134	47,720	526060	Maintenance & Repair Services - Safety	48,720	48,720	48,720
45,556	164,989	190,000	526100	Capital Maintenance - CIP	125,000	125,000	266,500
66,874	81,709	147,871	526300	Software Maintenance	172,877	172,877	172,877
500	500	-	526510	Rentals - Building	-	-	-
12,988	7,438	17,950	526520	Rentals - Equipment	19,265	19,265	19,265
46,034	45,703	43,317	526530	Rentals - Office Equipment	41,870	41,870	41,870
34,368	10,096	13,070	526540	Rentals - Vehicle	13,070	13,070	13,070
11,165	8,987	7,250	526550	Rentals - Production	7,500	7,500	7,500
211,542	206,193	214,775	526555	Rentals - Air Space	217,174	217,174	217,174
27,963	18,935	11,500	526560	Rentals - Parking Space	11,620	11,620	11,620
281,528	334,231	191,500	526580	Rentals - Audio Visual	290,250	290,250	290,250
18,657	1,382	-	527000	Insurance	-	-	-
21,415	3,009	30,000	528000	Other Purchased Services	41,000	41,000	41,000
34,494	33,910	39,205	528030	Other Purchased Services - Delivery, Shipping & Courier	38,000	38,000	38,000
2,059	2,119	5,600	528060	Other Purchased Services - EMT & Medical	4,928	4,928	4,928
11,055	9,371	15,000	528070	Other Purchased Services - Trade Shows	15,000	15,000	15,000
-	412,574	425,187	528080	Other Purchased Services - Agency Fees	399,000	399,000	399,000
96,763	50,661	44,622	528091	Other Purchased Services - City Police	50,870	50,870	50,870
51,525	17,133	57,135	528092	Other Purchased Services - Traffic Control	14,671	14,671	14,671
1,769	1,985	2,000	528093	Other Purchased Services - Piano Tuning	3,000	3,000	3,000
14,606	12,296	15,000	528094	Other Purchased Services - Linens	16,500	16,500	16,500
3,399	1,416	3,176	528095	Other Purchased Services - Physical Capacity Testing	2,555	2,555	2,555

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
7,233	5,901	4,900	528099	Other Purchased Services - Sustainability	9,900	9,900	9,900
1,818	9,380	7,500	528110	Other Purch Services - Reimb - Show Services	3,500	3,500	3,500
89,444	102,808	96,719	528120	Other Purch Services - Reimb - Security	91,620	91,620	91,620
394,031	348,072	330,000	528130	Other Purch Services - Reimb - Stagehand	330,000	330,000	330,000
-	25,550	14,000	528140	Other Purch Services - Reimb - Talent & Entertainment	14,420	14,420	14,420
38,916	46,057	35,000	528150	Other Purch Services - Reimb - Audio Visual	39,500	39,500	39,500
253	33,705	35,000	528160	Other Purch Services - Reimb - Stage Equipment	-	-	-
24,946	16,471	34,140	528200	Banking Services	16,059	16,059	16,059
289,946	489,269	412,796	528210	Credit Card Fees	469,065	469,065	469,065
-	-	500	528220	ATM Fees and Services	515	515	515
58,397	55,016	40,200	528300	Other Purchased Services - Temporary Help Services	56,200	56,200	56,200
22,693	20,030	27,236	528400	Other Purchased Services - Printing & Graphics	53,895	53,895	53,895
1,799	1,628	3,359	529101	Food & Beverage Services - Advertising & Promotion	3,400	3,400	3,400
528	501	489	529102	Food & Beverage Services - Banking Fees	549	549	549
857	337	1,160	529104	Food & Beverage Services - Postage	800	800	800
3,471	-	-	529105	Food & Beverage Services - Commissions	-	-	-
343,835	374,100	344,446	529106	Food & Beverage Services - General Insurance	430,936	430,936	430,936
4,826	5,929	(1,179)	529107	Food & Beverage Services - Cash Over/Short	2,291	2,291	2,291
1,923	9,995	1,800	529108	Food & Beverage Services - Rental Exp - Vehicle	500	500	500
2,022	2,199	1,287	529109	Food & Beverage Services - Services - Vehicles	1,587	1,587	1,587
1,094	555	567	529110	Food & Beverage Services - Freight Chargeouts	1,087	1,087	1,087
2,127	3,517	1,587	529111	Food & Beverage Services - Recruiting	3,287	3,287	3,287
19,356	20,329	18,920	529112	Food & Beverage Services - Other	20,154	20,154	20,154
2,289,469	2,590,452	2,668,175	529120	Food & Beverage Services - Food Cost	2,697,104	2,697,104	2,697,104
327,698	465,366	209,562	529121	Food & Beverage Services - Beverage Cost	302,710	302,710	302,710
80,412	104,505	98,845	529122	Food & Beverage Services - Liqour Cost	65,789	65,789	65,789
165,750	156,515	160,012	529123	Food & Beverage Services - Wine Cost	95,453	95,453	95,453
158,126	184,689	198,303	529124	Food & Beverage Services - Beer Cost	126,961	126,961	126,961
22,926	(7,838)	114,419	529125	Food & Beverage Services - Specialty Coffee	-	-	-
(167,437)	(177,791)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(141,000)	(141,000)	(141,000)
50,885	-	30,000	529128	Food & Beverage Services - Promoter Revenue Share	-	-	-
(248)	3,203	4,500	529129	Food & Beverage Services - Other	2,800	2,800	2,800
6,263,335	6,903,984	1,571,948	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	1,618,280	1,618,280	1,618,280
51,625	39,966	2,843,775	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	3,857,988	3,857,988	3,857,988
12,717	8,826	9,600	529132	Food & Beverage Services - Payroll Laundry	2,500	2,500	2,500
268,172	233,376	178,445	529133	Food & Beverage Services - Subcontractor Payout	222,086	222,086	222,086
53,295	59,301	47,387	529134	Food & Beverage Services - Rental Exp - Equipment	45,700	45,700	45,700
7,127	11,822	10,368	529135	Food & Beverage Services - Replacements	10,397	10,397	10,397
3,369	2,543	3,600	529136	Food & Beverage Services - Travel - Meals & Entertainment	3,200	3,200	3,200
5,766	6,175	6,000	529137	Food & Beverage Services - Travel - Lodging	3,500	3,500	3,500
5,416	10,205	1,225,742	529139	Food & Beverage Services - Other Labor & Related	1,643,316	1,643,316	1,643,316
220	4,112	3,600	529140	Food & Beverage Services - Employee Welfare	2,500	2,500	2,500

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
2,400	2,400	6,000	529150	Food & Beverage Services - Services - Software License Fees	3,000	3,000	3,000
32,147	46,863	31,032	529151	Food & Beverage Services - Services - Contract Cleaning	49,426	49,426	49,426
4,449	3,486	-	529152	Food & Beverage Services - Services - Consulting	1,800	1,800	1,800
7,680	9,134	5,233	529153	Food & Beverage Services - Services - Legal	5,600	5,600	5,600
13,320	8,438	10,582	529154	Food & Beverage Services - Services - Repair & Maintenance	10,600	10,600	10,600
13,322	12,703	15,099	529155	Food & Beverage Services - Services - Professional	15,500	15,500	15,500
9,000	2,800	-	529156	Food & Beverage Services - Services - Talent & Entertainment	-	-	-
34,092	39,845	15,050	529157	Food & Beverage Services - Services - Security	29,500	29,500	29,500
12,566	12,910	2,333	529158	Food & Beverage Services - Services - Technology R & M	11,500	11,500	11,500
13,187	16,377	11,939	529159	Food & Beverage Services - Services - Telecommunications	11,760	11,760	11,760
1,124	66	1,406	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	7,700	7,700	7,700
-	510	1,200	529161	Food & Beverage Services - Supplies - Equipment	8,000	8,000	8,000
11,658	(1,119)	-	529169	Food & Beverage Services - Services - Other	600	600	600
111,786	52,681	185,483	529170	Food & Beverage Services - Supplies - Cafeteria	66,239	66,239	66,239
2,379	847	1,182	529171	Food & Beverage Services - Supplies - Flowers & Decoration	2,600	2,600	2,600
177,782	164,658	157,118	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	166,000	166,000	166,000
6,144	(1,617)	896	529173	Food & Beverage Services - Supplies - Misc.	2,708	2,708	2,708
28,397	20,902	13,870	529174	Food & Beverage Services - Supplies - Office	20,550	20,550	20,550
1,041	3,334	-	529175	Food & Beverage Services - Supplies - Operating	-	-	-
417	-	-	529176	Food & Beverage Services - Supplies - Serviceware	-	-	-
-	-	409	529179	Food & Beverage Services - Services - Other	409	409	409
103,698	86,347	119,470	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	(55,482)	(55,482)	(55,482)
-	-	3,000	529190	Food & Beverage Services - Reserve Capital 2%	380,162	380,162	380,162
161,511	161,964	202,190	529191	Food & Beverage Services - Spent Capital Reserve 2%	(106,963)	(106,963)	(106,963)
-	-	1,500	529192	Food & Beverage Services - Reserve Maintenance 1%	194,082	194,082	194,082
173,459	130,613	117,857	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	(55,482)	(55,482)	(55,482)
-	-	1,500	529194	Food & Beverage Services - Reserve Utilities 1%	194,082	194,082	194,082
30,321	28,535	119,470	529195	Food & Beverage Services - Spent Utility Reserve 1%	(55,482)	(55,482)	(55,482)
-	-	1,500	529196	Food & Beverage Services - Reserve Marketing 1%	194,082	194,082	194,082
106,953	210,564	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
416,517	465,531	392,815	529198	Food & Beverage Services - Net Gross Receipts Percent	494,096	494,096	494,096
220,014	276,749	214,853	529199	Food & Beverage Services - Percent of Net Profit	251,340	251,340	251,340
261,465	216,114	332,865	529210	Parking Services - Parking Lot Management	238,017	238,017	238,017
115,135	119,909	106,825	530010	License & Permit Fees	119,395	119,395	119,395
12,604	14,000	19,000	531000	Taxes (Non-Payroll)	33,313	33,313	33,313
2,613	3,052	2,203,500	532000	Government Assessments	3,500	3,500	3,500
101,662	87,153	107,695	545100	Travel and Lodging	126,679	126,679	126,679
7,580	7,419	10,790	545200	Mileage, Taxi and Parking	13,111	13,111	13,111
29,853	36,107	47,115	545300	Meals & Entertainment	50,348	50,348	50,348
41,740	29,882	65,375	545500	Staff Development	85,350	85,350	85,350
30,007	27,000	37,225	545520	Conference Fees	44,325	44,325	44,325
66,823	72,470	125,545	549000	Miscellaneous Expenditures	62,679	62,679	62,679

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund							
55,956	61,715	68,178	549010	Tri-Met Transit Pass	77,837	77,837	77,837
77,847	14,929	-	552000	Bad Debt Expense	-	-	-
22,264,502	**24,997,904**	**27,142,828**		**Total Materials and Services**	**25,787,980**	**25,787,980**	**25,985,980**
				Capital Outlay			
644,535	72,350	80,000	571000	Improve-Other than Bldg	130,000	130,000	150,000
901,290	1,913,087	4,618,927	572000	Buildings & Related	5,330,500	5,330,500	5,843,500
498,454	753,064	835,890	574000	Equipment & Vehicles	1,053,000	1,053,000	1,333,000
-	60,218	292,800	575000	Office Furn & Equip	92,800	92,800	92,800
2,044,279	**2,798,718**	**5,827,617**		**Total Capital Outlay**	**6,606,300**	**6,606,300**	**7,419,300**
				Interfund Transfers			
2,906,621	3,227,725	3,315,931	580000	Transfer for Indirect Costs	3,675,213	3,675,213	3,675,213
3,150,605	1,187,132	1,188,650	581000	Transfer of Resources	1,640,051	1,640,051	1,640,051
79,949	134,090	156,423	582000	Transfer for Direct Costs	135,954	135,954	135,954
-	-	440,000	586000	Interfund Loan - Principal	220,000	220,000	220,000
-	-	30,800	586500	Interfund Loan - Interest	8,800	8,800	8,800
6,137,175	**4,548,947**	**5,131,804**		**Total Interfund Transfers**	**5,680,018**	**5,680,018**	**5,680,018**
				Contingency			
-	-	922,099	701002	Contingency - Operating	2,645,000	2,645,000	2,645,000
-	-	5,049,742	701003	Contingency - New Capital-Business Strategy Reserve	6,152,144	6,152,144	6,152,144
-	-	2,084,922	706000	Contingency - Renew & Replacement	20,020,079	20,020,079	20,020,079
-	-	254,605	709000	Contingency - All Other	-	-	-
-	**-**	**8,311,368**		**Total Contingency**	**28,817,223**	**28,817,223**	**28,817,223**
				Unappropriated Fund Balance			
-	2,225,718	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
26,161,716	9,365,692	1,000,000	805000	Unapp FB - Reserves	-	-	-
-	-	620,500	805100	Unapp FB - Stabilization Reserve	-	-	-
-	12,971,656	8,149,842	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	5,851,299	586,240	805910	Unapp FB - New Capital Business Strategy	-	-	-
26,161,716	**30,414,365**	**10,356,582**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$73,810,579	**$79,318,093**	**$74,511,382**		**TOTAL REQUIREMENTS**	**$85,323,573**	**$85,323,573**	**$86,334,573**

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - MERC Administration							
Revenues							
				Beginning Fund Balance			
-	1,394,605	-	320530	Fund Bal-Restr for Capital TLT	1,650,888	1,650,888	1,650,888
918,060	234,826	1,940,725	340000	Fund Bal-Unassigned/Undesignated	803,961	803,961	803,961
172,308	-	-	341500	Fund Bal-Dsg PERS	23,000	23,000	23,000
492,214	-	-	345300	Fund Bal-Dsg Renewal OCC	-	-	-
-	718,293	-	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	565,275	565,275	565,275
1,582,582	**2,347,724**	**1,940,725**		**Total Beginning Fund Balance**	**3,043,124**	**3,043,124**	**3,043,124**
				Current Revenue			
902,391	1,066,283	-	413000	Hotel/Motel Tax	-	-	-
-	(0)	-	451998	Deferred Rental Rev Collected	-	-	-
(18,347)	-	-	451999	Rentals Deferred to Liabilities	-	-	-
-	-	-	459940	Commissions - Vending Machine	-	-	-
10,093	8,194	3,750	470000	Interest on Investments	3,750	3,750	3,750
(917)	(818)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
264	-	-	489100	Refunds/Reimbursements	-	-	-
893,485	**1,073,659**	**3,750**		**Total Current Revenue**	**3,750**	**3,750**	**3,750**
				Interfund Transfers			
12,222	-	-	497000	Transfer of Resources	-	-	-
-	-	1,142,543	499310	Intrafund Clearing Direct	1,259,590	1,259,590	1,259,590
(15,000)	(360,000)	(780,000)	499500	Intrafund Clearing Capital	(720,000)	(720,000)	(720,000)
(2,778)	**(360,000)**	**362,543**		**Total Interfund Transfers**	**539,590**	**539,590**	**539,590**
$2,473,289	**$3,061,383**	**$2,307,018**	**TOTAL RESOURCES**		**$3,586,464**	**$3,586,464**	**$3,586,464**
Expenditures							
				Personnel Services			
804,010	640,496	537,120	501000	Reg Employees-Full Time-Exempt	530,258	530,258	530,258
178,423	139,290	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
4,517	6,936	5,000	503000	Temporary Employees - Hourly	10,000	10,000	10,000
1,236	478	-	508000	Overtime	-	-	-
150	1,525	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
-	-	8,522	508900	Merit/Bonus Pay	-	-	-
-	-	2,161	508910	COLA Salary Adjustment (Budget Only)	-	-	-
-	-	1,137	508911	Step Adjustment (Budgetary)	-	-	-
78,349	61,350	46,804	511000	Fringe - Payroll Taxes	44,565	44,565	44,565
138,267	105,042	96,629	512000	Fringe - Retirement PERS	62,990	62,990	62,990
178,753	132,059	84,809	513000	Fringe - Health & Welfare	86,472	86,472	86,472
13,629	11,583	-	514000	Fringe - Unemployment	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - MERC Administration							
3,644	2,567	2,192	515000	Fringe - Other Benefits	2,056	2,056	2,056
-	-	-	519000	Pension Oblig Bonds Contrib	5,301	5,301	5,301
4,875	3,750	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,405,853	**1,105,077**	**787,374**		**Total Personnel Services**	**744,642**	**744,642**	**744,642**
				Materials and Services			
7,534	2,171	1,500	520100	Office Supplies	1,500	1,500	1,500
6,007	14,475	15,000	520110	Computer Equipment	15,000	15,000	15,000
7,895	3,698	6,500	520120	Meetings Expenditures	9,000	9,000	9,000
1,000	136	-	520130	Postage	-	-	-
-	731	5,000	520140	Promotion/Consutling Supplies	5,000	5,000	5,000
269	930	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
348	-	500	520580	Operating Supplies - Uniforms	500	500	500
3,469	3,365	3,925	521100	Membership & Professional Dues	3,925	3,925	3,925
4,232	556	3,500	521200	Publicaitons and Subscriptions	1,500	1,500	1,500
103	-	3,000	521510	Maintenance & Repairs Supplies - Technology	3,000	3,000	3,000
15,208	21,063	20,000	524010	Contracted Prof Svcs - Accounting & Auditing	20,000	20,000	20,000
-	-	7,500	524040	Contracted Prof Svcs - Promotion & Public Relations	2,500	2,500	2,500
3,925	4,577	5,000	524050	Contracted Prof Svcs - Advertising	5,000	5,000	5,000
480	-	7,500	524060	Contracted Prof Svcs - Information Technology Services	2,500	2,500	2,500
42,048	38,121	228,275	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	172,500	172,500	172,500
-	50	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000	1,000	1,000
18,233	12,400	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
7,706	4,289	2,400	525120	Utility Services - Telecommunications	2,400	2,400	2,400
1,048	-	-	526000	Maintenance & Repair Services	-	-	-
180	1,441	22,500	526040	Maintenance & Repair Services - Technology	22,500	22,500	22,500
64,829	77,247	141,571	526300	Software Maintenance	141,571	141,571	141,571
8,705	3,470	660	526530	Rentals - Office Equipment	660	660	660
25,056	24,227	25,450	528030	Other Purchased Services - Delivery, Shipping & Courier	25,450	25,450	25,450
2,301	3,908	6,000	528400	Other Purchased Services - Printing & Graphics	16,000	16,000	16,000
125	-	-	530010	License & Permit Fees	-	-	-
10,489	6,428	14,500	545100	Travel and Lodging	15,500	15,500	15,500
1,107	1,053	1,300	545200	Mileage, Taxi and Parking	1,600	1,600	1,600
1,601	1,550	3,300	545300	Meals & Entertainment	3,800	3,800	3,800
5,585	365	5,600	545500	Staff Development	5,600	5,600	5,600
4,530	1,918	6,000	545520	Conference Fees	6,000	6,000	6,000
1,347	758	400	549000	Miscellaneous Expenditures	400	400	400
3,612	-	-	549010	Tri-Met Transit Pass	-	-	-
248,973	**228,927**	**542,881**		**Total Materials and Services**	**489,406**	**489,406**	**489,406**

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - MERC Administration							
				Capital Outlay			
-	60,218	292,800	575000	Office Furn & Equip	92,800	92,800	92,800
-	**60,218**	**292,800**		**Total Capital Outlay**	**92,800**	**92,800**	**92,800**
				Interfund Transfers			
172,308	-	-	581000	Transfer of Resources	23,000	23,000	23,000
79,949	-	-	582000	Transfer for Direct Costs	-	-	-
252,257	**-**	**-**		**Total Interfund Transfers**	**23,000**	**23,000**	**23,000**
				Contingency			
-	-	(88,627)	701002	Contingency - Operating	65,000	65,000	65,000
-	-	-	706000	Contingency - Renew & Replacement	2,171,616	2,171,616	2,171,616
-	-	254,605	709000	Contingency - All Other	-	-	-
-	**-**	**165,978**		**Total Contingency**	**2,236,616**	**2,236,616**	**2,236,616**
				Unappropriated Fund Balance			
-	2,100,888	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
2,347,724	283,199	-	805000	Unapp FB - Reserves	-	-	-
-	658,075	517,985	805200	Unapp FB - Renew & Replace Reserve	-	-	-
2,347,724	**3,042,162**	**517,985**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$4,254,808	**$4,436,384**	**$2,307,018**	**TOTAL REQUIREMENTS**		**$3,586,464**	**$3,586,464**	**$3,586,464**

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	For Information Only FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Expo Center							
Revenues							
				Beginning Fund Balance			
2,952,328	-	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
1,605,610	602,204	3,831,492	340000	Fund Bal-Unassigned/Undesignated	903,988	903,988	1,268,488
174,890	-	-	341500	Fund Bal-Dsg PERS	40,000	40,000	40,000
-	925,000	-	345200	Fund Bal-Dsg Renewal Expo	408,049	408,049	408,049
-	2,782,937	-	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,683,316	2,683,316	2,683,316
4,732,828	**4,310,141**	**3,831,492**		**Total Beginning Fund Balance**	**4,035,353**	**4,035,353**	**4,399,853**
				Current Revenue			
-	-	100,000	410500	Federal Grants - Indirect	-	-	-
4,987	-	136,591	411500	State Grants - Indirect	-	-	-
-	-	10,000	412000	Local Grants - Direct	-	-	-
-	-	30,000	412500	Local Grants - Indirect	-	-	-
6,341	-	157,412	412900	Intra-Metro Grants	10,000	10,000	10,000
2,471	2,944	3,000	417000	Fines and Forfeits	2,700	2,700	2,700
152,901	152,656	155,000	450000	Admission Fees	166,395	166,395	166,395
4,644	2,995	15,500	451010	Rentals - Audio Visual Equipment Fees	15,000	15,000	15,000
305	171	-	451015	Rentals - Presentation Equipment Fees	-	-	-
12,279	17,534	12,481	451020	Rentals - Bleecher Fees	13,875	13,875	13,875
7,137	5,021	5,581	451040	Rentals - Misc. Equipment Fees	6,500	6,500	6,500
28,981	24,935	26,767	451050	Rentals - Tables & Chairs Fees	27,750	27,750	27,750
988	430	1,000	451090	Rentals - Liquidated Damages	1,250	1,250	1,250
(71,154)	(18,959)	-	451110	Rentals - Less Comp Services	-	-	-
(4,049)	(3,802)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(17,674)	(17,674)	(19,535)	451140	Rental Refunds - Off-Site Parking Incentive	(19,535)	(19,535)	(19,535)
18,775	17,689	19,300	452000	Rentals - Space	19,878	19,878	19,878
1,395,070	1,411,656	1,458,345	452101	Rentals - Exhibit Hall	1,482,206	1,482,206	1,482,206
2,339	549	4,250	452102	Rentals - Lobby	3,320	3,320	3,320
40,429	35,966	50,223	452103	Rentals - Meeting Room	49,796	49,796	49,796
277,546	131,067	314,495	452110	Rentals - Outdoor Space	165,986	165,986	165,986
43,481	46,065	43,151	455110	Food Service Revenue - Liquor	23,404	23,404	23,404
377,280	336,603	445,008	455120	Food Service Revenue - Beer	358,859	358,859	358,859
66,073	10,856	68,718	455130	Food Service Revenue - Wine	7,801	7,801	7,801
160,721	124,084	277,832	455200	Food Service Revenue - Beverage	280,246	280,246	280,246
52,970	60,526	-	455210	Food Service Revenue - Water	-	-	-
23,514	19,150	500	455220	Food Service Revenue - Coffee	-	-	-
794,308	939,323	945,850	455500	Food Service Revenue - Food	964,947	964,947	964,947
42,929	3,102	20,000	455900	Miscellaneous Food & Beverage Revenue	-	-	-
58,228	53,401	65,160	455920	Recovery - Billed Gratuity	58,950	58,950	58,950
3,397	2,488	-	455930	Recovery - Billed Labor	-	-	-

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Expo Center							
1,951	4,966	1,500	455942	Food Service Rev - Rental Equipment	-	-	-
361,487	303,926	281,444	455950	Subcontractor Revenue	280,793	280,793	280,793
1,598	486	-	455951	Sub Contract Reimbursement - Short	-	-	-
(2,987)	(1,569)	-	455990	Misc Food & Beverage - Less Comp Services	-	-	-
930	698	6,790	457500	Advertising Revenue	5,000	5,000	5,000
233	-	6,500	457540	Website Advertising	7,500	7,500	7,500
153,955	145,777	150,000	458310	Utility Services - Commission-Electrical	158,000	158,000	158,000
3,367	5,488	3,750	458500	Utility Services - Natural Gas	4,500	4,500	4,500
4,046	5,793	4,250	458600	Utility Services - Refuse Removal	5,500	5,500	5,500
15,906	13,151	20,000	458700	Utility Services - Telephone & Hookup	15,000	15,000	15,000
36,301	37,743	35,000	458800	Utility Services - WiFi - Internet Network	42,000	42,000	42,000
30,636	28,255	40,587	459100	Commissions - ATM	34,500	34,500	34,500
712	6,408	500	459920	Commissions - Tickets	1,500	1,500	1,500
996	842	1,000	459940	Commissions - Vending Machine	200	200	200
1,508,927	1,401,647	1,577,330	462000	Parking Fees	1,512,282	1,512,282	1,512,282
80,598	70,056	85,000	462130	Parking Fees - Exhibitor	74,610	74,610	74,610
52,287	71,053	41,944	462190	Parking Fees - Lot Buy Out	57,184	57,184	57,184
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955	43,955	43,955
10,803	12,367	10,235	464511	Reimbursed Services - Production	12,000	12,000	12,000
22,234	23,061	26,138	464512	Reimbursed Services - Security	24,698	24,698	24,698
5,803	-	-	464513	Reimbursed Services - Insurance billed	-	-	-
2,512	2,679	3,000	464514	Reimbursed Services - License & Permits Billed	4,200	4,200	4,200
615	-	-	464515	Reimbursed Services - Stagehand	-	-	-
32,794	23,412	18,724	464521	Reimbursed Services - City Police	25,633	25,633	25,633
411	237	401	464523	Reimbursed Services - Traffic Control	-	-	-
30,778	28,810	30,000	464591	Reimbursed Services - Ticket Printing Fee	31,280	31,280	31,280
51,168	56,290	48,150	464901	Reimbursed Labor - Admission	55,352	55,352	55,352
5,619	5,630	6,141	464902	Reimbursed Labor - Admission Lead	5,629	5,629	5,629
-	-	250	464904	Reimbursed Labor - Audio Visual	2,250	2,250	2,250
27,799	28,683	28,740	464908	Reimbursed Labor - EMT & Medical	29,937	29,937	29,937
3,590	2,504	3,500	464912	Reimb Labor-Oper & Setup	5,000	5,000	5,000
-	-	-	464914	Reimbursed Labor - Security	-	-	-
53,086	55,772	51,821	464917	Reimbursed Labor - Ticket Sellers	56,641	56,641	56,641
28,540	27,558	27,431	464918	Reimbursed Labor - Ticket Supervisor	28,012	28,012	28,012
443	449	-	464919	Reimbursed Labor - Ushers	-	-	-
27,632	(2,540)	22,800	465000	Miscellaneous Charges for Svc	2,495	2,495	2,495
22,713	11,774	9,082	470000	Interest on Investments	8,500	8,500	8,500
1,864	710	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
20,174	7,499	20,000	476000	Sponsorship Revenue	20,000	20,000	20,000
(299)	(2,076)	-	480000	Cash Over and Short	-	-	-
14,061	17,255	16,295	480010	Credit Card Machine Fees Billed	18,290	18,290	18,290

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - Expo Center							
-	-	-	480020	Finance Charges	-	-	-
850	-	-	489000	Miscellaneous Revenue	-	-	-
-	44	-	489100	Refunds/Reimbursements	-	-	-
100	175	-	489101	Key Reimbursement	-	-	-
2,609	1,002	1,250	489110	Damage Reimbursements	1,250	1,250	1,250
6,146,015	**5,798,747**	**6,970,137**		**Total Current Revenue**	**6,213,019**	**6,213,019**	**6,213,019**
				Interfund Transfers			
7,980	4,500	-	497000	Transfer of Resources	335,666	335,666	335,666
-	-	(111,875)	499310	Intrafund Clearing Direct	(123,336)	(123,336)	(123,336)
-	270,000	165,000	499500	Intrafund Clearing Capital	360,000	360,000	360,000
7,980	**274,500**	**53,125**		**Total Interfund Transfers**	**572,330**	**572,330**	**572,330**
$10,886,823	**$10,383,388**	**$10,854,754**	**TOTAL RESOURCES**		**$10,820,702**	**$10,820,702**	**$11,185,202**
Expenditures							
				Personnel Services			
469,205	461,132	448,483	501000	Reg Employees-Full Time-Exempt	476,921	476,921	476,921
234,009	267,907	269,869	501500	Reg Empl-Full Time-Non-Exempt	354,043	354,043	354,043
85,748	52,763	116,468	502500	Reg Empl-Part Time-Non-Exempt	82,482	82,482	82,482
18,228	23,415	32,854	503000	Temporary Employees - Hourly	30,873	30,873	30,873
121,432	129,902	122,589	504300	Non-Reimbursable Labor	140,981	140,981	140,981
124,356	128,421	127,034	504500	Reimbursable Labor	135,615	135,615	135,615
9,252	5,852	11,577	508000	Overtime	5,000	5,000	5,000
-	-	2,206	508500	Premium Pay	2,206	2,206	2,206
870	1,320	1,320	508600	Mobile Comm Allowance	1,320	1,320	1,320
-	-	15,652	508900	Merit/Bonus Pay	(4,750)	(4,750)	(4,750)
-	-	9,542	508910	COLA Salary Adjustment (Budget Only)	-	-	-
89,583	89,858	98,414	511000	Fringe - Payroll Taxes	97,277	97,277	97,277
131,431	126,591	185,137	512000	Fringe - Retirement PERS	144,970	144,970	144,970
171,120	176,439	183,351	513000	Fringe - Health & Welfare	233,929	233,929	233,929
11,088	15,565	27,470	514000	Fringe - Unemployment	6,364	6,364	6,364
2,766	2,911	3,182	515000	Fringe - Other Benefits	4,926	4,926	4,926
-	-	-	519000	Pension Oblig Bonds Contrib	8,988	8,988	8,988
(0)	1,950	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,469,086	**1,484,027**	**1,655,148**		**Total Personnel Services**	**1,721,145**	**1,721,145**	**1,721,145**

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - Expo Center							
				Materials and Services			
6,142	2,984	7,931	520100	Office Supplies	11,700	11,700	11,700
-	878	-	520110	Computer Equipment	-	-	-
-	-	3,300	520120	Meetings Expenditures	-	-	-
208	149	500	520130	Postage	400	400	400
12,161	2,867	121,000	520140	Promotion/Consutling Supplies	4,500	4,500	4,500
19,110	10,926	4,610	520500	Operating Supplies	4,750	4,750	4,750
3,571	899	3,600	520510	Operating Supplies - Small Tools, Equip	4,100	4,100	4,100
1,705	15	5,000	520520	Operating Supplies - Audio Visual	5,000	5,000	5,000
1,256	1,323	1,000	520540	Operating Supplies - Medical & Veterinary	1,250	1,250	1,250
1,378	519	4,500	520550	Operating Supplies - Telecommunications	3,500	3,500	3,500
10,247	11,293	12,368	520560	Operating Supplies - Tickets	11,657	11,657	11,657
2,406	3,733	4,425	520580	Operating Supplies - Uniforms	4,585	4,585	4,585
700	1,212	2,500	520590	Operating Supplies - Sustainability	2,500	2,500	2,500
-	-	-	521000	Subscriptions and Dues	500	500	500
3,995	3,924	4,410	521100	Membership & Professional Dues	4,392	4,392	4,392
281	120	500	521200	Publicaitons and Subscriptions	200	200	200
9,784	10,201	9,000	521400	Fuels and Lubricants - General	11,000	11,000	11,000
6	757	1,376	521510	Maintenance & Repairs Supplies - Technology	889	889	889
9,046	20,649	88,250	521520	Maintenance & Repairs Supplies - Building	19,000	19,000	19,000
3,701	3,602	7,500	521521	Maintenance & Repairs Supplies - HVAC	6,500	6,500	6,500
30,838	31,398	32,000	521530	Maintenance & Repairs Supplies - Custodial	33,000	33,000	33,000
10,749	12,531	11,000	521540	Maintenance & Repairs Supplies - Electrical	10,000	10,000	10,000
7,228	2,596	18,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	6,000	6,000	6,000
4,777	2,720	3,750	521560	Maintenance & Repairs Supplies - Equipment	2,500	2,500	2,500
142	712	400	521570	Maintenance & Repairs Supplies - Vehicles	600	600	600
75	-	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	-	500	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	400	400	400
65	119	1,000	524040	Contracted Prof Svcs - Promotion & Public Relations	25,000	25,000	25,000
4,021	38,992	63,762	524050	Contracted Prof Svcs - Advertising	18,000	18,000	41,000
4,475	1,170	5,000	524060	Contracted Prof Svcs - Information Technology Services	10,000	10,000	10,000
106,716	47,829	47,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	13,000	13,000	46,500
915	94	-	524075	Contracted Prof Svcs - Recruiting Services	200	200	200
-	1,000	-	524600	Sponsorship Expenditures	-	-	-
-	-	14,000	524700	Visitor Develop Marketing	-	-	-
-	500	-	525110	Utility Services - Internet	-	-	-
20,198	20,398	23,750	525120	Utility Services - Telecommunications	21,600	21,600	21,600
329,785	304,747	350,000	525130	Utility Services - Electricity	335,000	335,000	335,000
87,647	76,337	100,000	525140	Utility Services - Natural Gas	94,500	94,500	94,500
24,728	27,196	30,000	525150	Utility Services - Sanitation & Refuse Removal	32,000	32,000	32,000

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Expo Center							
47,996	44,838	72,900	525160	Utility Services - Water & Sewer	107,324	107,324	107,324
25,769	31,159	60,700	526010	Maintenance & Repair Services - Building	170,000	170,000	170,000
2,090	4,229	2,100	526013	Maintenance & Repair Services - Elevator & Escalator	2,600	2,600	2,600
19,256	5,268	15,600	526014	Maintenance & Repair Services - HVAC	24,000	24,000	24,000
11,752	13,283	16,800	526020	Maintenance & Repair Services - Equipment	14,700	14,700	14,700
4,652	892	3,500	526030	Maintenance & Repair Services - Grounds	3,000	3,000	3,000
4,641	5,051	5,022	526040	Maintenance & Repair Services - Technology	5,197	5,197	5,197
951	1,235	1,500	526050	Maintenance & Repair Services - Vehicles	1,000	1,000	1,000
22,146	74,989	35,000	526100	Capital Maintenance - CIP	-	-	20,000
500	500	-	526510	Rentals - Building	-	-	-
4,179	125	750	526520	Rentals - Equipment	2,265	2,265	2,265
2,305	2,483	2,500	526530	Rentals - Office Equipment	600	600	600
32,566	9,181	11,970	526540	Rentals - Vehicle	11,970	11,970	11,970
11,165	8,684	7,250	526550	Rentals - Production	7,500	7,500	7,500
24,250	9,300	7,500	526560	Rentals - Parking Space	7,500	7,500	7,500
790	960	1,500	526580	Rentals - Audio Visual	1,500	1,500	1,500
4,307	-	-	527000	Insurance	-	-	-
4,505	3,552	5,575	528030	Other Purchased Services - Delivery, Shipping & Courier	4,325	4,325	4,325
697	522	700	528060	Other Purchased Services - EMT & Medical	700	700	700
72,818	40,110	37,122	528091	Other Purchased Services - City Police	42,870	42,870	42,870
50,721	17,133	56,135	528092	Other Purchased Services - Traffic Control	13,671	13,671	13,671
451	-	451	528095	Other Purchased Services - Physical Capacity Testing	450	450	450
36,036	35,131	26,013	528120	Other Purch Services - Reimb - Security	26,029	26,029	26,029
3,378	3,928	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
6,130	4,358	8,500	528200	Banking Services	4,500	4,500	4,500
46,957	48,851	41,996	528210	Credit Card Fees	50,000	50,000	50,000
21,533	24,155	24,000	528300	Other Purchased Services - Temporary Help Services	24,000	24,000	24,000
5,328	1,400	2,890	528400	Other Purchased Services - Printing & Graphics	13,500	13,500	13,500
-	49	291	529101	Food & Beverage Services - Advertising & Promotion	500	500	500
108	81	129	529102	Food & Beverage Services - Banking Fees	129	129	129
125	163	560	529104	Food & Beverage Services - Postage	600	600	600
37,041	40,483	48,297	529106	Food & Beverage Services - General Insurance	53,362	53,362	53,362
2,859	1,339	291	529107	Food & Beverage Services - Cash Over/Short	291	291	291
735	731	87	529109	Food & Beverage Services - Services - Vehicles	87	87	87
85	-	87	529110	Food & Beverage Services - Freight Chargeouts	87	87	87
102	640	87	529111	Food & Beverage Services - Recruiting	87	87	87
6,199	7,686	9,080	529112	Food & Beverage Services - Other	9,414	9,414	9,414
279,004	313,835	312,282	529120	Food & Beverage Services - Food Cost	267,743	267,743	267,743
92,408	60,027	53,288	529121	Food & Beverage Services - Beverage Cost	55,926	55,926	55,926
5,702	6,798	24,862	529122	Food & Beverage Services - Liqour Cost	5,151	5,151	5,151
20,888	4,258	46,928	529123	Food & Beverage Services - Wine Cost	2,044	2,044	2,044

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Expo Center							
74,746	81,478	105,349	529124	Food & Beverage Services - Beer Cost	63,939	63,939	63,939
(32,455)	(49,654)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	-	-	-
50,885	-	30,000	529128	Food & Beverage Services - Promoter Revenue Share	-	-	-
-	-	4,500	529129	Food & Beverage Services - Other	-	-	-
720,351	758,637	206,172	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	213,044	213,044	213,044
-	-	362,043	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	414,750	414,750	414,750
-	-	-	529132	Food & Beverage Services - Payroll Laundry	-	-	-
219,112	181,086	154,794	529133	Food & Beverage Services - Subcontractor Payout	154,436	154,436	154,436
38,376	42,414	36,628	529134	Food & Beverage Services - Rental Exp - Equipment	25,000	25,000	25,000
918	635	2,916	529135	Food & Beverage Services - Replacements	3,000	3,000	3,000
-	22	-	529136	Food & Beverage Services - Travel - Meals & Entertainment	-	-	-
-	601	-	529137	Food & Beverage Services - Travel - Lodging	-	-	-
-	66	89,495	529139	Food & Beverage Services - Other Labor & Related	122,878	122,878	122,878
-	72	-	529140	Food & Beverage Services - Employee Welfare	-	-	-
4,628	8,156	5,832	529151	Food & Beverage Services - Services - Contract Cleaning	10,000	10,000	10,000
2,476	2,787	233	529153	Food & Beverage Services - Services - Legal	600	600	600
173	-	582	529154	Food & Beverage Services - Services - Repair & Maintenance	600	600	600
1,146	1,119	2,099	529155	Food & Beverage Services - Services - Professional	3,500	3,500	3,500
1,657	2,360	1,750	529157	Food & Beverage Services - Services - Security	2,500	2,500	2,500
4,977	5,589	2,333	529158	Food & Beverage Services - Services - Technology R & M	3,500	3,500	3,500
1,670	1,487	1,866	529159	Food & Beverage Services - Services - Telecommunications	2,000	2,000	2,000
-	-	1,166	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	7,460	7,460	7,460
14,772	4,509	24,618	529170	Food & Beverage Services - Supplies - Cafeteria	15,500	15,500	15,500
1,697	152	582	529171	Food & Beverage Services - Supplies - Flowers & Decoration	1,000	1,000	1,000
10,100	10,899	9,918	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	12,000	12,000	12,000
3,024	7	896	529173	Food & Beverage Services - Supplies - Misc.	2,408	2,408	2,408
2,331	1,750	1,750	529174	Food & Beverage Services - Supplies - Office	1,750	1,750	1,750
1,041	3,334	-	529175	Food & Beverage Services - Supplies - Operating	-	-	-
-	-	-	529176	Food & Beverage Services - Supplies - Serviceware	-	-	-
-	-	409	529179	Food & Beverage Services - Services - Other	409	409	409
1,455	4,325	18,374	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	19,308	19,308	19,308
-	-	-	529190	Food & Beverage Services - Reserve Capital 2%	-	-	-
44,985	19,838	-	529191	Food & Beverage Services - Spent Capital Reserve 2%	38,616	38,616	38,616
-	-	-	529192	Food & Beverage Services - Reserve Maintenance 1%	-	-	-
33,918	40,621	16,761	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	19,308	19,308	19,308
-	-	-	529194	Food & Beverage Services - Reserve Utilities 1%	-	-	-
2,182	2,301	18,374	529195	Food & Beverage Services - Spent Utility Reserve 1%	19,308	19,308	19,308
-	-	-	529196	Food & Beverage Services - Reserve Marketing 1%	-	-	-
15,251	15,765	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
62,878	60,153	60,939	529198	Food & Beverage Services - Net Gross Receipts Percent	64,188	64,188	64,188
25,395	23,316	35,617	529199	Food & Beverage Services - Percent of Net Profit	34,858	34,858	34,858

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	For Information Only FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Expo Center							
116,256	87,331	179,865	529210	Parking Services - Parking Lot Management	93,017	93,017	93,017
3,935	4,547	4,400	530010	License & Permit Fees	4,900	4,900	4,900
12,731	14,000	19,000	531000	Taxes (Non-Payroll)	33,313	33,313	33,313
3,719	2,472	3,300	545100	Travel and Lodging	2,800	2,800	2,800
672	1,235	1,000	545200	Mileage, Taxi and Parking	1,500	1,500	1,500
1,478	2,181	1,250	545300	Meals & Entertainment	2,758	2,758	2,758
695	385	2,300	545500	Staff Development	1,800	1,800	1,800
1,245	760	2,250	545520	Conference Fees	3,950	3,950	3,950
3,436	2,197	62,375	549000	Miscellaneous Expenditures	1,800	1,800	1,800
(1)	5,651	-	552000	Bad Debt Expense	-	-	-
3,083,036	**2,816,377**	**3,398,411**		**Total Materials and Services**	**3,034,543**	**3,034,543**	**3,111,043**
				Capital Outlay			
48,997	-	80,000	571000	Improve-Other than Bldg	80,000	80,000	100,000
116,198	343,199	929,003	572000	Buildings & Related	306,500	306,500	534,500
54,723	151,439	185,000	574000	Equipment & Vehicles	281,000	281,000	321,000
219,917	**494,638**	**1,194,003**		**Total Capital Outlay**	**667,500**	**667,500**	**955,500**
				Interfund Transfers			
280,784	305,846	327,323	580000	Transfer for Indirect Costs	411,666	411,666	411,666
1,363,522	1,187,132	1,188,650	581000	Transfer of Resources	1,228,051	1,228,051	1,228,051
-	1,359	-	582000	Transfer for Direct Costs	-	-	-
1,644,306	**1,494,337**	**1,515,973**		**Total Interfund Transfers**	**1,639,717**	**1,639,717**	**1,639,717**
				Contingency			
-	-	364,000	701002	Contingency - Operating	350,000	350,000	350,000
-	-	1,594,979	701003	Contingency - New Capital-Business Strategy Reserve	2,596,016	2,596,016	2,596,016
-	-	-	706000	Contingency - Renew & Replacement	811,781	811,781	811,781
-	**-**	**1,958,979**		**Total Contingency**	**3,757,797**	**3,757,797**	**3,757,797**
				Unappropriated Fund Balance			
-	-	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
4,310,141	426,570	-	805000	Unapp FB - Reserves	-	-	-
-	-	186,000	805100	Unapp FB - Stabilization Reserve	-	-	-
-	823,049	360,000	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	2,720,642	586,240	805910	Unapp FB - New Capital Business Strategy	-	-	-
4,310,141	**3,970,261**	**1,132,240**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$10,726,486	**$10,259,640**	**$10,854,754**	**TOTAL REQUIREMENTS**		**$10,820,702**	**$10,820,702**	**$11,185,202**

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - Oregon Convention Center							
Revenues							
				Beginning Fund Balance			
-	320,308	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
1,077,618	-	-	326200	Fund Bal - Restricted by Contract	-	-	-
3,629,350	3,202,610	10,467,977	340000	Fund Bal-Unassigned/Undesignated	12,079,058	12,079,058	12,319,058
1,001,253	-	-	341500	Fund Bal-Dsg PERS	247,000	247,000	247,000
5,325,779	6,200,779	-	345300	Fund Bal-Dsg Renewal OCC	2,674,596	2,674,596	2,674,596
-	1,334,856	-	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,415,078	1,415,078	1,415,078
518,032	-	-	351010	Fund Bal-Assign BusStr New Cap	-	-	-
11,552,032	**11,058,553**	**10,467,977**		**Total Beginning Fund Balance**	**16,415,732**	**16,415,732**	**16,655,732**
				Current Revenue			
-	123,833	-	411000	State Grants - Direct	-	-	-
2,844	282,807	60,000	411500	State Grants - Indirect	60,000	60,000	60,000
16,408	-	-	412900	Intra-Metro Grants	-	-	-
8,393,560	8,981,106	8,978,088	413000	Hotel/Motel Tax	9,803,384	9,803,384	9,803,384
960,000	2,081,895	2,315,251	413300	Visitor Development Fund Alloc	1,281,250	1,281,250	1,281,250
431,435	441,358	455,268	413310	Enhanced Marketing VDF	463,702	463,702	463,702
824	981	1,000	417000	Fines and Forfeits	1,000	1,000	1,000
2,362	465	1,000	450000	Admission Fees	1,000	1,000	1,000
1,259,524	1,448,991	1,100,000	451010	Rentals - Audio Visual Equipment Fees	1,325,000	1,325,000	1,325,000
14,255	19,604	9,000	451015	Rentals - Presentation Equipment Fees	14,000	14,000	14,000
16,390	12,520	6,000	451020	Rentals - Bleecher Fees	10,000	10,000	10,000
4,960	7,796	6,000	451030	Rentals - Dance Floor Fees	8,000	8,000	8,000
29,775	23,487	25,000	451040	Rentals - Misc. Equipment Fees	24,000	24,000	24,000
233	512	300	451041	Rentals - ATM	-	-	-
21,295	38,984	17,000	451050	Rentals - Tables & Chairs Fees	25,000	25,000	25,000
80,565	3,798	-	451090	Rentals - Liquidated Damages	-	-	-
(318,684)	(337,503)	(12,500)	451110	Rentals - Less Comp Services	(21,000)	(21,000)	(21,000)
(574,168)	(836,654)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
13,299	4,155	-	452000	Rentals - Space	-	-	-
1,811,196	1,945,822	1,667,324	452101	Rentals - Exhibit Hall	3,790,647	3,790,647	3,790,647
15,824	21,289	14,623	452102	Rentals - Lobby	-	-	-
506,071	624,606	465,583	452103	Rentals - Meeting Room	-	-	-
972,162	1,093,188	894,298	452104	Rentals - Ballroom	-	-	-
5,977	9,186	5,183	452109	Rentals - Other Space	-	-	-
574,168	836,654	-	452190	Rentals - Paid by VDF/POVA	-	-	-
-	-	1,000,000	455000	Food & Beverage Service Revenue	-	-	-
126,201	208,319	90,698	455110	Food Service Revenue - Liquor	174,999	174,999	174,999
187,899	233,892	166,580	455120	Food Service Revenue - Beer	199,999	199,999	199,999
142,204	184,279	107,265	455130	Food Service Revenue - Wine	149,998	149,998	149,998

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Convention Center							
145,766	197,524	93,982	455200	Food Service Revenue - Beverage	187,704	187,704	187,704
97,638	92,181	68,410	455210	Food Service Revenue - Water	37,295	37,295	37,295
492,722	604,028	437,638	455220	Food Service Revenue - Coffee	496,183	496,183	496,183
25,832	41,185	22,088	455310	Food Service Rev - Spec Coffee Regular	32,469	32,469	32,469
118,379	141,709	101,222	455320	Food Service Rev - Spec Coffee Espresso	91,756	91,756	91,756
3,330	3,909	2,847	455330	Food Service Rev - Spec Coffee Other	3,081	3,081	3,081
44,133	57,453	37,736	455340	Food Service Rev - Spec Coffee Bot Beverage	45,295	45,295	45,295
25,601	40,029	21,890	455350	Food Service Rev - Spec Coffee Other Bev	31,559	31,559	31,559
50,600	74,762	43,266	455360	Food Service Rev - Spec Coffee Baked Goods	58,942	58,942	58,942
10,312	15,363	8,817	455370	Food Service Rev - Spec Coffee Food	12,112	12,112	12,112
16,847	30,338	14,405	455380	Food Service Revenue - Smoothies	23,918	23,918	23,918
24,023	37,648	20,541	455390	Food Service Rev - Spec Coffee Retail Food	29,681	29,681	29,681
6,494,237	7,832,457	5,692,615	455500	Food Service Revenue - Food	7,500,009	7,500,009	7,500,009
16,324	30,006	-	455900	Miscellaneous Food & Beverage Revenue	-	-	-
1,414,580	1,728,561	1,260,000	455920	Recovery - Billed Gratuity	1,707,827	1,707,827	1,707,827
101,220	138,301	100,000	455930	Recovery - Billed Labor	145,000	145,000	145,000
5,011	5,635	-	455941	Food Service Rev - Rental Linens	-	-	-
43,852	42,592	-	455942	Food Service Rev - Rental Equipment	-	-	-
18,632	40,093	10,000	455950	Subcontractor Revenue	75,000	75,000	75,000
30	77	-	455951	Sub Contract Reimbursement - Short	-	-	-
(37,151)	(58,310)	-	455990	Misc Food & Beverage - Less Comp Services	-	-	-
-	5,175	-	455998	Deferred Food & Bev Revenue Collected	-	-	-
(98,628)	-	-	455999	Food & Beverage Revenue Deferred to Liab	-	-	-
7,912	3,302	8,500	456100	Retail Sales - Brochure Display	8,500	8,500	8,500
19,400	15,925	10,000	457510	Advertising Rev - Banner Outdoors	15,000	15,000	15,000
8,845	4,100	-	457520	Display Advertising	-	-	-
11,706	11,812	6,500	458200	Utility Services - Compressed Air	9,500	9,500	9,500
1,160,276	1,266,726	860,000	458300	Utility Services - Electricity & Hookup	1,100,000	1,100,000	1,100,000
4,286	3,998	3,000	458500	Utility Services - Natural Gas	3,750	3,750	3,750
5,126	1,342	3,000	458600	Utility Services - Refuse Removal	2,500	2,500	2,500
31,635	42,120	35,000	458700	Utility Services - Telephone & Hookup	35,000	35,000	35,000
541,159	778,605	475,000	458800	Utility Services - WiFi - Internet Network	685,000	685,000	685,000
5,567	7,717	11,000	458910	Utility Services - Freight	7,000	7,000	7,000
9,474	5,867	6,500	458920	Utility Services - Water and Sewer	5,200	5,200	5,200
15,354	14,274	14,000	458930	Utitliy Services - Keys	13,000	13,000	13,000
9,444	6,220	5,000	458940	Utility Services - Storage	-	-	-
448	172	-	458950	Utility Services - Supplies Billed AV	-	-	-
6,972	7,000	4,700	458960	Utility Services - Rent Portable Sink	6,300	6,300	6,300
26,820	31,971	30,500	459100	Commissions - ATM	31,415	31,415	31,415
4,904	6,663	5,000	459920	Commissions - Tickets	5,000	5,000	5,000
-	673	-	459922	Commissions - Ticket Service Charge	-	-	-

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Visitor Venues - Oregon Convention Center							
309	-	-	459940	Commissions - Vending Machine	-	-	-
1,070,229	1,137,046	1,100,000	462000	Parking Fees	1,200,000	1,200,000	1,200,000
61,161	51,973	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
35,400	64,170	40,000	462120	Parking Fees - Employee	60,000	60,000	60,000
-	(3,363)	8,000	462130	Parking Fees - Exhibitor	8,000	8,000	8,000
72,650	79,074	62,000	462140	Parking Fees - Special Pass	80,000	80,000	80,000
-	-	-	462190	Parking Fees - Lot Buy Out	-	-	-
221	69	-	464512	Reimbursed Services - Security	-	-	-
8,917	1,286	-	464513	Reimbursed Services - Insurance billed	-	-	-
78,558	87,769	80,000	464514	Reimbursed Services - License & Permits Billed	85,742	85,742	85,742
25,382	13,278	8,000	464521	Reimbursed Services - City Police	8,000	8,000	8,000
748	-	1,000	464523	Reimbursed Services - Traffic Control	1,000	1,000	1,000
25,903	30,196	25,000	464591	Reimbursed Services - Ticket Printing Fee	30,000	30,000	30,000
186	930	200	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
37	123	-	464593	Reimbursed Services - Coat Check Revenue	-	-	-
164,595	125,467	99,313	464901	Reimbursed Labor - Admission	136,586	136,586	136,586
27,958	30,970	23,640	464902	Reimbursed Labor - Admission Lead	32,737	32,737	32,737
54,614	60,474	45,000	464903	Reimbursed Labor - Aisle Cleaning	55,000	55,000	55,000
291,585	330,437	225,000	464904	Reimbursed Labor - Audio Visual	265,000	265,000	265,000
60,076	57,148	55,000	464905	Reimbursed Labor - Booth Cleaning	52,000	52,000	52,000
-	-	7,000	464906	Reimbursed Labor - Coat Check	7,100	7,100	7,100
64,854	68,094	55,000	464908	Reimbursed Labor - EMT & Medical	60,000	60,000	60,000
105	-	500	464909	Reimbursed Labor - Event Service	500	500	500
48,716	77,547	45,000	464912	Reimb Labor-Oper & Setup	61,000	61,000	61,000
8,763	6,875	5,100	464913	Reimbursed Labor - Porter	6,600	6,600	6,600
29,258	38,973	30,000	464914	Reimbursed Labor - Security	33,000	33,000	33,000
18,812	15,235	15,000	464916	Reimbursed Labor - Technical	15,000	15,000	15,000
20,668	22,919	21,000	464917	Reimbursed Labor - Ticket Sellers	22,000	22,000	22,000
14,753	16,867	14,500	464918	Reimbursed Labor - Ticket Supervisor	14,500	14,500	14,500
1,484	1,926	-	464920	Reimbursed Labor - Utility	-	-	-
7,626	9,929	7,500	464921	Reimbursed Labor - Staging Fees	9,200	9,200	9,200
27,102	25,152	2,000	465000	Miscellaneous Charges for Svc	2,200	2,200	2,200
53,473	36,229	23,890	470000	Interest on Investments	14,500	14,500	14,500
4,022	(5,099)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
47,784	73,865	48,000	476000	Sponsorship Revenue	48,000	48,000	48,000
(2,963)	(2,199)	-	480000	Cash Over and Short	-	-	-
12,043	16,378	10,000	480010	Credit Card Machine Fees Billed	10,000	10,000	10,000
6,351	5,636	-	480020	Finance Charges	-	-	-
-	-	-	481000	Sale of Capital Assets	-	-	-
250	11,086	-	489000	Miscellaneous Revenue	-	-	-
410	849	-	489100	Refunds/Reimbursements	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	For Information Only FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Convention Center							
(125)	275	-	489101	Key Reimbursement	-	-	-
1,094	1,403	-	489110	Damage Reimbursements	-	-	-
27,922,205	**33,253,555**	**28,892,761**		**Total Current Revenue**	**32,083,640**	**32,083,640**	**32,083,640**
				Interfund Transfers			
-	-	2,200,000	496900	Internal Loan Proceeds	-	-	-
546,180	546,633	418,633	497000	Transfer of Resources	801,597	801,597	801,597
-	-	(642,065)	499310	Intrafund Clearing Direct	(707,841)	(707,841)	(707,841)
-	90,000	615,000	499500	Intrafund Clearing Capital	360,000	360,000	360,000
546,180	**636,633**	**2,591,568**		**Total Interfund Transfers**	**453,756**	**453,756**	**453,756**
$40,020,417	**$44,948,741**	**$41,952,306**	**TOTAL RESOURCES**		**$48,953,128**	**$48,953,128**	**$49,193,128**
Expenditures							
				Personnel Services			
2,095,129	1,921,168	2,200,670	501000	Reg Employees-Full Time-Exempt	2,379,427	2,379,427	2,379,427
3,255,020	3,034,116	3,501,158	501500	Reg Empl-Full Time-Non-Exempt	3,581,381	3,581,381	3,581,381
-	-	(275,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(300,000)	(300,000)	(300,000)
92,936	89,650	110,504	502500	Reg Empl-Part Time-Non-Exempt	85,545	85,545	85,545
595	29,885	-	503000	Temporary Employees - Hourly	10,763	10,763	10,763
510,950	557,521	186,368	504300	Non-Reimbursable Labor	193,147	193,147	193,147
198,107	208,106	461,041	504500	Reimbursable Labor	515,952	515,952	515,952
88,296	141,566	61,076	508000	Overtime	113,680	113,680	113,680
-	-	22,623	508500	Premium Pay	167,867	167,867	167,867
1,375	3,125	5,400	508600	Mobile Comm Allowance	10,200	10,200	10,200
-	-	57,215	508900	Merit/Bonus Pay	16,573	16,573	16,573
-	-	73,619	508910	COLA Salary Adjustment (Budget Only)	-	-	-
-	-	15,000	508920	Gain Sharing (Budgetary)	-	-	-
-	-	25,000	508921	Sales Incentive Program (Budgetary)	25,000	25,000	25,000
535,713	511,638	543,339	511000	Fringe - Payroll Taxes	568,134	568,134	568,134
837,403	741,140	1,107,279	512000	Fringe - Retirement PERS	830,771	830,771	830,771
1,234,963	1,199,905	1,515,560	513000	Fringe - Health & Welfare	1,646,606	1,646,606	1,646,606
46,945	47,731	38,792	514000	Fringe - Unemployment	32,082	32,082	32,082
45,830	40,868	25,133	515000	Fringe - Other Benefits	30,263	30,263	30,263
-	-	-	519000	Pension Oblig Bonds Contrib	60,023	60,023	60,023
7,200	5,250	-	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
8,950,462	**8,531,668**	**9,674,777**		**Total Personnel Services**	**9,969,814**	**9,969,814**	**9,969,814**
				Materials and Services			
25,990	22,403	18,850	520100	Office Supplies	20,040	20,040	20,040
16,499	34,432	24,150	520110	Computer Equipment	26,950	26,950	26,950

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Convention Center							
11,806	18,403	14,950	520120	Meetings Expenditures	18,279	18,279	18,279
887	1,000	1,700	520130	Postage	1,751	1,751	1,751
30,125	34,609	35,000	520140	Promotion/Consutling Supplies	50,000	50,000	50,000
58,816	60,789	49,900	520500	Operating Supplies	58,106	58,106	58,106
5,525	7,136	6,250	520510	Operating Supplies - Small Tools, Equip	7,215	7,215	7,215
12,424	17,241	15,000	520520	Operating Supplies - Audio Visual	19,000	19,000	19,000
23	340	300	520530	Operating Supplies - Coat Check	500	500	500
4,404	2,320	2,000	520540	Operating Supplies - Medical & Veterinary	2,000	2,000	2,000
3,973	4,386	5,600	520550	Operating Supplies - Telecommunications	5,615	5,615	5,615
6,034	7,790	6,000	520560	Operating Supplies - Tickets	6,000	6,000	6,000
29,393	24,438	25,000	520571	Operating Supplies - Show and Stage	25,700	25,700	25,700
23,614	21,288	22,175	520580	Operating Supplies - Uniforms	28,850	28,850	28,850
2,648	4,986	3,200	520590	Operating Supplies - Sustainability	9,500	9,500	9,500
21,753	41,424	50,155	521100	Membership & Professional Dues	35,665	35,665	35,665
1,019	637	956	521200	Publicaitons and Subscriptions	750	750	750
6,824	7,651	7,500	521400	Fuels and Lubricants - General	7,900	7,900	7,900
16,852	25,151	18,000	521500	Maintenance & Repairs Supplies	22,000	22,000	22,000
6,677	2,374	3,500	521510	Maintenance & Repairs Supplies - Technology	3,500	3,500	3,500
23,462	27,348	25,300	521520	Maintenance & Repairs Supplies - Building	33,250	33,250	33,250
41,250	43,526	36,400	521521	Maintenance & Repairs Supplies - HVAC	45,300	45,300	45,300
34,078	43,407	33,000	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	47,700	47,700	47,700
40,384	41,749	60,000	521530	Maintenance & Repairs Supplies - Custodial	73,000	73,000	73,000
32,068	24,059	-	521531	Maint & Rep Supp - Cust Paper/M&R Paper	-	-	-
39,985	36,408	33,000	521540	Maintenance & Repairs Supplies - Electrical	41,150	41,150	41,150
2,229	1,939	1,600	521550	Maintenance & Repairs Supplies - Grounds/Landscape	1,650	1,650	1,650
40,815	49,438	37,850	521560	Maintenance & Repairs Supplies - Equipment	56,650	56,650	56,650
1,099	-	760	521570	Maintenance & Repairs Supplies - Vehicles	760	760	760
840	6,425	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	-	-	524000	Contracted Professional Svcs	121,000	121,000	121,000
-	46,702	90,800	524020	Contracted Prof Svcs - Attorney & Legal	200,824	200,824	200,824
-	22,194	-	524030	Contracted Prof Svcs - Architect	-	-	-
52,157	55,843	71,200	524050	Contracted Prof Svcs - Advertising	71,230	71,230	71,230
8,064	6,435	8,000	524060	Contracted Prof Svcs - Information Technology Services	8,000	8,000	8,000
157,275	321,362	457,172	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	352,000	352,000	352,000
24,877	6,038	5,500	524075	Contracted Prof Svcs - Recruiting Services	5,650	5,650	5,650
-	24,995	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
473,383	1,349,513	675,779	524500	Marketing Expenditures	-	-	-
2,086,764	2,141,020	2,202,039	524510	Sales and Marketing Contract	3,100,000	3,100,000	3,100,000
82,373	84,515	86,924	524512	Minority Marketing	-	-	-
16,950	500	2,450	524600	Sponsorship Expenditures	2,500	2,500	2,500

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	For Information Only FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Convention Center							
431,435	441,358	455,268	524700	Visitor Develop Marketing	463,702	463,702	463,702
-	-	875,451	524710	Marketing Incentives	-	-	-
55,434	89,930	71,000	525110	Utility Services - Internet	86,000	86,000	86,000
45,838	50,999	53,300	525120	Utility Services - Telecommunications	53,309	53,309	53,309
778,114	792,618	825,000	525130	Utility Services - Electricity	795,000	795,000	795,000
182,598	152,537	175,000	525140	Utility Services - Natural Gas	165,750	165,750	165,750
29,150	40,556	41,000	525150	Utility Services - Sanitation & Refuse Removal	43,775	43,775	43,775
167,553	176,928	195,000	525160	Utility Services - Water & Sewer	197,000	197,000	197,000
37,304	22,844	32,700	525500	Cleaning Services	35,800	35,800	35,800
1,516	2,375	4,000	526000	Maintenance & Repair Services	6,015	6,015	6,015
95,875	64,488	90,000	526010	Maintenance & Repair Services - Building	96,600	96,600	96,600
20,795	15,935	30,000	526011	Maintenance & Repair Services - Painting	46,375	46,375	46,375
2,623	2,306	5,500	526012	Maintenance & Repair Services - Electricity	3,300	3,300	3,300
169,129	172,902	170,560	526013	Maintenance & Repair Services - Elevator & Escalator	180,500	180,500	180,500
32,173	29,582	33,730	526014	Maintenance & Repair Services - HVAC	36,400	36,400	36,400
2,200	697	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
20,868	30,499	29,500	526020	Maintenance & Repair Services - Equipment	42,350	42,350	42,350
52,995	68,484	55,000	526030	Maintenance & Repair Services - Grounds	59,570	59,570	59,570
13,750	21,638	20,300	526040	Maintenance & Repair Services - Technology	30,650	30,650	30,650
1,834	-	1,560	526050	Maintenance & Repair Services - Vehicles	1,560	1,560	1,560
44,329	57,134	47,720	526060	Maintenance & Repair Services - Safety	48,720	48,720	48,720
-	90,000	30,000	526100	Capital Maintenance - CIP	-	-	-
1,265	4,112	3,800	526300	Software Maintenance	28,806	28,806	28,806
6,861	6,172	8,200	526520	Rentals - Equipment	8,000	8,000	8,000
13,506	15,154	15,157	526530	Rentals - Office Equipment	15,610	15,610	15,610
1,802	916	1,100	526540	Rentals - Vehicle	1,100	1,100	1,100
-	303	-	526550	Rentals - Production	-	-	-
76,728	71,379	79,961	526555	Rentals - Air Space	82,360	82,360	82,360
3,713	9,635	4,000	526560	Rentals - Parking Space	4,120	4,120	4,120
280,738	333,271	190,000	526580	Rentals - Audio Visual	288,750	288,750	288,750
6,824	1,382	-	527000	Insurance	-	-	-
21,415	3,009	30,000	528000	Other Purchased Services	41,000	41,000	41,000
1,698	2,962	3,630	528030	Other Purchased Services - Delivery, Shipping & Courier	3,725	3,725	3,725
681	1,075	700	528060	Other Purchased Services - EMT & Medical	700	700	700
11,055	9,371	15,000	528070	Other Purchased Services - Trade Shows	15,000	15,000	15,000
23,945	10,551	7,500	528091	Other Purchased Services - City Police	8,000	8,000	8,000
804	-	1,000	528092	Other Purchased Services - Traffic Control	1,000	1,000	1,000
14,606	12,296	15,000	528094	Other Purchased Services - Linens	16,500	16,500	16,500
2,638	1,416	2,500	528095	Other Purchased Services - Physical Capacity Testing	1,880	1,880	1,880
7,233	5,901	4,900	528099	Other Purchased Services - Sustainability	9,900	9,900	9,900
12,723	15,570	12,000	528120	Other Purch Services - Reimb - Security	12,000	12,000	12,000

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Convention Center							
-	13,700	14,000	528140	Other Purch Services - Reimb - Talent & Entertainment	14,420	14,420	14,420
35,538	42,129	35,000	528150	Other Purch Services - Reimb - Audio Visual	39,500	39,500	39,500
10,329	6,275	10,640	528200	Banking Services	10,959	10,959	10,959
163,318	167,590	163,800	528210	Credit Card Fees	167,000	167,000	167,000
-	-	500	528220	ATM Fees and Services	515	515	515
23,767	28,311	11,200	528300	Other Purchased Services - Temporary Help Services	32,200	32,200	32,200
11,622	10,016	9,000	528400	Other Purchased Services - Printing & Graphics	9,045	9,045	9,045
79	1,428	3,068	529101	Food & Beverage Services - Advertising & Promotion	1,500	1,500	1,500
360	360	360	529102	Food & Beverage Services - Banking Fees	360	360	360
563	(27)	600	529104	Food & Beverage Services - Postage	-	-	-
3,471	-	-	529105	Food & Beverage Services - Commissions	-	-	-
254,581	279,796	236,430	529106	Food & Beverage Services - General Insurance	315,574	315,574	315,574
(101)	2,209	(1,470)	529107	Food & Beverage Services - Cash Over/Short	-	-	-
1,553	9,319	1,800	529108	Food & Beverage Services - Rental Exp - Vehicle	500	500	500
597	1,104	1,200	529109	Food & Beverage Services - Services - Vehicles	1,500	1,500	1,500
1,009	555	480	529110	Food & Beverage Services - Freight Chargeouts	1,000	1,000	1,000
1,537	1,773	1,500	529111	Food & Beverage Services - Recruiting	2,000	2,000	2,000
10,205	9,201	9,840	529112	Food & Beverage Services - Other	10,740	10,740	10,740
1,847,560	2,109,719	2,150,047	529120	Food & Beverage Services - Food Cost	2,189,898	2,189,898	2,189,898
162,823	353,659	118,459	529121	Food & Beverage Services - Beverage Cost	203,713	203,713	203,713
23,011	39,072	28,615	529122	Food & Beverage Services - Liqour Cost	8,953	8,953	8,953
34,120	45,873	35,428	529123	Food & Beverage Services - Wine Cost	8,778	8,778	8,778
36,254	48,333	58,649	529124	Food & Beverage Services - Beer Cost	22,822	22,822	22,822
22,926	(7,838)	114,419	529125	Food & Beverage Services - Specialty Coffee	-	-	-
(116,934)	(111,516)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(125,000)	(125,000)	(125,000)
4,698,916	5,257,622	1,199,896	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	1,074,436	1,074,436	1,074,436
51,625	39,966	1,945,042	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	2,750,707	2,750,707	2,750,707
10,745	8,826	9,600	529132	Food & Beverage Services - Payroll Laundry	2,500	2,500	2,500
11,197	18,817	5,500	529133	Food & Beverage Services - Subcontractor Payout	41,250	41,250	41,250
11,891	16,116	10,759	529134	Food & Beverage Services - Rental Exp - Equipment	19,000	19,000	19,000
4,727	9,552	7,452	529135	Food & Beverage Services - Replacements	5,797	5,797	5,797
3,369	1,918	3,600	529136	Food & Beverage Services - Travel - Meals & Entertainment	2,000	2,000	2,000
5,766	5,574	6,000	529137	Food & Beverage Services - Travel - Lodging	3,500	3,500	3,500
5,416	6,662	981,682	529139	Food & Beverage Services - Other Labor & Related	1,518,638	1,518,638	1,518,638
72	3,264	3,600	529140	Food & Beverage Services - Employee Welfare	2,500	2,500	2,500
2,400	2,400	6,000	529150	Food & Beverage Services - Services - Software License Fees	3,000	3,000	3,000
24,004	34,881	25,200	529151	Food & Beverage Services - Services - Contract Cleaning	35,000	35,000	35,000
4,766	6,347	5,000	529153	Food & Beverage Services - Services - Legal	5,000	5,000	5,000
12,752	8,062	10,000	529154	Food & Beverage Services - Services - Repair & Maintenance	10,000	10,000	10,000
12,176	11,584	13,000	529155	Food & Beverage Services - Services - Professional	12,000	12,000	12,000
14,479	15,586	13,300	529157	Food & Beverage Services - Services - Security	6,000	6,000	6,000

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FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Convention Center							
10,952	13,715	10,073	529159	Food & Beverage Services - Services - Telecommunications	9,760	9,760	9,760
1,124	66	240	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	240	240	240
-	510	1,200	529161	Food & Beverage Services - Supplies - Equipment	8,000	8,000	8,000
11,003	(1,315)	-	529169	Food & Beverage Services - Services - Other	-	-	-
82,945	44,203	36,720	529170	Food & Beverage Services - Supplies - Cafeteria	46,439	46,439	46,439
60	645	600	529171	Food & Beverage Services - Supplies - Flowers & Decoration	-	-	-
147,927	133,304	147,200	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	135,000	135,000	135,000
1,105	(1,742)	-	529173	Food & Beverage Services - Supplies - Misc.	-	-	-
18,669	13,011	12,120	529174	Food & Beverage Services - Supplies - Office	12,000	12,000	12,000
417	-	-	529176	Food & Beverage Services - Supplies - Serviceware	-	-	-
70,366	50,233	81,980	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	(97,041)	(97,041)	(97,041)
-	-	3,000	529190	Food & Beverage Services - Reserve Capital 2%	380,162	380,162	380,162
88,254	104,055	163,960	529191	Food & Beverage Services - Spent Capital Reserve 2%	(190,081)	(190,081)	(190,081)
-	-	1,500	529192	Food & Beverage Services - Reserve Maintenance 1%	194,082	194,082	194,082
116,667	66,262	81,980	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	(97,041)	(97,041)	(97,041)
-	-	1,500	529194	Food & Beverage Services - Reserve Utilities 1%	194,082	194,082	194,082
20,449	19,599	81,980	529195	Food & Beverage Services - Spent Utility Reserve 1%	(97,041)	(97,041)	(97,041)
-	-	1,500	529196	Food & Beverage Services - Reserve Marketing 1%	194,082	194,082	194,082
63,080	166,239	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
284,610	337,201	269,750	529198	Food & Beverage Services - Net Gross Receipts Percent	357,592	357,592	357,592
143,365	210,479	149,866	529199	Food & Beverage Services - Percent of Net Profit	179,393	179,393	179,393
145,209	128,783	153,000	529210	Parking Services - Parking Lot Management	145,000	145,000	145,000
101,306	101,243	84,800	530010	License & Permit Fees	97,645	97,645	97,645
(127)	-	-	531000	Taxes (Non-Payroll)	-	-	-
-	-	2,200,000	532000	Government Assessments	-	-	-
60,270	45,838	66,145	545100	Travel and Lodging	71,685	71,685	71,685
4,751	3,509	5,650	545200	Mileage, Taxi and Parking	5,685	5,685	5,685
8,221	6,232	11,140	545300	Meals & Entertainment	13,130	13,130	13,130
31,978	26,728	47,475	545500	Staff Development	67,630	67,630	67,630
19,231	14,441	18,225	545520	Conference Fees	17,625	17,625	17,625
39,960	51,786	34,070	549000	Miscellaneous Expenditures	35,604	35,604	35,604
32,508	38,184	43,470	549010	Tri-Met Transit Pass	47,817	47,817	47,817
77,826	8,898	-	552000	Bad Debt Expense	-	-	-
15,101,697	**17,580,827**	**18,732,337**		**Total Materials and Services**	**17,579,566**	**17,579,566**	**17,579,566**
				Capital Outlay			
595,538	72,350	-	571000	Improve-Other than Bldg	-	-	-
345,057	1,111,657	2,863,924	572000	Buildings & Related	3,602,000	3,602,000	3,602,000
360,515	566,433	560,890	574000	Equipment & Vehicles	591,000	591,000	831,000
1,301,110	**1,750,440**	**3,424,814**		**Total Capital Outlay**	**4,193,000**	**4,193,000**	**4,433,000**

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - Oregon Convention Center							
				Interfund Transfers			
1,609,691	1,807,526	1,843,572	580000	Transfer for Indirect Costs	2,086,901	2,086,901	2,086,901
1,001,253	-	-	581000	Transfer of Resources	247,000	247,000	247,000
-	127,450	156,423	582000	Transfer for Direct Costs	135,954	135,954	135,954
-	-	440,000	586000	Interfund Loan - Principal	220,000	220,000	220,000
-	-	30,800	586500	Interfund Loan - Interest	8,800	8,800	8,800
2,610,944	**1,934,976**	**2,470,795**		**Total Interfund Transfers**	**2,698,655**	**2,698,655**	**2,698,655**
				Contingency			
-	-	346,726	701002	Contingency - Operating	1,630,000	1,630,000	1,630,000
-	-	1,415,078	701003	Contingency - New Capital-Business Strategy Reserve	1,699,078	1,699,078	1,699,078
-	-	2,084,922	706000	Contingency - Renew & Replacement	11,183,015	11,183,015	11,183,015
-	**-**	**3,846,726**		**Total Contingency**	**14,512,093**	**14,512,093**	**14,512,093**
				Unappropriated Fund Balance			
-	124,830	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
11,058,553	6,855,619	1,000,000	805000	Unapp FB - Reserves	-	-	-
-	-	260,000	805100	Unapp FB - Stabilization Reserve	-	-	-
-	6,065,523	2,542,857	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	1,334,856	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
11,058,553	**14,380,828**	**3,802,857**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$39,022,766	**$44,178,739**	**$41,952,306**	**TOTAL REQUIREMENTS**		**$48,953,128**	**$48,953,128**	**$49,193,128**

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
					For Information Only		
Visitor Venues - Portland'5 Centers for the Arts							
Revenues							
				Beginning Fund Balance			
21,797	-	-	326200	Fund Bal - Restricted by Contract	-	-	-
640,413	1,244,522	7,971,363	340000	Fund Bal-Unassigned/Undesignated	3,026,098	3,026,098	3,432,598
602,698	-	-	341500	Fund Bal-Dsg PERS	142,000	142,000	142,000
5,595,000	-	-	345300	Fund Bal-Dsg Renewal OCC	-	-	-
-	5,595,000	-	345400	Fun Bal-DsgG Renewal P'5	4,829,009	4,829,009	4,829,009
-	1,605,776	-	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	1,823,049	1,823,049	1,823,049
1,630,498	-	-	351010	Fund Bal-Assign BusStr New Cap	-	-	-
8,490,406	**8,445,298**	**7,971,363**		**Total Beginning Fund Balance**	**9,820,156**	**9,820,156**	**10,226,656**
				Current Revenue			
62,792	3,432	-	411500	State Grants - Indirect	-	-	-
16,634	-	-	412000	Local Grants - Direct	-	-	-
13,568	12,073	-	412900	Intra-Metro Grants	-	-	-
1,234,320	1,262,834	1,302,505	413000	Hotel/Motel Tax	1,327,779	1,327,779	1,327,779
616,336	630,511	650,383	413300	Visitor Development Fund Alloc	650,383	650,383	650,383
774,040	798,035	816,020	414500	Government Contributions	831,905	831,905	831,905
1,763,980	1,653,774	1,491,767	450000	Admission Fees	1,698,572	1,698,572	1,698,572
85,394	66,096	28,000	450101	Admission User Fees - Children's Theater	-	-	-
30,800	36,240	20,000	451010	Rentals - Audio Visual Equipment Fees	25,000	25,000	25,000
15,499	17,129	-	451040	Rentals - Misc. Equipment Fees	-	-	-
1,790	1,825	3,000	451050	Rentals - Tables & Chairs Fees	-	-	-
(378,797)	(363,622)	(129,581)	451110	Rentals - Less Comp Services	(182,157)	(182,157)	(182,157)
-	50,356	-	451998	Deferred Rental Rev Collected	-	-	-
(302,201)	-	-	451999	Rentals Deferred to Liabilities	-	-	-
(2,248)	(1,395)	-	452101	Rentals - Exhibit Hall	-	-	-
1,500	15,335	11,000	452102	Rentals - Lobby	9,000	9,000	9,000
1,372,546	1,355,357	1,005,442	452105	Rentals - Theater	1,141,504	1,141,504	1,141,504
1,130	300	300	452109	Rentals - Other Space	300	300	300
2,210	2,270	3,000	452110	Rentals - Outdoor Space	3,060	3,060	3,060
287,107	302,344	237,335	455110	Food Service Revenue - Liquor	272,028	272,028	272,028
252,853	290,090	184,591	455120	Food Service Revenue - Beer	211,577	211,577	211,577
532,458	594,645	369,188	455130	Food Service Revenue - Wine	423,155	423,155	423,155
120,401	188,191	197,780	455200	Food Service Revenue - Beverage	226,690	226,690	226,690
177,029	110,509	-	455210	Food Service Revenue - Water	-	-	-
13,840	16,557	-	455220	Food Service Revenue - Coffee	-	-	-
635,339	520,478	828,768	455500	Food Service Revenue - Food	957,852	957,852	957,852
24,276	8,145	33,000	455900	Miscellaneous Food & Beverage Revenue	48,000	48,000	48,000
-	(300)	-	455910	Outside Catering Buyout	-	-	-
68,199	53,801	60,900	455920	Recovery - Billed Gratuity	85,800	85,800	85,800

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Portland'5 Centers for the Arts							
13,050	10,700	-	455930	Recovery - Billed Labor	-	-	-
3,330	3,834	-	455942	Food Service Rev - Rental Equipment	-	-	-
62,641	59,911	-	455950	Subcontractor Revenue	-	-	-
245	60	-	455951	Sub Contract Reimbursement - Short	-	-	-
(7,189)	(6,828)	-	455990	Misc Food & Beverage - Less Comp Services	-	-	-
-	1,966	-	455998	Deferred Food & Bev Revenue Collected	-	-	-
(13,106)	-	-	455999	Food & Beverage Revenue Deferred to Liab	-	-	-
12,680	14,306	15,000	457100	Gift Shop Sales	15,000	15,000	15,000
18,429	57,145	40,000	458300	Utility Services - Electricity & Hookup	45,000	45,000	45,000
1,612	(2,041)	1,000	458600	Utility Services - Refuse Removal	1,000	1,000	1,000
3,255	2,192	3,000	458700	Utility Services - Telephone & Hookup	1,200	1,200	1,200
9,604	11,650	8,500	458800	Utility Services - WiFi - Internet Network	12,000	12,000	12,000
8,816	8,501	9,000	459100	Commissions - ATM	9,000	9,000	9,000
1,900	7,500	3,500	459200	Commissions - Outside Catering	5,000	5,000	5,000
155,166	93,177	74,200	459910	Commissions - Souvenir Sales	81,950	81,950	81,950
564,640	84,912	-	459920	Commissions - Tickets	-	-	-
1,381	1,339	2,196	459921	Commissions - Ticket Exchange	-	-	-
340,629	1,233,031	1,729,176	459922	Commissions - Ticket Service Charge	1,709,082	1,709,082	1,709,082
75,000	287,067	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
43,015	55,523	63,471	464512	Reimbursed Services - Security	57,941	57,941	57,941
7,002	624	-	464513	Reimbursed Services - Insurance billed	-	-	-
436	684	1,625	464514	Reimbursed Services - License & Permits Billed	1,250	1,250	1,250
222,825	279,459	230,000	464515	Reimbursed Services - Stagehand	235,000	235,000	235,000
-	-	2,000	464522	Reimbursed Services - Piano Tuning	3,000	3,000	3,000
14,779	10,372	10,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
5,358	2,793	2,500	464599	Reimbursed Services - Misellaneous	2,500	2,500	2,500
32,874	31,600	26,323	464902	Reimbursed Labor - Admission Lead	29,601	29,601	29,601
43,455	45,851	41,069	464906	Reimbursed Labor - Coat Check	49,087	49,087	49,087
31,634	29,862	23,932	464907	Reimbursed Labor - Elevator Operator	27,994	27,994	27,994
3,367	4,698	5,966	464908	Reimbursed Labor - EMT & Medical	5,162	5,162	5,162
98,237	95,851	81,455	464910	Reimbursed Labor - Gate	90,020	90,020	90,020
117,928	132,888	91,813	464911	Reimbursed Labor - House Manager	110,241	110,241	110,241
63,216	73,986	89,812	464912	Reimb Labor-Oper & Setup	67,940	67,940	67,940
126,091	132,216	126,456	464915	Reimbursed Labor - Stagedoor	150,514	150,514	150,514
27,291	25,906	23,507	464917	Reimbursed Labor - Ticket Sellers	18,879	18,879	18,879
35,123	33,934	31,160	464918	Reimbursed Labor - Ticket Supervisor	24,640	24,640	24,640
450,148	437,038	386,806	464919	Reimbursed Labor - Ushers	437,820	437,820	437,820
1,081,034	1,115,105	1,122,105	464922	Reimbursed Labor - Stagehand	1,204,217	1,204,217	1,204,217
268,179	238,213	224,894	465000	Miscellaneous Charges for Svc	292,148	292,148	292,148
39,171	24,880	19,420	470000	Interest on Investments	17,000	17,000	17,000
3,538	(1,540)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - Portland'5 Centers for the Arts							
21,925	25,149	20,000	472000	Interest Revenue - Licensee	14,000	14,000	14,000
380,699	75,000	75,000	475000	Donations & Bequests - Oper	-	-	-
18,977	26,208	46,000	476000	Sponsorship Revenue	39,600	39,600	39,600
(152)	2,472	1,248	480000	Cash Over and Short	(2,000)	(2,000)	(2,000)
59,147	44,540	24,304	480010	Credit Card Machine Fees Billed	23,282	23,282	23,282
5,353	4,897	-	480020	Finance Charges	-	-	-
21,599	20,112	24,708	489000	Miscellaneous Revenue	30,020	30,020	30,020
1,081	28	-	489100	Refunds/Reimbursements	-	-	-
11,896,205	**12,461,782**	**11,814,544**		**Total Current Revenue**	**12,571,536**	**12,571,536**	**12,571,536**
				Interfund Transfers			
28,440	17,500	-	497000	Transfer of Resources	-	-	-
-	-	(388,603)	499310	Intrafund Clearing Direct	(428,413)	(428,413)	(428,413)
15,000	-	-	499500	Intrafund Clearing Capital	-	-	-
43,440	**17,500**	**(388,603)**		**Total Interfund Transfers**	**(428,413)**	**(428,413)**	**(428,413)**
$20,430,051	**$20,924,580**	**$19,397,304**	**TOTAL RESOURCES**		**$21,963,279**	**$21,963,279**	**$22,369,779**
Expenditures							
				Personnel Services			
1,193,330	1,224,809	1,288,625	501000	Reg Employees-Full Time-Exempt	1,374,058	1,374,058	1,374,058
699,555	611,896	542,269	501500	Reg Empl-Full Time-Non-Exempt	617,724	617,724	617,724
18,937	21,650	47,081	502500	Reg Empl-Part Time-Non-Exempt	17,112	17,112	17,112
2,480	16,760	2,000	503000	Temporary Employees - Hourly	2,000	2,000	2,000
540,118	534,881	587,954	504300	Non-Reimbursable Labor	770,200	770,200	770,200
1,285,523	1,388,296	1,078,619	504500	Reimbursable Labor	1,652,259	1,652,259	1,652,259
274,336	307,564	327,751	508000	Overtime	334,818	334,818	334,818
-	-	10,054	508500	Premium Pay	208,090	208,090	208,090
-	-	35,564	508900	Merit/Bonus Pay	-	-	-
-	-	54,824	508910	COLA Salary Adjustment (Budget Only)	-	-	-
320,931	325,791	334,935	511000	Fringe - Payroll Taxes	219,225	219,225	219,225
462,832	430,713	584,675	512000	Fringe - Retirement PERS	285,937	285,937	285,937
512,322	528,165	674,886	513000	Fringe - Health & Welfare	452,536	452,536	452,536
54,134	34,121	43,331	514000	Fringe - Unemployment	34,149	34,149	34,149
11,058	10,867	11,316	515000	Fringe - Other Benefits	8,256	8,256	8,256
-	-	-	519000	Pension Oblig Bonds Contrib	20,087	20,087	20,087
1,950	1,875	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,377,505	**5,437,387**	**5,623,884**		**Total Personnel Services**	**5,996,451**	**5,996,451**	**5,996,451**

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
				For Information Only			
Visitor Venues - Portland'5 Centers for the Arts							
				Materials and Services			
12,598	11,705	19,000	520100	Office Supplies	17,750	17,750	17,750
6,923	10,602	10,000	520110	Computer Equipment	20,000	20,000	20,000
428	1,117	2,200	520120	Meetings Expenditures	2,200	2,200	2,200
4,536	12,414	10,000	520130	Postage	10,000	10,000	10,000
2,362	3,216	6,800	520140	Promotion/Consutling Supplies	2,800	2,800	2,800
9,121	8,644	19,250	520500	Operating Supplies	24,000	24,000	24,000
12,699	24,599	7,000	520510	Operating Supplies - Small Tools, Equip	10,000	10,000	10,000
1,669	30	2,000	520530	Operating Supplies - Coat Check	2,000	2,000	2,000
880	647	2,750	520550	Operating Supplies - Telecommunications	2,750	2,750	2,750
-	2,103	750	520570	Operating Supplies - Production	9,250	9,250	9,250
17,749	14,261	15,000	520571	Operating Supplies - Show and Stage	10,000	10,000	10,000
6,346	10,808	14,320	520580	Operating Supplies - Uniforms	16,680	16,680	16,680
6,323	7,778	7,399	521100	Membership & Professional Dues	8,960	8,960	8,960
936	724	1,500	521200	Publicaitons and Subscriptions	1,500	1,500	1,500
766	261	1,000	521400	Fuels and Lubricants - General	1,000	1,000	1,000
30	28	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
12,861	23,078	41,000	521520	Maintenance & Repairs Supplies - Building	41,000	41,000	41,000
9,668	5,419	12,000	521521	Maintenance & Repairs Supplies - HVAC	12,000	12,000	12,000
55,241	47,839	45,000	521530	Maintenance & Repairs Supplies - Custodial	45,000	45,000	45,000
34,122	28,871	25,000	521540	Maintenance & Repairs Supplies - Electrical	25,000	25,000	25,000
141	-	500	521550	Maintenance & Repairs Supplies - Grounds/Landscape	500	500	500
4,210	25,346	33,650	521560	Maintenance & Repairs Supplies - Equipment	39,000	39,000	39,000
8	170	500	521570	Maintenance & Repairs Supplies - Vehicles	500	500	500
319	517	1,500	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	1,500	1,500	1,500
11,268	10,869	11,000	522500	Retail	12,000	12,000	12,000
65	-	200	524040	Contracted Prof Svcs - Promotion & Public Relations	200	200	200
6,065	6,980	11,500	524050	Contracted Prof Svcs - Advertising	11,900	11,900	11,900
-	-	5,000	524060	Contracted Prof Svcs - Information Technology Services	5,000	5,000	5,000
55,063	76,818	14,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	46,300	46,300	46,300
671	929	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
3,610	6,123	25,000	524600	Sponsorship Expenditures	25,000	25,000	25,000
87,429	68,625	-	524610	Sponsorship Expenditures - Children's Theater	-	-	-
38,166	46,578	43,000	525120	Utility Services - Telecommunications	43,000	43,000	43,000
343,840	340,956	320,840	525130	Utility Services - Electricity	320,840	320,840	320,840
85,924	79,635	90,000	525140	Utility Services - Natural Gas	80,000	80,000	80,000
21,423	18,473	25,000	525150	Utility Services - Sanitation & Refuse Removal	25,000	25,000	25,000
91,994	90,039	95,000	525160	Utility Services - Water & Sewer	95,000	95,000	95,000
-	-	1,500	525500	Cleaning Services	1,500	1,500	1,500
-	130	500	526000	Maintenance & Repair Services	500	500	500

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Portland'5 Centers for the Arts							
219,145	85,550	155,000	526010	Maintenance & Repair Services - Building	155,000	155,000	155,000
600	-	4,000	526012	Maintenance & Repair Services - Electricity	4,000	4,000	4,000
51,981	53,759	70,000	526013	Maintenance & Repair Services - Elevator & Escalator	50,000	50,000	50,000
32,178	41,426	55,000	526014	Maintenance & Repair Services - HVAC	45,000	45,000	45,000
25,211	21,999	47,500	526020	Maintenance & Repair Services - Equipment	51,940	51,940	51,940
5,133	3,436	15,000	526030	Maintenance & Repair Services - Grounds	15,000	15,000	15,000
-	219	-	526040	Maintenance & Repair Services - Technology	-	-	-
56	142	1,000	526050	Maintenance & Repair Services - Vehicles	1,000	1,000	1,000
23,410	-	125,000	526100	Capital Maintenance - CIP	125,000	125,000	246,500
780	350	2,500	526300	Software Maintenance	2,500	2,500	2,500
1,948	1,141	9,000	526520	Rentals - Equipment	9,000	9,000	9,000
21,518	24,595	25,000	526530	Rentals - Office Equipment	25,000	25,000	25,000
134,814	134,814	134,814	526555	Rentals - Air Space	134,814	134,814	134,814
7,526	-	-	527000	Insurance	-	-	-
3,236	3,169	4,550	528030	Other Purchased Services - Delivery, Shipping & Courier	4,500	4,500	4,500
681	522	4,200	528060	Other Purchased Services - EMT & Medical	3,528	3,528	3,528
-	412,574	425,187	528080	Other Purchased Services - Agency Fees	399,000	399,000	399,000
1,769	1,985	2,000	528093	Other Purchased Services - Piano Tuning	3,000	3,000	3,000
310	-	225	528095	Other Purchased Services - Physical Capacity Testing	225	225	225
1,818	9,380	7,500	528110	Other Purch Services - Reimb - Show Services	3,500	3,500	3,500
40,686	52,107	58,706	528120	Other Purch Services - Reimb - Security	53,591	53,591	53,591
394,031	348,072	330,000	528130	Other Purch Services - Reimb - Stagehand	330,000	330,000	330,000
-	11,850	-	528140	Other Purch Services - Reimb - Talent & Entertainment	-	-	-
253	33,705	35,000	528160	Other Purch Services - Reimb - Stage Equipment	-	-	-
8,487	5,838	15,000	528200	Banking Services	600	600	600
79,671	272,828	207,000	528210	Credit Card Fees	252,065	252,065	252,065
13,097	2,551	5,000	528300	Other Purchased Services - Temporary Help Services	-	-	-
3,441	4,706	9,346	528400	Other Purchased Services - Printing & Graphics	15,350	15,350	15,350
1,720	150	-	529101	Food & Beverage Services - Advertising & Promotion	1,400	1,400	1,400
60	60	-	529102	Food & Beverage Services - Banking Fees	60	60	60
169	201	-	529104	Food & Beverage Services - Postage	200	200	200
52,213	53,820	59,719	529106	Food & Beverage Services - General Insurance	62,000	62,000	62,000
2,067	2,381	-	529107	Food & Beverage Services - Cash Over/Short	2,000	2,000	2,000
371	676	-	529108	Food & Beverage Services - Rental Exp - Vehicle	-	-	-
690	365	-	529109	Food & Beverage Services - Services - Vehicles	-	-	-
488	1,104	-	529111	Food & Beverage Services - Recruiting	1,200	1,200	1,200
2,952	3,442	-	529112	Food & Beverage Services - Other	-	-	-
162,905	166,897	205,846	529120	Food & Beverage Services - Food Cost	239,463	239,463	239,463
72,467	51,681	37,815	529121	Food & Beverage Services - Beverage Cost	43,071	43,071	43,071
51,699	58,634	45,368	529122	Food & Beverage Services - Liqour Cost	51,685	51,685	51,685
110,742	106,384	77,656	529123	Food & Beverage Services - Wine Cost	84,631	84,631	84,631

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Portland'5 Centers for the Arts							
47,126	54,878	34,305	529124	Food & Beverage Services - Beer Cost	40,200	40,200	40,200
(18,047)	(16,620)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(16,000)	(16,000)	(16,000)
(248)	3,203	-	529129	Food & Beverage Services - Other	2,800	2,800	2,800
844,069	887,725	165,880	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	330,800	330,800	330,800
-	-	536,690	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	692,531	692,531	692,531
1,972	-	-	529132	Food & Beverage Services - Payroll Laundry	-	-	-
37,863	33,473	18,151	529133	Food & Beverage Services - Subcontractor Payout	26,400	26,400	26,400
3,027	772	-	529134	Food & Beverage Services - Rental Exp - Equipment	1,700	1,700	1,700
1,482	1,635	-	529135	Food & Beverage Services - Replacements	1,600	1,600	1,600
-	604	-	529136	Food & Beverage Services - Travel - Meals & Entertainment	1,200	1,200	1,200
-	3,477	154,565	529139	Food & Beverage Services - Other Labor & Related	1,800	1,800	1,800
148	775	-	529140	Food & Beverage Services - Employee Welfare	-	-	-
3,516	3,826	-	529151	Food & Beverage Services - Services - Contract Cleaning	4,426	4,426	4,426
4,449	3,486	-	529152	Food & Beverage Services - Services - Consulting	1,800	1,800	1,800
438	-	-	529153	Food & Beverage Services - Services - Legal	-	-	-
395	376	-	529154	Food & Beverage Services - Services - Repair & Maintenance	-	-	-
9,000	2,800	-	529156	Food & Beverage Services - Services - Talent & Entertainment	-	-	-
17,956	21,899	-	529157	Food & Beverage Services - Services - Security	21,000	21,000	21,000
7,589	7,321	-	529158	Food & Beverage Services - Services - Technology R & M	8,000	8,000	8,000
565	1,174	-	529159	Food & Beverage Services - Services - Telecommunications	-	-	-
655	196	-	529169	Food & Beverage Services - Services - Other	600	600	600
14,069	3,970	124,145	529170	Food & Beverage Services - Supplies - Cafeteria	4,300	4,300	4,300
622	50	-	529171	Food & Beverage Services - Supplies - Flowers & Decoration	1,600	1,600	1,600
19,755	20,454	-	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	19,000	19,000	19,000
2,015	118	-	529173	Food & Beverage Services - Supplies - Misc.	300	300	300
7,397	6,140	-	529174	Food & Beverage Services - Supplies - Office	6,800	6,800	6,800
31,877	31,789	19,116	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	22,251	22,251	22,251
-	-	-	529190	Food & Beverage Services - Reserve Capital 2%	-	-	-
28,272	38,072	38,230	529191	Food & Beverage Services - Spent Capital Reserve 2%	44,502	44,502	44,502
-	-	-	529192	Food & Beverage Services - Reserve Maintenance 1%	-	-	-
22,873	23,730	19,116	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	22,251	22,251	22,251
-	-	-	529194	Food & Beverage Services - Reserve Utilities 1%	-	-	-
7,690	6,635	19,116	529195	Food & Beverage Services - Spent Utility Reserve 1%	22,251	22,251	22,251
-	-	-	529196	Food & Beverage Services - Reserve Marketing 1%	-	-	-
28,622	28,561	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
69,029	68,177	62,126	529198	Food & Beverage Services - Net Gross Receipts Percent	72,316	72,316	72,316
51,254	42,954	29,370	529199	Food & Beverage Services - Percent of Net Profit	37,089	37,089	37,089
9,769	14,119	17,625	530010	License & Permit Fees	16,850	16,850	16,850
2,613	3,052	3,500	532000	Government Assessments	3,500	3,500	3,500
27,184	32,414	23,750	545100	Travel and Lodging	36,694	36,694	36,694
1,049	1,623	2,840	545200	Mileage, Taxi and Parking	4,326	4,326	4,326

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	For Information Only FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Portland'5 Centers for the Arts							
18,553	26,144	31,425	545300	Meals & Entertainment	30,660	30,660	30,660
3,483	2,403	10,000	545500	Staff Development	10,320	10,320	10,320
5,001	9,880	10,750	545520	Conference Fees	16,750	16,750	16,750
22,080	17,729	28,700	549000	Miscellaneous Expenditures	24,875	24,875	24,875
19,836	23,531	24,708	549010	Tri-Met Transit Pass	30,020	30,020	30,020
22	380	-	552000	Bad Debt Expense	-	-	-
3,830,796	**4,371,772**	**4,469,199**		**Total Materials and Services**	**4,684,465**	**4,684,465**	**4,805,965**
				Capital Outlay			
-	-	-	571000	Improve-Other than Bldg	50,000	50,000	50,000
440,036	458,231	826,000	572000	Buildings & Related	1,422,000	1,422,000	1,707,000
83,216	35,191	90,000	574000	Equipment & Vehicles	181,000	181,000	181,000
523,252	**493,423**	**916,000**		**Total Capital Outlay**	**1,653,000**	**1,653,000**	**1,938,000**
				Interfund Transfers			
1,016,146	1,114,353	1,145,036	580000	Transfer for Indirect Costs	1,176,646	1,176,646	1,176,646
613,522	-	-	581000	Transfer of Resources	142,000	142,000	142,000
-	5,281	-	582000	Transfer for Direct Costs	-	-	-
1,629,668	**1,119,634**	**1,145,036**		**Total Interfund Transfers**	**1,318,646**	**1,318,646**	**1,318,646**
				Contingency			
-	-	300,000	701002	Contingency - Operating	600,000	600,000	600,000
-	-	2,039,685	701003	Contingency - New Capital-Business Strategy Reserve	1,857,050	1,857,050	1,857,050
-	-	-	706000	Contingency - Renew & Replacement	5,853,667	5,853,667	5,853,667
-	**-**	**2,339,685**		**Total Contingency**	**8,310,717**	**8,310,717**	**8,310,717**
				Unappropriated Fund Balance			
8,445,298	1,800,304	-	805000	Unapp FB - Reserves	-	-	-
-	-	174,500	805100	Unapp FB - Stabilization Reserve	-	-	-
-	5,425,009	4,729,000	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	1,795,801	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
8,445,298	**9,021,114**	**4,903,500**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$19,806,519	**$20,443,330**	**$19,397,304**	**TOTAL REQUIREMENTS**		**$21,963,279**	**$21,963,279**	**$22,369,779**

Natural Areas Fund

Natural Areas Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	36,469,224	98,783,002	65,234,269	52,603,488	52,603,488	52,603,488	(19.36%)
Current Revenues							
Interest Earnings	139,417	180,451	163,086	262,738	262,738	262,738	61.10%
Grants	782,291	73,338	-	-	-	-	0.00%
Contributions from Governments	-	67,946	-	-	-	-	0.00%
Charges for Services	6,205	-	-	-	-	-	0.00%
Contributions from Private Sources	162,190	110,944	866,000	-	-	-	(100.00%)
Miscellaneous Revenue	143	130,233	-	-	-	-	0.00%
Other Financing Sources	-	500,000	-	-	-	-	0.00%
Bond Proceeds	90,015,894	-	-	-	-	-	0.00%
Subtotal Current Revenues	91,106,138	1,062,911	1,029,086	262,738	262,738	262,738	(74.47%)
Interfund Transfers							
Fund Equity Transfers	13,176	-	-	-	-	-	0.00%
Subtotal Interfund Transfers	13,176	-	-	-	-	-	0.00%
TOTAL RESOURCES	**$127,588,539**	**$99,845,913**	**$66,263,355**	**$52,866,226**	**$52,866,226**	**$52,866,226**	**(20.22%)**
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,606,173	1,486,167	1,660,155	1,682,518	1,682,518	1,788,256	7.72%
Materials and Services	9,420,268	8,296,292	12,150,000	12,150,000	12,150,000	12,044,262	(0.87%)
Capital Outlay	16,261,986	10,066,862	21,437,760	20,000,000	20,000,000	20,000,000	(6.71%)
Subtotal Current Expenditures	27,288,427	19,849,321	35,247,915	33,832,518	33,832,518	33,832,518	(4.02%)
Interfund Transfers							
Internal Service Transfers	444,280	458,859	559,569	59,288	59,288	59,288	(89.40%)
Interfund Reimbursements	1,019,046	1,290,281	1,326,240	1,557,889	1,557,889	1,557,889	17.47%
Fund Equity Transfers	53,783	-	-	56,000	56,000	56,000	n/a
Subtotal Interfund Transfers	1,517,109	1,749,140	1,885,809	1,673,177	1,673,177	1,673,177	(11.28%)
Contigency	-	-	20,000,000	15,000,000	15,000,000	15,000,000	(25.00%)
Unappropriated Fund Balance	98,783,002	78,247,452	9,129,631	2,360,531	2,360,531	2,360,531	(74.14%)
Subtotal Contigency/Ending Balance	98,783,002	78,247,452	29,129,631	17,360,531	17,360,531	17,360,531	(40.40%)
TOTAL REQUIREMENTS	**$127,588,539**	**$99,845,913**	**$66,263,355**	**$52,866,226**	**$52,866,226**	**$52,866,226**	**(20.22%)**
FULL-TIME EQUIVALENTS	14.95	14.70	14.30	15.05	15.05	16.05	5.24%
FTE CHANGE FROM FY 2013-14							1.75

Natural Areas Fund

In November 2006 the voters of the Metro region authorized the sale of $227.4 million in general obligation bonds for the purpose of preserving natural areas and stream frontages, maintaining and improving water quality and protecting fish and wildlife habitat. The $227.4 million total voter authorization included three elements:

- $168.4 million regional component to purchase regionally significant natural areas in 27 target areas.
- $44 million local share component to be provided directly to local cities, counties and park providers to allow flexibility for each community to meet its own needs and offer citizens improved access to nature in neighborhoods.
- $15 million Nature in Neighborhoods Capital Grant program to complement the regional and local share portions of the 2006 bond measure by providing opportunities for the community to actively protect fish and wildlife habitat and water quality near where people live and work.

The first series of bonds under the 2006 authorization was issued in April 2007 for $124,295,000. The agency issued $75 million in additional bonds in May 2012. Metro's AAA bond rating and strong financial position resulted in a $15 million premium to the fund. The final bond sale under the authorization is expected to occur in spring or summer of 2015. The Natural Areas Fund is used to account for proceeds and expenditures related to the Natural Areas general obligation bonds.

BEGINNING FUND BALANCE

The Natural Areas Fund's beginning fund balance for FY 2014-15 is $52.6 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at $262,738 for FY 2014-15. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

With the approval of the bond measure in 2006, the Metro Council approved the addition of new positions to support the acquisition, stabilization, local share and community grant elements of the program. Legal and due diligence staff associated with the program are budgeted in the Office of Metro Attorney in the General Fund. This category includes salaries and benefits for 16.05 FTE, an increase of .75 FTE from FY 2013-14. A new Natural Areas Acquisition Supervisor has been added in FY 2014-15 to supervise acquisition staff, coordinate with the Office of Metro Attorney on due diligence work, and negotiate the more complex acquisition deals.

Materials and services

Funds are budgeted for local share payments to other jurisdictions and community grants. Professional and property services related to land acquisition are now budgeted under capital outlay.

Capital outlay

The capital outlay budget provides for the acquisition of land and the capital improvements of some existing properties as authorized under the bond measure. The Natural Areas program is a willing seller program, with actual expenditures dependent on available property. With the economic recession, completed sales dropped significantly through FY 2010-11, but have improved since that time. Capital expenditures of $20.0 million are budgeted for FY 2014-15.

Interfund transfers

Expenditures in this category include transfers to the General and Risk Management funds for central services, insurance, and costs for the use of offices and shared meeting spaces, which are incurred on behalf of the Natural Areas program. These charges are allocated based on an approved central services cost allocation plan. There is also a transfer to the Research Center for mapping services provided by the Data Resource Center.

Contingency

Contingency funds are provided to meet unforeseen needs throughout the year. The Metro Council may, through budget amendment, move up to 15 percent of the value of the fund's appropriations from contingency. Any greater amount requires a full supplemental budget action. Because of the willing seller nature of the program, the Natural Areas Fund includes a contingency level that is significantly higher than would normally be budgeted. Most of the balance of bond proceeds carried over from previous years and not needed to fund current year expenditures is placed in contingency.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned. The balance will decrease as the program goals are achieved.

Natural Areas Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Natural Areas Fund							
Revenues							
				Beginning Fund Balance			
36,415,441	98,783,002	65,234,269	324000	Fund Bal-Restr for Bond Cap	52,547,488	52,547,488	52,547,488
53,783	-	-	341500	Fund Bal-Dsg PERS	56,000	56,000	56,000
36,469,224	**98,783,002**	**65,234,269**		**Total Beginning Fund Balance**	**52,603,488**	**52,603,488**	**52,603,488**
				Current Revenue			
500,000	-	-	410500	Federal Grants - Indirect	-	-	-
38,505	65,000	-	411000	State Grants - Direct	-	-	-
243,786	8,338	-	412000	Local Grants - Direct	-	-	-
-	119,834	-	414200	Intergovernmental Misc Revenue	-	-	-
-	67,946	-	414500	Government Contributions	-	-	-
6,205	-	-	421000	Documents and Publications	-	-	-
(114,204)	816,557	163,086	470000	Interest on Investments	262,738	262,738	262,738
253,621	(636,106)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
606	22	866,000	475000	Donations & Bequests - Oper	-	-	-
161,584	110,922	-	475500	Capital Contrib & Donations	-	-	-
-	500,000	-	481000	Sale of Capital Assets	-	-	-
47	9,302	-	489000	Miscellaneous Revenue	-	-	-
95	1,097	-	489100	Refunds/Reimbursements	-	-	-
75,000,000	-	-	490000	Gen Obligation Bond Proceeds	-	-	-
15,015,894	-	-	491500	Premium on Bonds Sold	-	-	-
91,106,138	**1,062,911**	**1,029,086**		**Total Current Revenue**	**262,738**	**262,738**	**262,738**
				Interfund Transfers			
13,176	-	-	497000	Transfer of Resources	-	-	-
13,176	**-**	**-**		**Total Interfund Transfers**	**-**	**-**	**-**
$127,588,538	**$99,845,913**	**$66,263,355**	**TOTAL RESOURCES**		**$52,866,226**	**$52,866,226**	**$52,866,226**

Natural Areas Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Natural Areas Fund							
Expenditures							
				Materials and Services			
13,098	12,931	-	520100	Office Supplies	-	-	-
11,692	14,733	-	520500	Operating Supplies	-	-	-
800	787	-	521000	Subscriptions and Dues	-	-	-
8,599	8,079	-	521400	Fuels and Lubricants - General	-	-	-
17,018	20,225	-	521500	Maintenance & Repairs Supplies	-	-	-
148,125	162,469	-	524000	Contracted Professional Svcs	-	-	-
2,146	500	-	524600	Sponsorship Expenditures	-	-	-
822	437	-	525000	Contracted Property Services	-	-	-
1,391	4,622	-	525100	Utility Services	-	-	-
56,939	108,160	-	526000	Maintenance & Repair Services	-	-	-
2,134	2,041	-	526500	Rentals	-	-	-
413,227	7,270	-	528000	Other Purchased Services	-	-	-
-	2,280	-	529200	Parking Services	-	-	-
8,539,491	6,375,624	10,000,000	530000	Payments to Other Agencies	10,000,000	10,000,000	9,894,262
11,509	41,735	-	531000	Taxes (Non-Payroll)	-	-	-
33,400	547,580	-	531500	Grants to Other Governments	-	-	-
495	-	-	531800	Contributions to Other Govt	-	-	-
150,901	962,780	2,150,000	544500	Grants & Loans	2,150,000	2,150,000	2,150,000
3,386	11,720	-	545000	Travel	-	-	-
5,096	8,217	-	545500	Staff Development	-	-	-
-	4,100	-	549000	Miscellaneous Expenditures	-	-	-
9,420,268	**8,296,292**	**12,150,000**		**Total Materials and Services**	**12,150,000**	**12,150,000**	**12,044,262**
				Personnel Services			
893,542	783,465	925,858	501000	Reg Employees-Full Time-Exempt	973,557	973,557	1,050,947
137,832	151,825	130,824	501500	Reg Empl-Full Time-Non-Exempt	194,491	194,491	194,491
83,318	97,008	100,154	502000	Reg Employees-Part Time-Exempt	29,410	29,410	29,410
39,604	21,381	-	503000	Temporary Employees - Hourly	-	-	-
-	34,500	-	503100	Temporary Employees - Salaried	-	-	-
1,991	938	-	508000	Overtime	-	-	-
1,955	2,510	-	508600	Mobile Comm Allowance	-	-	-
94,881	89,477	97,260	511000	Fringe - Payroll Taxes	100,687	100,687	107,195
152,838	126,795	205,202	512000	Fringe - Retirement PERS	149,740	149,740	156,086
193,463	171,721	194,196	513000	Fringe - Health & Welfare	216,901	216,901	231,313
-	-	2,058	514000	Fringe - Unemployment	1,021	1,021	1,021
4,951	4,148	4,603	515000	Fringe - Other Benefits	4,736	4,736	5,044
-	-	-	519000	Pension Oblig Bonds Contrib	11,975	11,975	12,749
1,800	2,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,606,173	**1,486,167**	**1,660,155**		**Total Personnel Services**	**1,682,518**	**1,682,518**	**1,788,256**

Natural Areas Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Natural Areas Fund							
				Capital Outlay			
13,019,356	9,172,940	20,000,000	570000	Land	20,000,000	20,000,000	20,000,000
163,804	183,769	1,087,760	571000	Improve-Other than Bldg	-	-	-
2,338,152	2,533	-	571500	Intangibles - Non-Depreciable	-	-	-
408,708	311,760	-	572000	Buildings & Related	-	-	-
331,967	395,860	350,000	579000	Intangible Assets	-	-	-
16,261,986	**10,066,862**	**21,437,760**		**Total Capital Outlay**	**20,000,000**	**20,000,000**	**20,000,000**
				Interfund Transfers			
1,019,046	1,290,281	1,326,240	580000	Transfer for Indirect Costs	1,557,889	1,557,889	1,557,889
53,783	-	-	581000	Transfer of Resources	56,000	56,000	56,000
444,280	458,859	559,569	582000	Transfer for Direct Costs	59,288	59,288	59,288
1,517,109	**1,749,140**	**1,885,809**		**Total Interfund Transfers**	**1,673,177**	**1,673,177**	**1,673,177**
				Contingency			
-	-	20,000,000	700000	Contingency	15,000,000	15,000,000	15,000,000
-	**-**	**20,000,000**		**Total Contingency**	**15,000,000**	**15,000,000**	**15,000,000**
				Unappropriated Fund Balance			
98,783,002	78,247,452	9,129,631	801000	Unapp FB - Restricted	2,360,531	2,360,531	2,360,531
98,783,002	**78,247,452**	**9,129,631**		**Total Unappropriated Fund Balance**	**2,360,531**	**2,360,531**	**2,360,531**
$127,588,539	**$99,845,913**	**$66,263,355**	**TOTAL REQUIREMENTS**		**$52,866,226**	**$52,866,226**	**$52,866,226**

Metro

Open Spaces Fund

Open Spaces Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	336,148	707,632	639,864	636,141	636,141	636,141	(0.58%)
Current Revenues							
Interest Earnings	3,206	2,385	3,200	3,180	3,180	3,180	(0.63%)
Other Financing Sources	397,434	-	-	-	-	-	0.00%
Subtotal Current Revenues	400,640	2,385	3,200	3,180	3,180	3,180	(0.63%)
TOTAL RESOURCES	**$736,788**	**$710,017**	**$643,064**	**$639,321**	**$639,321**	**$639,321**	**(0.58%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	222	8,426	-	-	-	-	0.00%
Capital Outlay	28,934	18,600	643,064	639,321	639,321	639,321	(0.58%)
Subtotal Current Expenditures	29,156	27,026	643,064	639,321	639,321	639,321	(0.58%)
Unappropriated Fund Balance	707,632	682,991	-	-	-	-	0.00%
Subtotal Contigency/Ending Balance	707,632	682,991	-	-	-	-	0.00%
TOTAL REQUIREMENTS	**$736,788**	**$710,017**	**$643,064**	**$639,321**	**$639,321**	**$639,321**	**(0.58%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

Open Spaces Fund

In July 1992 Metro adopted the Metropolitan Greenspaces Master Plan. Among other strategies, the master plan called for the acquisition of regionally significant open spaces. The Open Spaces Fund has been used to account for bond proceeds and expenditures related to the Open Spaces, Parks and Streams 1995 general obligation bonds.

The funds have been used to purchase regionally significant open spaces in 14 target areas and six regional trails and greenway areas, construct two regional trails and fund approximately 90 local government parks projects through the local greenspaces project element of the bond measure.

BEGINNING FUND BALANCE

In May 1995 the voters of the Metro region approved a $135.6 million general obligation bond measure for Open Spaces, Parks and Streams. The fund balance represents the minor amount of proceeds remaining on the program and includes the proceeds from the sale of any property originally purchased by the program.

CURRENT EXPENDITURES

Capital outlay

The capital outlay appropriation reflects the final remaining amount available for the purchase of land.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned and the expected proceeds from the sale of property. The balance has decreased as the program goals are achieved.

Open Spaces Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Open Spaces Fund							
Revenues							
				Beginning Fund Balance			
336,148	707,632	639,864	324000	Fund Bal-Restr for Bond Cap	636,141	636,141	636,141
336,148	**707,632**	**639,864**		**Total Beginning Fund Balance**	**636,141**	**636,141**	**636,141**
				Current Revenue			
3,589	2,457	3,200	470000	Interest on Investments	3,180	3,180	3,180
(383)	(72)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
397,434	-	-	481000	Sale of Capital Assets	-	-	-
400,640	**2,385**	**3,200**		**Total Current Revenue**	**3,180**	**3,180**	**3,180**
$736,788	**$710,017**	**$643,064**	**TOTAL RESOURCES**		**$639,321**	**$639,321**	**$639,321**
Expenditures							
				Materials and Services			
-	8,426	-	526000	Maintenance & Repair Services	-	-	-
222	-	-	528000	Other Purchased Services	-	-	-
222	**8,426**	**-**		**Total Materials and Services**	**-**	**-**	**-**
				Capital Outlay			
28,934	18,600	643,064	570000	Land	639,321	639,321	639,321
28,934	**18,600**	**643,064**		**Total Capital Outlay**	**639,321**	**639,321**	**639,321**
				Unappropriated Fund Balance			
707,632	682,991	-	801000	Unapp FB - Restricted	-	-	-
707,632	**682,991**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$736,788	**$710,017**	**$643,064**	**TOTAL REQUIREMENTS**		**$639,321**	**$639,321**	**$639,321**

Metro

Oregon Zoo Infrastructure and Animal Welfare Fund

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	8,876,891	77,630,727	66,353,439	38,571,472	38,571,472	38,571,472	(41.87%)
Current Revenues							
Interest Earnings	32,364	330,934	225,000	225,000	225,000	225,000	0.00%
Miscellaneous Revenue	66	-	-	-	-	-	0.00%
Bond Proceeds	75,705,459	-	-	-	-	-	0.00%
Subtotal Current Revenues	75,737,888	330,934	225,000	225,000	225,000	225,000	0.00%
Interfund Transfers							
Fund Equity Transfers	3,735	-	-	-	-	-	0.00%
Subtotal Interfund Transfers	3,735	-	-	-	-	-	0.00%
TOTAL RESOURCES	**$84,618,514**	**$77,961,661**	**$66,578,439**	**$38,796,472**	**$38,796,472**	**$38,796,472**	**(41.73%)**
REQUIREMENTS							
Current Expenditures							
Personnel Services	590,515	440,682	697,398	666,289	666,289	666,289	(4.46%)
Materials and Services	294,749	16,053	14,753	15,000	15,000	15,000	1.67%
Capital Outlay	5,804,545	7,683,456	25,108,917	28,529,344	28,529,344	28,529,344	13.62%
Subtotal Current Expenditures	6,689,809	8,140,191	25,821,068	29,210,633	29,210,633	29,210,633	13.13%
Interfund Transfers							
Internal Service Transfers	120,800	1,638	-	-	-	-	0.00%
Interfund Reimbursements	150,973	291,039	242,153	357,831	357,831	357,831	47.77%
Fund Equity Transfers	26,205	-	-	18,255	18,255	18,255	n/a
Subtotal Interfund Transfers	297,978	292,677	242,153	376,086	376,086	376,086	55.31%
Contigency	-	-	5,144,100	5,700,000	5,700,000	5,700,000	10.81%
Unappropriated Fund Balance	77,630,727	69,528,793	35,371,118	3,509,753	3,509,753	3,509,753	(90.08%)
Subtotal Contigency/Ending Balance	77,630,727	69,528,793	40,515,218	9,209,753	9,209,753	9,209,753	(77.27%)
TOTAL REQUIREMENTS	**$84,618,514**	**$77,961,661**	**$66,578,439**	**$38,796,472**	**$38,796,472**	**$38,796,472**	**(41.73%)**
FULL-TIME EQUIVALENTS	5.33	4.50	5.75	6.00	6.00	6.00	4.35%
FTE CHANGE FROM FY 2013-14							0.25

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

This fund was created in November 2008 following voter approval of the general obligation bond measure. Its purpose is to account for the proceeds and expenditures of all bonds issued under this authorization.

BEGINNING FUND BALANCE

In November 2008 the voters of the Metro region approved a $125 million general obligation bond measure for Oregon Zoo infrastructure and projects related to animal welfare. Metro issued $5 million in bonds under this authorization in December 2008, $15 million in August 2010 and an additional $65 million in May 2012. During the May 2012 sale, Metro's AAA bond rating and strong financial position resulted in a $10 million premium to the fund.

CURRENT REVENUES

Interest earnings

Bond proceeds are invested in compliance with bond and arbitrage requirements. Interest on expended bond proceeds must accrue to the bond fund and be treated the same as bond proceeds.

CURRENT EXPENDITURES

Personnel services

This category includes salaries and benefits for 6.00 FTE to continue the implementation of the Oregon Zoo bond program. The FY 2014-15 budget includes a 1.0 FTE Assistant Management Analyst position added by amendment during FY 2013-14.

Capital outlay

Major capital projects during FY 2014-15 include the on-site elephant habitat, the education center and the remote elephant center. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretives for the bond projects.

Interfund Transfers

This category includes charges from the General or Risk Management funds for services received such as legal, payroll, accounting, insurance, communications, human resources and finance.

Contingency

Contingency funds are provided to meet unforeseen needs or other emergencies throughout the fiscal year. The Metro Council must authorize the appropriation and expenditure of contingency by resolution.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned. The balance will decrease as the program goals are achieved.

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Oregon Zoo Infrastructure/Animal Welfare Fund							
Revenues							
				Beginning Fund Balance			
8,850,686	77,630,727	66,353,439	324000	Fund Bal-Restr for Bond Cap	38,553,217	38,553,217	38,553,217
26,205	-	-	341500	Fund Bal-Dsg PERS	18,255	18,255	18,255
8,876,891	**77,630,727**	**66,353,439**		**Total Beginning Fund Balance**	**38,571,472**	**38,571,472**	**38,571,472**
				Current Revenue			
78,479	696,362	225,000	470000	Interest on Investments	225,000	225,000	225,000
(46,116)	(365,429)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
66	-	-	489100	Refunds/Reimbursements	-	-	-
65,000,000	-	-	490000	Gen Obligation Bond Proceeds	-	-	-
10,705,459	-	-	491500	Premium on Bonds Sold	-	-	-
75,737,888	**330,934**	**225,000**		**Total Current Revenue**	**225,000**	**225,000**	**225,000**
				Interfund Transfers			
3,735	-	-	497000	Transfer of Resources	-	-	-
3,735	**-**	**-**		**Total Interfund Transfers**	**-**	**-**	**-**
$84,618,514	**$77,961,661**	**$66,578,439**	**TOTAL RESOURCES**		**$38,796,472**	**$38,796,472**	**$38,796,472**
Expenditures							
				Personnel Services			
431,225	312,979	483,854	501000	Reg Employees-Full Time-Exempt	473,619	473,619	473,619
3,394	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	8,889	-	502000	Reg Employees-Part Time-Exempt	-	-	-
3,752	15,331	-	503000	Temporary Employees - Hourly	-	-	-
8	171	-	508000	Overtime	-	-	-
610	815	-	508600	Mobile Comm Allowance	-	-	-
35,840	28,104	40,651	511000	Fringe - Payroll Taxes	39,825	39,825	39,825
63,513	41,983	80,254	512000	Fringe - Retirement PERS	59,760	59,760	59,760
50,728	31,309	77,715	513000	Fringe - Health & Welfare	86,472	86,472	86,472
-	-	13,182	514000	Fringe - Unemployment	-	-	-
1,444	1,101	1,743	515000	Fringe - Other Benefits	1,876	1,876	1,876
-	-	-	519000	Pension Oblig Bonds Contrib	4,737	4,737	4,737
590,515	**440,682**	**697,398**		**Total Personnel Services**	**666,289**	**666,289**	**666,289**

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Oregon Zoo Infrastructure/Animal Welfare Fund							
				Materials and Services			
3,007	6,798	4,753	520100	Office Supplies	5,000	5,000	5,000
-	758	10,000	520500	Operating Supplies	10,000	10,000	10,000
95	207	-	521000	Subscriptions and Dues	-	-	-
486	-	-	521900	Purchasing Card Expenditures	-	-	-
7,440	3,978	-	524000	Contracted Professional Svcs	-	-	-
282,677	1,610	-	528000	Other Purchased Services	-	-	-
160	-	-	530000	Payments to Other Agencies	-	-	-
289	2,456	-	545000	Travel	-	-	-
595	246	-	545500	Staff Development	-	-	-
294,749	**16,053**	**14,753**		**Total Materials and Services**	**15,000**	**15,000**	**15,000**
				Capital Outlay			
-	-	500,000	570000	Land	-	-	-
3,265	10	-	571000	Improve-Other than Bldg	-	-	-
2,723,363	521,196	144,725	572000	Buildings & Related	1,509,565	1,509,565	1,509,565
3,074,317	7,111,736	24,464,192	573000	Exhibits and Related	27,019,779	27,019,779	27,019,779
-	-	-	575000	Office Furn & Equip	-	-	-
3,600	-	-	576000	Railroad Equip & Facilities	-	-	-
-	50,514	-	578800	Art and Collections	-	-	-
5,804,545	**7,683,456**	**25,108,917**		**Total Capital Outlay**	**28,529,344**	**28,529,344**	**28,529,344**
				Interfund Transfers			
150,973	291,039	242,153	580000	Transfer for Indirect Costs	357,831	357,831	357,831
26,205	-	-	581000	Transfer of Resources	18,255	18,255	18,255
120,800	1,638	-	582000	Transfer for Direct Costs	-	-	-
297,978	**292,677**	**242,153**		**Total Interfund Transfers**	**376,086**	**376,086**	**376,086**
				Contingency			
-	-	5,144,100	700000	Contingency	5,700,000	5,700,000	5,700,000
-	**-**	**5,144,100**		**Total Contingency**	**5,700,000**	**5,700,000**	**5,700,000**
				Unappropriated Fund Balance			
77,630,727	69,528,793	35,371,118	801000	Unapp FB - Restricted	3,509,753	3,509,753	3,509,753
77,630,727	**69,528,793**	**35,371,118**		**Total Unappropriated Fund Balance**	**3,509,753**	**3,509,753**	**3,509,753**
$84,618,514	**$77,961,661**	**$66,578,439**	**TOTAL REQUIREMENTS**		**$38,796,472**	**$38,796,472**	**$38,796,472**

Parks and Natural Areas Local Option Levy Fund

Parks and Natural Areas Local Option Levy Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	-	-	-	4,757,000	4,757,000	4,863,000	n/a
Current Revenues							
Real Property Taxes	-	-	10,216,770	10,522,300	10,522,300	10,522,300	2.99%
Interest Earnings	-	-	-	24,500	24,500	24,500	n/a
Subtotal Current Revenues	-	-	10,216,770	10,546,800	10,546,800	10,546,800	3.23%
TOTAL RESOURCES	**$0**	**$0**	**$10,216,770**	**$15,303,800**	**$15,303,800**	**$15,409,800**	**50.83%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	-	1,833,382	2,425,112	2,425,112	2,425,112	32.28%
Materials and Services	-	-	4,987,675	6,923,724	6,923,724	7,029,724	40.94%
Capital Outlay	-	-	1,750,000	3,144,500	3,144,500	3,144,500	79.69%
Subtotal Current Expenditures	-	-	8,571,057	12,493,336	12,493,336	12,599,336	47.00%
Interfund Transfers							
Internal Service Transfers	-	-	929,953	1,301,558	1,301,558	1,301,558	39.96%
Interfund Reimbursements	-	-	-	318,789	318,789	318,789	n/a
Fund Equity Transfers	-	-	-	17,000	17,000	17,000	n/a
Subtotal Interfund Transfers	-	-	929,953	1,637,347	1,637,347	1,637,347	76.07%
Contigency	-	-	715,760	1,173,117	1,173,117	1,173,117	63.90%
Subtotal Contigency/Ending Balance	-	-	715,760	1,173,117	1,173,117	1,173,117	63.90%
TOTAL REQUIREMENTS	**$0**	**$0**	**$10,216,770**	**$15,303,800**	**$15,303,800**	**$15,409,800**	**50.83%**
FULL-TIME EQUIVALENTS	0.00	0.00	21.65	26.90	26.90	26.90	24.25%
FTE CHANGE FROM FY 2013-14							5.25

Parks and Natural Areas Local Option Levy Fund

The Parks and Natural Areas Local Option Levy, approved by the region's voters in May 2013, is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more. Specifically, levy funds will improve water quality and restore wildlife habitat, wetlands, and floodplains in the region. The levy will also fund needed upkeep to parks, nature education and community partnerships throughout the region.

BEGINNING FUND BALANCE

The proposed Parks and Natural Areas Local Option Levy's beginning fund balance is $4.9 million for FY 2014-15.

CURRENT REVENUES

Property taxes

Property tax revenues from the tax levy will stay in effect for five years, and will be assessed at a rate of $0.096 per $1,000 of assessed value for each of those years. After losses from property tax compression, Metro expects to receive 94.5 percent of the property tax levied. Assessed values are assumed to increase by 4.0 percent from FY 2013-14 to FY 2014-15.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 26.90 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This sum is 15.9 percent of the budgeted expenditures, and includes 5.0 more FTE than in the prior fiscal year. The expansion of FTE will include 3.8 new FTE in the Sustainability Center, and transfers of 0.9 FTE from the Natural Areas Fund and 0.3 FTE from the General Fund.

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 46 percent of the proposed expenditures for FY 2014-15. These expenditures go toward property and professional services on parks and natural areas. Funds are also budgeted to expand volunteer opportunities, increase conservation education activities and expand the Nature in Neighborhoods restoration and enhancement grant program.

Capital outlay

Lands and capital improvements will account for $3.1 million in spending, and will be used to restore and replace aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

$1.6 million will be spent on transfers to the General Fund to support and maintain existing parks and natural area programs.

Contingency

Contingency funds are provided to meet unforeseen needs or other emergencies throughout the fiscal year. The Metro Council must authorize the appropriation and expenditure of contingency by resolution.

ENDING FUND BALANCE

The fund balance represents unexpended levy proceeds plus interest earned. The balance will decrease as the program goals are achieved.

Metro

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund							
Revenues							
				Beginning Fund Balance			
-	-	-	341500	Fund Bal-Dsg PERS	17,000	17,000	17,000
-	-	-	349000	Fund Balance-Unassigned/Reserved	2,825,000	2,825,000	2,931,000
-	-	-	350000	Fund Balance-Assigned	1,915,000	1,915,000	1,915,000
-	**-**	**-**		**Total Beginning Fund Balance**	**4,757,000**	**4,757,000**	**4,863,000**
				Current Revenue			
-	-	10,216,770	401000	Real Property Taxes-Current Yr	10,274,800	10,274,800	10,274,800
-	-	-	401500	Real Property Taxes-Prior Yrs	247,500	247,500	247,500
-	-	-	470000	Interest on Investments	24,500	24,500	24,500
-	**-**	**10,216,770**		**Total Current Revenue**	**10,546,800**	**10,546,800**	**10,546,800**
$0	**$0**	**$10,216,770**	**TOTAL RESOURCES**		**$15,303,800**	**$15,303,800**	**$15,409,800**
Expenditures							
				Personnel Services			
-	-	950,577	501000	Reg Employees-Full Time-Exempt	1,137,040	1,137,040	1,137,040
-	-	265,835	501500	Reg Empl-Full Time-Non-Exempt	396,160	396,160	396,160
-	-	17,969	502000	Reg Employees-Part Time-Exempt	135,672	135,672	135,672
-	-	12,741	502500	Reg Empl-Part Time-Non-Exempt	14,378	14,378	14,378
-	-	-	503000	Temporary Employees - Hourly	15,500	15,500	15,500
-	-	-	508000	Overtime	750	750	750
-	-	-	508600	Mobile Comm Allowance	1,200	1,200	1,200
-	-	105,048	511000	Fringe - Payroll Taxes	143,215	143,215	143,215
-	-	182,085	512000	Fringe - Retirement PERS	169,680	169,680	169,680
-	-	293,973	513000	Fringe - Health & Welfare	387,683	387,683	387,683
-	-	5,154	515000	Fringe - Other Benefits	7,000	7,000	7,000
-	-	-	519000	Pension Oblig Bonds Contrib	16,834	16,834	16,834
-	**-**	**1,833,382**		**Total Personnel Services**	**2,425,112**	**2,425,112**	**2,425,112**
				Materials and Services			
-	-	-	520500	Operating Supplies	11,500	11,500	11,500
-	-	-	521400	Fuels and Lubricants - General	1,000	1,000	1,000
-	-	953,449	524000	Contracted Professional Svcs	1,087,248	1,087,248	1,193,248
-	-	3,284,226	525000	Contracted Property Services	4,284,226	4,284,226	4,284,226
-	-	-	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
-	-	-	526500	Rentals	4,750	4,750	4,750
-	-	-	530000	Payments to Other Agencies	7,500	7,500	7,500
-	-	750,000	544500	Grants & Loans	1,500,000	1,500,000	1,500,000
-	-	-	545000	Travel	1,500	1,500	1,500
-	-	-	545500	Staff Development	1,000	1,000	1,000

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund							
-	**-**	**4,987,675**		**Total Materials and Services**	**6,923,724**	**6,923,724**	**7,029,724**
				Capital Outlay			
-	-	1,415,000	571000	Improve-Other than Bldg	2,269,500	2,269,500	2,269,500
-	-	260,000	572000	Buildings & Related	875,000	875,000	875,000
-	-	75,000	574000	Equipment & Vehicles	-	-	-
-	**-**	**1,750,000**		**Total Capital Outlay**	**3,144,500**	**3,144,500**	**3,144,500**
				Interfund Transfers			
-	-	-	580000	Transfer for Indirect Costs	318,789	318,789	318,789
-	-	-	581000	Transfer of Resources	17,000	17,000	17,000
-	-	929,953	582000	Transfer for Direct Costs	1,301,558	1,301,558	1,301,558
-	**-**	**929,953**		**Total Interfund Transfers**	**1,637,347**	**1,637,347**	**1,637,347**
				Contingency			
-	-	715,760	701002	Contingency - Operating	1,173,117	1,173,117	1,173,117
-	**-**	**715,760**		**Total Contingency**	**1,173,117**	**1,173,117**	**1,173,117**
$0	**$0**	**$10,216,770**	**TOTAL REQUIREMENTS**		**$15,303,800**	**$15,303,800**	**$15,409,800**
0.00	**0.00**	**21.65**	**TOTAL FTE**		**26.90**	**26.90**	**26.90**

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Visitor Venues - Oregon Zoo							
Expenditures							
				Personnel Services			
-	-	73,164	501000	Reg Employees-Full Time-Exempt	78,331	78,331	78,331
-	-	-	503000	Temporary Employees - Hourly	15,500	15,500	15,500
-	-	-	508000	Overtime	750	750	750
-	-	-	508600	Mobile Comm Allowance	1,200	1,200	1,200
-	-	6,168	511000	Fringe - Payroll Taxes	8,119	8,119	8,119
-	-	9,219	512000	Fringe - Retirement PERS	10,352	10,352	10,352
-	-	20,430	513000	Fringe - Health & Welfare	21,618	21,618	21,618
-	-	329	515000	Fringe - Other Benefits	341	341	341
-	-	-	519000	Pension Oblig Bonds Contrib	783	783	783
-	**-**	**109,310**		**Total Personnel Services**	**136,994**	**136,994**	**136,994**
				Materials and Services			
-	-	-	520500	Operating Supplies	11,500	11,500	11,500
-	-	-	521400	Fuels and Lubricants - General	1,000	1,000	1,000
-	-	188,103	524000	Contracted Professional Svcs	148,000	148,000	148,000
-	-	-	526500	Rentals	4,750	4,750	4,750
-	-	-	530000	Payments to Other Agencies	7,500	7,500	7,500
-	-	-	545000	Travel	1,500	1,500	1,500
-	-	-	545500	Staff Development	1,000	1,000	1,000
-	**-**	**188,103**		**Total Materials and Services**	**175,250**	**175,250**	**175,250**
$0	**$0**	**$297,413**	**TOTAL REQUIREMENTS**		**$312,244**	**$312,244**	**$312,244**
0.00	**0.00**	**1.50**	**TOTAL FTE**		**1.50**	**1.50**	**1.50**

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Environmental Services							
Expenditures							
				Personnel Services			
-	-	290,318	501000	Reg Employees-Full Time-Exempt	398,507	398,507	398,507
-	-	134,874	501500	Reg Empl-Full Time-Non-Exempt	139,660	139,660	139,660
-	-	35,837	511000	Fringe - Payroll Taxes	45,316	45,316	45,316
-	-	63,264	512000	Fringe - Retirement PERS	51,772	51,772	51,772
-	-	105,255	513000	Fringe - Health & Welfare	129,708	129,708	129,708
-	-	1,648	515000	Fringe - Other Benefits	2,263	2,263	2,263
-	-	-	519000	Pension Oblig Bonds Contrib	5,380	5,380	5,380
-	**-**	**631,197**		**Total Personnel Services**	**772,606**	**772,606**	**772,606**
				Materials and Services			
-	-	465,346	524000	Contracted Professional Svcs	579,248	579,248	579,248
-	-	200,000	525000	Contracted Property Services	200,000	200,000	200,000
-	-	-	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
-	**-**	**665,346**		**Total Materials and Services**	**804,248**	**804,248**	**804,248**
				Capital Outlay			
-	-	665,000	571000	Improve-Other than Bldg	1,431,500	1,431,500	1,431,500
-	-	260,000	572000	Buildings & Related	875,000	875,000	875,000
-	-	75,000	574000	Equipment & Vehicles	-	-	-
-	**-**	**1,000,000**		**Total Capital Outlay**	**2,306,500**	**2,306,500**	**2,306,500**
				Interfund Transfers			
-	-	-	580000	Transfer for Indirect Costs	318,789	318,789	318,789
-	-	-	581000	Transfer of Resources	17,000	17,000	17,000
-	-	929,953	582000	Transfer for Direct Costs	1,301,558	1,301,558	1,301,558
-	**-**	**929,953**		**Total Interfund Transfers**	**1,637,347**	**1,637,347**	**1,637,347**
				Contingency			
-	-	715,760	701002	Contingency - Operating	1,173,117	1,173,117	1,173,117
-	**-**	**715,760**		**Total Contingency**	**1,173,117**	**1,173,117**	**1,173,117**
$0	**$0**	**$3,942,256**	**TOTAL REQUIREMENTS**		**$6,693,818**	**$6,693,818**	**$6,693,818**
0.00	**0.00**	**7.75**	**TOTAL FTE**		**9.00**	**9.00**	**9.00**

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Sustainability Center							
Expenditures							
				Personnel Services			
-	-	587,095	501000	Reg Employees-Full Time-Exempt	660,202	660,202	660,202
-	-	130,962	501500	Reg Empl-Full Time-Non-Exempt	256,500	256,500	256,500
-	-	17,969	502000	Reg Employees-Part Time-Exempt	135,672	135,672	135,672
-	-	12,741	502500	Reg Empl-Part Time-Non-Exempt	14,378	14,378	14,378
-	-	63,042	511000	Fringe - Payroll Taxes	89,780	89,780	89,780
-	-	109,602	512000	Fringe - Retirement PERS	107,556	107,556	107,556
-	-	168,288	513000	Fringe - Health & Welfare	236,357	236,357	236,357
-	-	3,177	515000	Fringe - Other Benefits	4,396	4,396	4,396
-	-	-	519000	Pension Oblig Bonds Contrib	10,671	10,671	10,671
-	**-**	**1,092,876**		**Total Personnel Services**	**1,515,512**	**1,515,512**	**1,515,512**
				Materials and Services			
-	-	300,000	524000	Contracted Professional Svcs	360,000	360,000	466,000
-	-	3,084,226	525000	Contracted Property Services	4,084,226	4,084,226	4,084,226
-	**-**	**3,384,226**		**Total Materials and Services**	**4,444,226**	**4,444,226**	**4,550,226**
				Capital Outlay			
-	-	750,000	571000	Improve-Other than Bldg	838,000	838,000	838,000
-	**-**	**750,000**		**Total Capital Outlay**	**838,000**	**838,000**	**838,000**
$0	**$0**	**$5,227,102**	**TOTAL REQUIREMENTS**		**$6,797,738**	**$6,797,738**	**$6,903,738**
0.00	**0.00**	**12.40**	**TOTAL FTE**		**16.40**	**16.40**	**16.40**

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Non-Departmental							
Expenditures							
				Materials and Services			
-	-	750,000	544500	Grants & Loans	1,500,000	1,500,000	1,500,000
-	**-**	**750,000**		**Total Materials and Services**	**1,500,000**	**1,500,000**	**1,500,000**
$0	**$0**	**$750,000**	**TOTAL REQUIREMENTS**		**$1,500,000**	**$1,500,000**	**$1,500,000**

Risk Management Fund

Risk Management Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	2,629,579	2,732,345	2,926,851	2,885,209	2,885,209	2,885,209	(1.42%)
Current Revenues							
Interest Earnings	18,187	12,466	10,000	10,000	10,000	10,000	0.00%
Grants	80,004	77,185	50,000	50,000	50,000	50,000	0.00%
Charges for Services	10,071	10,488	-	-	-	-	0.00%
Internal Charges for Services	577,804	530,292	419,535	317,509	317,509	317,509	(24.32%)
Miscellaneous Revenue	1,192	254,170	5,000	5,000	5,000	5,000	0.00%
Subtotal Current Revenues	687,260	884,599	484,535	382,509	382,509	382,509	(21.06%)
Interfund Transfers							
Internal Service Transfers	61,813	61,107	64,242	65,649	65,649	65,649	2.19%
Interfund Reimbursements	1,756,498	1,526,970	993,610	1,179,616	1,179,616	1,179,616	18.72%
Subtotal Interfund Transfers	1,818,311	1,588,077	1,057,852	1,245,265	1,245,265	1,245,265	17.72%
TOTAL RESOURCES	**$5,135,149**	**$5,205,022**	**$4,469,238**	**$4,512,983**	**$4,512,983**	**$4,512,983**	**0.98%**
REQUIREMENTS							
Current Expenditures							
Materials and Services	1,531,054	1,751,653	2,616,951	2,452,110	2,452,110	2,452,110	(6.30%)
Subtotal Current Expenditures	1,531,054	1,751,653	2,616,951	2,452,110	2,452,110	2,452,110	(6.30%)
Interfund Transfers							
Fund Equity Transfers	871,750	271,557	301,961	301,451	301,451	301,451	(0.17%)
Subtotal Interfund Transfers	871,750	271,557	301,961	301,451	301,451	301,451	(0.17%)
Contigency	-	-	500,000	500,000	500,000	500,000	0.00%
Unappropriated Fund Balance	2,732,345	3,181,812	1,050,326	1,259,422	1,259,422	1,259,422	19.91%
Subtotal Contigency/Ending Balance	2,732,345	3,181,812	1,550,326	1,759,422	1,759,422	1,759,422	13.49%
TOTAL REQUIREMENTS	**$5,135,149**	**$5,205,022**	**$4,469,238**	**$4,512,983**	**$4,512,983**	**$4,512,983**	**0.98%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

Risk Management Fund

This fund accounts for the revenues and expenditures related to administration of Metro's Risk Management program. Claims costs are assessed to all programs based on past experience and exposure. The fund is managed by Finance and Regulatory Services.

BEGINNING FUND BALANCE

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. The reserves are determined through an actuarial study updated every two years. In addition, a variable reserve to account for the carryforward adjustment from the prior two years' agency Cost Allocation Plan is maintained in beginning fund balance.

CURRENT REVENUES

Grants

Grant reimbursement is available from the State of Oregon Workers' Compensation Division for wage subsidies and work site modification. The amount of grant revenue depends on the number of qualifying injured workers.

Enterprise revenues

Enterprise revenues include internal charges to organizational units for insurance premiums related to unemployment.

Interfund transfers

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. Claim costs can vary significantly from year to year. In summer 2012 Metro received its latest scheduled independent actuarial report; Metro's Risk Management Fund exceeds the 85 percent confidence goal recommended by the actuary. The next actuarial report will be issued in summer 2014.

CURRENT EXPENDITURES

Personnel services

Personnel services costs associated with 2.7 FTE moved to the General Fund in FY 2011-12. These costs will continue to be funded through the agency-wide cost allocation plan.

Materials and services

This classification includes the costs for the Liability/Property, Workers' Compensation and Unemployment programs, including insurance premiums and claims costs.

Interfund transfers

The cost of the personnel services are transferred to the General Fund where the positions are now budgeted.

ENDING FUND BALANCE

The Risk Management Fund is required to operate on an actuarially sound basis. Generally accepted accounting principles require that exposure liabilities, once known, be expensed. Although this action reduces the available fund balance, the funds remain with Metro since the liability is "probable" and not yet actually spent. Approximately $709,368 has been expensed for the probable final costs of workers' compensation, general liability and property claims. This will be reviewed at the end of FY 2013-14, using a recommended two year actuarial cycle.

In FY 2006–07 Metro expanded the opportunity for represented employees to "opt out" of Metro's health insurance program under certain restrictive conditions. Employees who opt out receive a $150 monthly stipend. Through FY 2010-11, the net savings to Metro that resulted was transferred to the Risk Management Fund balance, to be used toward health insurance and wellness costs. In FYs 2009-10 through 2011-12, a portion of the opt out balance was spent to buy down Metro's share of employee health insurance costs. Beginning in FY 2012-13, Metro no longer collected these "opt out funds" in the Risk Management Fund; the savings are passed on to departments directly, as the health insurance charge for an employee who has opted out will be much lower than for those electing insurance coverage. A small portion of the opt out balance remains in the Risk Fund to be used toward the agency cost of health insurance or wellness programs.

Risk Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Risk Management Fund							
Revenues							
				Beginning Fund Balance			
2,599,329	2,537,493	2,732,000	340000	Fund Bal-Unassigned/Undesignated	2,690,358	2,690,358	2,690,358
30,250	-	-	341500	Fund Bal-Dsg PERS	-	-	-
-	62,170	62,170	344000	Fund Bal-Dsg Health Non-Rep	62,170	62,170	62,170
-	114,335	114,334	344100	Fund Bal-Dsg Health AFSCME	114,334	114,334	114,334
-	18,347	18,347	344200	Fund Bal-Dsg Health Othr Rep	18,347	18,347	18,347
2,629,579	**2,732,345**	**2,926,851**		**Total Beginning Fund Balance**	**2,885,209**	**2,885,209**	**2,885,209**
				Current Revenue			
80,004	77,185	50,000	411500	State Grants - Indirect	50,000	50,000	50,000
10,071	10,488	-	445000	Insurance Recovery Revenue	-	-	-
577,804	530,292	419,535	445500	Insurance Premiums-Unemploymnt	317,509	317,509	317,509
-	-	-	446000	Insurance Prem- H & W-Inactive	-	-	-
17,446	13,255	10,000	470000	Interest on Investments	10,000	10,000	10,000
741	(789)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	9,765	5,000	489000	Miscellaneous Revenue	5,000	5,000	5,000
1,193	244,404	-	489100	Refunds/Reimbursements	-	-	-
687,260	**884,599**	**484,535**		**Total Current Revenue**	**382,509**	**382,509**	**382,509**
				Interfund Transfers			
1,756,498	1,526,970	993,610	497500	Transfer for Indirect Costs	1,179,616	1,179,616	1,179,616
61,813	61,107	64,242	498000	Transfer for Direct Costs	65,649	65,649	65,649
1,818,311	**1,588,077**	**1,057,852**		**Total Interfund Transfers**	**1,245,265**	**1,245,265**	**1,245,265**
$5,135,150	**$5,205,021**	**$4,469,238**	**TOTAL RESOURCES**		**$4,512,983**	**$4,512,983**	**$4,512,983**
Expenditures							
				Materials and Services			
13	148	-	520100	Office Supplies	-	-	-
1,211	-	2,010	520500	Operating Supplies	2,050	2,050	2,050
1,094	-	-	521000	Subscriptions and Dues	-	-	-
29,372	50,486	53,500	524000	Contracted Professional Svcs	53,500	53,500	53,500
713,558	730,480	825,330	527000	Insurance	783,330	783,330	783,330
-	-	-	527100	Insurance - Benefit Plans	-	-	-
737	600	4,919	528000	Other Purchased Services	5,017	5,017	5,017
426	-	-	545000	Travel	-	-	-
2,960	3,166	-	545500	Staff Development	-	-	-
808,056	1,061,284	1,330,692	547500	Claims Paid	1,207,703	1,207,703	1,207,703
(28,170)	(94,913)	400,000	547600	Actuarial Claims Expense	400,000	400,000	400,000
1,797	401	500	549000	Miscellaneous Expenditures	510	510	510
1,531,054	**1,751,653**	**2,616,951**		**Total Materials and Services**	**2,452,110**	**2,452,110**	**2,452,110**

Risk Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Risk Management Fund							
				Interfund Transfers			
871,750	271,557	301,961	581000	Transfer of Resources	301,451	301,451	301,451
871,750	**271,557**	**301,961**		**Total Interfund Transfers**	**301,451**	**301,451**	**301,451**
				Contingency			
-	-	500,000	700000	Contingency	500,000	500,000	500,000
-	**-**	**500,000**		**Total Contingency**	**500,000**	**500,000**	**500,000**
				Unappropriated Fund Balance			
2,732,345	1,618,602	775,475	805000	Unapp FB - Reserves	479,623	479,623	479,623
-	1,563,210	274,851	805900	Unapp FB - Other Reserves & Designations	779,799	779,799	779,799
2,732,345	**3,181,812**	**1,050,326**		**Total Unappropriated Fund Balance**	**1,259,422**	**1,259,422**	**1,259,422**
$5,135,149	**$5,205,022**	**$4,469,238**	**TOTAL REQUIREMENTS**		**$4,512,983**	**$4,512,983**	**$4,512,983**

Smith and Bybee Wetlands Fund

Smith and Bybee Wetlands Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	3,865,963	3,740,462	3,582,655	3,432,768	3,432,768	3,432,768	(4.18%)
Current Revenues							
Interest Earnings	22,756	12,753	17,914	17,200	17,200	17,200	(3.99%)
Subtotal Current Revenues	22,757	12,753	17,914	17,200	17,200	17,200	(3.99%)
TOTAL RESOURCES	**$3,888,719**	**$3,753,215**	**$3,600,569**	**$3,449,968**	**$3,449,968**	**$3,449,968**	**(4.18%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	51,970	62,754	65,000	65,000	65,000	65,000	0.00%
Subtotal Current Expenditures	51,970	62,754	65,000	65,000	65,000	65,000	0.00%
Interfund Transfers							
Internal Service Transfers	96,287	99,571	110,102	107,596	107,596	107,596	(2.28%)
Subtotal Interfund Transfers	96,287	99,571	110,102	107,596	107,596	107,596	(2.28%)
Contigency	-	-	200,000	200,000	200,000	1,200,000	500.00%
Unappropriated Fund Balance	3,740,462	3,590,890	3,225,467	3,077,372	3,077,372	2,077,372	(35.59%)
Subtotal Contigency/Ending Balance	3,740,462	3,590,890	3,425,467	3,277,372	3,277,372	3,277,372	(4.32%)
TOTAL REQUIREMENTS	**$3,888,719**	**$3,753,215**	**$3,600,569**	**$3,449,968**	**$3,449,968**	**$3,449,968**	**(4.18%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2013-14							0.00

Smith and Bybee Wetlands Fund

This fund was established as a dedicated endowment fund for development and management of the Smith and Bybee Wetlands Natural Area as required by the Smith and Bybee Wetlands Natural Resource Management Plan. The plan was adopted by the City of Portland, Port of Portland and Metro Council in 1990. The plan, along with the St. Johns Landfill closure and purchase assurance agreement, designated Metro as the lead agency establishing and managing the fund and implementing the plan.

The plan calls for Smith and Bybee Wetlands to be managed as environmental and recreational resources for the region. The wetlands are to be preserved in a manner faithful to their original condition as historical remnants of the Columbia River riparian and wetland system.

The fund is managed by Parks and Environmental Services.

BEGINNING FUND BALANCE

The beginning fund balance represents the balance remaining of the original reserve created many years ago to enable the development and management of the wetlands as a natural area. The fund balance had remained reasonably stable when interest earning were higher. More recently interest earnings have not kept pace with expenditures and the fund balance has been declining.

CURRENT EXPENDITURES

Materials and services

Expenditures in this category depend on the nature of projects to be completed under the management plan.

Interfund Transfers

The fund reimburses Parks and Environmental Services, the Sustainability Center and the Oregon Zoo for costs associated with management and oversight of the natural areas, including a small portion of an environmental educator and a natural resource scientist. The transfer to the Oregon Zoo is due to the consolidation of Parks and Natural areas education staff in the zoo budget beginning in FY 2012-13.

ENDING FUND BALANCE

Other than interest earnings, the fund has no continuous source of funding. The fund was established as an endowment fund to enable the development and management of the Smith and Bybee Wetlands Natural Area. However, when the management plan was developed, it was known that the existing fund balance would be insufficient to fund fully all current and long-term needs. The fund balance will show fluctuations depending on specific program needs.

Metro

Smith and Bybee Wetlands Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Smith and Bybee Wetlands Fund							
Revenues							
				Beginning Fund Balance			
3,865,963	3,740,462	3,582,655	326000	Fund Bal-Restr by IGA	3,432,768	3,432,768	3,432,768
3,865,963	**3,740,462**	**3,582,655**		**Total Beginning Fund Balance**	**3,432,768**	**3,432,768**	**3,432,768**
				Current Revenue			
20,851	13,100	17,914	470000	Interest on Investments	17,200	17,200	17,200
1,906	(347)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
22,757	**12,753**	**17,914**		**Total Current Revenue**	**17,200**	**17,200**	**17,200**
$3,888,720	**$3,753,215**	**$3,600,569**	**TOTAL RESOURCES**		**$3,449,968**	**$3,449,968**	**$3,449,968**
Expenditures							
				Materials and Services			
391	120	-	520100	Office Supplies	-	-	-
969	2,820	-	520500	Operating Supplies	-	-	-
9	80	-	521500	Maintenance & Repairs Supplies	-	-	-
41,996	22,994	-	524000	Contracted Professional Svcs	-	-	-
998	240	-	524600	Sponsorship Expenditures	-	-	-
-	13,104	65,000	525000	Contracted Property Services	65,000	65,000	65,000
3,886	-	-	526000	Maintenance & Repair Services	-	-	-
-	98	-	526500	Rentals	-	-	-
14	1,270	-	528000	Other Purchased Services	-	-	-
3,707	22,028	-	530000	Payments to Other Agencies	-	-	-
51,970	**62,754**	**65,000**		**Total Materials and Services**	**65,000**	**65,000**	**65,000**
				Interfund Transfers			
96,287	99,571	110,102	582000	Transfer for Direct Costs	107,596	107,596	107,596
96,287	**99,571**	**110,102**		**Total Interfund Transfers**	**107,596**	**107,596**	**107,596**
				Contingency			
-	-	200,000	700000	Contingency	200,000	200,000	1,200,000
-	**-**	**200,000**		**Total Contingency**	**200,000**	**200,000**	**1,200,000**
				Unappropriated Fund Balance			
3,740,462	3,590,890	3,225,467	805000	Unapp FB - Reserves	3,077,372	3,077,372	2,077,372
3,740,462	**3,590,890**	**3,225,467**		**Total Unappropriated Fund Balance**	**3,077,372**	**3,077,372**	**2,077,372**
$3,888,719	**$3,753,215**	**$3,600,569**	**TOTAL REQUIREMENTS**		**$3,449,968**	**$3,449,968**	**$3,449,968**

Metro

Solid Waste Revenue Fund

Solid Waste Revenue Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	42,792,555	39,731,933	37,939,125	41,096,229	41,096,229	41,611,366	9.68%
Current Revenues							
Interest Earnings	235,712	131,819	93,323	202,976	202,976	202,976	117.50%
Grants	304,314	74,284	-	-	-	-	0.00%
Contributions from Governments	-	13,325	-	-	-	-	0.00%
Charges for Services	52,919,022	55,456,192	55,363,750	59,636,282	59,636,282	59,636,282	7.72%
Miscellaneous Revenue	31,142	39,167	27,000	27,000	27,000	27,000	0.00%
Other Financing Sources	22,750	637	-	-	-	-	0.00%
Subtotal Current Revenues	53,512,941	55,715,423	55,484,073	59,866,258	59,866,258	59,866,258	7.90%
Interfund Transfers							
Internal Service Transfers	33,287	33,465	88,884	58,951	58,951	58,951	(33.68%)
Interfund Loans	-	-	-	16,140	16,140	16,140	n/a
Fund Equity Transfers	224,457	112,131	153,401	139,777	139,777	139,777	(8.88%)
Subtotal Interfund Transfers	257,744	145,596	242,285	214,868	214,868	214,868	(11.32%)
TOTAL RESOURCES	**$96,563,240**	**$95,592,952**	**$93,665,483**	**$101,177,355**	**$101,177,355**	**$101,692,492**	**8.57%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	9,262,025	9,003,050	9,992,345	11,073,187	11,073,187	11,073,187	10.82%
Materials and Services	38,260,198	38,076,830	42,004,973	42,965,273	42,965,273	43,247,110	2.96%
Capital Outlay	1,588,721	712,448	3,493,595	3,117,400	3,117,400	3,350,700	(4.09%)
Subtotal Current Expenditures	49,110,944	47,792,329	55,490,913	57,155,860	57,155,860	57,670,997	3.93%
Interfund Transfers							
Internal Service Transfers	2,060,725	2,990,598	3,129,793	469,686	469,686	469,686	(84.99%)
Interfund Reimbursements	4,363,236	4,754,458	4,580,513	4,899,722	4,899,722	4,899,722	6.97%
Fund Equity Transfers	1,296,402	84,200	56,097	301,000	301,000	301,000	436.57%
Interfund Loans	-	-	-	3,228,000	3,228,000	3,228,000	n/a
Subtotal Interfund Transfers	7,720,363	7,829,256	7,766,403	8,898,408	8,898,408	8,898,408	14.58%
Contigency	-	-	12,932,514	15,885,160	15,885,160	15,885,160	22.83%
Unappropriated Fund Balance	39,731,933	39,971,367	17,475,653	19,237,927	19,237,927	19,237,927	10.08%
Subtotal Contigency/Ending Balance	39,731,933	39,971,367	30,408,167	35,123,087	35,123,087	35,123,087	15.51%
TOTAL REQUIREMENTS	**$96,563,240**	**$95,592,952**	**$93,665,483**	**$101,177,355**	**$101,177,355**	**$101,692,492**	**8.57%**
FULL-TIME EQUIVALENTS	93.55	91.05	90.75	101.30	101.30	101.30	11.63%
FTE CHANGE FROM FY 2013-14 AMENDED BUDGET							10.55

Solid Waste Revenue Fund

The Solid Waste Revenue Fund is an enterprise fund established to account for Metro revenues and expenses related to the operation and management of the region's solid waste system.

Metro Ordinance No. 89-319, known as the Master Bond Ordinance and adopted in 1989, placed restrictions on the uses of this fund as a condition of issuing $28 million in revenue bonds to finance major capital components of Metro's solid waste system. The ordinance set up the following accounts within the fund to facilitate compliance with bond covenants: operating, debt service, debt service reserve, landfill closure, construction, renewal and replacement and general account. Although the bonds were defeased in December 2008, Metro continues to use the account system set up in the Master Bond Ordinance for its budget.

BEGINNING FUND BALANCE

The Solid Waste Revenue Fund's beginning fund balance of $41.6 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The beginning fund balance includes $6.2 million in reserves for landfill closure; $9.1 million in the Renewal and Replacement Account; $5.3 million for capital reserves; $7.5 million for rate stabilization, $5.2 million for environmental impairment; and $7.8 million in a general working capital reserve. The general working capital reserve is designed to hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise revenues

Metro's solid waste system is funded largely through three types of user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. The Regional System Fee is imposed on all waste generated in the Metro region and ultimately disposed of for a fee. The Metro Tip Fee is a user charge collected only at Metro transfer stations and includes the Regional System Fee. The Transaction Fee is a flat fee charged for each transaction at Metro transfer stations. The transaction fee at the staffed scales (scalehouses) and at the automated scales will remain unchanged in FY 2014-15 at $12.00 and $3.00 per transaction, respectively. The adopted rates for FY 2014-15 include a $0.35 decrease in the Regional System Fee to $18.21 per ton and a $1.00 decrease in the Metro Tip Fee to $93.33 per ton, a drop for the first time in eight years. The recent recovery in the economy has stabilized solid waste generation. Tonnage for FY 2014-15 at Metro transfer stations and at the regional level is expected to increase by 4.5 percent and 4.0 percent, respectively, over the FY 2013-14 trend.

CURRENT EXPENDITURES

Personnel services

The 101.30 FTE budgeted total represents a 10.55 FTE increase from the prior fiscal year. As part of the reorganization strategy of the School Education program, 2.00 FTE Education Specialist III's have been transferred from the Oregon Zoo Fund to the Solid Waste Fund; 1.00 FTE Associate Management Analyst is being added to Finance and Regulatory Services; 1.00 FTE Senior Solid Waste Planner is being added for disaster debris planning; and a net addition of 6.55 FTE is due to the direct administrative, finance and management support in lieu of transfers to the General Fund.

Materials and services

Materials and services are budgeted to increase by approximately 9 percent ($3.4 million) from the FY 2013-14 budget. This increase is due primarily to higher ($2.0 million) operating costs, driven by tonnage increases at Metro transfer stations. In addition, the FY 2014-15 budget includes operating costs ($1.4 million) for the School Education program which was transferred from the Oregon Zoo Fund.

Capital outlay

This category mainly includes the purchase of equipment and capital improvements at Metro solid waste facilities. Capital improvements are scheduled in Metro's capital improvement plan.

Capital expenditures are segregated into three categories. The Solid Waste General Account expenditures are typically new capital assets intended to improve the efficiency and effectiveness of Metro's two transfer stations. Projects in the Renewal and Replacement Account are undertaken to realize the optimal life span of capital assets. The projects funded or identified in the Landfill Closure Account are limited to projects needed to close St. Johns Landfill or implement post-closure monitoring.

About $3.4 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The two largest projects in this fiscal year's capital expenditures are the Metro Central Storm Water Improvements project ($350,000) and the St. Johns Landfill Remediation project ($0.8 million).

Transfers

Transfers to other funds include internal service charges for central services and for Geographic Information System services provided by the Research Center. Since FY 2009-10 this category included direct cost transfers for solid waste support services provided by other Metro programs. However, these support services, mainly administrative, finance, and management support, are currently directly charged to the Solid Waste Fund. In addition, the FY 2014-15 budget does not include a transfer to the Oregon Zoo Fund for the Resource Conservation and Recycling School Program. This program was transferred from the Oregon Zoo budget to the Solid Waste Fund. The FY 2014-15 budget includes an Interfund Loan transfer ($3.2 million) to the General Asset Management Fund for two large renovation projects at the Oregon Zoo. The loan will be repaid over a 10 year period.

Contingency

The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2014-15 the operating contingency, which represents 12.6 percent of total contingency, is budgeted at $2.0 million. The remaining contingency consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

ENDING FUND BALANCE

The unappropriated ending fund balance of $19.2 million consists of designated and restricted funds, including funds reserved for rate stabilization and available as working capital to meet cash flow needs, a capital reserve account and a reserve for probable Environmental Impairment Liability.

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund Resources							
Revenues							
				Beginning Fund Balance			
34,734,940	32,846,125	31,192,388	340000	Fund Bal-Unassigned/Undesignated	34,612,673	34,612,673	35,127,810
6,934,376	6,885,808	6,746,737	340600	Fund Bal-Dsg Closure	6,182,556	6,182,556	6,182,556
1,123,239	-	-	341500	Fund Bal-Dsg PERS	301,000	301,000	301,000
42,792,555	**39,731,933**	**37,939,125**		**Total Beginning Fund Balance**	**41,096,229**	**41,096,229**	**41,611,366**
				Current Revenue			
303,522	74,284	-	410500	Federal Grants - Indirect	-	-	-
792	-	-	412000	Local Grants - Direct	-	-	-
-	13,325	-	414500	Government Contributions	-	-	-
13,607	18,942	5,000	417000	Fines and Forfeits	5,000	5,000	5,000
1,036	579	950	421000	Documents and Publications	950	950	950
971,677	1,140,090	989,750	423000	Product Sales	1,100,000	1,100,000	1,100,000
24,775,794	24,481,998	24,205,097	430000	Disposal Fees	27,276,771	27,276,771	27,276,771
-	-	-	430200	Disposal Fees - Unspecified	-	-	-
18,260,555	19,555,789	19,219,704	430500	Regional System Fee	20,884,475	20,884,475	20,884,475
-	-	-	432500	Rehabilitation & Enhance Fee	-	-	-
2,405,092	2,536,728	2,460,733	433000	Transaction Fee - Manual	2,671,164	2,671,164	2,671,164
238,056	266,598	272,986	433100	Transaction Fee - Automation	289,440	289,440	289,440
15,932	5,622	-	433300	Uncovered Surcharge	-	-	-
-	-	-	433500	Host Fees	-	-	-
2,663	2,514	4,000	434000	Tire Disposal Fee	4,000	4,000	4,000
828,041	991,195	1,073,032	434200	Organics Fee - Commercial	1,195,532	1,195,532	1,195,532
2,884,627	4,177,747	4,859,114	434300	Organics Fee - Residential	3,847,354	3,847,354	3,847,354
392,267	241,788	219,582	434500	Yard Debris Disposal Fee	260,783	260,783	260,783
56,908	52,754	51,024	435000	Orphan Site Account Fee	57,546	57,546	57,546
472,133	443,888	435,665	435500	DEQ Promotion Fee	491,354	491,354	491,354
13,710	5,959	31,913	436000	RefrigerationUnit Disposal Fee	31,913	31,913	31,913
124,893	138,072	120,000	436500	H2W Disposal Fee	120,000	120,000	120,000
1,279,166	1,287,300	1,300,000	436900	Paint Care Revenue	1,300,000	1,300,000	1,300,000
77,969	80,997	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
15,600	25,625	15,000	441000	Franchise Fees	15,000	15,000	15,000
26,564	-	25,200	442000	Natural Gas Recovery Revenue	10,000	10,000	10,000
475	145	-	460000	Administrative Fees	-	-	-
(290)	14	-	463500	Exhibit Shows	-	-	-
73,418	18,646	-	464500	Reimbursed Services	-	-	-
2,735	2,144	-	465000	Miscellaneous Charges for Svc	-	-	-
211,990	139,811	93,323	470000	Interest on Investments	202,976	202,976	202,976
23,722	(7,992)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
1,056	1,427	-	480000	Cash Over and Short	-	-	-
22,750	637	-	481000	Sale of Capital Assets	-	-	-

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund Resources							
1,392	-	-	482000	Program Income	-	-	-
13,024	16,765	22,000	489000	Miscellaneous Revenue	22,000	22,000	22,000
2,064	2,033	-	489100	Refunds/Reimbursements	-	-	-
(0)	(0)	-	489900	Sub-Fund Eliminations Account	-	-	-
53,512,941	**55,715,423**	**55,484,073**		**Total Current Revenue**	**59,866,258**	**59,866,258**	**59,866,258**
				Interfund Transfers			
-	-	-	496500	Interfund Loan - Interest	16,140	16,140	16,140
224,457	112,131	153,401	497000	Transfer of Resources	139,777	139,777	139,777
33,287	33,465	88,884	498000	Transfer for Direct Costs	58,951	58,951	58,951
257,744	**145,596**	**242,285**		**Total Interfund Transfers**	**214,868**	**214,868**	**214,868**
$96,563,240	**$95,592,952**	**$93,665,483**	**TOTAL RESOURCES**		**$101,177,355**	**$101,177,355**	**$101,692,492**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund Requirements							
Expenditures							
				Personnel Services			
3,424,781	3,226,016	3,519,597	501000	Reg Employees-Full Time-Exempt	4,694,781	4,694,781	4,694,781
2,064,613	2,072,620	2,472,335	501500	Reg Empl-Full Time-Non-Exempt	2,148,482	2,148,482	2,148,482
84,865	152,815	115,681	502000	Reg Employees-Part Time-Exempt	104,647	104,647	104,647
550,052	534,291	355,699	502500	Reg Empl-Part Time-Non-Exempt	372,365	372,365	372,365
304,931	268,606	381,567	503000	Temporary Employees - Hourly	413,664	413,664	413,664
14,604	7,047	-	503100	Temporary Employees - Salaried	-	-	-
120,136	111,825	165,075	508000	Overtime	159,434	159,434	159,434
2,635	3,259	-	508600	Mobile Comm Allowance	-	-	-
551,446	531,481	533,775	511000	Fringe - Payroll Taxes	605,994	605,994	605,994
927,814	876,061	1,169,125	512000	Fringe - Retirement PERS	988,166	988,166	988,166
1,102,815	1,125,264	1,231,395	513000	Fringe - Health & Welfare	1,459,894	1,459,894	1,459,894
57,864	45,567	22,076	514000	Fringe - Unemployment	24,598	24,598	24,598
40,282	35,523	26,020	515000	Fringe - Other Benefits	29,125	29,125	29,125
-	-	-	519000	Pension Oblig Bonds Contrib	72,037	72,037	72,037
15,187	12,675	-	519500	Fringe - Insurance - Opt Out	-	-	-
9,262,025	**9,003,050**	**9,992,345**		**Total Personnel Services**	**11,073,187**	**11,073,187**	**11,073,187**
				Materials and Services			
126,642	60,779	56,126	520100	Office Supplies	50,500	50,500	50,500
-	-	-	520110	Computer Equipment	2,500	2,500	2,500
-	-	-	520120	Meetings Expenditures	250	250	250
-	-	-	520130	Postage	11,500	11,500	11,500
674,399	603,846	630,251	520500	Operating Supplies	640,550	640,550	640,550
-	-	-	520550	Operating Supplies - Telecommunications	600	600	600
28,084	23,296	23,946	521000	Subscriptions and Dues	11,350	11,350	11,350
-	-	-	521100	Membership & Professional Dues	13,200	13,200	13,200
2,554,722	2,380,415	2,592,617	521300	Fuels - Waste Transport	2,556,038	2,556,038	2,556,038
60,450	55,101	48,555	521400	Fuels and Lubricants - General	58,800	58,800	58,800
169,598	58,211	294,332	521500	Maintenance & Repairs Supplies	334,790	334,790	334,790
-	-	-	521570	Maintenance & Repairs Supplies - Vehicles	500	500	500
20	-	-	521900	Purchasing Card Expenditures	-	-	-
(158,967)	143,176	115,000	522500	Retail	30,000	30,000	30,000
3,297,565	2,684,400	3,169,033	524000	Contracted Professional Svcs	3,321,650	3,321,650	3,523,487
-	-	-	524040	Contracted Prof Svcs - Promotion & Public Relations	45,000	45,000	45,000
79,636	84,850	61,000	524600	Sponsorship Expenditures	62,000	62,000	62,000
5,573	-	-	525000	Contracted Property Services	-	-	-
189,293	196,602	213,605	525100	Utility Services	120,610	120,610	120,610
-	-	-	525120	Utility Services - Telecommunications	1,000	1,000	1,000
-	-	-	525150	Utility Services - Sanitation & Refuse Removal	88,000	88,000	88,000
-	20,817	22,000	525500	Cleaning Services	23,000	23,000	23,000

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund Requirements							
316,698	465,245	348,103	526000	Maintenance & Repair Services	388,890	388,890	388,890
15,258	-	150,000	526100	Capital Maintenance - CIP	75,000	75,000	75,000
-	106,729	40,000	526200	Capital Maintenance - Non-CIP	50,000	50,000	50,000
126,989	132,665	147,121	526500	Rentals	146,240	146,240	146,240
-	-	-	526560	Rentals - Parking Space	2,300	2,300	2,300
423,500	440,638	564,812	528000	Other Purchased Services	287,550	287,550	367,550
-	-	-	528030	Other Purchased Services - Delivery, Shipping & Courier	2,300	2,300	2,300
-	-	-	528210	Credit Card Fees	11,000	11,000	11,000
-	-	-	528300	Other Purchased Services - Temporary Help Services	522,000	522,000	522,000
-	-	-	528400	Other Purchased Services - Printing & Graphics	117,300	117,300	117,300
147	-	-	529000	Operations Contracts	-	-	-
-	9,120	-	529200	Parking Services	-	-	-
8,891,189	8,598,377	9,017,049	529300	Disposal Fees - Landfill	9,120,618	9,120,618	9,120,618
834,382	835,732	1,082,569	529400	Special Waste Disposal Fees	1,064,000	1,064,000	1,064,000
7,081,348	6,960,627	7,900,036	529500	Waste Transport	7,871,295	7,871,295	7,871,295
7,121,196	6,949,935	7,567,199	529600	Transfer Station Operations	7,878,171	7,878,171	7,878,171
3,616,502	4,927,130	5,478,006	529700	Organics Processing Fees	4,467,039	4,467,039	4,467,039
407,324	428,208	477,293	530000	Payments to Other Agencies	418,852	418,852	418,852
442	459	500	531000	Taxes (Non-Payroll)	500	500	500
2,138,950	1,836,472	1,745,000	531500	Grants to Other Governments	2,928,000	2,928,000	2,928,000
-	-	-	531800	Contributions to Other Govt	13,000	13,000	13,000
183	-	-	541000	Employer Premium Assessment	-	-	-
149,546	3,250	145,000	544500	Grants & Loans	125,000	125,000	125,000
48,817	12,073	-	544600	Intra-Metro Grants	-	-	-
18,749	18,682	48,040	545000	Travel	28,300	28,300	28,300
-	-	-	545100	Travel and Lodging	10,000	10,000	10,000
41,954	39,996	67,780	545500	Staff Development	51,080	51,080	51,080
-	-	-	545510	Tuition Reimbursement	2,500	2,500	2,500
-	-	-	545520	Conference Fees	12,500	12,500	12,500
10	-	-	549000	Miscellaneous Expenditures	-	-	-
38,260,198	**38,076,830**	**42,004,973**		**Total Materials and Services**	**42,965,273**	**42,965,273**	**43,247,110**
				Capital Outlay			
35,913	2,226	1,033,000	571000	Improve-Other than Bldg	875,000	875,000	875,000
113,347	273,091	1,515,000	572000	Buildings & Related	1,660,000	1,660,000	1,660,000
621,524	302,738	400,000	574000	Equipment & Vehicles	320,000	320,000	320,000
74,437	30,924	115,595	574500	Vehicles	82,400	82,400	110,900
109,118	50,506	100,000	575000	Office Furn & Equip	-	-	-
634,382	52,964	330,000	579000	Intangible Assets	180,000	180,000	384,800
1,588,721	**712,448**	**3,493,595**		**Total Capital Outlay**	**3,117,400**	**3,117,400**	**3,350,700**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund Requirements							
				Interfund Transfers			
4,363,236	4,754,458	4,580,513	580000	Transfer for Indirect Costs	4,899,722	4,899,722	4,899,722
1,296,402	84,200	56,097	581000	Transfer of Resources	301,000	301,000	301,000
2,060,725	2,990,598	3,129,793	582000	Transfer for Direct Costs	469,686	469,686	469,686
-	-	-	586900	Internal Loan Advances	3,228,000	3,228,000	3,228,000
7,720,363	**7,829,256**	**7,766,403**		**Total Interfund Transfers**	**8,898,408**	**8,898,408**	**8,898,408**
				Contingency			
-	-	500,000	701002	Contingency - Operating	2,000,000	2,000,000	2,000,000
-	-	5,537,304	705000	Contingency - Landfill Closure	5,154,969	5,154,969	5,154,969
-	-	6,895,210	706000	Contingency - Renew & Replacement	8,730,191	8,730,191	8,730,191
-	**-**	**12,932,514**		**Total Contingency**	**15,885,160**	**15,885,160**	**15,885,160**
				Unappropriated Fund Balance			
9,373,202	9,594,699	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
6,885,808	6,691,989	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
23,472,923	23,684,679	17,475,653	805900	Unapp FB - Other Reserves & Designations	19,237,927	19,237,927	19,237,927
39,731,933	**39,971,367**	**17,475,653**		**Total Unappropriated Fund Balance**	**19,237,927**	**19,237,927**	**19,237,927**
$96,563,240	**$95,592,952**	**$93,665,483**	**TOTAL REQUIREMENTS**		**$101,177,355**	**$101,177,355**	**$101,692,492**
93.55	**91.05**	**90.75**	**TOTAL FTE**		**101.30**	**101.30**	**101.30**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Operating Account - Finance and Regulatory Services							
Expenditures							
				Personnel Services			
912,868	842,360	865,588	501000	Reg Employees-Full Time-Exempt	1,026,790	1,026,790	1,026,790
58,955	60,169	60,689	501500	Reg Empl-Full Time-Non-Exempt	61,903	61,903	61,903
5,609	75,896	70,759	502000	Reg Employees-Part Time-Exempt	-	-	-
-	7,047	-	503100	Temporary Employees - Salaried	-	-	-
62	-	-	508000	Overtime	-	-	-
80,145	80,557	83,815	511000	Fringe - Payroll Taxes	91,525	91,525	91,525
144,668	135,105	181,025	512000	Fringe - Retirement PERS	141,723	141,723	141,723
150,103	167,290	162,540	513000	Fringe - Health & Welfare	187,356	187,356	187,356
3,124	3,384	3,947	515000	Fringe - Other Benefits	4,265	4,265	4,265
-	-	-	519000	Pension Oblig Bonds Contrib	10,886	10,886	10,886
1,800	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,357,334	**1,371,809**	**1,428,363**		**Total Personnel Services**	**1,524,448**	**1,524,448**	**1,524,448**
				Materials and Services			
12,566	7,073	23,919	520100	Office Supplies	24,300	24,300	24,300
1,363	627	1,000	520500	Operating Supplies	1,100	1,100	1,100
4,489	4,139	5,174	521000	Subscriptions and Dues	5,450	5,450	5,450
22,949	21,422	24,000	521400	Fuels and Lubricants - General	24,200	24,200	24,200
238	-	539	521500	Maintenance & Repairs Supplies	600	600	600
579,591	579,764	617,606	524000	Contracted Professional Svcs	920,750	920,750	920,750
-	2,000	-	524600	Sponsorship Expenditures	-	-	-
3,741	5,138	7,704	525100	Utility Services	7,910	7,910	7,910
9,119	7,059	13,000	526000	Maintenance & Repair Services	13,350	13,350	13,350
3,870	6,628	9,975	528000	Other Purchased Services	10,250	10,250	10,250
-	6,840	-	529200	Parking Services	-	-	-
20,831	18,800	24,000	529300	Disposal Fees - Landfill	24,500	24,500	24,500
3,007	2,769	9,840	545000	Travel	10,100	10,100	10,100
5,309	2,803	14,818	545500	Staff Development	15,100	15,100	15,100
667,074	**665,062**	**751,575**		**Total Materials and Services**	**1,057,610**	**1,057,610**	**1,057,610**
$2,024,408	**$2,036,870**	**$2,179,938**	**TOTAL REQUIREMENTS**		**$2,582,058**	**$2,582,058**	**$2,582,058**
12.00	**12.00**	**12.00**	**TOTAL FTE**		**13.00**	**13.00**	**13.00**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Operating Account - Parks and Environmental Services							
Expenditures							
				Personnel Services			
1,299,675	1,324,783	1,465,172	501000	Reg Employees-Full Time-Exempt	2,190,977	2,190,977	2,190,977
1,794,301	1,793,776	2,174,866	501500	Reg Empl-Full Time-Non-Exempt	1,786,550	1,786,550	1,786,550
533	6,103	-	502000	Reg Employees-Part Time-Exempt	-	-	-
492,419	479,568	305,712	502500	Reg Empl-Part Time-Non-Exempt	321,379	321,379	321,379
209,138	204,005	257,496	503000	Temporary Employees - Hourly	257,496	257,496	257,496
115,670	105,556	159,434	508000	Overtime	159,434	159,434	159,434
2,635	3,259	-	508600	Mobile Comm Allowance	-	-	-
331,767	329,791	322,088	511000	Fringe - Payroll Taxes	351,947	351,947	351,947
549,302	535,991	711,838	512000	Fringe - Retirement PERS	583,221	583,221	583,221
713,848	751,561	797,655	513000	Fringe - Health & Welfare	912,239	912,239	912,239
57,864	20,803	14,968	514000	Fringe - Unemployment	15,994	15,994	15,994
30,280	26,551	15,948	515000	Fringe - Other Benefits	17,178	17,178	17,178
-	-	-	519000	Pension Oblig Bonds Contrib	41,820	41,820	41,820
7,425	8,100	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,604,855	**5,589,846**	**6,225,177**		**Total Personnel Services**	**6,638,235**	**6,638,235**	**6,638,235**
				Materials and Services			
78,637	43,648	24,357	520100	Office Supplies	25,200	25,200	25,200
-	-	-	520130	Postage	11,000	11,000	11,000
636,435	589,387	613,951	520500	Operating Supplies	616,200	616,200	616,200
6,269	4,956	5,072	521000	Subscriptions and Dues	4,800	4,800	4,800
2,554,722	2,380,415	2,592,617	521300	Fuels - Waste Transport	2,556,038	2,556,038	2,556,038
36,205	33,678	24,555	521400	Fuels and Lubricants - General	33,100	33,100	33,100
162,674	57,896	293,793	521500	Maintenance & Repairs Supplies	334,190	334,190	334,190
(158,967)	143,176	115,000	522500	Retail	30,000	30,000	30,000
962,174	1,096,738	1,181,298	524000	Contracted Professional Svcs	871,400	871,400	871,400
-	-	-	524040	Contracted Prof Svcs - Promotion & Public Relations	45,000	45,000	45,000
2,525	2,500	-	524600	Sponsorship Expenditures	-	-	-
5,573	-	-	525000	Contracted Property Services	-	-	-
184,786	190,453	204,901	525100	Utility Services	112,700	112,700	112,700
-	-	-	525150	Utility Services - Sanitation & Refuse Removal	88,000	88,000	88,000
-	20,817	22,000	525500	Cleaning Services	23,000	23,000	23,000
285,322	381,831	332,103	526000	Maintenance & Repair Services	358,040	358,040	358,040
118,358	129,598	143,021	526500	Rentals	143,140	143,140	143,140
198,305	180,744	310,337	528000	Other Purchased Services	264,800	264,800	264,800
-	-	-	528030	Other Purchased Services - Delivery, Shipping & Courier	2,300	2,300	2,300
-	-	-	528210	Credit Card Fees	11,000	11,000	11,000
-	-	-	528300	Other Purchased Services - Temporary Help Services	522,000	522,000	522,000
-	-	-	528400	Other Purchased Services - Printing & Graphics	4,300	4,300	4,300
147	-	-	529000	Operations Contracts	-	-	-

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Operating Account - Parks and Environmental Services							
-	1,140	-	529200	Parking Services	-	-	-
8,870,358	8,579,577	8,993,049	529300	Disposal Fees - Landfill	9,096,118	9,096,118	9,096,118
834,382	835,732	1,082,569	529400	Special Waste Disposal Fees	1,064,000	1,064,000	1,064,000
7,081,348	6,960,627	7,900,036	529500	Waste Transport	7,871,295	7,871,295	7,871,295
7,121,196	6,949,935	7,567,199	529600	Transfer Station Operations	7,878,171	7,878,171	7,878,171
3,616,502	4,927,130	5,478,006	529700	Organics Processing Fees	4,467,039	4,467,039	4,467,039
391,704	367,991	427,293	530000	Payments to Other Agencies	418,852	418,852	418,852
442	459	500	531000	Taxes (Non-Payroll)	500	500	500
183	-	-	541000	Employer Premium Assessment	-	-	-
432	-	-	544500	Grants & Loans	-	-	-
6,674	9,594	18,200	545000	Travel	18,200	18,200	18,200
26,629	25,117	30,962	545500	Staff Development	35,980	35,980	35,980
33,023,015	**33,913,139**	**37,360,819**		**Total Materials and Services**	**36,906,363**	**36,906,363**	**36,906,363**
				Interfund Transfers			
4,363,236	4,754,458	4,580,513	580000	Transfer for Indirect Costs	4,899,722	4,899,722	4,899,722
1,296,402	84,200	56,097	581000	Transfer of Resources	301,000	301,000	301,000
2,060,725	2,990,598	3,129,793	582000	Transfer for Direct Costs	469,686	469,686	469,686
-	-	-	586900	Internal Loan Advances	3,228,000	3,228,000	3,228,000
7,720,363	**7,829,256**	**7,766,403**		**Total Interfund Transfers**	**8,898,408**	**8,898,408**	**8,898,408**
				Contingency			
-	-	500,000	701002	Contingency - Operating	2,000,000	2,000,000	2,000,000
-	**-**	**500,000**		**Total Contingency**	**2,000,000**	**2,000,000**	**2,000,000**
$46,348,233	**$47,332,241**	**$51,852,399**	**TOTAL REQUIREMENTS**		**$54,443,006**	**$54,443,006**	**$54,443,006**
59.05	**59.05**	**58.75**	**TOTAL FTE**		**63.30**	**63.30**	**63.30**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Operating Account - Sustainability Center							
Expenditures							
				Personnel Services			
1,212,237	1,058,873	1,188,838	501000	Reg Employees-Full Time-Exempt	1,477,014	1,477,014	1,477,014
211,358	218,676	236,780	501500	Reg Empl-Full Time-Non-Exempt	300,029	300,029	300,029
78,724	70,816	44,922	502000	Reg Employees-Part Time-Exempt	104,647	104,647	104,647
57,634	54,723	49,987	502500	Reg Empl-Part Time-Non-Exempt	50,986	50,986	50,986
95,793	64,601	124,071	503000	Temporary Employees - Hourly	156,168	156,168	156,168
14,604	-	-	503100	Temporary Employees - Salaried	-	-	-
4,403	6,269	5,641	508000	Overtime	-	-	-
139,534	121,133	127,871	511000	Fringe - Payroll Taxes	162,522	162,522	162,522
233,844	204,965	276,262	512000	Fringe - Retirement PERS	263,222	263,222	263,222
238,864	206,412	271,200	513000	Fringe - Health & Welfare	360,299	360,299	360,299
-	12,818	7,108	514000	Fringe - Unemployment	8,604	8,604	8,604
6,878	5,588	6,126	515000	Fringe - Other Benefits	7,682	7,682	7,682
-	-	-	519000	Pension Oblig Bonds Contrib	19,331	19,331	19,331
5,962	4,575	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,299,835	**2,029,450**	**2,338,805**		**Total Personnel Services**	**2,910,504**	**2,910,504**	**2,910,504**
				Materials and Services			
35,440	9,960	7,850	520100	Office Supplies	1,000	1,000	1,000
-	-	-	520110	Computer Equipment	2,500	2,500	2,500
-	-	-	520120	Meetings Expenditures	250	250	250
-	-	-	520130	Postage	500	500	500
36,601	13,832	15,300	520500	Operating Supplies	23,250	23,250	23,250
-	-	-	520550	Operating Supplies - Telecommunications	600	600	600
17,326	14,201	13,700	521000	Subscriptions and Dues	1,100	1,100	1,100
-	-	-	521100	Membership & Professional Dues	13,200	13,200	13,200
1,296	-	-	521400	Fuels and Lubricants - General	1,500	1,500	1,500
6,686	314	-	521500	Maintenance & Repairs Supplies	-	-	-
-	-	-	521570	Maintenance & Repairs Supplies - Vehicles	500	500	500
20	-	-	521900	Purchasing Card Expenditures	-	-	-
1,620,478	770,184	1,201,629	524000	Contracted Professional Svcs	1,381,000	1,381,000	1,582,837
77,111	80,350	61,000	524600	Sponsorship Expenditures	62,000	62,000	62,000
766	1,011	1,000	525100	Utility Services	-	-	-
-	-	-	525120	Utility Services - Telecommunications	1,000	1,000	1,000
18,154	1,504	3,000	526000	Maintenance & Repair Services	17,500	17,500	17,500
8,631	3,067	4,100	526500	Rentals	3,100	3,100	3,100
-	-	-	526560	Rentals - Parking Space	2,300	2,300	2,300
220,035	252,897	244,500	528000	Other Purchased Services	12,500	12,500	92,500
-	-	-	528400	Other Purchased Services - Printing & Graphics	113,000	113,000	113,000
-	1,140	-	529200	Parking Services	-	-	-
425	41,205	20,000	530000	Payments to Other Agencies	-	-	-

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Operating Account - Sustainability Center							
2,138,950	1,836,472	1,745,000	531500	Grants to Other Governments	2,928,000	2,928,000	2,928,000
-	-	-	531800	Contributions to Other Govt	13,000	13,000	13,000
149,114	3,250	145,000	544500	Grants & Loans	125,000	125,000	125,000
48,817	12,073	-	544600	Intra-Metro Grants	-	-	-
9,068	6,319	20,000	545000	Travel	-	-	-
-	-	-	545100	Travel and Lodging	10,000	10,000	10,000
10,016	10,976	22,000	545500	Staff Development	-	-	-
-	-	-	545510	Tuition Reimbursement	2,500	2,500	2,500
-	-	-	545520	Conference Fees	12,500	12,500	12,500
10	-	-	549000	Miscellaneous Expenditures	-	-	-
4,398,944	**3,058,756**	**3,504,079**		**Total Materials and Services**	**4,727,800**	**4,727,800**	**5,009,637**
				Capital Outlay			
-	-	-	575000	Office Furn & Equip	-	-	-
-	**-**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$6,698,780	**$5,088,206**	**$5,842,884**	**TOTAL REQUIREMENTS**		**$7,638,304**	**$7,638,304**	**$7,920,141**
22.50	**20.00**	**20.00**	**TOTAL FTE**		**25.00**	**25.00**	**25.00**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Landfill Closure							
Expenditures							
				Materials and Services			
101,506	200,025	168,500	524000	Contracted Professional Svcs	148,500	148,500	148,500
14,030	17,205	30,000	530000	Payments to Other Agencies	-	-	-
115,537	**217,230**	**198,500**		**Total Materials and Services**	**148,500**	**148,500**	**148,500**
				Capital Outlay			
-	-	1,008,000	571000	Improve-Other than Bldg	875,000	875,000	875,000
-	-	45,000	574000	Equipment & Vehicles	45,000	45,000	45,000
-	**-**	**1,053,000**		**Total Capital Outlay**	**920,000**	**920,000**	**920,000**
$115,537	**$217,230**	**$1,251,500**	**TOTAL REQUIREMENTS**		**$1,068,500**	**$1,068,500**	**$1,068,500**
Solid Waste Renewal and Replacement							
Expenditures							
				Materials and Services			
140	21,839	-	524000	Contracted Professional Svcs	-	-	-
-	74,851	-	526000	Maintenance & Repair Services	-	-	-
15,258	-	150,000	526100	Capital Maintenance - CIP	75,000	75,000	75,000
-	66,001	40,000	526200	Capital Maintenance - Non-CIP	50,000	50,000	50,000
1,290	95	-	528000	Other Purchased Services	-	-	-
250	1,558	-	530000	Payments to Other Agencies	-	-	-
16,937	**164,344**	**190,000**		**Total Materials and Services**	**125,000**	**125,000**	**125,000**
				Capital Outlay			
-	-	25,000	571000	Improve-Other than Bldg	-	-	-
90,918	50,221	525,000	572000	Buildings & Related	770,000	770,000	770,000
211,101	223,213	155,000	574000	Equipment & Vehicles	75,000	75,000	75,000
74,437	30,924	115,595	574500	Vehicles	82,400	82,400	110,900
27,886	50,506	100,000	575000	Office Furn & Equip	-	-	-
404,342	**354,864**	**920,595**		**Total Capital Outlay**	**927,400**	**927,400**	**955,900**
$421,279	**$519,207**	**$1,110,595**	**TOTAL REQUIREMENTS**		**$1,052,400**	**$1,052,400**	**$1,080,900**

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste General Account							
Expenditures							
				Personnel Services			
-	11,946	-	514000	Fringe - Unemployment	-	-	-
-	**11,946**	**-**		**Total Personnel Services**	**-**	**-**	**-**
				Materials and Services			
-	98	-	520100	Office Supplies	-	-	-
33,675	15,850	-	524000	Contracted Professional Svcs	-	-	-
4,102	-	-	526000	Maintenance & Repair Services	-	-	-
-	40,728	-	526200	Capital Maintenance - Non-CIP	-	-	-
-	275	-	528000	Other Purchased Services	-	-	-
914	250	-	530000	Payments to Other Agencies	-	-	-
-	1,100	-	545500	Staff Development	-	-	-
38,692	**58,301**	**-**		**Total Materials and Services**	**-**	**-**	**-**
				Capital Outlay			
35,913	2,226	-	571000	Improve-Other than Bldg	-	-	-
22,429	222,871	990,000	572000	Buildings & Related	890,000	890,000	890,000
410,422	79,524	200,000	574000	Equipment & Vehicles	200,000	200,000	200,000
81,232	-	-	575000	Office Furn & Equip	-	-	-
634,382	52,964	330,000	579000	Intangible Assets	180,000	180,000	384,800
1,184,378	**357,584**	**1,520,000**		**Total Capital Outlay**	**1,270,000**	**1,270,000**	**1,474,800**
$1,223,070	**$427,831**	**$1,520,000**	**TOTAL REQUIREMENTS**		**$1,270,000**	**$1,270,000**	**$1,474,800**

Capital Improvement Plan Detail

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Organizational unit summaries and analysis

A capital project is defined in Metro's capital improvement plan (CIP) as any physical asset acquired or constructed by Metro with a total capital cost of $100,000 or more and a useful life of at least five years. The CIP for the next five years, FY 2014-15 through FY 2018-19, includes 176 projects with anticipated new spending of $216.4 million.

This section contains capital improvement plan project summaries for each department, including the funding source for each project.

Total projects summary by year

Each section begins with a complete listing of the projects contained in the current capital budget. The chart shows the expected expenditures by year, the total of all years, including prior years, and the five-year total.

Overview of projects

The narrative addresses significant issues regarding each unit's capital budget. The overview includes information about new projects that are in the capital budget proposal and may address changes in timing and scope of projects previously listed.

Project funding

This section of the narrative discusses the sources of funding for the various projects and any significant funding issues. The contribution to the General Renewal and Replacement Account increases each fiscal year for existing assets. When significant new assets are added, the contribution to this fund also increases. Beginning in FY 2013-14 the standard 2 percent increase in the renewal and replacement contribution is expected to increase 0.25 percent each fiscal year until it reaches 3 percent. For FY 2014-15, the increase is 2.5 percent.

Finance and Regulatory Services

Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
SOLID WASTE GENERAL ACCOUNT								
Solid Waste Information System (SWIS)	65720	$845,000	$234,800	$0	$0	$0	$0	$1,079,800
TOTAL SOLID WASTE GENERAL ACCOUNT		**845,000**	**234,800**	**0**	**0**	**0**	**0**	**1,079,800**
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
Enforcement Vehicle Replacement	76856	0	30,000	30,000	30,000	30,000	30,000	150,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		**0**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**150,000**
TOTAL FINANCE AND REGULATORY SERVICES		**$845,000**	**$264,800**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$1,229,800**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$384,800**		**Total Number of Projects 2**					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Capital Reserve	$845,000	$234,800	$0	$0	$0	$0
Fund Balance- Renewal and Replacement	0	30,000	30,000	30,000	30,000	30,000
Total- Finance and Regulatory Services	**$845,000**	**$264,800**	**$30,000**	**$30,000**	**$30,000**	**$30,000**

Finance and Regulatory Services

Finance and Regulatory Services' responsibilities include management of solid waste rate setting, regional solid waste enforcement efforts, agency financial management and management of the General Asset Management Fund.

OVERVIEW OF PROJECTS

The Solid Waste Information System (SWIS) project to streamline the data gathering function of the solid waste disposal system was implemented on July 1, 2012. Phase II of the project, begun in FY 2013-14 and continuing in FY 2014-15, will improve management reporting and create additional program efficiencies. The enforcement division of Finance and Regulatory Services typically replaces one vehicle each year.

PROJECT FUNDING

The SWIS project is funded by the Solid Waste and Recycling General Account. Projects financed through this account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's solid waste disposal system. Enforcement vehicle replacements are funded by the Solid Waste and Recycling Renewal and Replacement Account.

OPERATIONAL IMPACTS

Operational efficiencies are expected from the SWIS project, but they have not been quantified. Staff will be able to direct more time to analysis and less time to data management.

Metro

Information Services

Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
GENERAL FUND RENEWAL AND REPLACEMENT								
Information Technology R&R Projects < $100,000		$0	$292,635	$469,250	$185,000	$486,700	$413,250	$1,846,835
Peoplesoft Renewal and Replacement			$209,600	0	0	0	0	$209,600
Council Audio		0	120,000	0	0	0	0	120,000
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		**0**	**622,235**	**469,250**	**185,000**	**486,700**	**413,250**	**2,176,435**
GENERAL FUND								
Metro Website (CF)	65663	557,000	25,000	0	0	0	0	$582,000
Customer Relationship Software		0	129,150	0	0	0	0	129,150
TOTAL GENERAL FUND		**557,000**	**154,150**	**0**	**0**	**0**	**0**	**711,150**
CAPITAL FUND								
Project Management Software		0	141,000	0	0	0	0	141,000
TOTAL CAPITAL FUND		**0**	**141,000**	**0**	**0**	**0**	**0**	**141,000**
TOTAL INFORMATION SERVICES		**$557,000**	**$917,385**	**$469,250**	**$185,000**	**$486,700**	**$413,250**	**$3,028,585**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$2,471,585**		**Total Number of Projects 6**					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	$0	$502,235	$469,250	$185,000	$486,700	$413,250
Fund Balance- Reserve for One Time Expenditures	0	390,150	0	0	0	0
Fund Balance	557,000	25,000	0	0	0	0
Total- Information Services	**$557,000**	**$917,385**	**$469,250**	**$185,000**	**$486,700**	**$413,250**

Information Services

The Information Services capital budget includes most agency-wide hardware and applications. Applications and hardware specific to individual programs are generally found within those programs.

OVERVIEW OF PROJECTS

The FY 2014-15 though FY 2018-19 Information Services capital budget contains six projects; three are renewal and replacement projects. Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software. In FY 2014-15, two small new software systems will be purchased/built: Customer Relationship Software and Project Management Software that will support management of construction projects across the agency.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by cost allocation transfers from the participating funds into the General Asset Management Fund. The two software applications are funded by Metro's Reserve for One-Time Expenditures.

OPERATIONAL IMPACTS

The operational impact for most of these projects is the ongoing cost to fund renewal and replacement.

Metro

Parks and Environmental Services

Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MRC GENERAL FUND RENEWAL AND REPLACEMENT								
Property Services R&R Projects < $100,000		$0	$172,966	$0	$126,100	$77,600	$40,300	$416,966
PES Fleet	70001	0	229,577	26,994	79,255	336,752	0	672,578
Central Environmental System	01324	0	126,800	0	0	0	0	126,800
MRC Fire Sprinkler Replacement	01323	0	430,000	360,000	0	0	0	790,000
MRC Daycare Carpets	TBD	0	0	0	0	156,000	0	156,000
Rooftop Air Handler RAC 1	TBD	0	0	0	250,000	0	0	250,000
Rooftop Air Handler RAC 2	TBD	0	0	0	175,000	0	0	175,000
Rooftop Air Handler RAC 3	TBD	0	0	0	125,000	0	0	125,000
MRC Roof		0	0	0	0	0	565,000	565,000
TOTAL MRC GENERAL FUND RENEWAL AND REPLACEMENT		**$0**	**$959,343**	**$386,994**	**$755,355**	**$570,352**	**$605,300**	**$3,277,344**
REGIONAL PARKS CAPITAL FUND								
Oxbow Park Campground Road	70213	24,750	123,750	0	0	0	0	148,500
Canemah Bluff Trail Improvements (CF)	70494	88,500	169,500	0	0	0	0	258,000
Glendoveer Maintenance Equipment	GF138	0	50,000	0	0	0	0	50,000
TOTAL REGIONAL PARKS CAPITAL FUND		**$113,250**	**$343,250**	**$0**	**$0**	**$0**	**$0**	**$456,500**
PARKS GENERAL FUND RENEWAL AND REPLACEMENT								
Parks R&R Projects < $100,000		0	448,952	298,100	214,000	146,500	41,500	1,149,052
Blue Lake Wetland, Pathway, Trail (Carryforward)	70234	45,000	150,000	0	0	0	0	195,000
Glendoveer Restrooms (Carryforward)	GF137	0	200,000	0	0	0	0	200,000
Glendoveer Golf Cart Path	GF134	0	160,000	0	0	0	0	160,000
Chinook Landing Boarding Dock and Steel Pilings	TBD	0	0	0	140,599	0	0	140,599
Chinook Landing Asphalt Pavement (5.2 acres)	TBD	0	0	0	270,700	0	0	270,700
TOTAL PARKS GENERAL FUND RENEWAL AND REPLACEMENT		**$45,000**	**$958,952**	**$298,100**	**$625,299**	**$146,500**	**$41,500**	**$2,115,351**
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
PES Parks Levy Capital/R&R < $100,000		0	100,000	485,000	0	0	0	585,000
Blue Lake Native Landscaping	LI201	50,000	50,000	0	0	0	0	100,000
Blue Lake Entry Drive/Booth	LI200	0	200,000	0	0	0	0	200,000
Paving at Blue Lake Park	LI204	0	206,500	0	0	0	0	206,500
Blue Lake Sports Feature Renovations	TBD	0	0	200,000	0	0	0	200,000
Blue Lake Traffic/Parking Improvements	LI205	0	200,000		0	0	0	200,000
Blue Lake Playground/Restroom Renovations	LI2031	0	500,000	350,000	0	0	0	850,000
Blue Lake Office/Maintenance Bldg. Renovations	LI202	0	300,000		0	0	0	300,000
Blue Lake Boat Concession Renovation	TBD	0	0	125,000	0	0	0	125,000
Blue Lake Pathway Renovations	TBD	0	0	150,000	0	0	0	150,000
Blue Lake Solar Power Installation	TBD	0	0	100,000	0	0	0	100,000
Blue Lake Utility Replacements	TBD	0	0	350,000	0	0	0	350,000
Blue Lake Swim Beach/Restroom Renovation	TBD	0	0	350,000	0	0	0	350,000
Blue Lake Additional Permanent Shelters	TBD	0	0	250,000	0	0	0	250,000
Blue Lake Drainage Improvements	TBD	0	0	0	100,000	0	0	100,000
Oxbow Maintenance Area Reconfiguration	LI007	0	250,000	0	0	0	0	250,000
Oxbow Office/Residence Renovation	LI005	0	200,000	0	0	0	0	200,000
Oxbow Restroom Construction	LI008	0	125,000	0	0	0	0	125,000
Oxbow Fire Road Repairs	TBD	0	0	100,000	0	0	0	100,000
Oxbow Cabins	TBD	0	0	200,000	0	0	0	200,000
Oxbow Play Area Renovations (CF)	LI003	0	200,000	0	0	0	0	200,000
Oxbow Additional Group Camp	TBD	0	0	0	125,000	0	0	125,000
Howell Shelter	TBD	0	0	120,000	0	0	0	120,000
Gleason- Broughton Beach Improvements	TBD	0	0	100,000	0	0	0	100,000
Gleason Entrance Booth/Gate	TBD	0	0	100,000	0	0	0	100,000
Sauvie Island Boat Ramp Dock Replacement	TBD	0	0	125,000	0	0	0	125,000
Smith and Bybee Ramp and Pathway Renovations	TBD	0	0	100,000	0	0	0	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		**$50,000**	**$2,331,500**	**$3,205,000**	**$225,000**	**$0**	**$0**	**$5,811,500**
SOLID WASTE GENERAL ACCOUNT								
Solid Waste General Account Non CIP Projects		0	125,000	100,000	100,000	100,000	100,000	525,000
Metro Central Organics/Food Handling Area	76872	230,000	75,000	0	0	0	0	305,000
Metro Central Storm Water Improvements	76873	75,000	350,000	0	0	0	0	425,000
Metro South Rainwater Harvesting	77101	10,000	90,000	0	0	0	0	100,000

Total projects summary by year, *continued*

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
Metro South Storm Water Treatment	77104	50,000	250,000	0	0	0	0	300,000
Disposal System (Road Map) Software	65770	0	150,000	0	0	0	0	150,000
MSS Camera Expansion	77102	0	100,000	0	0	0	0	100,000
MCS Camera Expansion	77106	0	100,000	0	0	0	0	100,000
Future Master Facility Plan Improvements	TBD	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
TOTAL SOLID WASTE GENERAL ACCOUNT		**$365,000**	**$1,240,000**	**$1,100,000**	**$1,100,000**	**$1,100,000**	**$1,100,000**	**$6,005,000**
SOLID WASTE LANDFILL CLOSURE ACCOUNT								
St. Johns - Landfill Remediation	76995	55,000	775,000	170,000	170,000	340,000	0	1,510,000
SJLF- adapting flares to lower gas flow rates	77001	5,000	100,000	100,000	0	0	0	205,000
SJLF- Replace PLC and data device		0	45,000	0	0	0	0	45,000
TOTAL SOLID WASTE LANDFILL CLOSURE ACCOUNT		**$60,000**	**$920,000**	**$270,000**	**$170,000**	**$340,000**	**$0**	**$1,760,000**
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
SW Renewal and Replacement Acct Non CIP			502,400	300,000	380,000	300,000	300,000	1,782,400
Metro Central- Replace Slow Speed Shredder	76889	0	50,000	550,000	0	0	0	600,000
MCS Floor Repairs	76898	75,000	75,000	0	0	0	0	150,000
Metro South- HHW Roof	76876	0	175,000	0	0	0	0	175,000
Metro South- Wall System	TBD	0	220,000	0	0	0	0	220,000
Metro South Bays -1 & 2 Ventilation System	76836	0	0	140,000	0	0	0	140,000
Metro South - Compactor #2	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central - Compactor #1	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central- Conveyor #1	TBD	0	0	0	400,000	0	0	400,000
Metro Central - Compactor #3	TBD	0	0	0	0	1,400,000	0	1,400,000
Metro Central - Conveyor #3	TBD	0	0	0	0	400,000	0	400,000
Metro South - Compactor #1	TBD	0	0	0	0	1,400,000	0	1,400,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		**$75,000**	**$1,022,400**	**$990,000**	**$3,580,000**	**$3,500,000**	**$300,000**	**$9,467,400**
TOTAL PARKS AND ENVIRONMENTAL SERVICES		**$708,250**	**$7,775,445**	**$6,250,094**	**$6,455,654**	**$5,656,852**	**$2,046,800**	**$28,893,095**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$28,184,845**		**Total Number of Projects 69**					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	$120,000	$2,510,695	$1,315,094	$4,960,654	$4,216,852	$946,800
Fund Balance- Capital Reserve	478,250	1,533,250	1,100,000	1,100,000	1,100,000	1,100,000
Fund Balance- Reserve for One Time Expenditures	0	480,000	360,000	0	0	0
Fund Balance- Landfill Closure	60,000	920,000	270,000	170,000	340,000	0
Local Options Levy	50,000	2,331,500	3,205,000	225,000	0	0
Total- Parks and Environmental Services	**$708,250**	**$7,775,445**	**$6,250,094**	**$6,455,654**	**$5,656,852**	**$2,046,800**

Parks and Environmental Services

OVERVIEW OF PROJECTS

General Renewal and Replacement and Capital

Of the 18 projects for Parks and Property Management and Property Services, all but three are scheduled renewal and replacement projects. The largest projects are fleet purchases, replacement of portions of the sprinkler system at the Metro Regional Center (MRC) and the replacement of the roof at the MRC. Projects are funded primarily by the renewal and replacement reserve; the Reserve for One-Time Expenditures will fund the sprinkler project.

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy will fund 27 PES projects in the 5-year CIP. Major projects include substantial renovations at Blue Lake and Oxbow Parks.

Solid Waste Revenue Fund

Projects for the Solid Waste Operating program fall into three categories:

General Account

Projects financed through the Solid Waste General Account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's two transfer stations. The current five-year plan includes nine General Account projects. The largest projects planned for FY 2014-15 are Storm Water Improvement projects at both Metro Central and Metro South transfer stations.

Landfill Closure

The St. Johns Landfill Account is restricted to financing capital projects needed to close the St. Johns Landfill and maintain post-closure performance standards. The projects in the capital budget represent a series of improvements that are needed to minimize erosion damage, restore native vegetation, provide wastewater pretreatment, repair the landfill cover and dike systems and provide adequate facilities for staff.

Renewal and Replacement Account

Projects financed through the Renewal and Replacement Account are replacements of equipment and rehabilitation of facilities necessary to realize the optimal lifespan of capital components. The program regularly contracts with an engineering firm to assess the condition of equipment and facilities and calculate annual contribution amounts to the Renewal and Replacement Account. The latest study was performed in FY 2011-12 in conjunction with a Metro-wide renewal and replacement study. The largest projects in the current five-year plan are shredder and compactor replacements.

MAJOR FUNDING SOURCES

Most capital projects associated with Parks and Property Management have been funded with renewal and replacement reserves, grants funds or special one-time appropriations. The passage of the Parks and Natural Areas Levy provides another source for renovations at Metro parks facilities. Primary financing for Solid Waste projects derives from reserves established for that purpose.

Sustainability Center

Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
NATURAL AREAS FUND								
Natural Areas Acquisition		$82,830,000	$20,000,000	$10,000,000	$7,000,000	$5,000,000	$5,000,000	$129,830,000
TOTAL NATURAL AREAS FUND		**$82,830,000**	**$20,000,000**	**$10,000,000**	**$7,000,000**	**$5,000,000**	**$5,000,000**	**$129,830,000**
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
Tualatin Forest (Burlington Forest/McCarty/Ennis)	LA120	0	60,000	TBD	0	0	0	60,000
1% for Art Program	LT900	0	13,000	TBD	TBD	TBD	TBD	13,000
Canemah North Design & Construction	LA150	0	140,000	TBD	0	0	0	140,000
Killin Design & Construction	LA300	0	450,000	30,000	0	0	0	480,000
Newell Canyon - Design & Construction	LA250	0	75,000	TBD	TBD	0	0	75,000
Scouters Mtn - Trails & Signage	LA100	0	100,000	TBD	0	0	0	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		0	838,000	30,000	0	0	0	868,000
TOTAL SUSTAINABILITY CENTER		**$82,830,000**	**$20,838,000**	**$10,030,000**	**$7,000,000**	**$5,000,000**	**$5,000,000**	**$130,698,000**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$47,868,000**		**Total Number of Projects 7**					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
G.O. Bonds- Natural Areas	$82,830,000	$20,000,000	$10,000,000	$7,000,000	$5,000,000	$5,000,000
Local Options Levy	0	838,000	30,000	0	0	0
Total- Sustainability Center	**$82,830,000**	**$20,838,000**	**$10,030,000**	**$7,000,000**	**$5,000,000**	**$5,000,000**

Sustainability Center

The Sustainability Center capital projects include the acquisition of natural areas and planning and development of new facilities for the parks system.

OVERVIEW OF PROJECTS

This capital plan includes the continued acquisition of natural areas and several design and construction projects funded by the Parks and Natural Areas Local Option Levy.

PROJECTS FUNDING

The land purchases are funded by the Natural Areas Bond Fund. The Parks and Natural Areas Local Option Levy provides a source of funding for restoration, improvements and increased public access at Metro's Natural Areas.

OPERATIONAL IMPACTS

Operating costs include a component for renewal and replacement where appropriate and the expected operating costs of the new parks.

Metro

Visitor Venues

Metro

Visitor Venues

Metro's Visitor Venues include the Oregon Convention Center (OCC), the Portland'5 Centers for the Arts (Portland'5), the Portland Exposition Center (Expo), and the Oregon Zoo. Consolidated in July 2010 to enhance collaboration on operational issues, the team actively works toward a common mission of maintaining world-class gathering and entertainment spaces.

OCC Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MERC FUND								
OCC Projects <$100,000		$0	$272,000	$165,000	$55,000	$0	$0	$492,000
Original Roof Replacement Project - Phase II	8R031	1,180,000	2,850,000	0	0	0	0	4,030,000
Integrated Door Access Controls	8R056	0	40,000	350,000	0	0	0	390,000
Two-way Radio System Digital Upgrade	8R083	0	255,000	0	0	0	0	255,000
MLK/OBR/Holladay Plaza Entrance - Design	8R082	0	100,000	0	0	0	0	100,000
Website Design/Facility Rebranding	8R085	0	150,000	0	0	0	0	150,000
Facility Master Plan - Design/Consulting	88170	0	175,000	0	0	0	0	175,000
Oregon Ballroom Lighting Replacement	8R080	0	115,000	0	0	0	0	115,000
Tower Lighting Replacement (Carryforward)	8R052	0	124,000	0	0	0	0	124,000
Portland Ballroom Down Lighting Replacement (CF)	8R053	0	112,000	0	0	0	0	112,000
CCTV Replacement (CF)	8R032	0	240,000	0	0	0	0	240,000
Telecommunications/VOIP	TBD	0	0	205,000	0	0	0	205,000
Audio/Visual Equipment Purchase	TBD	0	0	100,000	0	0	0	100,000
Meeting Room & Ballroom Digital Signage	TBD	0	0	450,000	0	0	0	450,000
Parking Management System Replacement	TBD	0	0	550,000	0	0	0	550,000
Integrated Door Access Controls	TBD	0	0	325,000	0	0	0	325,000
Oregon Ballroom and Skyview Renovation - Design	TBD	0	0	100,000	0	0	0	100,000
MLK/OBR/Holladay Plaza/Entrance Construction	TBD	0	0	1,350,000	0	0	0	1,350,000
Facility Carpet Replacement	TBD	0	0	55,000	2,300,000	0	0	2,355,000
Mtg Room/Ballroom Chair Replacement - (10,000)	TBD	0	0	0	960,000	0	0	960,000
HVAC System Replacement - Design	TBD	0	0	0	200,000	0	0	200,000
Public Circulation Furniture Replacement	TBD	0	0	0	325,000	0	0	325,000
External Digital Signage Replacement - Design	TBD	0	0	0	100,000	0	0	100,000
Chiller Unit Replacement (four)	TBD	0	0	0	200,000	1,650,000	0	1,850,000
Cooling Tower Replacement (four)	TBD	0	0	0	0	825,000	0	825,000
Boiler Replacement (two of three)	TBD	0	0	0	0	850,000	0	850,000
Exhibit Hall Folding Chair Replacement - (12,000)	TBD	0	0	0	0	0	1,100,000	1,100,000
Table Replacement (Expansion Side)	TBD	0	0	0	0	0	525,000	525,000
Roof Replacement (Expansion Side)	TBD	0	0	0	0	0	2,300,000	2,300,000
TOTAL OREGON CONVENTION CENTER		**$1,180,000**	**$4,433,000**	**$3,650,000**	**$4,140,000**	**$3,325,000**	**$3,925,000**	**$20,653,000**

FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19 **$19,473,000** **Total Number of Projects 29**

OCC Major funding sources

Major Funding Sources	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	$1,180,000	$3,425,000	$975,000	$3,515,000	$3,325,000	$3,925,000
TLT Capital Reserves	0	858,000	350,000	0	0	0
MTOCA	0	120,000	0	0	0	0
Business Strategy Reserves	0	30,000	550,000	0	0	0
Currently Unfunded	0	0	1,775,000	625,000	0	0
Total- Oregon Convention Center	**$1,180,000**	**$4,433,000**	**$3,650,000**	**$4,140,000**	**$3,325,000**	**$3,925,000**

Oregon Convention Center

The Oregon Convention Center (OCC) is owned by Metro, managed by the Metropolitan Exposition Recreation Commission, and is home to regional and national conventions and trade shows.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 OCC capital budget contains 29 projects; most projects are renewal and replacement. The largest project during FY 2014-15 is phase II of the replacement of the roof over the original portion of the building. Most new capital projects at OCC involve technology upgrades that are key to maintaining business in a competitive environment.

PROJECT FUNDING

OCC's project funding in this five-year plan comes primarily from renewal and replacement reserves. A number of projects will utilize a reserve developed in years in which transient lodging tax collections exceed 7 percent growth, as well as a business strategy reserve.

Portland’5 Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MERC FUND								
P'5 Projects <$100,000		$0	$783,000	$145,000	$160,000	$110,000	$0	$1,198,000
AHH HVAC & Lighting Controls Updates	8R062	55,000	445,000	0	0	0	0	500,000
AHH HVAC Boilers	8R078	0	180,000	0	0	0	0	180,000
Keller Cooling Tower & Associated Piping	8R095	0	260,000	0	0	0	0	260,000
Keller Roof & Drains Replacement	8R098	0	250,000	300,000	300,000	0	0	850,000
ASCH Portland Sign-assessment: re-paint, re-light	8R099	0	20,000	100,000	100,000	0	0	220,000
AHH Elevators-controllers & interiors	TBD	0	0	150,000	150,000	0	0	300,000
ASCH Chiller & Associated Piping	TBD	0	0	20,000	350,000	0	0	370,000
ASCH HVAC Controls Updates	TBD	0	0	262,000	0	0	0	262,000
Keller Main Speakers	TBD	0	0	125,000	0	0	0	125,000
Keller Fore Stage (Pit) Elevator Lift	TBD	0	0	250,000	250,000	0	0	500,000
Keller Front of House & Backstage Elevators	TBD	0	0	100,000	0	0	0	100,000
Newmark Main Speakers	TBD	0	0	100,000	0	0	0	100,000
Newmark Stage Floor	TBD	0	0	100,000	0	0	0	100,000
Newmark Lighting System Overhaul Phase III	TBD	0	0	130,000	0	0	0	130,000
AHH Roof	TBD	0	0	0	200,000	0	0	200,000
ASCH Elevators--overhaul & interiors	TBD	0	0	0	300,000	0	0	300,000
AHH EIFS Replacement Phase III	TBD	0	0	0	0	350,000	0	350,000
Keller HVAC Controls Upgrades	TBD	0	0	0	0	350,000	0	350,000
Keller Carpet-Front of House	TBD	0	0	0	0	150,000	0	150,000
Keller FOH Lobby Carpet Tile	TBD	0	0	0	0	0	125,000	125,000
AHH Demand Control Ventilation/VAV HVAC Units	TBD	0	0	0	0	15,000	100,000	115,000
TOTAL Portland'5		**$55,000**	**$1,938,000**	**$1,782,000**	**$1,810,000**	**$975,000**	**$225,000**	**$6,785,000**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$6,730,000**		**Total Number of Projects 22**					

Portland’5 Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	$55,000	$1,888,000	$1,782,000	$1,810,000	$975,000	$225,000
Fund Balance- New Capital	0	50,000	0	0	0	0
Total- P'5	**$55,000**	**$1,938,000**	**$1,782,000**	**$1,810,000**	**$975,000**	**$225,000**

Portland'5 Centers for the Arts

Portland'5 Centers for the Arts (Portland'5) facilities are owned by the City of Portland and managed by the Metropolitan Exposition Recreation Commission through an intergovernmental agreement between Metro and the City of Portland. P'5 provides world class entertainment spaces for residents and visitors in three buildings:

- Antoinette Hatfield Hall (AHH), containing Dolores Winningstad Theatre, Newmark Theatre and Brunish Hall.
- Arlene Schnitzer Concert Hall (ASCH).
- Keller Auditorium.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 P'5 capital budget contains 22 projects that are all renewal and replacement in nature. The largest project in the five year plan is the $850,000 replacement of the roof and drains at the Keller Auditorium. The largest project in year one of the plan is the HVAC and lighting controls updates project at Antoinette Hatfield Hall, a project that began in FY 2013-14.

PROJECT FUNDING

Most projects in this five-year plan are funded by renewal and replacement reserves; one is funded by capital reserves.

Expo Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MERC FUND								
Expo Projects <$100,000			$276,000	$70,000	$112,000	$110,000	$75,000	$643,000
Stormwater Wall	8R032	0	$130,000	0	0	0	0	130,000
Roof Repair - Hall E Lobby / Meeting Rooms	8R108	0	125,000	0	0	0	0	125,000
Parking Lot Asphalt Repairs	8R114	0	50,000	50,000	60,000	60,000	60,000	280,000
Plastic / Flat Stacking Chairs	8R111	0	50,000	25,000	25,000	0	0	100,000
Voice Over IP (Voip) Phone System	8R110	0	50,000	50,000	0	0	0	100,000
Expo Lighting Halls D,E and Conn. (Carryforward)	8R044	0	50,000	0	0	0	0	50,000
Hall D Lobby/Mtg. Rm. carpet; paint	8R042	0	174,500	0	0	0	0	174,500
Security Cameras / Access Controls	8R112	0	50,000	50,000	0	0	0	100,000
Roof Repair - Hall E Loading Dock	TBD	0	0	225,000	0	0	0	225,000
Roof Repair - Halls A&B	TBD	0	0	0	500,000	0	0	500,000
Roof Repair - Hall E (barrel)	TBD	0	0	0	0	500,000	0	500,000
Hall D Air Handlers - All 6	TBD	0	0	0	0	486,000	0	486,000
Roof Repair - Hall E (barrel)	TBD	0	0	0	0	0	500,000	500,000
Hall E Air Handlers	TBD	0	0	0	0	0	440,000	440,000
TOTAL EXPO CENTER		**0**	**$955,500**	**$470,000**	**$697,000**	**$1,156,000**	**$1,075,000**	**$4,353,500**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$4,353,500**		**Total Number of Projects 15**					

Expo Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	$0	$476,000	$420,000	$697,000	$1,156,000	$1,075,000
TLT Capital Reserves	0	479,500	50,000	0	0	0
Total- Expo Center	**$0**	**$955,500**	**$470,000**	**$697,000**	**$1,156,000**	**$1,075,000**

Portland Expo Center

Portland Expo Center (Expo) is owned by Metro and managed by the Metropolitan Exposition Recreation Commission. Expo is Oregon's largest multi-purpose facility. The 53-acre campus boasts five spacious exhibit halls totaling more than 333,000 square feet and 10 varied meeting rooms.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 Expo capital budget contains 15 projects; all are renewal and replacement. The largest projects are a series of roof repairs and air handler replacements.

PROJECT FUNDING

Funding in this five-year plan comes from a mixture of renewal and replacement reserves and funding from the MERC pooled capital account funded by transient lodging tax capital reserves.

Oregon Zoo Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND								
Elephant Habitat and Related Infrastructure	ZIP002	$17,397,966	$25,920,477	$10,443,000	$0	$0	$0	$53,761,443
Remote Elephant Center	ZIP003	40,000	0	3,500,000	1,386,194	0	0	4,926,194
Education Center (CDZ)	ZIP006		1,509,565	10,665,513	517,233	0	0	12,692,311
Campus and Habitat Interpretive Design	ZIP013	600,000	991,727	710,912	313,683	510,530	168,634	3,295,486
One-percent for Art Design and Installation	ZIP012	100,000	107,575	107,575	107,575	107,575	107,575	637,874
Polar Bear Habitat	ZIP004	0	0	1,776,274	9,417,825	8,364,467	0	19,558,566
Primate and Rhino Habitats	ZIP005	0	0	0	670,558	2,753,931	10,734,706	14,159,195
TOTAL ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND		**$18,137,966**	**$28,529,344**	**$27,203,274**	**$12,413,068**	**$11,736,503**	**$11,010,915**	**$109,031,069**
ZOO CAPITAL FUND								
Bond Commitment Elephant Lands	ZIP002	0	3,800,000	0	0	0	0	3,800,000
OZF Bond Commitment Remote Elephant Center	Zoo39	70,000	1,400,000	0	0	0	0	1,470,000
Orang Exhibit Repurposing	TBD	0	100,000	0	0	0	0	100,000
Interpretives	ZIP013	0	130,000	0	0	0	0	130,000
Steller Cove Renovation	TBD	0	500,000	1,000,000	0	0	0	1,500,000
Zoo Train Renovation	TBD	0	1,500,000	0	0	0	0	1,500,000
TOTAL ZOO CAPITAL FUND		**$70,000**	**$7,430,000**	**$1,000,000**	**$0**	**$0**	**$0**	**$8,500,000**
GENERAL FUND RENEWAL AND REPLACEMENT								
Zoo R&R Projects < $100,000			1,069,360	1,140,500	593,700	1,110,950	449,000	4,363,510
Admin a/c units 1-4	ZRW067	0	145,000	0	0	0	0	145,000
Research AC/Boiler (CF)	ZRW098	0	150,000	0	0	0	0	150,000
Africafe Kitchen Elevator	TBD	0	120,000	0	0	0	0	120,000
750kw Generator	ZRW052	0	800,000	0	0	0	0	800,000
Telephone System	TBD	0	0	259,543	0	0	0	259,543
Flooded Forest Interpretives	TBD	0	0	160,500	0	0	0	160,500
Railroad Roundhouse Roof	TBD	0	0	128,883	0	0	0	128,883
Africa Interpretives Graphics	TBD	0	0	0	132,695	0	0	132,695
Pig Holding and Exhibit Roof	TBD	0	0	0	0	131,286	0	131,286
Steller Cove Digital Control System	TBD	0	0	0	0	121,899	0	121,899
Vet Medical Center X-Ray Machine	TBD	0	0	0	0	211,482	0	211,482
Gateway Ticketing System	TBD	0	0	0	0	0	157,000	157,000
Railroad Tunnel Generator 1200kW	TBD	0	0	0	0	0	209,757	209,757
Admin Building Carpet 1st & 2nd Floor	TBD	0	0	0	0	0	530,000	530,000
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		**$0**	**$2,284,360**	**$1,689,426**	**$726,395**	**$1,575,617**	**$1,345,757**	**$7,621,555**
TOTAL OREGON ZOO		**$18,207,966**	**$38,243,704**	**$29,892,700**	**$13,139,463**	**$13,312,120**	**$12,356,672**	**$125,152,624**
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	**$106,944,658**		**Total Number of Projects 26**					

Oregon Zoo Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
G.O. Bonds- Zoo	$18,137,966	$28,529,344	$27,203,274	$12,413,068	$11,736,503	$11,010,915
Donations	70,000	5,330,000	0	0	0	0
Interfund Loan	0	2,000,000	1,000,000	0	0	0
Fund Balance- Capital Reserves	0	100,000	0	0	0	0
Fund Balance- Renewal and Replacement	0	2,284,360	1,689,426	726,395	1,575,617	1,345,757
Total- Oregon Zoo	**$18,207,966**	**$38,243,704**	**$29,892,700**	**$13,139,463**	**$13,312,120**	**$12,356,672**

The FY 2014-15 through FY 2018-19 Oregon Zoo capital budget includes 26 projects. Seven projects are related to the Oregon Zoo Infrastructure and Animal Welfare bond measure.

OVERVIEW OF PROJECTS

Adjustments to the scope and budget of zoo bond projects will continue as design is completed. Bond projects included in the current five-year plan include

- Elephants Habitat and Related Infrastructure (Elephant Lands)
- Remote Elephant Center (offsite facility)
- Education Center (Conservation Discovery Zone)
- Campus and Habitat Interpretive Design
- One-percent for Art Design and Installation
- Polar Bear Habitat
- Primate and Rhino Habitats

Funding from the Oregon Zoo Foundation in support of several of these projects is budgeted in the Zoo Capital subfund of the General Asset Management Fund.

Non-bond projects include significant renovations to the Steller Cove exhibit and to the zoo train, as well as a 750kw backup generator. This generator size is a change from the 1500kw generator which was to be completed in partnership with Portland General Electric. That partnership turned out not to be feasible, and the scope has been scaled back.

PROJECT FUNDING

Of the $106.9 million in zoo projects in the FY 2014-15 through FY 2018-19 CIP, $90.98 million (85 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The General Renewal and Replacement Account provides $7.6 million (7 percent). Capital projects are funded by a mix of zoo capital reserves and donations from the Oregon Zoo Foundation. The Steller Cove and train renovations are funded by a loan from the Solid Waste Fund, to be paid back with interest over 10 years.

Debt Schedules

Metro Washington Park Zoo Oregon Project, 2005 Series D-3
Natural Areas Program, 2007 Series D-4
Natural Areas Program, 2012 Series A D-5
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A D-6
Open Spaces, Parks and Streams, 2012 Series B D-7
Full Faith and Credit Refunding Bonds, 2006 Series D-8
Full Faith and Credit Refunding Bonds, 2013 Series D-9
Limited Tax Pension Obligation Bonds, 2005 Series D-10

General Obligation Bonds, Metro Washington Park Zoo Oregon Project, 2005 Series

The Oregon Zoo (formerly the Metro Washington Park Zoo) Oregon Project bonds were authorized by voters on September 17, 1996. The original general obligation bonds were issued November 1, 1996. Bond proceeds were used to fund a variety of improvements, new exhibits and support facilities at the Oregon Zoo. The callable portion of the 1996 Series A bonds were refunded in 2005 resulting in a net present value savings of $1,427,412.

Amount issued	$18,085,000
Issue date	May 12, 2005
Original issue True Interest Rate (TIC)	3.689%
Ratings as of date of issuance	
Moody's	Aa1
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	$6,300,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
7-15-14		0.00	146,450.00	146,450.00	
1-15-15	5.000%	1,995,000.00	146,450.00	2,141,450.00	2,287,900.00
7-15-15		0.00	96,575.00	96,575.00	
1-15-16	5.000%	2,095,000.00	96,575.00	2,191,575.00	2,288,150.00
7-15-16		0.00	44,200.00	44,200.00	
1-15-17	4.000%	2,210,000.00	44,200.00	2,254,200.00	2,298,400.00
Total		$6,300,000.00	$574,450.00	$6,874,450.00	$6,874,450.00

General Obligation Bonds, Natural Areas, 2007 Series

In November 2006 the region's voters approved Measure 26-80, a $227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails and provide greater access to nature. The first series of bonds for $124,295,000 was issued April 3, 2007. Debt service will be paid from property taxes assessed on real property within the Metro region.

Amount issued	$124,295,000
Issue date	April 3, 2007
Original issue True Interest Rate (TIC)	4.0759%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	$73,315,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2014	-	-	1,759,875.00	1,759,875.00	
6/1/2015	5.00%	4,620,000	1,759,875.00	6,379,875.00	8,139,750.00
12/1/2015	-	-	1,644,375.00	1,644,375.00	
6/1/2016	5.00%	4,850,000	1,644,375.00	6,494,375.00	8,138,750.00
12/1/2016	-	-	1,523,125.00	1,523,125.00	
6/1/2017	5.00%	5,095,000	1,523,125.00	6,618,125.00	8,141,250.00
12/1/2017	-	-	1,395,750.00	1,395,750.00	
6/1/2018	5.00%	5,350,000	1,395,750.00	6,745,750.00	8,141,500.00
12/1/2018	-	-	1,262,000.00	1,262,000.00	
6/1/2019	5.00%	5,615,000	1,262,000.00	6,877,000.00	8,139,000.00
12/1/2019	-	-	1,121,625.00	1,121,625.00	
6/1/2020	5.00%	5,895,000	1,121,625.00	7,016,625.00	8,138,250.00
12/1/2020	-	-	974,250.00	974,250.00	
6/1/2021	5.00%	6,190,000	974,250.00	7,164,250.00	8,138,500.00
12/1/2021	-	-	819,500.00	819,500.00	
6/1/2022	5.00%	6,500,000	819,500.00	7,319,500.00	8,139,000.00
12/1/2022	-	-	657,000.00	657,000.00	
6/1/2023	4.50%	6,825,000	657,000.00	7,482,000.00	8,139,000.00
12/1/2023	-	-	503,437.50	503,437.50	
6/1/2024	4.50%	7,130,000	503,437.50	7,633,437.50	8,136,875.00
12/1/2024	-	-	343,012.50	343,012.50	
6/1/2025	4.50%	7,455,000	343,012.50	7,798,012.50	8,141,025.00
12/1/2025	-	-	175,275.00	175,275.00	
6/1/2026	4.50%	7,790,000	175,275.00	7,965,275.00	8,140,550.00
Total		**$73,315,000**	**$24,358,450**	**$97,673,450**	**$97,673,450**

General Obligation Bonds, Natural Areas, 2012A Series

In November 2006 the region's voters approved Measure 26-80, a $227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails and provide greater access to nature. The first series of bonds for $124,295,000 were issued April 3, 2007. The second series of $75 million was issued in May 2012 with the balance of the authorization anticipated to be issued in 2016.

Amount issued	$75,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.2256%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	$66,310,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2014			1,609,975	1,609,975	
6/1/2015	5.00%	5,350,000	1,609,975	6,959,975	8,569,950
12/1/2015			1,476,225	1,476,225	
6/1/2016	5.00%	2,230,000	1,476,225	3,706,225	5,182,450
12/1/2016			1,420,475	1,420,475	
6/1/2017	5.00%	2,790,000	1,420,475	4,210,475	5,630,950
12/1/2017			1,350,725	1,350,725	
6/1/2018	5.00%	3,350,000	1,350,725	4,700,725	6,051,450
12/1/2018			1,266,975	1,266,975	
6/1/2019	5.00%	3,960,000	1,266,975	5,226,975	6,493,950
12/1/2019			1,167,975	1,167,975	
6/1/2020	5.00%	4,610,000	1,167,975	5,777,975	6,945,950
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
Total		**$66,310,000**	**$24,458,900**	**$90,768,900**	**$90,768,900**

General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, 2012A Series

In November 2008 the region's voters approved Measure 26-96, a $125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for $5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two-year private placement with Wells Fargo for $15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional $65 million of bonds was issued in May 2012 with the balance anticipated to be issued in 2016.

Amount issued	$65,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.3822%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	$55,000,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2014			1,275,912.50	1,275,912.50	
6/1/2015	5.00%	5,670,000.00	1,275,912.50	6,945,912.50	8,221,825.00
12/1/2015			1,134,162.50	1,134,162.50	
6/1/2016	5.00%	2,000,000.00	1,134,162.50	3,134,162.50	4,268,325.00
12/1/2016			1,084,162.50	1,084,162.50	
6/1/2017	5.00%	2,260,000.00	1,084,162.50	3,344,162.50	4,428,325.00
12/1/2017			1,027,662.50	1,027,662.50	
6/1/2018	5.00%	2,510,000.00	1,027,662.50	3,537,662.50	4,565,325.00
12/1/2018			964,912.50	964,912.50	
6/1/2019	5.00%	2,770,000.00	964,912.50	3,734,912.50	4,699,825.00
12/1/2019			895,662.50	895,662.50	
6/1/2020	5.00%	3,050,000.00	895,662.50	3,945,662.50	4,841,325.00
12/1/2020			819,412.50	819,412.50	
6/1/2021	5.00%	3,350,000.00	819,412.50	4,169,412.50	4,988,825.00
12/1/2021			735,662.50	735,662.50	
6/1/2022	5.00%	3,665,000.00	735,662.50	4,400,662.50	5,136,325.00
12/1/2022			644,037.50	644,037.50	
6/1/2023	5.00%	4,000,000.00	644,037.50	4,644,037.50	5,288,075.00
12/1/2023			544,037.50	544,037.50	
6/1/2024	5.00%	4,360,000.00	544,037.50	4,904,037.50	5,448,075.00
12/1/2024			435,037.50	435,037.50	
6/1/2025	5.00%	4,740,000.00	435,037.50	5,175,037.50	5,610,075.00
12/1/2025			316,537.50	316,537.50	
6/1/2026	4.00%	5,145,000.00	316,537.50	5,461,537.50	5,778,075.00
12/1/2026			213,637.50	213,637.50	
6/1/2027	4.50%	5,525,000.00	213,637.50	5,738,637.50	5,952,275.00
12/1/2027			89,325.00	89,325.00	
6/1/2028	3.00%	5,955,000.00	89,325.00	6,044,325.00	6,133,650.00
Total		**$55,000,000**	**$20,360,325**	**$75,360,325**	**$75,360,325**

General Obligation Bonds, Open Spaces, Parks and Streams, 2012B refunding

The Open Spaces, Parks and Streams general obligation bonds were authorized by the voters on May 16, 1995. The original bonds were issued in three series between September 1 and October 15, 1995, to facilitate compliance with federal regulations regarding expenditures and investment of bond proceeds. Bond proceeds are used to purchase regionally significant open spaces and to provide funds for local governments to purchase, construct and improve local parks. Series A and C of the original bonds were refunded in 2002 resulting in a net present value savings of $6,104,077. The last payment on the Series B bonds was made on Sept. 1, 2010. The portion of the 2002 bonds callable without premium was refunded in May 2012 resulting in a net present value savings of $2,567,762.

Amount issued	$27,575,000
Issue date	June 6, 2012
Original Issue True Interest Rate (TIC)	0.449%
Ratings as of date of issuance	
Moody's	A2
Standard & Poor's	Aaa
Principal Outstanding Balance as of July 1, 2014	$9,535,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
12/1/2014			238,375.00	238,375.00	
6/1/2015	5.000%	9,535,000.00	238,375.00	9,773,375.00	10,011,750.00
Total		**$9,535,000.00**	**$476,750.00**	**$10,011,750.00**	**$10,011,750.00**

Full Faith and Credit Refunding Bonds, 2006 Series

In April 2000 Metro obtained a loan from the Oregon Bond Bank through the Oregon Economic Development Department (OEDD) Special Public Works Fund (SPWF) to pay for the construction of a new building to replace the existing Hall D at the Expo Center. The loan was divided into two parts with the first being used to finance the construction of the Hall D replacement. The second part of the loan was for infrastructure improvements associated with the new building. In April 2006 Metro joined with two other Oregon local governments to issue full faith and credit refunding bonds to refund the outstanding obligation remaining on the loan. The refunding realized a net present value savings of $758,683; 5.05 percent of refunding proceeds.

Amount issued	$14,700,000
Issue date	April 20, 2006
Original Issue True Interest Rate (TIC)	4.3278%
Ratings as of date of issuance	
Moody's	A2
Insured to:	Aaa
Principal Outstanding Balance as of July 1, 2014	$10,180,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-14	4.25%	735,000.00	234,334.38	969,334.38	
6-1-15			218,715.63	218,715.63	1,188,050.01
12-1-15	4.25%	765,000.00	218,715.63	983,715.63	
6-1-16			202,459.38	202,459.38	1,186,175.01
12-1-16	4.38%	795,000.00	202,459.38	997,459.38	
6-1-17			185,068.75	185,068.75	1,182,528.13
12-1-17	5.00%	830,000.00	185,068.75	1,015,068.75	
6-1-18			164,318.75	164,318.75	1,179,387.50
12-1-18	5.00%	870,000.00	164,318.75	1,034,318.75	
6-1-19			142,568.75	142,568.75	1,176,887.50
12-1-19	5.00%	915,000.00	142,568.75	1,057,568.75	
6-1-20			119,693.75	119,693.75	1,177,262.50
12-1-20	5.00%	960,000.00	119,693.75	1,079,693.75	
6-1-21			95,693.75	95,693.75	1,175,387.50
12-1-21	4.25%	1,010,000.00	95,693.75	1,105,693.75	
6-1-22			74,231.25	74,231.25	1,179,925.00
12-1-22	4.25%	1,055,000.00	74,231.25	1,129,231.25	
6-1-23			51,812.50	51,812.50	1,181,043.75
12-1-23	5.00%	1,095,000.00	51,812.50	1,146,812.50	
6-1-24			24,437.50	24,437.50	1,171,250.00
12-1-24	4.25%	1,150,000.00	24,437.50	1,174,437.50	1,174,437.50
Total		**$10,180,000.00**	**$2,792,334.40**	**$12,972,334.40**	**$12,972,334.40**

Full Faith and Credit Refunding Bonds, 2013 Series

Full faith and credit bonds were issued in October 2003 to refund outstanding obligations for Metro Regional Center (MRC) acquisition and construction, and for loans from the Oregon Economic and Community Development Department's (OECDD) Special Public Works Fund to the Oregon Zoo for Metro's share of light rail station construction and Washington Park parking lot improvements. Bonds to finance Metro Regional Center were originally issued in 1991, and refunded in 1993, as revenue bonds to be paid by assessments to Metro departments. The OECDD loans were issued in two series, in 1995 and 1996, to coincide with construction schedules for the Light Rail and parking lot improvements projects. These loans were paid from zoo revenues. The 2003 refunding broadened the pool of available funds to back payment of the obligations, by pledging Metro's general revenues including excise taxes and Metro's permanent rate property tax levy, which is used to support zoo operations. Debt service payments will continue to be made from the same sources as before, but the full faith and credit pledge strengthens the security for bondholders. The refunding bonds produced net present value savings of $2,462,082. In February 2013 the callable portion of the 2003 bond was refunded resulting in a net present value savings of $1,284,311; or 10.1 percent of the refunding proceeds.

Amount issued	$12,600,000
Issue date	Feb. 26, 2013
Original issue True Interest Rate (TIC)	1.668%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	$12,495,000

Semi-annual debt service schedule

Payment Due	Interest Rate	MRC Principal Due	MRC Interest Due	Zoo Principal Due	Zoo Interest Due	TOTAL Principal Due	TOTAL Interest Due
8-1-14	1.000%	1,205,000	84,408.75	390,000	4,775.00	1,595,000	89,183.75
2-1-15			78,383.75		2,825.00	0	81,208.75
8-1-15	1.000%	1,210,000	78,383.75	400,000	2,825.00	1,610,000	81,208.75
2-1-16			72,333.75		825.00	0	73,158.75
8-1-16	1.000%	1,245,000	72,333.75	165,000	825.00	1,410,000	73,158.75
2-1-17			66,108.75			0	66,108.75
8-1-17	1.000%	1,270,000	66,108.75			1,270,000	66,108.75
2-1-18			59,758.75			0	59,758.75
8-1-18	1.300%	1,280,000	59,758.75			1,280,000	59,758.75
2-1-19			51,438.75			0	51,438.75
8-1-19	1.550%	1,295,000	51,438.75			1,295,000	51,438.75
2-1-20			41,402.50			0	41,402.50
8-1-20	1.850%	1,320,000	41,402.50			1,320,000	41,402.50
2-1-21			29,192.50			0	29,192.50
8-1-21	2.100%	1,345,000	29,192.50			1,345,000	29,192.50
2-1-22			15,070.00			0	15,070.00
8-1-22	2.200%	1,370,000	15,070.00			1,370,000	15,070.00
Total		**$11,540,000**	**$911,786.25**	**$955,000**	**$12,075.00**	**$12,495,000**	**$923,861.25**

Limited Tax Pension Obligation Bonds, 2005 Series

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 13, 2005. Debt service will be repaid through assessments on departments in exchange for a lower pension cost. The underlying Moody's rating is A3. The issue was insured to receive a Aaa rating.

Amount Issued	$24,290,000
Issue date	Sept. 13, 2005
Original issue True Interest Rate (TIC)	5.0420%
Ratings as of date of issuance	
Moody's	A3
Insured to	Aaa
Principal outstanding balance as of July 1, 2014	$21,685,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-14		0	538,190.58	538,190.58	
6-1-15	4.859%	710,000	538,190.58	1,248,190.58	1,786,381.16
12-1-15		0	520,941.13	520,941.13	
6-1-16	4.859%	820,000	520,941.13	1,340,941.13	1,861,882.26
12-1-16		0	501,019.23	501,019.23	
6-1-17	4.859%	930,000	501,019.23	1,431,019.23	1,932,038.46
12-1-17		0	478,424.88	478,424.88	
6-1-18	4.859%	1,055,000	478,424.88	1,533,424.88	2,011,849.76
12-1-18		0	452,793.65	452,793.65	
6-1-19	4.859%	1,185,000	452,793.65	1,637,793.65	2,090,587.30
12-1-19		0	424,004.08	424,004.08	
6-1-20	4.859%	1,325,000	424,004.08	1,749,004.08	2,173,008.16
12-1-20		0	391,813.20	391,813.20	
6-1-21	5.004%	1,480,000	391,813.20	1,871,813.20	2,263,626.40
12-1-21		0	354,783.60	354,783.60	
6-1-22	5.004%	1,645,000	354,783.60	1,999,783.60	2,354,567.20
12-1-22		0	313,625.70	313,625.70	
6-1-23	5.004%	1,820,000	313,625.70	2,133,625.70	2,447,251.40
12-1-23		0	268,089.30	268,089.30	
6-1-24	5.004%	2,010,000	268,089.30	2,278,089.30	2,546,178.60
12-1-24		0	217,799.10	217,799.10	
6-1-25	5.004%	2,210,000	217,799.10	2,427,799.10	2,645,598.20
12-1-25		0	162,504.90	162,504.90	
6-1-26	5.004%	2,430,000	162,504.90	2,592,504.90	2,755,009.80
12-1-26		0	101,706.30	101,706.30	
6-1-27	5.004%	2,660,000	101,706.30	2,761,706.30	2,863,412.60
12-1-27		0	35,153.10	35,153.10	
6-1-28	5.004%	1,405,000	35,153.10	1,440,153.10	1,475,306.20
Total		**$21,685,000.00**	**$9,521,697.50**	**$31,206,697.50**	**$31,206,697.50**

Budget and financial structure

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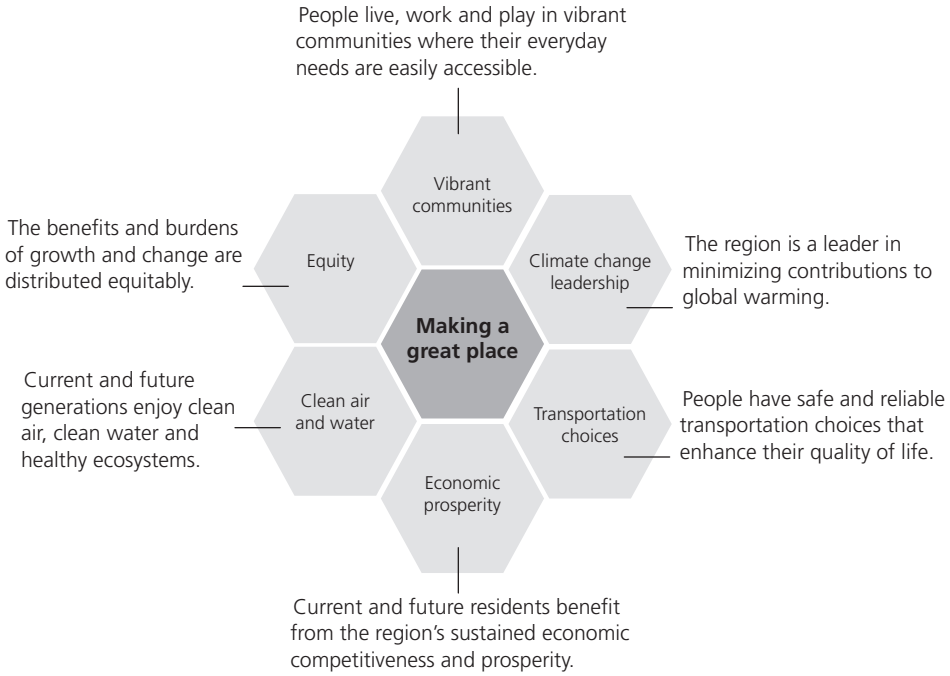
Budget process

Development of the budget is an important and legally required process. The result is a policy and financial plan covering all of Metro's programs and services. The budget document presents a strategically focused discussion of goals and objectives, programs and outcomes, and spending priorities within resource constraints. The budget process at Metro includes two concurrent, complementary cycles: (1) the strategic process for evaluating progress and setting future expectations and (2) the development of the final policy and financial document.

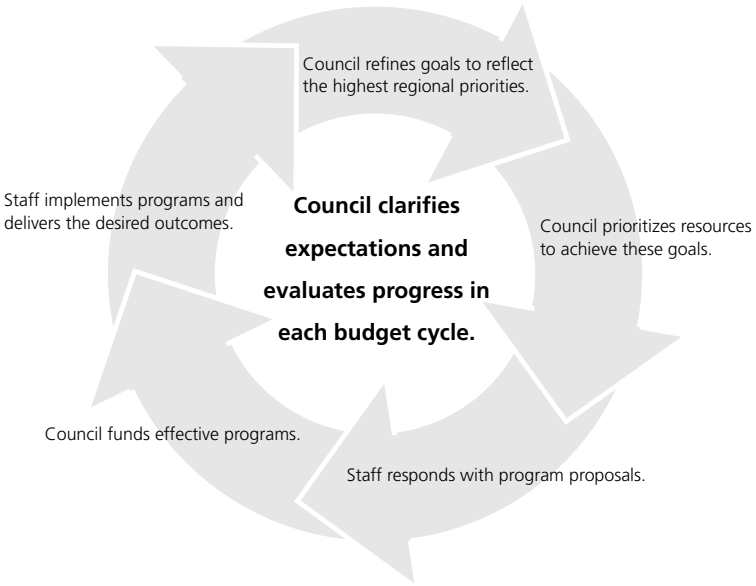
THE STRATEGIC BUDGET PROCESS

Metro follows a strategic budgeting process that guides not only the development of its annual budget but also provides focus for multi-year funding commitments toward specific objectives. In 2008 under Metro's leadership, regional leaders agreed on six desired outcomes for communities throughout the region. By embracing measurable outcomes, leaders shifted from talking about abstract concepts like "compact urban form" to focusing on what really matters in the everyday lives of the region's 1.5 million residents. Identifying regional values ensures decisions are guided by a clear focus. The following six desired outcomes for the region were adopted by the Metro Council in 2010 as part of the region's growth management policies:



With this regional framework in mind, Metro adopts its agency goals and operates programs and projects that make positive contributions to the regional outcomes. Metro adopts program goals and measures performance, including the internal efficiency and effectiveness of its business practices. During the year the Metro Council reviews quarterly program and financial reports to track performance towards these outcomes. Every fall the Council provides direction to the Budget Officer, increasing focus in particular areas or redirecting efforts to adjust to changing circumstances within the region. The diagram at the top of next page illustrates this year-round dynamic process.

Annual strategic budget process



THE BUDGET CYCLE

The budget cycle focuses on the development of an annual budget document that incorporates the Metro Council's strategic direction into a comprehensive policy and financial plan for all Metro programs and services. It is a process designed to meet the expectations of the general public, the Metro Council and the requirements of Oregon Budget Law.

Review of prior year

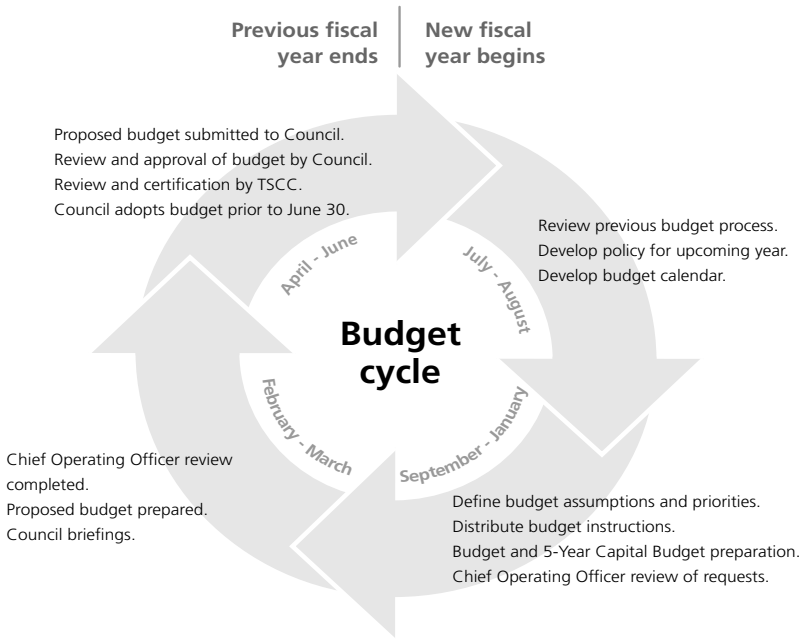
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation of their budgets. These parameters are incorporated with the policies and priorities set by the Metro Council and the Chief Operating Officer.

Five Year Forecast Development

An important tool in the evaluation of operating fund performance is the development of the five-year forecasts. The principles of Metro's financial policies are followed throughout the five-year forecast. A factor for historic underspending is included. In the absence of contractual escalators tied to specific indices, general inflationary increases are allowed. A prudent contingency and stabilization reserve is assumed for each fund. Annual renewal and replacement contributions are required. Basic labor assumptions for salaries, wages, COLA, health and welfare, PERS and other benefits are includes. The purpose of the forecasts is not to display a balanced budget in all future years. The purpose it to identify vulnerabilities, highlight trends and provide a line of sight to decision making. The forecasts serve as an early warning system for future concerns. Issues identified in the forecasts are considered when setting budget instructions and parameters for the ensuing process.

Budget instructions

The Financial Planning division of Finance and Regulatory Services provides detailed instructions for the preparation of the requested operating and capital budgets. The instructions provide the universal assumptions for increasing or decreasing staff, calculating changes in personnel costs and costing out commonly purchased items such as office furniture and computer software. The instructions also give operating



units detailed information for budgeting capital projects already approved in the five-year Capital Improvement Plan, for proposing new capital projects for future years and for undertaking scheduled renewal and replacement projects to safe guard Metro's public assets.

Budget requests

Staff in operating units apply the instructions and assumptions from Financial Planning and the direction received from the COO to forecast their base program activities and financial needs for the next fiscal year. In addition, programs prepare a series of proposals to add, cut or change program activities, functions or funding levels. The base forecasts along with the add, cut or change proposals form the basis of the requested budgets.

Review and analysis resulting in proposed budget

The Financial Planning division reviews, analyzes and consolidates the base budget requests, meeting with each operating unit to verify and refine the requests, as needed. The COO, serving as the agency's Budget Officer, conducts review meetings to discuss identified issues and program changes. The COO presents preliminary budget information to the Metro Council identifying early issues and revenue constraints, seeking additional guidance on program and policy direction. Following additional review, analysis and discussion and budget modification, the COO may hold a work session with the Senior Management Team and the Finance Team to discuss the Council's additional guidance, the operating proposals and budget balancing options. The COO, as Budget Officer, makes the final decisions, and delivers a budget message and proposed budget to the Metro Council and the public.

Review and analysis by the Metro Council resulting in approved budget

The Metro Council, sitting as the Budget Committee, holds one or more public work sessions to review the budget, take program and public testimony, and make any additions, deletions or modifications to the proposed budget. After due consideration, the Metro Council approves a budget and determines the amount required and allowed to be levied from property taxes. The approved budget and tax levy are then submitted to the Multnomah County Tax Supervising and Conservation Commission (TSCC).

Tax Supervising and Conservation Commission review and certification

Oregon law requires local governments to establish a budget committee that reviews the budget and makes decisions regarding the approved budget. For most jurisdictions this committee comprises members of the governing body and an equal number of citizens. In counties where the population is greater than 500,000 (currently Multnomah County and Washington County), a TSCC may be established. Members of this commission are appointed by the governor to supervise local government budgeting and taxing activities. Currently, Multnomah County is the only county with a TSCC. Washington County has chosen to retain its citizen budget committee and implement the alternative publication option now allowed under Oregon Budget Law. Because more than 50 percent of Metro's total assessed value is within Multnomah County, Metro submits its budget to the Multnomah County TSCC. After the commission reviews Metro's budget, it holds a public hearing and asks for clarification on items within the budget or items affecting the financial health of the organization. Upon completion of the public hearing, the TSCC issues a letter of certification, which becomes part of the official record included with the adoption of the budget.

Metro Council adoption and submission to County Tax Assessors

After receiving certification by the TSCC, the Metro Council makes any necessary and final technical adjustments and adopts the budget prior to June 30, the end of the fiscal year. Legally required documentation to levy property taxes for the ensuing year is filed with each county tax assessor in the region prior to July 15th. The final adopted budget document is prepared, printed and submitted to each of the county tax assessors in the region and to the TSCC.

Changes to the budget after adoption

Oregon Local Budget Law provides several ways for the budget to be changed after adoption. If the government receives additional revenue in the form of grants, donations or bequests, appropriations may be increased through Metro Council action in an amount equal to the additional revenues. If other new revenues are received that were not anticipated at the time that the budget was adopted, the government may prepare a supplemental budget to recognize the additional revenue and increase appropriations. The Council may amend appropriations by ordinance when adjustments within a fund are made between appropriation levels in the budget (e.g., increase in operating expense appropriation and a corresponding decrease in contingency appropriation).

The five-year capital improvement plan

Metro's five-year capital planning process identifies the agency's capital asset needs for projects that cost $100,000 or more and have a useful life of five years or more. The Metro Council adopted the agency's first capital improvement plan in January 1997. Metro Council reviews the capital budget concurrently to promote improved coordination between capital spending and the overall budget.

Budget calendar

Council holds strategic planning work sessions to provide direction on programs and upcoming budget	November 14, 2013 February 6, 2014
Preparation, review, analysis and discussion of 5-year Forecasts for all major operating areas	September – November, 2013
Financial Planning issues budget instructions and assumptions	Mid December 2013
Budget requests, modification packages, and status quo CIP, submitted to Financial Planning	January 17, 2014
Financial Planner review, analysis and consolidation of budget requests, modification packages and CIP	January 21 – 31, 2014
COO Analysis, review and discussion of department budget requests and add, cut, change proposals	February 3 – March 7, 2014
COO and Sr. Management Team discussion of budget proposals, balancing options	March 6, 2014
COO provides final direction on program proposals and makes final budget balancing decisions for Proposed Budget	By March 7, 2014
Final budgets due from operating units	March 14, 2014
Financial Planning produces Proposed Budget documents (summary budget, program budget, line item detail, five-year capital budget, update 5-year operating forecasts)	March 17 - April 9, 2014
Prepare Chief Operating Officer Budget Message and presentation	Late March – early April, 2014
Proposed Budget released to Council for individual review	April 10, 2014
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 24, 2014
Council work session on proposed budget	April 29, 2014
Council public hearing; budget approval and tax levy (Resolution No. 13-4419)	May 8, 2014
Metro submits approved budget to Tax Supervising and Conservation Commission	May 9, 2014
Tax Supervising and Conservation Commission public comment period	May 10–June 4, 2014
Tax Supervising and Conservation Commission public hearing on approved budget	June 5, 2014
Council work session on approved budget	June 10, 2014
Council considers and approves final amendments to budget; public hearing	June 12, 2014
Council budget public hearing; adoption (Resolution 14-4515)	June 19, 2014

Budget development guidelines

The following financial assumptions were used in the development of the FY 2014-15 budget. When changes to the assumptions evolved during the budget deliberation, they are noted.

MAJOR REVENUE ASSUMPTIONS

Excise tax rate on eligible revenues

7.5 percent rate for all non-solid waste revenues subject to the Metro excise tax. For the FY 2014-15 budget, the CPI factor on base solid waste excise tax revenue is 2.5 percent. The base solid waste excise tax amount for FY 2014-15 is $12,414,623.

General Fund allocations

Allocations of the General Fund's discretionary resources (operating property tax, excise tax, interest earnings) will be made by the Chief Operating Officer during the course of budget development based on program priorities and Council direction.

Interest

Interest rate for resource calculations – 0.50 percent.

MAJOR EXPENDITURE ASSUMPTIONS

Gross available hours per year per FTE

A standard 2088 hours is set for non-exempt, hourly employees. Exempt employees (salaried) are budgeted based on an annual salary. Exempt annual salaries are calculated on a 2080 hour basis.

Salary and wage adjustments

TeamBudget, Metro's budget development and management software, calculates salaries, wages and fringe benefits for all regular benefit eligible positions that are included in PeopleSoft HRMS. All temporary, seasonal, event driven or other part-time staffing are calculated and manually entered by the departments.

For employees on a pay plan with steps based on longevity, TeamBudget will automatically calculate the step increase at the appropriate month in both the current year (FY 2013-14) as well as ensuing budget year (FY 2014-15). For non-rep employees whose salary is based on a pay range, Team Budget will create a pay scale based on current salaries increased by approved adjustments for COLA and merit.

If needed, the Human Resource Department will provide on request a list of all existing employees, their current hourly rate or annual salary and next anniversary date.

Salaries and wages were calculated based on the following assumptions:

Elected Officials

Elected official salaries were budgeted per HB 2322, in line with adjustments to the Circuit Court Judges salaries (effective July 1, 2014).

Metro Non-Represented Employees

Assumed 2.0 percent on existing salaries and wages for COLA (effective July 1, 2014).

Assumed 2.0 percent on existing salaries and wages for Merit (effective July 1, 2014).

Note: Based on the actual Portland-Salem CPI-U 2nd half, the COO has awarded a 2.65% COLA for all non-represented employees effective July 1, 2014. The Merit will be awarded at the discretion of the COO and will be based on evaluation of performance.

MERC Non-Represented Employees

Assumed 2.0 percent on existing salaries and wages for COLA (effective July 1, 2014).

Assumed 2.0 percent on existing salaries and wages for Merit (effective July 1, 2014).

Note: Following a review of the Portland-Salem CPI-U for 2013, the COO has awarded a 2.65% COLA for all non-represented employees effective July 1, 2014. The Merit will be awarded at the discretion of the COO and will be based on evaluation of performance.

Metro AFSCME 3580

Assumed 2.0 percent cost of living adjustment to wages effective July 1, 2014.

Assumed 5.0 percent step increase for eligible employees effective on anniversary data.

Note: The current AFSCME 3580 collective bargaining agreement expires 6/30/14. Negotiations are currently in process for a new agreement to begin July 1, 2014.

LIU Local 483

Assumed 2.0 percent cost of living adjustment to wages effective July 1, 2014.

Assumed appropriate step increases on anniversary date for eligible employees.

Note: The current LIU Local 483 collective bargaining agreement expires 6/30/14. Negotiations are currently in process for a new agreement to begin July 1, 2014.

MERC Represented Groups (all adjustments based on existing collective bargaining agreements)

IUOE 701-1 - Assumed 2.5 percent cost of living adjustment to wages effective July 1, 2014

IUOE 701 – Assumed 2.5 percent cost of living adjustment to wages effective July 1, 2014

AFSCME 3580-1 – Assumed 2.0 percent cost of living adjustment to wages effective July 1, 2014

IATSE B-20 – Assumed 2.03 percent cost of living adjustment to wages effective July 1, 2014

IATSE B28 – Assumed 2.25 percent cost of living adjustment to wages effective July 1, 2014

ILWU 28 – Assumed 2.5 percent cost of living adjustment to wages effective July 1, 2014

Zoo Visitor Services Seasonal

Assumed appropriate increases per the Visitor Services pay range effective Jan. 1, 2014. Minimum wage effective Jan. 1, 2014 = $9.10.

Assumed a 2.0 percent cost of living adjustment to the pay plan effective Jan. 1, 2015.

All Other Temporary or MERC Part-Time employees

Assume appropriate increases per existing pay plans.

Fringe rates

Base Fringe rates are split into two components – a fixed rate per FTE and a variable rate to be applied to estimated salaries and wages. The variable rate includes all portions of the fringe benefits that are calculated on a straight percentage of salaries/ wages – PERS, FICA, TriMet payroll tax, and long-term disability. Some departments

have temporary or seasonal employees that, while not eligible for full benefits, receive PERS benefits. For those employees, departments should use the PERS eligible temporary variable rates.

The fixed rate per FTE includes all other benefits – health & welfare (medical, dental, vision), life insurance, dependent life insurance, accidental death insurance, worker compensation tax, and employee assistance program. There is a fixed component for all temporary or seasonal employees. Although the budget document does not reflect FTE for temporary, seasonal, or MERC part-time event related employees, departments will need to estimate an associated FTE for the purposes of calculating this portion of the fringe costs.

Fringe Benefits also includes the PERS Bond Recovery rate; the amount that is needed to pay the debt service on the bonds that were issued to fund Metro's unfunded actuarial liability with PERS. Departments received a reduction in their base variable rate at the time the bonds were issued.

Fringe benefits will be budgeted into one of several specific account codes as follows:

511000 – Taxes (FICA, TriMet payroll tax, worker compensation tax)

512000 – Retirement PERS (employer rate, employee pick-up)

513000 – Health & Welfare (medical, dental, vision coverage)

514000 – Unemployment Expense

515000 – Other (life insurance, AD&D insurance, long term disability, dependent life insurance)

519000 – PERS Bond Recovery (amount charged to pay debt service in lieu of retirement)

Fringe Rates for FY 2014-15

	Taxes	Retirement – PERS (Employer)	Retirement – PERS [1] (Employee)	Health & Welfare	Other Benefits	PERS Bond Recovery
	511000	512000	512000	513000	515000	519000
Elected Officials						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
Non-Represented/Unclassified (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
AFSCME 3580 (if benefit eligible						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
LIUNA 483 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
IUOE 701 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
IUOE 701-1 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------

	Taxes	Retirement – PERS (Employer)	Retirement – PERS [1] (Employee)	Health & Welfare	Other Benefits	PERS Bond Recovery
	511000	512000	512000	513000	515000	519000
AFSCME 3580-1 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,720	$60	------
ILWU 28 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
IATSE 28 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	6.00%	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
B-20 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	8.20%	------	------	0.32%	1.00%
Fixed (per FTE)	$29	------	------	$14,407	$60	------
Temporary/Seasonal						
Variable (% of salary/wage)	8.37%	------	------	------	------	------
Fixed (per FTE)	$29	Varies	------	Varies	------	------

(1) Almost all new employees pay their own 6.0% employee PERS Rate. TeamBudget is able to identify these employees and calculate the 6.0% pick-up only on eligible employees. A discounted employee rate is no longer provided.

519500 – Opt Out (tracks actual amount paid to employee or recovered by Metro for employees who opt out of Metro coverage. For budget purposes this amount is included under health & welfare.)

TeamBudget automatically calculates all fringe benefits for regular benefit eligible employees – those employees with FTE reflected in the budget. Departments manually calculate and enter fringe benefits for all other temporary, seasonal, event driven or part-time employees.

Note: The PERS Bond Recovery will be partially funded from the accumulated PERS Reserve for FY 2014-15. Historically, this charge has varied between 3.0 to 3.2 percent of eligible salaries.

New positions

New position requests are not allowed in the base budget request. All new positions must be requested as an add package to a program proposal. The need for a new position should be well documented as to need and anticipated benefit. New positions are to be budgeted at no more than 20 percent above the beginning rate or step. Positions that are budgeted at the beginning rate should allow for a 5 percent increase after successful completion of a six-month probationary period.

Vacant positions

Vacant positions are to be budgeted at no more than 20 percent above the beginning rate or step.

Reclasses

Base budget requests should include reclasses already approved in the current fiscal year. Any reclass proposed for the coming fiscal year, including career ladder changes, will be allowed in the base budget request for FY 2014-15, if the department chooses the additional cost as a priority for the department. No additional funding will be provided to a department as a result of reclass. The reclass(s) must be disclosed in the budget transmittal.

Materials and services

Inflation factor = 2% . There will be a 2% materials & services inflation factor. You can move and adjust between M&S line items as you need, the total above the current budget after adjusting for one-time expenditures should be no more than 2%. If you have multi-year contracts with automatic contract escalators you will need to manage by adjusting other items down.

Contingency

General Fund contingency and reserves will be budgeted in accordance with established policy. The consolidated General Fund will provide for the following:

Contingency equivalent to 4 percent of total operating revenues.

Stabilization Account equivalent to 3 percent of total operating revenues.

Opportunity Account - $500,000

For other funds, contingency should be an amount not less than 4 percent of the total of personal services, materials and services and capital outlay. Variations from this amount are allowed based on operational needs. Other reserves should be budgeted in accordance with adopted policies.

Unemployment

Unemployment costs are budgeted in the Risk Management Fund on a retrospective basis. For FY 2014-15 costs reflect actual expenditure incurred in FY 2012-13.

Unemployment expense

Communications	$10,900
Council Office	4,405
Finance & Regulatory Services	3,549
Human Resources	22,699
Information Services	2,180
Oregon Zoo	93,664
Parks and Environmental Services	47,405
Planning and Development	50,487
Sustainability Center	9,625
MERC	72,595
TOTAL UNEMPLOYMENT CHARGES	**$317,509**

FUND-BASED BUDGET

Metro's accounts are organized on the basis of funds, where each fund is considered a separate fiscal entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Each fund has a specific purpose, with specific revenue sources and uses and is classified according to GASB standards.

BASIS OF ACCOUNTING USED BY METRO FOR BUDGETING

Metro's budget is prepared on the modified accrual basis of accounting. In modified accrual accounting revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay the liabilities of the current period. Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are interest earned on temporary investments, property taxes received within approximately 60 days of the end of the fiscal year, excise taxes, cemetery revenue surcharges, grants, local government shared revenues such as hotel/motel taxes, government contributions and charges for services. Expenditures are recognized when the liability is incurred, if measurable, except for interest on long-term debt which is recognized on its due date and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The Comprehensive Annual Financial Report (CAFR) shows the status of Metro's finances in accordance with "generally accepted accounting principles" (GAAP). In many cases, this conforms with the way Metro prepares its budget. Major exceptions are as follows:

- Central services costs incurred by funds are recorded as direct expenses on a GAAP basis, whereas these amounts are reflected as operating transfers on a budget basis.
- Depreciation and amortization expenses are recorded on a GAAP basis. The budget basis does not reflect these items.
- Reductions to certain liabilities on a GAAP basis are recorded as expenditures on a budget basis.
- Certain funds are aggregated and reported as fund components on a GAAP basis and are reported as separate funds on a budget basis.

The Comprehensive Annual Financial Report shows fund expenditures and expenses, as well as revenues, on both a GAAP basis and budget basis for comparison purposes.

Fund structure

GENERAL FUND

In accordance with GAAP, the General Fund accounts for all activities not required to be accounted for in another fund. In FY 2005–06 the General Fund was consolidated to conform to Metro's strategic objectives and includes Metro's general government activities (including Council and Communications functions, regional transportation and growth planning, regional parks, and operations of the Oregon Zoo), as well as all administrative support functions (such as Finance and Regulatory Services, Human Resources, Information Services, Metro Auditor, Office of Metro Attorney and Metro headquarters building operations). The principal resources of the fund are an excise tax on Metro's facilities and services levied in accordance with the Metro Code, general property taxes derived from a tax levy approved by voters in May 1990, charges for services provided by the various activities of Metro, intergovernmental revenues in the form of grants and contracts, charges for services provided to Metro functions not accounted for within the General Fund and investment earnings.

ENTERPRISE FUNDS

Solid Waste Revenue Fund

This fund accounts for revenues and expenditures for the implementation, administration, and enforcement of Metro's Solid Waste Management Plan. The primary revenue source is from fees collected for the disposal of solid waste. This fund also accounts for the operation of the Metro South and Metro Central transfer stations and recycling facilities, and the closed St. Johns Landfill.

Metropolitan Exposition Recreation Commission Fund

This fund accounts for the revenues and expenditures of the Metropolitan Exposition Recreation Commission (MERC), which includes the Oregon Convention Center, Portland'5 Centers for the Performing Arts and the Portland Expo Center. The fund maintains the facilities and administration as divisions within the fund but is appropriated at the following levels: total operating expenditure including capital outlay for all venues, debt service, transfers and contingency. Principal sources of revenues are user fees and charges, food service revenues and hotel/motel tax.

SPECIAL REVENUE FUNDS

Smith and Bybee Wetlands Fund

This fund accounts for the implementation of the Smith and Bybee Lakes management plan, managed by Metro's Parks and Environmental Services. A natural Resources Plan for Smith and Bybee Lakes was adopted by the City of Portland and Metro in December 1990. Primary resources are grants and interest.

General Asset Management Fund

This fund accounts for major non-bond funded capital acquisition and construction projects undertaken by General Fund assets of Metro as well as provides for the ongoing and future renewal and replacement needs of Metro's assets acquired by the General Fund. Included are projects for regional parks and facilities and the Oregon Zoo as well as significant capital expenditures for other non-enterprise related Metro activities. In addition, this fund accounts for designated funds transferred from Multnomah County as of January 1, 1994. The funds are restricted for use at Oxbow Regional Park. Major capital project revenue sources include, but are not limited to, grants, donations, contributions from the General Fund and other revenues

and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annual scheduled contributions from the General Fund and interest earnings. Expenditures are made in accordance with a 25-year renewal and replacement schedule reviewed and updated on a regular basis, with physical inventory and evaluation at least once every five years. In the CAFR, this fund is consolidated as part of the General Fund to be in compliance with GAAP.

General Revenue Bond Fund

General revenue bonds and other financing proceeds are accounted for in this fund. To date this fund has been used for construction of the Metro Regional Center, the Washington Park parking lot renovation, contribution to TriMet for the zoo light rail station and for the construction of the Expo Center Hall D replacement. This fund also accounts for the payments on outstanding debt associated with these projects. The principal sources of revenue are charges to organizational units for debt service, interest earnings and loan proceeds. In the CAFR, this fund is segregated and then combined with another applicable fund for proper GAAP classification within the General Fund (zoo and building management), and an enterprise fund (MERC) on a GAAP basis.

Community Enhancement Fund

This fund accounts for funds received and expenditures for rehabilitation and enhancement of the area in and around the solid waste transfer facilities and St. Johns Landfill. Primary resources are rehabilitation and enhancement fees and interest. Expenditures are for planning and implementation of rehabilitation and enhancement programs in the area.

Parks and Natural Areas Local Option Levy Fund

This fund accounts for proceeds received from the five-year local option levy approved by the voters of the Metro region in May 2013. Primary resources of the fund are property taxes. These resources are restricted by the local option levy measure for specified expenditures related to the operation, restoration and development of regional parks and natural areas and do not include debt service expenditures or expenditures on large capital projects.

CAPITAL PROJECTS FUNDS

Open Spaces Fund

This fund accounts for the bond proceeds and expenditures related to the Open Spaces, Parks and Streams general obligation bonds approved by the voters in 1995. Primary sources of revenue include interest earnings on the bond proceeds and public and private contributions toward the acquisition program. Expenditures are governed by the bond measure and are related to the acquisition of land and the establishment of trails.

Natural Areas Fund

This fund accounts for the bond proceeds and expenditures related to the Natural Areas general obligation bonds approved by the voters in 2006. Primary sources of revenues include bond proceeds, interest earnings on the bond proceeds and public and private contributions toward the acquisition program. Expenditures are governed by the bond measure and are related to the acquisition of land and the preservation of natural areas.

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

This fund accounts for bond proceeds and expenditures related to the Oregon Zoo general obligation bonds approved by the voters in 2008. Primary sources of revenue include bond proceeds and interest earnings on the bonds. Expenditures are governed by the bond measure and are related to design and construction of capital projects for infrastructure and animal welfare at the Oregon Zoo.

INTERNAL SERVICE FUNDS

Risk Management Fund

This fund accounts for insured, self insured and risk management activities performed for the organizational units within Metro. The fund purchases property and liability insurance and maintains reserves for self insured deductible expenses. Workers' compensation costs are also a combination of purchased and self insurance. In addition, the fund accounts for unemployment insurance. Primary revenues are charges to user funds and interest. Primary expenditures are insurance premiums, claims costs and actuarial evaluations.

DEBT SERVICE FUND

General Obligation Bond Debt Service Fund

This fund accounts for payments of general obligation bond principal and interest to bond holders. The principal source of revenue is property taxes.

PERMANENT FUND

Cemetery Perpetual Care Fund

This fund was created in 2003 to provide financial support for the long-term maintenance of the Metro Pioneer Cemeteries after the cemeteries are no longer receiving revenue from grave sales and burial services. The fund will receive revenue from a 25 percent surcharge on grave sales. It is anticipated that no expenditures will be made from this fund until grave sites are exhausted at the cemeteries.

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Charter limitation on expenditures

In November 1992 the voters of the region approved a home rule charter for Metro. Section 14 of the Charter places limitations on the expenditures of certain tax revenues as follows:

Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than $12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued.
2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro for the Metropolitan Service District and interest and other earnings on those taxes, (b) payroll taxes specified in section 11 of this charter, and (c) tax increment financing charges on property.

The following table reflects the dollar limitation on expenditures from these tax revenues for each fiscal year. The Consumer Price Index (CPI) is calculated using the latest calendar year-end data available at budget adoption time and comparing that with the prior year. Data is from the U.S. Department of Labor, Bureau of Labor Statistics.

The Consumer Price Index for All Urban Consumers, Portland-Salem Consolidated Metropolitan Statistical Area now stands at 237.32 on the 1982–84=100 reference base.

For FY 2014-15 the adopted budget authorizes 97 percent of the limit.

15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
2000–01	174.40	3.70	15,462,000
2001–02	179.50	2.90	15,910,000
2002–03	183.60	2.30	16,276,000
2003–04	184.00	0.20	16,309,000
2004–05	186.50	1.40	16,537,000
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008-09	210.50	4.00	18,666,000
2009-10	216.20	2.70	19,170,000
2010-11	217.20	0.50	19,266,000
2011-12	219.20	0.90	19,439,000
2012-13	226.10	3.20	20,061,000
2013-14	230.81	2.10	20,482,000
2014-15	237.32	2.80	21,055,000

DESCRIPTION	Planning Fund / Communications	Research Center	Solid Waste Fund	Non Alloc. Council	Zoo Operations	Regional Parks
General Fund- Allocation of Specific Costs						
Communications	0	$0	$0	$0	$0	$0
Support Services Fund - Allocation of Specific Costs						
Finance & Regulatory Services						
Accounting	132,999	$38,544	$484,500	$21,873	$310,109	$87,915
Finance and Budget	31,525	9,136	117,088	5,184	77,682	27,357
Director's Office	32,360	9,378	120,191	5,322	79,741	28,082
Procurement	14,823	2,551	202,267	1,637	76,172	33,920
Building Management	157,610	47,968	94,223	35,976	857	73,666
Office and Property Services	309,380	94,159	184,955	70,619	1,681	144,601
Sustainability	0	0	0	0	0	0
Information Services						
Information Technology	806,534	346,880	740,377	100,685	562,672	376,643
Records Information Management	40,587	13,090	133,902	7,284	69,831	19,191
GIS Data Services	0	0	0	0	0	0
Design/Graphics/Media	98,030	1,697	83,177	53,471	16,126	65,778
Human Resources	336,516	108,531	320,690	60,395	578,986	159,115
Office of Metro Attorney	528,484	110,101	440,404	0	110,101	220,202
Auditor's Office	57,220	16,583	208,447	9,411	133,419	37,824
Office of the COO	64,423	18,670	239,276	10,595	158,748	55,906
Non-Dept Special Appropriations	50,924	15,348	66,883	10,965	84,294	27,801
General Expenses	0	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	**$2,661,416**	**$832,636**	**$3,436,380**	**$393,417**	**$2,260,419**	**$1,358,000**
Allocation of Pooled Costs						
Support Services	365,249	$114,465	$487,546	$52,143	$329,620	$187,356
Risk Mgmt - Liability/Property	5,593	1,753	7,466	799	5,048	2,869
Risk Mgmt - Workers' Comp	5,490	1,720	7,328	784	4,954	2,816
Subtotal Pooled Costs - Supp. Svcs. Fund	**$376,332**	**$117,939**	**$502,340**	**$53,725**	**$339,622**	**$193,041**
CURRENT SUPPORT SERVICES FUND TRANSFER	**$3,037,749**	**$950,575**	**$3,938,720**	**$447,141**	**$2,600,040**	**$1,551,041**
RISK MGMT TRANSFER - Liability/Property	**22,982**	**7,739**	**52,898**	**4,761**	**123,088**	**63,212**
RISK MGMT TRANSFER - Workers' Comp	**21,056**	**6,791**	**134,882**	**3,779**	**398,255**	**51,018**
TOTAL CURRENT YEAR TRANSFERS	**$3,081,787**	**$965,105**	**$4,126,499**	**$455,681**	**$3,121,383**	**$1,665,271**
Central Service Cost Rate, Unadjusted	30.8%	36.2%	37.3%	20.4%	16.7%	23.1%
Year-end Carryforward Adjustment from FY 12-13 CAP	(33,433)					(170,658)
TOTAL ADJUSTED TRANSFERS	**3,048,354**	**965,105**	**$4,126,499**	**$455,681**	**$3,121,383**	**$1,494,613**
TOTAL DEPARTMENT DIRECT COSTS ***(Total Direct Personal Services)***	**$10,014,449**	**$2,664,739**	**$11,073,187**	**$2,238,126**	**$18,643,910**	**$7,199,841**
CENTRAL SERVICE COST RATE, with Carryforward Adj.	**30.4%**	**36.2%**	**37.3%**	**20.4%**	**16.7%**	**20.8%**

DESCRIPTION	MERC	Natural Areas Bond	Zoo Bond	TOTAL ALLOCATED COSTS	Direct Costs	Disallowed Costs	TOTAL COSTS
General Fund- Allocation of Specific Costs							
Communications	$0	$0	$0	$0	601,000	$1,875,574	$2,476,574
Support Services Fund - Allocation of Specific Costs							
Finance & Regulatory Services							
Accounting	$422,336	$102,769	$4,642	$1,567,143	$0	$87,529	$1,654,672
Finance and Budget	106,845	48,609	19,609	433,899	264,306	0	698,205
Director's Office	109,677	49,897	20,128	445,398	0	0	445,398
Procurement	144,726	95,697	40,088	609,332	0	0	609,332
Building Management	4,454	27,410	0	394,196	$0	547,631	941,828
Office and Property Services	8,743	53,805	0	773,785	0	19,656	793,441
Sustainability	0	0	0	0	78,476	126,714	205,190
Information Services							
Information Technology	786,196	112,100	70,318	$3,555,525	0	265,295	3,820,820
Records Information Management	65,629	7,131	1,747	345,300	0	0	345,300
GIS Data Services	0	0	0	0	0	276,486	276,486
Design/Graphics/Media	27,584	36,072	0	380,236	88,400	86,912	555,548
Human Resources	544,149	59,121	14,482	2,073,455	0	0	2,073,455
Office of Metro Attorney	286,262	396,363	110,101	2,091,917	0	0	2,091,917
Auditor's Office	181,703	44,215	1,997	674,236	0	0	674,236
Office of the COO	218,346	99,335	40,072	886,701	$219,011	$0	1,105,712
Non-Dept Special Appropriations	33,933	15,039	360	290,198	0	0	290,198
General Expenses	0	0	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	**$2,940,584**	**$1,147,563**	**$323,544**	**$14,521,322**	**$650,193**	**$1,410,224**	**$16,581,739**
Allocation of Pooled Costs							
Support Services	$428,316	$163,405	$47,198	$2,060,831	$0	$383,780	$2,444,611
Risk Mgmt - Liability/Property	6,559	2,502	723	31,559	0	6,892	38,451
Risk Mgmt - Workers' Comp	6,438	2,456	709	30,975	0	7,143	38,118
Subtotal Pooled Costs - Supp. Svcs. Fund	**$441,313**	**$168,364**	**$48,630**	**$2,123,366**	**$0**	**$397,814**	**$2,521,180**
CURRENT SUPPORT SERVICES FUND TRANSFER	**$3,381,896**	**$1,315,927**	**$372,174**	**$16,644,687**	**$650,193**	**$1,808,038**	**$19,102,919**
RISK MGMT TRANSFER - Liability/Property	**385,066**	**3,882**	**620**	**656,510**	**0**	**166,166**	**822,676**
RISK MGMT TRANSFER - Workers' Comp	**163,218**	**8,900**	**906**	**782,013**	**65,704**	**36,660**	**884,376**
TOTAL CURRENT YEAR TRANSFERS	**$3,930,180**	**$1,328,708**	**$373,700**	**$18,083,210**	**$1,316,897**	**$3,886,438**	**$23,286,545**
Central Service Cost Rate, Unadjusted	21.3%	74.3%	56.1%				
Year-end Carryforward Adjustment from FY 12-13 CAP							
TOTAL ADJUSTED TRANSFERS	**$3,930,180**	**$1,328,708**	**$373,700**				
TOTAL DEPARTMENT DIRECT COSTS ***(Total Direct Personal Services)***	**$18,432,052**	**$1,788,256**	**$666,289**				
CENTRAL SERVICE COST RATE, with Carryforward Adj.	**21.3%**	**74.3%**	**56.1%**				

Excise tax

Chapter III Section 10 of the Metro Charter authorizes Metro to levy and collect taxes except as prohibited by law or restricted by the Charter. The Metro Code Chapter 7.01.020 imposes a tax on each user for the privilege of using the facilities, equipment, systems, functions, services or improvements owned, operated, franchised or provided by Metro. Certain exemptions to the tax are specified in Section 7.01.050 of the Code. The tax is not applied to the Portland'5 Centers for the Arts under terms of the Consolidation Agreement with the City of Portland, nor to the Oregon Zoo operations by Council action.

The excise tax is Metro's primary General Fund revenue source. It supports the Council Office and transfers of indirect costs of associated central services. The tax also supports various planning, parks facility activities and MERC marketing efforts.

Almost 84 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, the Council changed the method by which the solid waste excise tax is calculated from a percentage of the tipping fee to a per-ton fee in 2000. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise $16.6 million in FY 2014-15. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The flat-rate per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2014-15 will be $11.76 per ton, a decrease of 53 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

EXCISE TAX RATE: 7.50%*	Actual FY 2007-08	Actual FY 2008-09	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budgeted FY 2013-14	Budgeted FY 2014-15
Oregon Zoo**	$1,131,278	$468,626	$0	$0	$0	$0	$0	$0
Planning	16,800	13,051	15,190	10,525	7,374	6,665	8,785	13,600
Parks and Enviro Svc - Gen Fund****	228,419	247,286	230,182	216,964	232,462	306,802	451,495	458,755
Portland Expo Center	437,126	421,091	386,499	350,500	453,167	429,998	478,400	500,455
Oregon Convention Center	1,084,166	1,174,776	1,221,797	1,396,147	1,351,302	1,585,421	1,297,400	1,658,092
Solid Waste	-	-	-	-	-	-	13,108,036	13,966,746
Solid Waste - Metro Facilities	4,624,732	4,573,655	4,755,699	5,113,487	5,168,875	5,055,955	-	-
Solid Waste - Non-Metro Facilities	7,154,676	6,072,442	6,354,996	6,980,372	7,199,734	7,972,419	-	-
TOTAL EXCISE TAX EARNED	**$14,677,197**	**$12,970,927**	**$12,964,363**	**$14,067,995**	**$14,412,914**	**$15,357,261**	**$15,344,116**	**$16,597,648**

* In December 2000, the Council converted the excise tax levied on solid waste activities from 8.5% to a per ton rate. The per ton rate is set annually during the budget process. The FY 2014-15 budget excise tax rate is $11.76 per ton.

** The budget reflects the Oregon Zoo Operations exemption from excise tax effective September 1, 2008.

****Regional Parks and Greenspaces and Building Management, previously listed separately are combined to form Parks and Environmental Svc-General Fund.

FY 2014-15 budget transfers

Interfund transfers are a significant part of the annual budget. Generally, transfers are made between funds when the revenue is received in one fund for an expenditure that occurs in another fund. Another primary reason for transfers is for a fund to pay for services provided by another fund. For example, the Solid Waste Revenue Fund transfers money to the Risk Management Fund for insurance coverage.

A transfer is an expenditure to the fund that is transferring the money out or buying services. A transfer is a resource to the fund that is receiving the money or selling the services. For every expenditure transfer there is a corresponding resource transfer. The expenditure of "Transfer to Risk Management Fund" in the Solid Waste Revenue Fund would show as a resource "Transfer from Solid Waste Revenue Fund" in the Risk Management Fund. The corresponding transfers must show the same dollar amount. Since the internal transfers are complex and can be difficult to understand and trace through the budget document, the following explanation is provided for each transfer, by fund.

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
General Fund	Risk Management Fund	Indirect	$768,867	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,765,393	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due. Also includes transfer from the Oregon Zoo to repay debt issued to reconfigure parking lot and contribute to light rail station.
	MERC Fund	Resource	$600,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist event facilities' competitiveness in attracting conventions from outside the region.
	MERC Fund	Resource	$216,263	Subsidy from the General Fund toward the cost of agency central services.
	MERC Fund	Resource	$321,000	Transfer to support possible work needed on the Headquarters Hotel project.
	General Asset Management Fund	Resource	$1,968,575	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Oregon Zoo, Parks and Environmental Services, and Information Services.
	General Asset Management Fund	Resource	$553,000	Transfer to the renewal and replacement subfund to support specific R&R projects in FY 2014-15.
	General Asset Management Fund	Resource	$391,000	Transfer to the parks, zoo and general Capital Accounts to support new capital projects.
	Solid Waste Revenue Fund	Resource	$139,777	Transfer to support agency Sustainability program.
	Solid Waste Revenue Fund	Interfund Loan	$16,140	Year one interest payment on interfund loan from Solid Waste to support capital projects at the Oregon Zoo.

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
MERC Fund	General Fund	Indirect	$3,411,167	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$264,047	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	$135,954	Charges for services provided by the Office of COO not included in the indirect pool.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,188,051	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.
	General Fund	Resource	$452,000	Transfer of PERS reserve balance to the General Fund.
	General Fund	Interfund Loan	$228,800	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.
Natural Areas Fund	General Fund	Indirect	$1,547,726	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$10,163	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Data Resource Center)	Direct	$59,288	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
	General Fund	Resource	$56,000	Transfer of PERS reserve balance to the General Fund.
Parks and Natural Areas Local Option Levy Fund	General Fund	Indirect	$318,328	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$461	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	$1,286,558	Charges for services provided by General Fund staff in support of the Levy program.
	General Fund (Data Resource Center)	Direct	$15,000	Charges for services provided by the Data Resource Center related to Natural Areas.
	General Fund	Resource	$17,000	Transfer of PERS reserve balance to the General Fund.
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	$58,951	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	General Fund	Resource	$301,451	Charges for services provided by Finance and Regulatory Services staff to manage Risk Program.

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
Smith and Bybee Wetlands Fund	General Fund	Direct	$107,596	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	$4,764,987	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$134,735	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Risk Management Fund	Direct	$65,649	Charges for safety staff housed in Risk Management.
	General Fund (Data Resource Center)	Direct	$303,980	Charges for services provided by the Data Resource Center.
	General Fund (Parks and Environmental Services)	Direct	$22,062	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	General Fund	Direct	$77,995	Charges for solid waste education services now in zoo budget as a result of coordination of agency-wide education programs.
	General Fund	Resource	$301,000	Transfer of PERS reserve balance to the General Fund.
	General Asset Management Fund (Zoo Projects Account)	Interfund Loan	$3,228,000	Interfund loan to fund renovations of the Steller Cove and Train at the Oregon Zoo.
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	$356,488	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$1,343	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Resource	$18,255	Transfer of PERS reserve balance to the General Fund.
	Total Transfers		**$25,473,050**	

GASB 54 fund balance designations

Governmental Accounting Standards Board Statement 54 introduces a restructuring and redefinition of fund balance components for governmental fund types. Enterprise funds such as the Solid Waste and MERC funds are not included. The statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classification. To improve the reporting of fund balance, a hierarchy of fund balance classifications has been created based primarily on the extent to which governments are bound by constraints on resources reported in the funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

The hierarchy of five possible classifications of fund balance is:

- Nonspendable - balances in permanent funds and inventories that are permanently precluded from conversion to cash.
- Restricted - constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.
- Committed - constraints imposed by the government using the highest level of decision-making authority.
- Assigned - amounts intended for a specific purpose by a government's management.
- Unassigned - amounts available for any purpose.

Estimated July 1, 2014, fund balance designations are:

		FY 2014-15 DESIGNATIONS				
Fund	**FY 2014-15 Beginning Fund Balance**	**Non-spendable**	**Restricted**	**Committed**	**Assigned**	**Unassigned**
General Fund	29,237,171	$0	$8,106,564	$5,071,398	$0	$16,059,209
General Obligation Bond Debt Service Fund	547,000	0	547,000	0	0	0
General Revenue Bond Fund	6,487	0	0	0	0	6,487
General Asset Management Fund	9,295,686	0	3,437,408	0	0	5,858,278
Natural Areas Fund	52,603,488	0	52,603,488	0	0	0
Parks and Natural Areas Local Option Levy Fund	4,757,000	0	4,757,000	0	0	0
Open Spaces Fund	636,141	0	636,141	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	38,571,472	0	38,571,472	0	0	0
Pioneer Cemetery Perpetual Care Fund	452,992	424,120	0	0	28,872	0
Rehab. And Enhancement Fund	1,736,067	0	1,736,067	0	0	0
Smith and Bybee Wetlands Fund	3,432,768	0	3,432,768	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	**$141,276,272**	**$424,120**	**$113,827,908**	**$5,071,398**	**$28,872**	**$21,923,974**

General Fund Reserves Detail

The General Fund beginning and ending reserve balances include a variety of restricted, committed, or reserved balances. The following is a detailed listing of the balances included in the FY 2014-15 General Fund.

Total Beginning Fund Balance / Reserves		**$29,642,971**
340000 - Fund Bal-Unassigned/Undesignated		**$5,997,946**
Undesignated - per Council Reserves policy	5,997,946	
326100 - Fund Bal-Restr by TOD IGA		**$8,106,564**
Reserved for Transit Oriented Development Program	8,106,564	
330300 - Fund Bal-Comm for CET		**$5,071,398**
Reserved for Local Gov't Grants (CET)	5,071,398	
340300 - Fund Bal-Dsg Debt Service		**$749,735**
Reserve for Future Debt Service - Metro Regional Center bonds	148,742	
Reserve for Future Debt Service Pension Obligation Bonds	600,993	
340500 - Fund Bal-Dsg RISE Program		**$300,000**
Carryover for RISE	300,000	
340900 - Fund Bal-Desg Future Expenditure		**$2,038,119**
Reserve for Future One-Time Expenditures	2,038,119	
341500 - Fund Bal-Dsg PERS		**$4,191,403**
PERS Reserve	4,191,403	
349000 - Fund Bal-Unassigned/Reserved		**$3,187,806**
Project Carryovers from FY 2013-14		
Central Service Departments		
Equity Program (dedicated project funding - year 3 of 3)	146,800	
Communications	25,000	
Office of Metro Attorney - HP Trim	14,000	
PeopleSoft Upgrade	40,000	
Cost Allocation Plan Adjustments	1,019,952	
Metro Export Initiative (year 3 of 3)	25,000	
Nature in Neighborhood Grants	159,965	
Web Project	25,000	
Parks and Environmental Services		
Fire Sprinkler Project	15,000	
Planning & Development / Research Center		
Active Transportation (year 2 of 2)	135,000	
Restoration of Regional Planner (from FY 2012-13 allocation)	100,000	
Planning Department - Grant matching funds and other carryover	699,228	
LD Development Center thru mid Nov. (from FY 2012-13 allocation)	42,861	
Development Opportunity Fund	535,000	
Sustainability Center		
Canemah North Trail	100,000	
Local match, Highway 43 Lake Oswego Connections (year 2)	15,000	
Regional Trail Plan Update	15,000	
Tualatin River Boal Launch - 2nd year carryover)	75,000	

Total Ending Reserves (Contingency / Unappropriated Balance)		**$21,981,176**
701001 - Contingency - Opportunity Account		**$300,000**
Council Opportunity Account (per Council policy)	500,000	
Chase: Equitable Housing Development Program	(200,000)	
701002 - Contingency - Operating		**$2,992,844**
General Contingency (4% of operating revenues per Council policy)	3,177,363	
Allocations of Council Budget Review		
OMA #3 - Funds increase of 0.50 FTE Sr. Attorney from PT to FT	(40,337)	
Zoo #18 - Addition of Hospital Manager	(144,182)	
701004 - Contingency - Rsv One Time Exp		**$807,878**
Reserve for Future One-Time Expenditure (earned prior to FY 2014-15)	2,038,119	
Allocations by COO during budget development		
Canopy for Grill at Oregon Zoo	(20,000)	
Council Chambers Cable Microphone System	(120,000)	
Develop customer relationship software	(129,150)	
General Fund's share of MRC sprinkler system replacement	(285,091)	
Hotel project placeholder	(321,000)	
Maintenance equipment at Glendoveer	(50,000)	
Project management Office software	(141,000)	
R&R contribution for sustainability upgrades	(100,000)	
Replacement of 40 trash bins at Zoo	(64,000)	
801002 - Unapp FB - Restricted CET		**$3,117,868**
Reserved for Local Gov't Grants (CET)	3,117,868	
801003 - Uapp FB - Restricted TOD		**$5,308,354**
Reserved for Transit Oriented Development Program	5,308,354	
805100 - Unapp FB - Stabilization Reserve		**$2,259,000**
Stabilization Reserve (3% of operating revenues per Council policy)	2,259,000	
805300 - Unapp FB - Reserve for one-time expenditures		**$1,357,528**
Reserve for Future One-Time Expenditures (earned during FY 2014-15)	1,357,528	
805400 - Unapp FB - Reserve for Future Debt Service		**$826,556**
Reserve for Future Debt Service - Metro Regional Center bonds	225,563	
Reserve for Future Debt Service Pension Obligation Bonds	600,993	
805450 - Unapp FB - PERS Reserve		**$3,838,528**
PERS Reserve	3,838,528	
805900 - Unapp FB - Other Reserves & Designations		**$1,172,620**
Planning Department - Grant matching funds and other carryover	674,076	
Reserved for Cost Allocation Adjustments	444,597	
Reserved for Nature in Neighborhood Grants	53,947	

Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2014-15:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Position Eliminated					
Program Analyst III	1158	Council Office	9/30/2013	0.19	Community Investment Initiative
Associate GIS Specialist	1164	Research Center	9/30/2013	0.25	Title VI
Associate Public Affairs Specialst	1163	Communications	9/30/2013	0.25	Leave Backfill
Duration Extended					
Program Analyst V	1166	Council/Planning & Devel.	6/30/2016	1.00	Equity Program
Program Analyst III	1209	Council	6/30/2015	1.00	Equity Program
Program Analyst III	1209	Council	6/30/2016	0.50	Equity Program
Associate Public Affairs Specialst	1159	Communications	6/30/2015	1.00	Web Project/Social Media
Program Analyst IV	1214	Parks & Environmental Services	6/30/2015	1.00	Cemetery Program
Continued without Change					
Senior Transportation Planner	1156	Planning & Development	6/30/2015	1.00	Active Transportation
Associate Public Affairs Specialist	1124	Planning & Development	6/30/2016	1.00	Regional Transportation Options
Venues Policy Project Coordinator	1212	MERC	10/30/2016	1.00	MERC Policy Coordination
Park Ranger	1187	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Park Ranger	1188	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1189	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Construction Coordinator	1190	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	1191	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1192	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1193	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1194	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technican	1195	Sustainability Center	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator II	1196	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1197	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1198	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1199	Sustainability Center	6/30/2018	1.00	Local Option Levy
Program Assistant II	1200	Sustainability Center	6/30/2018	1.00	Local Option Levy
Education Specialist II	1201	Oregon Zoo	6/30/2018	1.00	Local Option Levy
Education Specialist II	1202	Oregon Zoo	6/30/2018	0.50	Local Option Levy
Legal Council I	1210	Metro Attorney	6/30/2018	0.50	Local Option Levy
Senior Public Affairs Specialist	1216	Communications	6/30/2018	1.00	Local Option Levy
Converted to Regular Status					
Policy Advisor I	1134	Council Office - COO		1.00	Projects
Program Analyst III	1117	Council Office		1.00	Community Investment Initiative
Associate Public Affairs Specialst	1165	Council/Communicaitons		1.00	Equity / Title VI
Program Analyst II	1148	Human Resources		1.00	Procedure/policy development
Senior Regional Planner	1211	Planning & Development		1.00	Development Center

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
New Positions					
Program Supervisor I	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resources Enforcement Specialist	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Regional Planner	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Records Information Specialist	New	Planning & Development	6/30/2015	0.35	Management MPO plans & records

In addition, Metro has received authorization from the voters of the region for two longer-term general obligation capital programs – the Natural Areas program approved in November 2006 and the Oregon Zoo Infrastructure and Animal Welfare program approved in November 2008. With the approval of the bond programs, the Council authorized the addition of a number of positions specifically funded by bond proceeds. All bond funded positions are authorized for the duration of the program – both estimated to be eight to 10 years – and are evaluated annually during the budget process for continued need. The following positions were authorized for bond programs:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Program Analyst III	1127	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Assistant Management Analyst	1137	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Program Director	1125	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Assistant Management Analyst	1215	Oregon Zoo	6/30/2019	1.00	Oregon Zoo bond program
Sr. Public Affairs Specialist	275	Communications	program duration	1.00	Natural Areas bond program
Legal Counsel II	1023	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Legal Secretary	1024	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Paralegal II	1025	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Legal Counsel II	1066	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Principal Regional Planner	1026	Parks & Environmental Services	program duration	1.00	Natural Areas bond program
Property Management Technician	1034	Parks & Environmental Services	program duration	1.00	Natural Areas bond program
Natural Resource Technician	1036	Parks & Environmental Services	program duration	1.00	Natural Areas bond program
Senior GIS Specialist	1031	Research Center	program duration	1.00	Natural Areas bond program
Program Director	1022	Sustainability	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1027	Sustainability	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1028	Sustainability	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1029	Sustainability	program duration	1.00	Natural Areas bond program
Senior Management Analyst	1032	Sustainability	program duration	1.00	Natural Areas bond program
Associate Natural Resource Sci	1033	Sustainability	program duration	1.00	Natural Areas bond program
Program Assistant III	1035	Sustainability	program duration	1.00	Natural Areas bond program
Natural Resource Technician	1132	Sustainability	program duration	1.00	Natural Areas bond program
Assistant Regional Planner	1103	Sustainability	program duration	1.00	Natural Areas bond program
Program Supervisor II	New	Sustainability	program duration	1.00	Natural Areas bond program

Personnel Services changes detail

The following FTE changes are made in the FY 2014-15 Adopted Budget:

Action - Eliminated Positions (during FY 2013-14)	FTE Change
Limited duration Program Analyst III (expired 9/30/13)	(0.19)
Limited duration Associate GIS Specialist (expired 9/30/13)	(0.25)
Limited duration Associate Public Affairs Specialist (expired 9/30/13)	(0.25)
TOTAL	**(0.69)**

Action - New Positions (in FY 2014-15)	FTE Change
Limited Duration Program Supervisor I (local option levy; expires 6/30/18)	1.00
Limited Duration Natural Resources Enforcement Specialist (local option levy; expires 6/30/18)	1.00
Limited Duration Associate Management Analyst (local option levy; expires 6/30/18)	0.80
Limited Duration Associate Regional Planner (local option levy; expires 6/30/18)	1.00
Limited Duration Program Supervisor II (natural areas bond; length of program)	1.00
Assistant Engineer	1.00
Associate GIS Specialist	1.00
Administrative Assistant II	1.00
Senior Management Analyst	1.00
Program Analyst II	1.00
Technical Specialist I	0.50
Senior Solid Waste Planner	1.00
Service Sales Coordinator II	1.00
Marketing & Promotions Coordinator I	0.50
Operating Engineer II	1.00
Food Service Worker III	0.80
Food Service Worker III	0.80
Food Service Worker III	0.80
Food Service Worker III	0.80
Admissions Lead	0.80
Warehouse Worker	1.00
Warehouse Worker	1.00
Zoo Vet Hospital Manager (Manager II)	1.00
TOTAL	**20.80**

Action - Misc. action	FTE Change
Volunteer Coordinator - P/T (existing position; not formerly shown in budget)	0.60
House /Event Manager (existing position; not formerly shown in budget)	0.75
Marketing & Promotions Cord II (existing position; not formerly shown in budget; increased to FT)	1.00
Electrician (existing position; not formerly shown in budget)	0.50
Administrative Assistant (existing position; not formerly shown in budget; increased to FT)	1.00
Administrative Assistant (existing position; not formerly shown in budget; increased to FT)	1.00
Increase limited Duration Records Information Specialist (Manage MPO records; expired 6/30/15)	0.35
Increase limited duration Program Analyst III to full time (increase to FT authorized only through 6/30/15)	0.50
Increase Senior Management Analyst to full time	0.40
Increase Associate Researcher and Modeler to full time	0.50
Increase in Sr. Public Affairs Assistant to reflect full time status	0.25
Increase in Assistant Mgmt Analyst to reflect full time status	0.25
Increase Program Analyst II to full time status	0.25
Increase Legal Counsel II to full time	0.50
TOTAL	**7.85**
TOTAL	**27.96**

The preceding actions can also be summarized by organizational unit:

	FTE
Communications (includes non-departmental position to be managed by Communications)	
Eliminate LD Associate Public Affairs Specialist (expired 9/30/13)	(0.25)
Extend LD Associate Public Affairs Specialist through 6/30/15	0.00
Convert to regular status - Associate Public Affairs Specialist; transfer from Council Office	1.00
Transfer Senior Public Affairs Specialist from Sustainability Center	1.00
Subtotal	1.75
Council	
Eliminate LD Program Analyst III (expired 9/30/13)	(0.19)
Add Administrative Assistant II	1.00
Extend LD Program Analyst V through 6/30/16	0.00
Extend LD Program Analyst III through 6/30/16	0.00
Increase LD Program Analyst III to full time through 6/30/15	0.50
Convert to regular status - Policy Advisor I	0.00
Convert to regular status - Program Analyst III	0.00
Transfer Associate Public Affairs Specialist to Communications	(1.00)
Subtotal	0.31
Finance and Regulatory Services	
Add Senior Management Analyst	1.00
Subtotal	1.00
Human Resources	
Add Program Analyst II	1.00
Convert to regular status; Increase to full-time Program Analyst II	0.25
Subtotal	1.25
Office of Metro Attorney	
Increase Legal Counsel II to full time	0.50
Subtotal	0.50
Parks and Environmental Services	
Add Senior Solid Waste Planner	1.00
Increase in Sr. Public Affairs Assistant to reflect full time status	0.25
Extend LD Program Analyst IV through 6/30/15 (cemetery program)	0.00
Transfer Senior Regional Planner from Sustainability Center	1.00
Reassign misc. FTE to Sustainability in reallocation of pooled staff	(0.65)
Subtotal	1.60
Planning and Development	
Add LD Records Information Specialist (Manager MPO records; expired 6/30/15)	0.35
Add Assistant Engineer	1.00
Increase Senior Management Analyst to full time	0.40
Convert to regular status - Senior Regional Planner	0.00
Subtotal	1.75
Research Center	
Eliminate LD Associate GIS Specialist (expired 9/30/13)	(0.25)
Add Associate GIS Specialist	1.00
Increase Associate Researcher and Modeler to full time	0.50
Subtotal	1.25
Sustainability Center	
Add LD Program Supervisor I (local option levy; expires 6/30/18)	1.00
Add LD Natural Resources Enforcement Specialist (local option levy; expires 6/30/18)	1.00
Add LD Associate Management Analyst (local option levy; expires 6/30/18)	0.80
Add LD Associate Regional Planner (local option levy; expires 6/30/18)	1.00
Add LD Program Supervisor II (natural areas bond, length of program)	1.00
Transfer Education Specialist from Oregon Zoo	1.00
Transfer Education Specialist from Oregon Zoo	1.00
Transfer Senior Public Affairs Specialist to Communications	(1.00)
Transfer Senior Regional Planner from to Parks & Environmental Services	(1.00)
Reassign misc. FTE from Parks & Environmental Services in reallocation of pooled staff	0.65
Subtotal	5.45

	FTE
Visitor Venues	
Expo Center	
Add Operating Engineer II	1.00
Add Electrician (existing position; not formerly shown in budget)	0.50
Add Administrative Assistant (existing position; not formerly shown in budget; increased to F	1.00
Oregon Convention Center	
Add Service Sales Coordinator II	1.00
Add Volunteer Coordinator - P/T (existing position; not formerly shown in budget)	0.60
Add House /Event Manager (existing position; not formerly shown in budget)	0.75
Portland'5 Centers for the Arts	
Add Marketing & Promotions Coordinator I	0.50
Add Marketing & Promotions Cord II (existing position; not formerly shown in budget; increa	1.00
Add Administrative Assistant (existing position; not formerly shown in budget; increased to F	1.00
Oregon Zoo	
Add Technical Specialist I	0.50
Add Food Service Worker III	0.80
Add Food Service Worker III	0.80
Add Food Service Worker III	0.80
Add Food Service Worker III	0.80
Add Admissions Lead	0.80
Add Warehouse Worker	1.00
Add Warehouse Worker	1.00
Add Zoo Vet Hospital Manager (Manager II)	1.00
Increase in Assistant Mgmt Analyst to reflect full time status	0.25
Transfer Education Specialist to Sustainability Center	(1.00)
Transfer Education Specialist to Sustainability Center	(1.00)
Subtotal	13.10
Total FTE Changes	**27.96**

Four-year FTE History

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
TOTAL AGENCY	**755.49**	**749.14**	**764.79**	**793.75**
General Fund	**455.81**	**457.39**	**457.84**	**461.15**
Communications	**22.00**	**23.13**	**22.25**	**25.00**
Administrative Specialist IV	1.00	1.00	1.00	1.00
Asso Visual Communication Desi	1.00	1.00	1.00	-
Associate Public Affairs Speci	5.00	8.13	3.25	5.00
Digital Media Specialist	-	-	-	2.00
Director	1.00	1.00	1.00	1.00
Manager II	3.00	3.00	3.00	2.00
Program Supervisor II	1.00	1.00	1.00	2.00
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Public Affairs Speciali	8.00	6.00	10.00	10.00
Sr Visual Communication Design	1.00	1.00	1.00	1.00
Council	**25.38**	**26.39**	**26.69**	**27.00**
Administrative Assistant II	-	-	-	1.00
Assistant to the Council President	-	1.00	-	-
Associate Public Affairs Speci	-	0.34	1.00	-
Chief Operating Officer	1.00	1.00	1.00	1.00
Council President	1.00	1.00	1.00	1.00
Council President Policy Coordinator	-	1.00	1.00	-
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	1.00
Director	1.00	-	-	-
Manager II	-	1.00	1.00	1.00
Policy Advisor I	3.00	2.00	3.00	3.00
Policy Advisor II	2.38	2.38	2.00	2.00
Policy Analyst	4.00	4.00	4.00	5.00
Program Analyst II	4.00	1.00	1.00	1.00
Program Analyst III	-	1.00	1.69	1.00
Program Analyst IV	2.00	2.00	2.00	3.00
Program Analyst V	-	1.67	1.00	1.00
Human Resources	**18.00**	**17.75**	**17.75**	**19.00**
Administrative Assistant III	3.00	4.00	2.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	-	-
Manager II	1.00	1.00	2.00	2.00
Payroll Specialist	1.00	2.00	2.00	2.00
Payroll Technician II	1.00	-	-	-
Program Analyst I	1.00	-	2.00	3.00
Program Analyst II	-	-	-	1.00
Program Analyst III	3.00	2.75	3.75	3.00
Program Analyst IV	3.00	3.00	2.00	3.00
Program Analyst V	3.00	3.00	3.00	3.00
Information Services	**26.00**	**25.50**	**27.50**	**27.50**
Administrative Assistant III	1.00	1.00	1.00	-
Administrative Specialist IV	-	-	-	1.00
Director	-	-	1.00	1.00
Manager I	3.00	3.00	3.00	3.00
Program Director	1.00	1.00	-	-
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	3.00	2.50	2.50	2.50
Systems Administrator III	3.00	3.00	3.00	3.00
Systems Administrator IV	1.00	1.00	1.00	1.00
Systems Analyst I	-	-	-	1.00
Systems Analyst II	2.00	2.00	4.00	3.00
Systems Analyst III	6.00	5.00	5.00	4.00
Systems Analyst IV	1.00	2.00	2.00	3.00
Technical Specialist II	4.00	4.00	4.00	4.00

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Non-Departmental		**1.00**	**1.00**	
Associate Public Affairs Specialist	-	1.00	1.00	-
Office of Metro Attorney	**15.12**	**14.50**	**15.00**	**15.50**
Administrative Assistant III	1.00	1.00	1.00	-
Deputy Metro Attorney	0.62	-	-	1.00
Legal Assistant I	-	-	-	2.00
Legal Assistant II	-	-	-	2.00
Legal Counsel I	-	-	-	0.50
Legal Counsel II	7.50	7.50	8.00	7.00
Legal Secretary	3.00	3.00	3.00	-
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	2.00	2.00	2.00	2.00
Oregon Zoo	**153.98**	**163.70**	**167.60**	**173.60**
Administrative Specialist II	2.00	2.00	2.00	2.00
Administrative Specialist III	5.00	5.00	4.00	4.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Admissions Lead	1.00	1.00	2.00	2.80
Animal Keeper	31.50	32.50	33.50	33.00
Assistant Management Analyst	-	-	1.00	1.00
Assistant Public Affairs Specialist	0.63	-	-	-
Asso Visual Communication Desi	3.50	2.50	2.50	2.50
Associate Natural Resource Sci	1.00	1.00	1.00	1.00
Associate Public Affairs Speci	-	1.00	1.00	1.00
Cash Office Clerk	0.75	0.75	0.75	0.75
Custodial Lead	-	-	1.00	1.00
Custodian	6.00	6.00	6.00	6.00
Deputy Conservation Manager	-	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Education Specialist I	-	0.25	0.50	0.50
Education Specialist II	2.00	2.55	5.05	5.05
Education Specialist III	-	6.00	6.75	4.75
Electrician II	-	-	-	1.00
Event Coordinator	1.00	1.00	1.00	1.00
Food Service/Retail Specialist	3.90	3.90	3.90	3.90
Food Service Worker III	-	-	-	3.20
Gardener	7.00	7.00	7.00	7.00
General Manager, Visitor Venues	0.25	0.25	0.25	0.25
Lead Cash Office Clerk	0.85	0.85	0.85	0.85
Maintenance Electrician	1.00	1.00	1.00	-
Maintenance Lead	1.00	2.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00	2.00
Maintenance Worker 2	12.00	9.00	9.00	9.00
Maintenance Worker 3	-	2.00	3.00	3.00
Manager I	1.00	1.50	2.00	2.00
Manager II	4.00	4.00	4.00	4.00
Nutrition Technician	1.50	2.50	2.50	-
Nutrition Technician I	-	-	-	1.50
Nutritionist	1.00	-	-	1.00
Policy Advisor I	-	-	-	0.50
Policy Analyst	1.00	-	-	-
Program Analyst II	2.15	3.15	2.15	2.15
Program Analyst III	1.00	1.00	1.00	1.00
Program Analyst IV	1.00	1.00	1.00	1.00
Program Assistant I	3.35	3.15	2.55	2.55
Program Assistant II	2.75	3.00	2.50	2.50
Program Director	1.00	1.00	-	-
Program Supervisor I	-	1.00	1.00	1.00
Program Supervisor II	6.00	6.50	5.00	5.00
Project Coordinator	1.00	1.00	1.00	1.00
Research Coordinator II	1.00	-	-	-
Safety and Security Officer	4.00	4.00	5.00	5.00

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Security Officer I	0.50	0.50	-	-
Senior Animal Keeper	6.00	7.00	7.00	7.50
Senior Gardener	1.00	1.00	1.00	1.00
Senior Public Affairs Speciali	2.00	3.00	3.00	3.00
Service Supervisor I	5.00	3.00	4.00	4.00
Service Supervisor II	8.00	7.00	6.00	6.00
Service Supervisor III	2.00	3.00	3.00	3.00
Service Supervisor IV	1.00	1.00	1.00	1.00
Sr Visual Communication Design	-	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Technical Specialist I	-	-	-	0.50
Vet Hospital Manager	-	-	-	1.00
Veterinarian I	1.00	1.00	1.00	1.00
Veterinarian II	1.00	1.00	1.00	1.00
Veterinary Technician	2.50	2.50	2.50	2.50
Video and Photography Tech	0.50	0.50	0.50	0.50
Visitor Services Worker III	0.85	0.85	0.85	0.85
Volunteer Coordinator I	1.00	1.00	1.00	-
Volunteer Coordinator II	1.00	1.00	1.00	2.00
Warehouse Lead	-	-	1.00	1.00
Warehouse Worker	-	-	-	2.00
Web Master	0.50	-	-	-
Zoo Registrar	1.00	1.00	1.00	1.00
Research Center	**31.47**	**29.25**	**26.75**	**28.00**
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant GIS Specialist	2.60	1.00	1.25	1.00
Assistant Regional Planner	1.00	1.00	-	-
Associate GIS Specialist	3.10	2.85	0.60	1.60
Associate Regional Planner	1.00	-	-	-
Associate Researcher & Modeler	-	-	-	4.00
Associate Transportation Model	4.00	4.00	4.50	1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Principal GIS Specialist	2.00	1.00	1.00	2.00
Principal Regional Planner	1.47	1.00	-	-
Principal Researcher & Modeler	3.00	3.00	4.00	4.00
Program Supervisor II	2.00	2.00	2.00	2.00
Senior GIS Specialist	4.30	6.40	5.40	4.40
Senior Researcher & Modeler	2.00	2.00	3.00	3.00
Sustainability Center	**31.95**	**25.90**	**23.10**	**17.80**
Administrative Specialist III	1.00	1.00	-	-
Administrative Specialist IV	1.00	1.00	1.00	0.30
Assistant Regional Planner	1.00	1.00	-	-
Director	1.00	1.00	1.00	0.40
Education Coordinator II	1.00	-	-	-
Education Specialist II	0.80	-	-	-
Manager I	1.20	0.70	0.70	0.70
Manager II	1.70	1.70	1.70	1.70
Natural Resource Specialist Lead	-	-	-	2.00
Natural Resource Technician	4.00	4.00	2.00	2.00
Natural Resource Technician Lead	-	-	2.00	-
Policy Advisor II	1.00	1.00	-	-
Principal Regional Planner	3.00	2.00	2.00	2.00
Program Assistant II	2.00	-	-	-
Program Assistant III	2.00	3.00	4.00	1.50
Program Supervisor II	1.25	1.50	1.70	0.40
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Natural Resource Scient	4.00	4.00	4.00	4.00
Senior Public Affairs Speciali	0.20	0.20	0.20	-
Senior Regional Planner	3.00	1.00	-	-
Volunteer Coordinator I	1.80	1.80	1.80	
Volunteer Coordinator II	-	-	-	1.80

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Finance and Regulatory Services	**31.70**	**33.87**	**36.50**	**36.50**
Accountant I	1.00	1.00	2.00	3.00
Accountant II	3.00	4.00	6.00	5.00
Accountant III	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	-	-
Accounting Technician II	4.00	3.50	5.00	5.00
Administrative Assistant I	-	1.00	-	-
Administrative Assistant III	1.00	1.00	1.00	-
Administrative Specialist II	-	-	1.00	1.00
Assistant Management Analyst	0.70	0.70	0.70	1.70
Associate Management Analyst	3.00	3.00	3.00	3.00
Budget Coordinator	1.00	1.00	1.00	1.00
Capital Projects Coordinator	1.00	1.00	-	-
Deputy Director	1.00	1.00	1.00	-
Director	1.00	1.00	1.00	1.00
Investment Coordinator	1.00	1.00	0.80	0.80
Manager I	2.00	3.00	5.00	4.00
Manager II	4.00	4.00	2.00	1.00
Program Analyst I	-	-	-	1.00
Program Analyst III	2.00	2.00	2.00	1.00
Program Analyst IV	-	-	-	1.00
Program Analyst V	1.00	1.00	1.00	1.00
Program Assistant III	1.00	0.67	-	-
Program Director	-	-	-	1.00
Program Supervisor I	1.00	1.00	-	-
Program Supervisor II	-	-	-	1.00
Senior Management Analyst	1.00	1.00	3.00	3.00
Parks and Environmental Services	**38.25**	**43.60**	**42.30**	**38.10**
Administrative Specialist I	1.00	1.00	1.00	1.00
Administrative Specialist II	2.00	2.00	1.00	1.00
Administrative Specialist IV	1.00	1.00	1.00	0.25
Arborist	1.00	1.00	1.00	1.00
Assistant Management Analyst	7.40	7.40	6.40	3.40
Associate Management Analyst	-	-	0.40	1.00
Building Custodian - MRC	-	3.00	3.00	3.00
Building Service Worker	1.00	1.00	1.00	-
Building Services Technician	1.00	1.00	1.00	-
Director	1.00	1.00	1.00	0.35
Facilities Maintenance Technician	-	-	-	1.00
Facilities Maintenance Worker	-	-	-	1.00
Lead Building Custodian - MRC	-	0.50	0.50	0.50
Maintenance Technician	-	-	1.00	1.00
Maintenance Worker 2	1.00	1.00	-	-
Manager I	3.15	3.00	3.00	2.30
Manager II	1.60	1.60	1.40	1.40
Park Ranger	8.00	8.00	8.00	6.00
Park Ranger Lead	1.00	1.00	1.00	3.00
Principal Regional Planner	1.00	1.00	1.00	1.00
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00
Program Analyst IV	-	-	1.00	1.00
Program Assistant I	0.55	0.55	-	-
Program Assistant II	-	-	1.30	1.30
Program Assistant III	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00
Property Management Specialist	0.80	0.80	0.80	0.80
Property Management Technician	-	-	0.50	0.80
Safety and Security Officer	1.75	2.75	2.00	2.00
Service Supervisor II	-	1.00	1.00	1.00
Service Supervisor III	1.00	1.00	-	-

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Office of the Auditor	**6.00**	**6.00**	**6.00**	**6.00**
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Asst	1.00	1.00	1.00	1.00
Principal Management Auditor	2.00	2.00	2.00	2.00
Senior Management Auditor	2.00	2.00	2.00	2.00
Planning and Development	**55.96**	**46.80**	**45.40**	**47.15**
Administrative Specialist II	3.00	3.00	2.00	2.00
Administrative Specialist III	1.00	-	-	-
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Engineer	-	-	-	1.00
Assistant Management Analyst	1.00	1.00	1.00	-
Assistant Regional Planner	1.00	1.00	-	-
Assistant Transportation Planner	-	-	1.00	-
Associate Management Analyst	-	-	-	1.00
Associate Public Affairs Speci	1.00	-	-	-
Associate Regional Planner	2.00	1.00	1.00	
Associate Transportation Plann	4.00	2.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager I	2.00	2.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Principal Regional Planner	6.80	5.80	5.80	5.80
Principal Transportation Planr	6.00	4.00	6.00	6.00
Program Analyst IV	1.58	-	-	-
Program Assistant II	-	-	1.00	1.00
Program Assistant III	2.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Records & Information Analyst	-	-	-	0.35
Senior Management Analyst	4.00	4.00	3.60	4.00
Senior Regional Planner	3.00	4.00	6.00	7.00
Senior Transportation Planner	7.58	10.00	7.00	8.00
Transit Project Manager I	1.00	-	-	-
Transit Project Manager II	1.00	-	-	-
Transportation Engineer	1.00	1.00	1.00	1.00
MERC Fund	185.85	181.50	174.50	182.35
MERC Administration	**14.85**	**11.50**	**6.50**	**6.00**
Accountant	1.00	1.00	-	-
Accountant II	2.00	1.00	-	-
Accounting Technician	2.00	2.00	-	-
Administrative Assistant	1.00	-	-	-
Assistant Management Analyst	0.60	0.60	0.60	0.60
Associate Management Analyst	1.00	-	-	-
Construction Coordinator	-	1.00	1.00	1.00
General Manager, Visitor Venues	0.75	0.75	0.75	0.75
Manager I	2.35	1.00	1.00	1.00
Manager II	0.30	0.30	0.30	0.30
Policy Advisor I	1.00	1.00	1.00	0.50
Policy Analyst	-	-	1.00	1.00
Program Analyst II	0.85	0.85	0.85	0.85
Systems Analyst I	1.00	1.00	-	-
Systems Analyst II	1.00	1.00	-	-
Expo Center	**13.30**	**13.30**	**12.30**	**14.80**
Administrative Assistant	0.05	0.05	-	1.00
Administrative Technician	-	-	0.05	0.05
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Asst. Operations Mgr.	1.00	-	-	-
Director - Expo Center	1.00	1.00	1.00	1.00
Electrician	-	-	-	0.50
Event Manager	2.00	-	-	-
Executive Assistant	1.00	1.00	-	-
Expo Center Utility Lead	-	-	-	2.00
Operating Engineer II	-	-	-	1.00

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Operations Manager	1.00	1.00	1.00	1.00
Sales Manager	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Account Executive	-	2.00	2.00	2.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00	2.00	-
Utility Maintenance Lead	-	1.00	1.00	1.00
Utility Maintenance Specialist	3.00	3.00	3.00	3.00
Oregon Convention Center	**110.30**	**110.30**	**111.30**	**114.65**
Account Executive	2.00	2.00	2.00	2.00
Administrative Assistant	8.15	7.15	5.15	4.00
Administrative Technician	-	-	2.00	3.15
Admissions Staffing Manager	0.25	0.25	0.25	0.25
Asst. Executive Director	1.00	1.00	1.00	-
Asst. Operations Mgr.	1.00	1.00	1.00	1.00
Audio Visual Supervisor	1.00	1.00	1.00	1.00
Audio Visual Technician	3.00	3.00	3.00	3.00
Audio Visual Technician Lead	1.00	1.00	1.00	1.00
Audio/Visual Sales	1.00	1.00	1.00	-
Chief Engineer	1.00	1.00	-	-
Director of Event Services	1.00	1.00	1.00	1.00
Director of Operations	1.00	1.00	1.00	1.00
Director of Sales & Marketing	1.00	1.00	1.00	-
Electrician	5.00	5.00	5.00	5.00
Event Manager	4.00	4.00	4.00	4.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - OCC	1.00	1.00	1.00	1.00
Facility Security Agent	8.00	8.00	8.00	8.00
Graphic Designer	1.00	1.00	1.00	1.00
House /Event Manager	-	-	-	0.75
Information Systems Coord	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	1.00
Lead Operating Engineer	1.00	1.00	1.00	1.00
Marketing & Promotions Coor	1.00	-	-	-
Marketing & Web Srvcs Manager	1.00	1.00	1.00	1.00
OCC Deputy Dir - Sales & Mkting	-	-	-	1.00
Operating Engineer II	5.00	5.00	5.00	5.00
Operations Manager	2.00	2.00	2.00	2.00
Sales Manager	3.00	3.00	4.00	4.00
Secretary	-	1.00	1.00	1.00
Security Manager	0.90	0.90	0.90	0.90
Senior Event Manager	-	-	-	1.00
Senior Sales Manager	-	-	-	1.00
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Service Sales Coordinator II	-	-	-	1.00
Services Sales Coordinator	-	1.00	1.00	-
Services Sales Coordinator I	-	-	-	1.00
Services Sales Coordinator II	-	-	-	1.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00
Sustainability Coordinator	1.00	1.00	1.00	1.00
Telecom & Info Systems Technician	-	-	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Maintenance	4.00	4.00	3.00	3.00
Utility Maintenance Lead	-	-	1.00	1.00
Utility Worker II - OCC	40.00	40.00	40.00	40.00
Volunteer Services Coordinator	-	-	-	0.60

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Portland'5 Centers for the Arts	**47.40**	**46.40**	**44.40**	**46.90**
Accounting Technician	1.00	1.00	-	-
Administrative Assistant	1.80	0.80	-	1.00
Administrative Technician	-	-	1.80	1.80
Admissions Staffing Manager	0.55	0.55	0.55	0.55
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Sales & Booking Manager	-	-	-	1.00
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00
Asst. Executive Director	1.00	1.00	1.00	1.00
Asst. Operations Mgr.	1.00	1.00	1.00	1.00
Box Office Coordinator	1.00	-	-	-
Event Services Manager - Portland'5	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - Portland'5	1.00	1.00	1.00	1.00
Facility Maintenance Supervisor	-	-	-	1.00
Facility Security Agent	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	1.00
Lead Stagedoor Watchperson	1.00	1.00	-	-
Maintenance Supervisor	-	-	1.00	-
Marketing & Promotions Coor	1.00	1.00	1.00	-
Marketing & Promotions Coor II	-	-	-	2.00
Marketing & Promotions Coordinator I	-	-	-	0.50
Operating Engineer II	2.00	2.00	2.00	2.00
Operations Manager	1.00	1.00	1.00	1.00
Painter	2.00	2.00	-	-
Sales & Booking Manager	1.00	1.00	1.00	1.00
Sales Manager	2.00	2.00	2.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Setup Supervisor	-	1.00	1.00	1.00
Setup & Operations Supervisor	3.00	2.00	2.00	2.00
Stage Supervisor	1.00	1.00	1.00	1.00
Stagehands	15.00	15.00	15.00	15.00
Telecom & Info Systems Technician	-	-	2.00	-
Ticket Services Coordinator	-	1.00	1.00	1.00
Ticket Services Manager	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00	-	2.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00
Natural Areas Fund	14.95	14.70	14.30	16.05
Sustainability Center	**14.95**	**14.70**	**14.30**	**16.05**
Administrative Specialist IV	-	-	-	0.30
Assistant Regional Planner	-	-	1.00	1.00
Associate Management Analyst	-	-	0.10	-
Associate Regional Planner	1.00	1.00	-	-
Director	-	-	-	0.30
Manager I	0.30	0.30	0.30	0.35
Manager II	0.30	0.30	0.30	0.20
Natural Resource Specialist	-	-	-	2.00
Natural Resource Technician	2.00	2.00	2.00	-
Program Assistant III	-	-	-	1.00
Program Director	1.00	1.00	1.00	1.00
Program Supervisor II	0.55	0.30	0.30	1.50
Property Management Specialist	0.20	0.20	1.20	1.20
Property Management Technician	1.00	1.00	0.50	0.20
Real Estate Negotiator	4.00	4.00	3.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	3.00
Senior Natural Resource Scient	1.00	1.00	1.00	1.00
Senior Public Affairs Speciali	0.80	0.80	0.80	-
Senior Regional Planner	0.80	0.80	0.80	-

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Parks and Natural Areas Local Option Levy Fund			**21.65**	**26.90**
Oregon Zoo			**1.50**	**1.50**
Education Specialist II	-	-	1.50	1.50
Sustainability Center			**12.40**	**16.40**
Assistant Regional Planner	-	-	1.00	-
Associate Management Analyst	-	-	-	1.80
Associate Natural Resource Sci	-	-	2.00	2.00
Associate Regional Planner	-	-	-	1.00
Field Assistant	-	-	1.00	-
Manager II	-	-	-	0.10
Natural Resource Technician	-	-	3.00	4.00
Natural Resources Enforcement Specialist	-	-	-	1.00
Policy Advisor II	-	-	1.00	1.00
Program Assistant II	-	-	-	1.00
Program Assistant III	-	-	-	0.30
Program Supervisor I	-	-	-	1.00
Senior Management Analyst	-	-	-	1.00
Senior Regional Planner	-	-	1.20	2.00
Service Supervisor II	-	-	1.00	-
Volunteer Coordinator I	-	-	2.20	-
Volunteer Coordinator II	-	-	-	0.20
Parks and Environmental Services			**7.75**	**9.00**
Administrative Specialist II	-	-	1.00	1.00
Assistant Management Analyst	-	-	1.00	1.00
Construction Coordinator	-	-	1.00	1.00
Park Ranger	-	-	2.00	2.00
Senior Management Analyst	-	-	1.00	-
Senior Public Affairs Speciali	-	-	0.75	1.00
Senior Regional Planner	-	-	-	1.00
Service Supervisor II	-	-	1.00	-
Service Supervisor IV	-	-	-	1.00
Volunteer Coordinator II	-	-	-	1.00
Oregon Zoo Infrastructure/Animal Welfare Fund	**5.33**	**4.50**	**5.75**	**6.00**
Oregon Zoo	**5.33**	**4.50**	**5.75**	**6.00**
Assistant Management Analyst	1.00	1.00	1.75	2.00
Construction Coordinator	-	1.00	2.00	2.00
Manager II	1.00	1.00	1.00	1.00
Program Analyst IV	0.33	-	-	-
Program Director	1.00	1.00	1.00	1.00
Program Supervisor II	1.00	0.50	-	-
Service Supervisor III	1.00	-	-	-
Solid Waste Fund	**93.55**	**91.05**	**90.75**	**101.30**
Sustainability Center	**22.50**	**20.00**	**20.00**	**25.00**
Administrative Specialist IV	-	-	-	0.40
Associate Solid Waste Planner	1.00	1.00	1.00	-
Director	-	-	-	0.30
Education Specialist III	1.00	-	-	2.00
Manager I	3.50	3.00	1.00	3.00
Manager II	-	-	2.00	-
Principal Solid Waste Planner	1.00	1.00	1.00	1.00
Program Assistant II	6.00	6.00	6.00	6.00
Program Assistant III	-	-	-	1.20
Program Director	1.00	1.00	1.00	1.00
Program Supervisor II	-	-	-	1.10
Senior Public Affairs Speciali	1.00	-	-	-
Senior Regional Planner	1.00	1.00	2.00	2.00
Senior Solid Waste Planner	7.00	7.00	6.00	7.00

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Finance and Regulatory Services	**12.00**	**12.00**	**12.00**	**13.00**
Assistant Solid Waste Planner	1.00	1.00	1.00	1.00
Associate Management Analyst	-	-	-	1.00
Associate Solid Waste Planner	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	2.00
Manager II	1.00	1.00	1.00	2.00
Principal Solid Waste Planner	1.00	1.00	1.00	-
Program Assistant III	1.00	1.00	1.00	1.00
Program Supervisor II	1.00	1.00	1.00	-
Senior Management Analyst	3.00	3.00	3.00	3.00
Senior Solid Waste Planner	2.00	2.00	2.00	2.00
Parks and Environmental Services	**59.05**	**59.05**	**58.75**	**63.30**
Administrative Specialist IV	-	-	-	0.75
Assistant Management Analyst	-	-	-	2.00
Associate Management Analyst	-	-	0.50	-
Construction Coordinator	1.00	1.00	1.00	1.00
Director	-	-	-	0.65
Facilities Maintenance Technician	-	-	-	1.00
Hazardous Waste Specialist	5.00	5.00	5.00	5.00
Hazardous Waste Technician	19.30	19.30	19.30	19.30
Landfill & Environmental Spec	3.00	3.00	2.00	3.00
Landfill & Environmental Technician	1.00	1.00	1.00	-
Latex Operations Specialist	1.00	1.00	1.00	1.00
Latex Operations Technician	2.00	2.00	2.00	2.00
Latex Retail Technician	1.00	1.00	1.00	1.00
Lead Scalehouse Technician	4.00	4.00	4.00	2.00
Manager I	2.00	2.00	2.00	0.65
Manager II	0.10	0.10	0.30	2.30
Principal Solid Waste Planner	4.00	4.00	4.00	4.00
Program Director	1.00	1.00	1.00	1.00
Program Supervisor I	4.00	1.00	1.00	1.00
Program Supervisor II	-	3.00	3.00	3.00
Scalehouse Technician	6.65	6.65	6.65	8.65
Senior Engineer	2.00	2.00	2.00	2.00
Senior Solid Waste Planner	-	-	-	1.00
Service Supervisor III	1.00	1.00	1.00	1.00
SW Facilities Maintenance Technician	1.00	1.00	1.00	-

Metro

Chart of accounts

The objectives of Metro's chart of accounts are to:

1. Conform to generally accepted accounting principles (GAAP) and Governmental Accounting Auditing and Financial Reporting (GAAFR) standards.
2. Establish concise account chartfields that will be consistent in all funds and departments.
3. Permit full grant and project accounting.
4. Meet specific accounting and reporting needs of all Metro departments.
5. Allow "roll-up" to higher summary levels for managerial analysis and public review.

The chart of accounts is currently made up of the following chartfield components: Account, Fund, Department, Program, Class, ProjectID, Sustainabilty, and Event and when placed together are referred to as a chartfield combination. For budgetary compliance reporting, the Fund, Department, Program and Account chartfields are required. The remainder of the chartfields is used for internal management reporting needs, with the Sustainability chartfield being required for all expenditure accounts.

Only definitions for the Account chartfield (and specifically, only the budgeted resources/revenues and uses/expenditures) are presented below. Fund definitions can be found in the adopted budget document fund narratives, as can many of the departmental definitions.

The chart of accounts presented below conforms to the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34 and subsequent pronouncements.

ACCOUNT CHARTFIELD

The various account chartfields are presented below and are identifiable as a six digit number beginning with the digit 4 for revenues (or resources) and 5 for expenditures (or uses). This is a change from the prior year when a four digit chartfield was used, the change being required to conform the agency's chart of accounts used for all Metro reporting units. Reporting roll-up relationships are represented on tree structures contained in Metro's PeopleSoft financial management system; trees are structured to conform to the presentation (order) required by GAAP. The order of appearance of the account chartfields below is based upon their order of presentation for budget purposes, which generally follows a numerical sequence.

RESOURCES

GENERAL REVENUES

All revenues are general revenues unless they are required to be reported as program revenues (see category below). All taxes, even those levied for a specific purpose, are general revenues.

General Property Taxes: General property taxes are *ad valorem* taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity and (3) assessed on the general property.

401000 Real Property Taxes–Current Year: Revenues received from *ad valorem* taxes assessed on real property within the Metro area, which is collected by the counties and remitted to Metro. This account reflects the collections assessed for the current fiscal year.

401500 Real Property Taxes–Prior Year: Revenues received from *ad valorem*

taxes assessed on real property within the Metro area, which is collected by the counties and remitted to Metro. This account reflects the collections on prior year assessments.

401800 Payments In Lieu of Property Taxes: Revenues received from the counties in lieu of property taxes (for example, Western Oregon Timber Tax, etc.).

401900 Interest and Penalties–Real Property Taxes: Interest earned on property tax receipts while in the county's treasury and remitted to Metro, as well as interest and penalties assessed to the taxpayer which are remitted to Metro.

Excise Taxes

405000 Excise Tax: Taxes imposed on Metro services and Metro-related revenues as defined in Metro Code to fund general government functions as prescribed.

405100 Excise Tax Rebates: A contra revenue account to segregate amounts collected on excise tax that are rebated to the taxpayer in accordance with any Metro Code approved rebate criteria. The balance of this account reduces the total reported for Excise Tax revenue in Metro's financial reports.

405500 Construction Excise Tax: An excise tax imposed on construction within the district as defined in Metro code.

405600 Construction Excise Tax Administration: Metro retains 2.5 percent of Construction Excise Tax collections to pay for administering the collections and grants.

Other Derived Tax Revenues

406000 Cemetery Revenue Surcharge: Amount assessed on cemetery revenues to provide funding for perpetual care of Metro's cemeteries.

Local Government Shared Revenues

413000 Hotel/Motel Tax: Revenue received through the City of Portland from Multnomah County based upon the agreed upon percentage of transient lodging taxes collected.

413200 Vehicle Rental Tax: This account records the amounts received as intergovernmental shared revenues from the Multnomah County Vehicle Rental Tax, a portion of which is shared by the County under the terms of an intergovernmental agreement—the Visitor Development Initiative (VDI).

413300 Visitor Development Fund Allocation: Amounts received under the intergovernmental agreement with Multnomah County from lodging and rental tax sources to be used for securing Oregon Convention Center business that generates hotel room and vehicle rental revenues.

413310 Enhanced Marketing Visitor Development Fund: Amount received under the intergovernmental agreement with Multnomah County from lodging and rental tax sources to be used for Oregon Convention Center enhanced national marketing. Upon receipt of funds this amount is paid to Travel Portland, which responsible for the Oregon Convention Center national marketing program.

413500 Marine Board Fuel Tax: Tax revenues from the State of Oregon and Multnomah County from sales of marine fuel.

413900 Other Local Government Shared Revenue: Miscellaneous other tax revenue shared by another government with Metro.

414000 Local Government Service Fees: Revenues received from local governments for services provided under contract, such as Data Resource Center services.

PROGRAM REVENUES

Program revenues derive directly from the program itself or from parties outside Metro's taxpayers or citizenry, as a whole; and they reduce the net cost of the function to be financed from Metro's general revenues. This classification includes three categories of revenue: charges for services, program-specific operating grants and contributions and program-specific capital grants and contributions.

Program Operating Grants and Contributions: This revenue category includes program-specific operating grants and contributions.

Intergovernmental Revenue: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes. The grant revenues identified below must be analyzed closely to determine the appropriate classification of the revenue. Federal Grants consist of grant funds provided by the federal government, whereas State and Local Grants are funds provided by those respective jurisdictions from their own funds. Operating grants are contributions from another government to be used or expended for a specified purpose or activity. Capital grants are restricted by the grantor for the acquisition and/or construction of fixed assets. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. Departments are cautioned to determine if money received from state or local governments is actually federal grant funds being passed through or used to fund the activity. Categorical grants are grants received from agencies whose programs are listed in the Catalogue of Federal Domestic Assistance (CFDA).

Grants

410000 Federal Grants–Direct

410500 Federal Grants–Indirect

411000 State Grants–Direct

411500 State Grants–Indirect

412000 Local Grants–Direct

412500 Local Grants–Indirect

412900 Intra-Metro Grants

Contributions From Other Governments

414500 Government Contributions: Funds provided to Metro by other governments not associated with grant, tax and other sources and used for operating purposes.

Contributions and Donations/Private Sources

475000 Donations and Bequests: Special gifts or bequests given in support of Metro functions and activities, including funds received to sponsor Metro events (e.g., Oregon Zoo concerts).

Program Capital Grants and Contributions: This revenue category includes program-specific capital grants and contributions.

410800 Federal Capital Grants–Direct: Funds provided to Metro by the federal government for specific capital outlay expenditures.

410900 Federal Capital Grants–Indirect: Funds provided to Metro by a federal government grant program and passed through another governmental entity to Metro as a sub recipient that are restricted for capital purposes.

411800 State Capital Grants: Provided by a state agency grant program restricted for capital purposes.

412800 Local Capital Grants: Provided by a local government or other entity under a grant agreement that restrict the use to capital purposes.

475500 Capital Donations and Contributions: Donations and contributions provided for specific capital projects.

Charges for Services: Revenues derived from services performed by Metro for other individuals or entities for which there is a fee or assessed charge.

Governmental Fees

420000 Urban Growth Boundary Fees: Non-refundable fees paid by applicants for processing Urban Growth Boundary (UGB) amendments.

421000 Documents and Publications: Sale of maps, reports and other documents.

421100 Public Records Request Fees: Amounts charged to cover staff, materials and other costs associated with fulfilling public records requests.

422000 Conferences and Workshops: Fees received for Metro-sponsored conferences, workshops and seminars.

423000 Product Sales: Revenues derived from various work products produced by Metro to specific customer specifications, such as census data, maps, and reports, etc.

Solid Waste Fees and Charges

430000 Disposal Fees: Fees charged customers at Metro solid waste disposal sites to cover the costs of disposal.

430100 Disposal Fees–Direct Haul: Fees charged to customers who are authorized by Metro to haul waste directly to a Metro designated disposal site.

430200 Disposal Fees–Unspecified: Revenues received from disposal charges where the components of the fee have not been designated by Council action in the rate-setting process.

430500 Regional System Fee: Fees charged to customers at Metro solid waste disposal sites to cover the costs of administering the Solid Waste program. This fee may also be assessed at non-Metro operated sites on waste generated within Metro's boundaries.

431000 Metro Facility Fee: Fees charged customers at Metro disposal sites to cover the cost of the Metro disposal system such as capital items directly related to these facilities.

431500 Regional Transfer Charge: Fees charged customers at Metro solid waste disposal sites to cover the cost of operating the transfer station system. This fee may also be assessed at non-Metro operated sites on waste generated within Metro's boundaries.

432500 Rehabilitation and Enhancement Fee: Fees required by state law (or Metro Code) to be collected to rehabilitate and enhance the areas surrounding the landfill or other disposal site.

433000 Transaction Fee–Manual: A fee assessed at Metro's disposal facilities on a per transaction basis when using a "manual" transaction processing methodology at the scalehouse.

433100 Transaction Fee–Automation: A fee assessed at Metro's disposal facilities on a per transaction basis when using an "automated scale" transaction processing methodology at the scalehouse.

433300 Uncovered Surcharge: A fee charged transfer station customers for arriving at scalehouse with an uncovered load.

433500 Host Fee: Fees assessed per Metro Code at non-Metro disposal facilities and remitted to Metro for pass-through to entities in the area where disposal facilities are sited.

434000 Tire Disposal Fee: Fees assessed for disposal of tires at Metro transfer station facilities.

434200 Organics Fee: Fees assessed for disposal of organic wastes at Metro transfer stations.

434300 Organics Fee - Residential: Fees assessed residential (non-commercial) customers for disposal of organic wastes at Metro transfer stations.

434500 Yard Debris Disposal Fee: Fees assessed for disposal of yard debris at Metro transfer station facilities.

434600 Curbside Yard Debris Fee: Fees collected for curbside yard debris; a subcategory of 434500.

435000 Orphan Site Account Fee: Fees collected to pay off debt incurred by the State of Oregon to clean up orphaned waste sites (assessed only on landfill waste).

435500 Department of Environmental Quality Promotion Fee: Fees collected to fund state-wide promotion of recycling by the State of Oregon's Department of Environmental Quality (assessed on waste disposed at all sites).

436000 Refrigeration Unit Disposal Fee: Fees collected at Metro facilities for disposal of refrigeration units.

436500 Household Hazardous Waste Disposal Fee: Fees charged for the disposal of household hazardous waste at Metro facilities.

436800 Paint Recycling Fees: Fees charged to customers for recycling paint.

436900 PaintCare Revenue: Revenues received under the state's PaintCare program as stipulated in the contractual agreements for recycled paint processing.

437000 Conditionally Exempt Generator Fees: Revenues received for hazardous waste disposal from entities that generate small quantities of such waste as defined by Metro policy.

440000 Salvage Revenue: Revenue received from the sale of recyclable material.

441000 Franchise Fees: Fees assessed to Metro Council authorized franchised disposal site operators.

Culture and Recreation Fees

416000 Boat Ramp Use Permits: Revenues derived from permits for use of Metro boat ramps.

416500 Boat Launch Fees: Revenues derived from services provided for boat launches at marine facilities.

450000 Admissions Fees: Fees charged for admittance to Metro facilities and/or events.

450100 Conservation Surcharge: A Metro Council authorized surcharge on Oregon Zoo admission that is dedicated for payment (grant) to third parties in support of wildlife conservation efforts.

450101 Admission User Fees – Children's Theater: Amounts received in user fees assessed on ticket sales for Children's Theater productions.

450200 Admission-Memberships: Fees charged for admittance to Metro facilities that represent amounts from those who have purchased "memberships" that provide for reduced rates.

450300 Admission-Special Concerts: Fees charged for admittance to Metro facilities that present special concerts where the concert admission is outside of the regular admission fee for the facility.

451000 Rentals – Equipment: Revenue received from the rental of strollers, wheelchairs and other conveyances; and rental of equipment, such as audio-visual devices, recorders, speakers, microphones, etc. This is a roll-up account and can be credited for revenues that are not defined by the specific accounts noted below:

451010 Rentals: Audio Visual Equipment Fees

451015 Rentals: Presentation Equipment Fees

451020 Rentals: Bleacher Fees

451030 Rentals: Dance Floor Fees

451040 Rentals: Equipment Fees

451041 Rentals: ATM

451050 Rentals: Tables and Chairs Fees

451090 Rentals: Liquidated Damages

451100 Rental Refunds: A contra revenue account to reflect refunds made to customers of rental fees resulting in a net rental revenues when summarized in combination with accounts 451000 - 451050.

451120 Rentals – Less Paid by Visitor Development Fund/Travel Portland: A revenue contra account recording the amount of rentals paid from grants received from Visitor Development Fund/Travel Portland, therefore reducing the amount billed to the client.

451130 Rental Refunds – Promoter Expense Reimbursements: Amounts refunded to promoter to offset expenses and reducing revenue.

451140 Rental Refunds – Off-Site Parking Incentive: A contra revenue account, reflecting the reduction in the amount of revenue billed to a client when offsite parking is required for an event.

451110 Rentals – Less Comp Services: A contra revenue account for discounted or complimentary services provided to a client, resulting in a net rental revenue when summed with other rental revenue accounts.

452000 Rentals – Space: Temporary rental of building space and any other facility/space rentals (not those under longer term sublease arrangements).

452100 Rentals – Building

452101 Rentals – Exhibit Hall

452102 Rentals – Lobby

452103 Rentals – Meeting Room

452104 Rentals – Ballroom

452105 Rentals – Theater

452109 Rentals – Other Space

452110 Rentals – Outdoor Space

452190 Rentals – Paid by Visitor Development Fund/Travel Portland: Rentals paid by Travel Portland on behalf of the client.

455000 Food and Beverage Service Revenue: Revenue received from food and beverage sales in concession activities. This account is a roll-up summary account which may be credited when more specific food sales related accounts below do not identify the nature of the item.

455100 Beverage Service Revenue: Revenues generated through sales of beverages of various types as indicated by specific accounts reflected below and rolling up to this overall category.

455100 Beverage Service Revenue – Alcohol

455110 Beverage Service Revenue – Liquor

455120 Beverage Service Revenue – Beer

455130 Beverage Service Revenue – Wine

455200 Beverage Service Revenue – Other Beverage: Items sold at concessions and events.

455210 Beverage Service Revenue – Water

455220 Beverage Service Revenue – Coffee

455300 Beverage Service Revenue – Specialty: Beverages sold in Metro owned restaurants and coffee shops.

455310 Beverage Service Revenue – Specialty Coffee – Regular

455320 Beverage Service Revenue – Specialty Coffee – Espresso

455330 Beverage Service Revenue – Specialty Coffee – Other

455340 Beverage Service Revenue – Specialty Coffee – Bottled Beverage

455350 Beverage Service Revenue – Specialty Coffee – Other Beverage

455360 Beverage Service Revenue – Specialty Coffee – Baked Goods

455370 Beverage Service Revenue – Specialty Coffee – Food

455380 Beverage Service Revenue – Smoothies

455390 Beverage Service Revenue – Specialty Coffee – Retail Food

455500 Food Service Revenue – Food: Food sold at Metro facilities.

455900 Miscellaneous Food and Beverage Revenue: Food and beverage sales that are not accounted for in any of the more specific accounts.

455990 Misc. Food and Beverage – Less Comp Services: A contra revenue account for discounted or complimentary services provided to a client.

455910 Outside Catering Buyout: A fee charged to a client which allows client to hire an outside caterer.

455920 Recovery – Billed Gratuity: The percentage charged as a service fee for catered events.

455930 Recovery – Billed Labor: Revenues earned for specific Metro supplied labor for events at Metro facilities and not accounted for in the Reimbursed Labor accounts found later in this Chart of Accounts.

455940 Food Service Revenue – Rental

455941 Food Service Revenue – Rental Linens

455942 Food Service Revenue – Rental Equipment

455950 Subcontractor Revenue: Amounts earned by venues for subcontracting food kiosks at events and paid by those subcontractors.

455951 Subcontractor Revenue Reimbursement –Cash Over/Short

456000 Retail Sales: Revenue received from the sale of retail (non-food) goods (for example, zoo gift shop items). This is a roll-up account that may be credited for revenues that do not match the more specific titled accounts below:

456100 Retail Sales – Brochure Display: A fee charged by a Metro venue to display brochures at the Metro venue.

457100 Retail Sales – Gift Shop Sales: Amounts received upon sales of goods in a Metro gift shop.

457000 Merchandising (inactive): Sale of souvenirs, novelty items, programs related to trade, exhibit, concert and other spectator events, but unrelated to facility specific gift shop revenue.

457500 Advertising Revenue: Revenue received from customers for placement of advertising of Metro activities.

457510 Advertising Revenue – Banner Outdoors: Amounts paid by clients for outdoor hanging banners.

457520 Display Advertising: Amounts paid by clients for display advertising other than hanging banners and marquee.

457530 Advertising Revenue – Marquee: Amounts paid by clients for placing advertisements on the electronic marquee.

457540 Advertising Revenue – Website Advertising: Amounts paid by clients for placement of advertisements on a Metro website.

457590 Advertising – Comp Services (Inactive)

458000 Utility Services Revenue: Revenue received from contractors to cover the cost of electric power for lighting or other utility services used in Metro facilities for show purposes, for electrical and other utility-related services provided to customers in the ordinary course of business, including telephone services or equipment, supplying air, water or gas, supplying labor to provide other utility services in connection with activities or events, supplying audio/visual utility services, supplying lighting equipment and services and for supplying utility services not specifically identified in the account series noted above.

458100 Utility Services Revenue–Contra: A contra revenue account to segregate refunds or other reductions in utility service revenue authorized by facility management, and when netted with account 458000 reflects net utility services revenue.

458200 Utility Services Revenue – Compress Air

458300 Utility Services Revenue – Electricity and Hookup

458310 Utility Services Revenue – Commission-Electrical: Amounts earned as commissions as specified in event contracts related to a clients' use of a Metro approved contracted third party electrical service.

458400 Utility Services – HVAC

458500 Utility Services – Natural Gas

458600 Utility Services – Refuse Removal

458700 Utility Services – Telephone and Hookup

458800 Utility Services – WiFi – Internet Network

458900 Utility Services – Other

458910 Utility Services – Freight

458920 Utility Services – Water and Sewer

458930 Utility Services – Keys

458940 Utility Services – Storage

458950 Utility Services – Supplies Billed AV: Audio visual supply costs to be paid to Metro by the client.

458960 Utility Services – Rent Portable Sink

458990 Utility Services – WiFi Internet Revenue Sharing (contra): Share of revenue paid to contracted third party WiFi services which reduces amount of revenue recognized by the Metro venue (net against account 458800).

459000 Commissions: Commissions received on box office ticket sales and sales of products. This is a roll-up account and may be credited for commission revenues not appropriately categorized by the detailed commission accounts that follow:

459100 Commissions – ATM: Amounts received from financial institutions or ATM machine vendors for customer use of an ATM on Metro premises.

459200 Commissions – Outside Catering: Amounts earned in the form of commissions for the provision of contracted third party catering.

459900 Commissions – Other

459910 Commissions – Souvenir Sales: Amounts received as commissions for sales of event related souvenirs.

455920 Commissions – Tickets: Amounts received from ticketing agencies as commissions for tickets sold at a Metro box office

455921 Commissions – Ticket Exchange: A commission earned on tickets exchanged by customers at a Metro box office.

459922 Commissions – Ticket Service Charge: A commission earned on ticket services charges from a ticket agency for tickets sold.

455930 Ticket Advertising Allowance: Amounts received from a ticket agency as an allowance for venue advertising.

459940 Commissions – Vending Machine: Amounts received from vending machine vendor as share of sales revenue.

463500 Exhibit Shows: Revenue received for providing traveling or other zoo related exhibits.

464000 Railroad Rides: Admission/ticket revenue for the zoo railroad ride.

464500 Reimbursed Services: Amounts received from outside entities under contractual agreement to pay for specific work and charges to be incurred by Metro and associated with an event (not labor, which is accounted for in the 464900 series). This is a roll-up account and may be credited for any reimbursed services revenues not appropriately categorized by the more detailed accounts that follow:

464511 Reimbursed Services – Production

464512 Reimbursed Services – Security

464513 Reimbursed Services – Insurance Billed

464514 Reimbursed Services – License and Permits Billed

464515 Reimbursed Services – Stagehand

464516 Reimbursed Services – Marketing: Amounts received from outside entities under contractual agreement to pay for specific work and charges to be incurred by Metro on behalf of clients for internet (e.g., Facebook) ad placements or marketing for specific events. Other advertising or marketing (outdoor banners, displays, website, marquee) where Metro's venue receives revenue from the client should be coded to accounts within the range 457500 – 457540.

464521 Reimbursed Services – City Police

464522 Reimbursed Services – Piano Tuning

464523 Reimbursed Services – Traffic Control

464591 Reimbursed Services – Ticket Printing Fee

464592 Reimbursed Services – ATM Rental Set-Up Fee

464593 Reimbursed Services – Coat Check Revenue (non labor)

464599 Reimbursed Services – Miscellaneous: Any reimbursed services not accounted for in detail accounts above.

464600 Reimbursed Services–Contra: A contra revenue account to segregate amounts returned to outside entities as agreed to by facility management against prior charges under contractual agreement to pay for specific labor and other charges associated with an event.

464700 Reimbursed Services Contract: Amounts received in reimbursement for services provided to the customer by a party with which Metro has contracted to provide the service on Metro's behalf.

464900 Reimbursed Labor: Revenues earned for specific Metro supplied labor for events at Metro facilities. This is a roll-up account and may be credited for any reimbursed services revenues not appropriately categorized by the more detailed labor-type accounts that follow:

464901 Reimbursed Labor – Admissions

464902 Reimbursed Labor – Admissions Lead

464903 Reimbursed Labor – Aisle Cleaning

464904 Reimbursed Labor – Audio Visual

464905 Reimbursed Labor – Booth Cleaning

464906 Reimbursed Labor – Coat Check

464907 Reimbursed Labor – Elevator Operator

464908 Reimbursed Labor – EMT and Medical

464909 Reimbursed Labor – Event Services

464910 Reimbursed Labor – Gate

464911 Reimbursed Labor – House Manager

464912 Reimbursed Labor – Operations and Set

464913 Reimbursed Labor – Porter

464914 Reimbursed Labor – Security

464915 Reimbursed Labor – Stagedoor

464916 Reimbursed Labor – Technical

464917 Reimbursed Labor – Ticket Sellers

464918 Reimbursed Labor – Ticket Supervisor

464919 Reimbursed Labor – Ushers

464920 Reimbursed Labor – Utility

464921 Reimbursed Labor – Staging Fees

464922 Reimbursed Labor - Stagehand

476000: Sponsorship Revenue: Revenues received from entities that receive contractual rights for associating their names with Metro activities.

Other Fees and Charges

415000 Contractors' Business License: Revenues from businesses that must

be licensed before doing business within Metro's jurisdiction according to the requirements of the "passport" contractor licensing program.

418000 Contract and Professional Services: Revenues derived for services performed by Metro under contract, not identified in another object code category (for example, transportation studies).

428000 Grave Openings: Revenue from the public for services performed.

428500 Grave Sales: Revenue received from the public for cemetery plots.

442000 Natural Gas Recovery Revenue: Revenue generated from sales of natural gas produced by the St. Johns Landfill.

445000 Insurance Recovery Revenue: Amounts received upon settlement of insurance claims.

460000 Administrative Fee: Fees received for managing activities or events for the benefit of others.

461000 Contract Revenue: Share of revenue received from operations contracts, and concessions such as golf courses, under contract.

462000 Parking Fees: Revenues generated from parking fees charged for public and employee parking at Metro facilities.

462100 Parking Fees – Contract: Revenues from parking fees charged under contract with third party entities.

> 462120 Parking Fees – Employee: Revenues from parking fees charged to employees of Metro.
>
> 462130 Parking Fees – Exhibitor: Revenues generated from parking fees charged to event exhibitors.
>
> 462140 Parking Fees – Special Pass: Revenues from parking associated with sales of special pass programs established by management.
>
> 462150 Parking Fees – SmartPark Sales: Revenues from fees collected from the city's SmartPark program.
>
> 462190 Parking Fees – Lot Buy Out: Amounts received when a client purchases an entire parking lot in order to provide free parking to attendees of an event.
>
> 462191 Parking Fees – TriMet Lease: An allocation of annual revenue from the lease of Expo parking lot to TriMet.

463000 Tuition and Lectures: Fees received for classes and lectures sponsored by Metro organizations.

465000 Miscellaneous Charges for Services: Miscellaneous other revenues received for services not described previously.

465100 Miscellaneous Charges for Services–Contra: A contra account for management's use to segregate refunds of previously billed or received miscellaneous other revenues for which management desires such identification.

Internal Charge for Services

445500 Insurance Premiums–Unemployment: Amounts charged, due to and earned by the Risk Management Fund for insurance services provided to Metro's operating units to cover unemployment claims.

446000 Insurance Premiums–Health and Welfare: Amounts charged, due to and earned by the Risk Management Fund for insurance services provided to Metro's operating units for employee related health benefits.

467000 Charges for Services: Charges for services provided by one Metro department (fund) to another, such as conference room rentals, etc.

Miscellaneous Other Revenues

414200 Intergovernmental Miscellaneous Revenue: Revenues received from other governments that are service related and not associated with grant programs or on-going revenue sharing arrangements.

417000 Fines and Forfeits: Includes monies derived from fines and penalties imposed for the violation of lawful administrative rules, ordinances and/or regulations. Forfeits include monies derived from confiscating deposits held as performance guarantees.

480000 Cash Over and Short: Amounts deposited in bank in excess of/under sales revenue recorded (usually resulting from error). This account is specifically used for management analysis purposes.

480010 Credit Card Machines Billed: Revenue earned from charging client for use of credit card machines.

480020 Finance Charges: Amounts charged on balances owed by Metro's credit customers as a percent of outstanding balance.

480500 Other Financing Transactions: Revenues derived from financing customers over periods of time that do not meet the definitions of other accounts.

480800 Loan Principal Receipts: Amounts received that are in repayment of principal on loans issued by Metro to other parties (e.g., TOD program loans). On a budgetary basis these are reflected as revenues and reclassified on a GAAP basis as a reduction of the corresponding loan receivable.

480900 Loan Interest Receipts: Amounts received that are in payment of interest on loans issued by Metro to other parties (e.g., TOD program loans).

481000 Sale of Fixed Assets: Proceeds from the sale of Metro capital assets (also referred to as "fixed assets").

481100 Gain (loss) – Sale of Capital Assets: Amounts received in excess or below the book value of a capital asset. This account is used for GAAP based reporting.

481200 Gain (loss) – Asset Transfers: The net gain or loss in excess or below the book value of capital assets transferred between funds for GAAP based reporting.

481500 Pass Through Debt Service Receipts: Amounts received under contract from third parties to pay off debt incurred on their behalf (conduit debt).

482000 Program Income: Revenues derived from specified program sources that must be counted against revenues from grant sources.

489000 Other Miscellaneous Revenue: Revenue for which no other account exists should be coded to this account.

489100 Refunds and Reimbursements: Amounts received as refunds or reimbursements for amounts previously paid or damages incurred for non-recurring events.

489101 Key Reimbursements: Amounts received from the client for lost keys.

489110 Damage Reimbursements: Reimbursements to Metro from those who have caused damage to Metro property, but not including insurance recovery revenue (which would be recorded in account 445000).

489500 Other Special Items: Infrequent and non-recurring revenues that meet the definition of a "special item" under GASB requirements. Accounting Services determines this classification of revenue on a case-by-case basis.

489800 Extraordinary Items: Amounts received that are both infrequent in occurrence and not subject to management's control, as provided in Finance Accounting Standards Board (FASB) Statement 5.

Interest and Other Earnings on Investments

Interest on Investments

470000 Interest on Investments: Interest earned on investments made with cash balances in excess of immediate needs. Interest is allocated to each fund based upon its respective average periodic cash balance.

Change in Investment Value

471000 Change in Investment Value: Earnings, other than interest, from investments. This category includes gains and/or losses on the sale of investments (the difference between financial inflows and the carrying value of the disposed investments).

471900 Unrealized Gain/Loss–Fair Market Value Adjustment: Adjustment to investment value to reflect market value at period end as required by GASB Statement 31. This unrealized gain or loss is reversed in a subsequent period as Metro's investment policy requires investments to be held to maturity.

472000 Interest Income – Licensee: Interest earned on Metro cash held by licensee, such as cash held by ticket selling agencies related ticket sales to Metro events.

OTHER FINANCING SOURCES–BOND AND LOAN PROCEEDS

Bond and Loan Proceeds

490000 General Obligation Bond Proceeds: Financial resources provided by the issuance of general obligation bonds.

490500 Revenue Bond Proceeds: Financial resources provided by the issuance of revenue bonds (bonds which are payable from specified revenue).

491000 State Bond Bank Proceeds: Financial resources provided by bonds issued by the State which are benefiting Metro programs.

491500 Premium on Bond Sales: Proceeds in excess of the par value of the bonds sold.

492000 Loan Proceeds: Proceeds from loans provided by other entities.

492500 Capital Lease Obligation Proceeds: Proceeds from capital leases entered into for the financing of the acquisition of assets. (Capital leases are, in essence, financing arrangements as opposed to operating leases, which convey no ownership interest in the underlying asset and, therefore, would constitute rent. Operating lease payments should be coded to account 551000).

493000 Bond Anticipation Note Proceeds: Proceeds of notes issued in anticipation of bond sale proceeds, to be repaid by those bonds.

INTERFUND TRANSFERS

Interfund Loans

496000 Interfund Loan–Principal: Transfers received for repayment of interfund loan principal.

496500 Interfund Loan–Interest: Transfers received in payment of interest on interfund loans.

Internal Service Transfers

498000 Transfer of Direct Costs: Resources received for services provided to another fiscal entity (fund), the services of which can be specifically identified and billed to the benefiting entity (fund).

Interfund Reimbursements

497500 Transfer of Indirect Costs (Reimbursements): Transfers received for services provided which have been allocated based upon an approved cost allocation plan. The allocation of incidental costs, such as overhead, should be treated as a reimbursement rather than as interfund services provided or used.

Fund Equity Transfers

497000 Transfer of Resources: Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather this transfer represents the transfer of a resource for another use.

498500 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

489900 Subfund Eliminations Account: Amounts are recorded here when a "subfund" is used and the overall result for the fund-level financial statements is required to net to zero but for which management desires an "in and out" to be reflected within each subfund.

499000 Intrafund Clearing Transfer: Amounts transferred from one related subfund to another for internal management purposes, but for which a zero net result is required at the fund-level financial statements.

499100 Intrafund Clearing Transfer–Resources: Amounts transferred from one related subfund to another for internal management purposes and related to resources, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

499200 Intrafund Clearing–Indirect: Amounts transferred from one related subfund to another for internal management purposes and related to indirect costs incurred in one subfund and "charged" to another subfund, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

499300 Intrafund Clearing–Direct: Amounts transferred from one related subfund to another for internal management purposes and related to direct costs incurred in one subfund and "charged" to another subfund, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

499400 Intrafund Clearing–Loan: Amounts transferred from one related subfund to another for internal management purposes and related to loan amounts between subfunds, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

499500 Intrafund Clearing-Capital: Amounts transferred for capital projects from one related subfund to another for internal management purposes, but for which a zero net result is required at the fund-level financial statements.

USES

Department Expenditures: A budgetary appropriation category that combines the totals of Operating Expenditures and Capital Outlay.

Operating Expenditures: Operating Expenditures is an accumulation of all expenditures in the Personal Services and Materials and Services budgetary categories shown below.

Personal Services

Salaries and Wages

500000 Salaries–Elected Officials: Salaries paid to elected officials of the district.

501000 Salaries–Regular Employees (full-time, Exempt): Salaries paid to exempt employees who are full-time.

501500 Wages–Regular Employees (full-time, Non-exempt): Wages paid to hourly (non-exempt) employees who work a full-time schedule.

501510 Wages -Regular Employees (full-time, non-exempt) Vacancy Allowance: (for Budget Use Only) An amount budgeted for anticipated savings from vacancies and staff turnover.

502000 Salaries–Regular Employees (part-time, Exempt): Salaries paid to exempt employees who work less than a full-time schedule.

502500 Wages–Regular Employees (part-time, Non-exempt): Wages paid to hourly (non-exempt) employees who work less than a full-time schedule.

503000 Wages–Temporary Employees: Wages paid to employees who are hired on a temporary basis.

503100 Salaries–Temporary Employees: Paid to employees who are hired on a temporary basis.

504000 Seasonal Employees: Wages paid to temporary, seasonal employees who do not receive benefits.

504300 Non-reimbursable Labor: Wages paid to employees whose costs are not reimbursable by event promoters.

504500 Reimbursable Labor: Wages paid to employees whose costs are reimbursable by event promoters.

508000 Overtime: Wages paid for overtime work performed.

508500 Premium Pay (MERC only): Wages paid to MERC employees, over and above regular wages, for working specific shifts or events.

508600 Mobile Communications Allowance: Amounts paid to employees for providing mobile communications equipment for Metro related work.

508900 Merit/Bonus Pay: Remuneration paid to staff for performance as either a merit or bonus amount in accordance with policy.

508910 COLA Salary Adjustment (For Budget Use Only): Used to budget for pool of COLA dollars.

508911 Step Adjustment (For Budget Use Only): Used to budget for pool of dollars available for step adjustments.

508912 Other Salary Adjustments (For Budget Use Only): Used to budget for pool of dollars for other salary adjustments

508913 Elected Officials' Adjustment (For Budget Use Only): Used to budget for pool of dollars available for elected officials' salary adjustments.

508920 Gain Sharing (For Budget Use Only): Compensation paid to members of AFSCME 3580-1 for participation in the Oregon Convention Center Sustainability Program and the Secret Shopper Program supporting recycling and customer service.

508921 Sales Incentive Program (For Budget Use Only): Sales incentive program for venue sales staff to improve financial results and generate new and additional business.

Fringe Benefits

510000 Fringe Benefits: Fringe benefit expenditures for employees, including health insurance, retirement, etc. This account represents the overall rollup of all fringe accounts for FY 2011-12 and forward.

511000 Fringe Benefits – Payroll Taxes: Expenditures for FICA, TriMet and other payroll related taxes computed and paid on staff salaries and wages. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

512000 Fringe Benefits - Retirement: Expenditures for retirement plan contributions made by Metro for its employees based upon the rules of coverage for those plans. This account includes PERS and any other Metro sponsored retirement plan. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

513000 Fringe Benefits – Health and Welfare: Expenditures for Metro paid premiums on health and welfare insurance coverage. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

514000 Fringe Benefits – Unemployment: Expenditures made by Metro for unemployment insurance coverage to state approved insurance coverage sources that fund payments as required by law to former Metro employees. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

515000 Fringe Benefits – Other Benefits: Expenditures made by Metro for any other fringe benefits of Metro employees not accounted for in another fringe benefit account. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

519000 Pension Obligation Bonds Contribution: Amounts assessed to departments for their share of debt service on the Pension Obligation Bonds (budgetary basis account). Amounts in this account are reclassified to interfund transfers for GAAP reporting purposes.

519500 Fringe Benefits – Insurance Opt Out: Expenditures made in the form of additional salary or wage payments to employees that opt out of Metro provided health insurance coverage due to their coverage under another plan (e.g., the plan of a spouse or domestic partner). This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

Materials and Services: Goods include articles and commodities that are consumed or significantly altered when used and have a per unit cost generally less than $5,000. Goods are identified in the accounts by type as outlined below:

Supplies

520100 Office Supplies: Pencils, forms, note pads, staples, small office equipment and other consumable office supplies with a unit cost of less than $5,000. This overall account is used for any expenditure not identified by the more specific related accounts below.

520110 Office Supplies-Computer Equipment: Expenditures to purchase various computer equipment for use in the office

520120 Office Supplies-Meetings Expenditures: Purchases of supplies specific for use in business meetings, which may include food/beverage costs when allowed by Metro policy (in general, only when attended by people other than Metro employees).

520130 Office Supplies-Postage: Costs for US Post Office mail costs.

520140 Office Supplies-Promotion/Consulting Supplies: Supplies specifically used in promotion activities or for consultant use (please note IRS independent contractor rules generally require consultants to provide their own supplies).

520500 Operating Supplies: Operating supplies includes landscape, custodial, veterinarian and medical supplies, graphic and reprographic supplies and other supplies used for operating activities. This overall account is to be used when the goods do not meet the definition of the more specific accounts described below:

520510 Operating Supplies-Small Tools, Equipment

520520 Operating Supplies-Audio Visual

520530 Operating Supplies-Coat Check

520535 Operating Supplies- Food for Program Participants: Prepared food products, from both our catering department and external parties, for consumption by program participants.

520540 Operating Supplies-Medical & Veterinary

520545 Operating Supplies-Exhibit Materials-Habitat: materials used in animal areas to create naturalistic habitats

520546 Operating Supplies-Enrichment Materials-Animal: Consumable materials used for zoo animal enrichment

520540 Operating Supplies-Medical and Veterinary

520550 Operating Supplies-Telecommunications

520560 Operating Supplies-Tickets

520570 Operating Supplies-Production

520571 Operating Supplies-Show and Stage

520580 Operating Supplies-Uniforms

521000: Subscriptions and Dues: Subscriptions to professional periodicals, papers, newsletters and dues to professional organizations for which Metro gains benefit through publications, seminars, professional exchanges and related activities. This account also includes agency memberships and represents primarily a roll-up of the detailed accounts noted below:

521100 Membership and Professional Dues: Dues to professional organizations for which Metro gains benefit benefit through publications, seminars, professional exchanges and related activities.

521200 Publications and Subscriptions: Subscriptions to professional periodicals, papers, newsletters.

521300 Fuels–Waste Transport: Expenditures for the purchase and use of fuels by Metro's waste transport contractor.

521400 Fuels and Lubricants: Diesel, gasoline, oil, propane and other related goods.

521500 Maintenance and Repair Supplies: Building materials and supplies; paints and painting supplies; steel, iron, and other metals; plumbing supplies; electrical supplies; motor vehicle repair materials and supplies; replacement parts and other related items which generally cost less than $5000 per unit. This is an overall rollup account and can be charged to directly if the more detailed accounts below do not meet the nature of the expenditure.

521510 Maintenance and Repair Supplies-Technology

521520 Maintenance and Repair Supplies-Building

521521 Maintenance and Repair Supplies-HVAC

521522 Maintenance and Repair Supplies-Lightbulbs and Ballasts

521530 Maintenance and Repair Supplies-Custodial

521540 Maintenance and Repair Supplies-Electrical

521550 Maintenance and Repair Supplies-Grounds and Landscaping

521560 Maintenance and Repair Supplies-Equipment

521570 Maintenance and Repair Supplies-Vehicles

521580 Maintenance and Repair Supplies-Security

521590 Maintenance and Repair Supplies-Disposable Protective Gear

521900 Purchasing Card Expenditures: Optional account for use of tracking purchases made through this method where details are not desired. In accordance with purchasing procedures, this is the default account where all charges will reside should the holder not submit receipts and other required documentation (for other classification) on a timely basis.

Merchandise for Resale: Goods purchased solely for resale as defined below.

522000 Food: Food and beverage items purchased for resale to customers, such as soft drinks, hot dogs, french fries, etc.

522100 Cost of Food and Beverage: Expenditures reflecting the cost of food and beverage only specifically purchased for a Metro venue promoted event.

522105 – Cost of Food-Tableware Supplies: Customer-used, disposable items related to food service activities.

522500 Retail: Goods purchased for resale to customers which are non-food, such as postcards, puzzles, souvenirs, film, etc.

Services: Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. The primary reason for the purchase is the service provided, such as architects, engineers, auditors, physicians, attorneys and consultants. Expenditures included in this category are those which are not capitalized as a cost of a fixed asset.

524000 Contracted Professional Services: Includes services such as fees paid for audit or other accounting services, attorneys for legal services rendered, professional fees paid to firms for promotion and/or public relations (marketing) services provided under contract and fees paid to management consulting firms for services rendered. This account is an overall category account and should be charged only if the accounts below that identify more detailed professional services expenditures are not descriptive.

524010 Contracted Professional Services-Accounting and Auditing

524020 Contracted Professional Services-Attorney and Legal

524030 Contracted Professional Services-Architect

524040 Contracted Professional Services-Promotion and Public Relations

524050 Contracted Professional Services-Advertising

524060 Contracted Professional Services-Information Technology Services

524070 Contracted Professional Services-Management, Consulting and Communication

524075 Contracted Professional Services-Recruiting Services

524080 Contracted Professional Services-Architectural and Design (non-capital related)

524500 Marketing: Significant professional services expenditures made under contract with marketing agencies. This account is intended to segregate significant contractual amounts for this service from those coded in the 524000 account series which is used to identify more detailed marketing type expenditures.

524510 Sales and Marketing Contracts: This category would include amounts paid to Greater Portland and other similar organizations.

524600 Sponsorship Expenditures: Expenditures made which associate Metro's or MERC's name (or any of its operations or programs) with support of another entity, activity or event that is independent of Metro/MERC, and for which Metro derives an indirect or direct public benefit that supports Metro's goals and objectives. The expenditures made may leverage other dollars in achieving these goals and objectives and increase the visibility and public awareness of Metro and/or its programs and to build relationships. These expenditures do NOT include grants, which require a formal award process. Nor does this account include dues or memberships paid to other organizations. (Grants, dues, and memberships have their own account chartfields found elsewhere.)

524610 Sponsorship Expenditures-Children's Theater: Portland Center for the Performing Arts support for the Children's Theater.

524700 Visitor Development Expenditures: Expenditures made to develop increased visitors to Metro facilities and the region.

524710 Marketing Incentives: Passthrough to Visitor Development Fund, Inc. to enhance current marketing initiatives in order to improve the Oregon Convention Center's ability to attract national convention, trade show and event business.

525000 Contracted Property Services: Services purchased to operate, repair, maintain and rent property owned or used by Metro. These services are those performed by other than Metro employees. The primary reason for the purchase is the service provided. The expenditures reflected here are not capitalized as costs to capital assets, i.e., costs for renovation and/or remodeling are not included here, but should be reflected in a capital outlay account.

525100 Utility Services: Utility Services includes charges for the use of electrical energy provided by the utility vendor, for telephone services, for the use of water and sewer services, natural gas provided by the vendor, purchase of fuel used to heat buildings and charges for solid waste pick up/disposal provided by non-Metro personnel. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

525110 Utility Services-Internet

525120 Utility Services-Telecommunications

525130 Utility Services-Electricity

525140 Utility Services-Natural Gas

525150 Utility Services-Sanitation and Refuse Removal

525160 Utility Services-Water and Sewer

525500 Cleaning Services: Charges for services purchased to clean buildings and grounds (apart from services provided by Metro employees).

526000 Maintenance and Repair Services: Expenditures for repair and maintenance services not provided directly by Metro personnel. These expenditures include contracts and agreements covering the upkeep of buildings; expenditures under contract or agreement for the upkeep of grounds, vehicles, equipment, and railroad facilities, and expenditures incurred by MERC resulting from exhibitor actions which are not reimbursed. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

526010 Maintenance and Repair Services-Building

526011 Maintenance and Repair Services-Painting

526012 Maintenance and Repair Services-Electricity

526013 Maintenance and Repair Services-Elevator and Escalator

526014 Maintenance and Repair Services-HVAC

526015 Maintenance and Repair Services-Damage Repair (non-risk)

526020 Maintenance and Repair Services-Equipment

526030 Maintenance and Repair Services-Grounds

526040 Maintenance and Repair Services-Technology

526050 Maintenance and Repair Services-Vehicles

526060 Maintenance and Repair Services-Safety

526300 Software Maintenance: Expenditures for computer software maintenance agreements (PeopleSoft, USI, Team Budget, KRONOS, and other software applications used by Metro).

526500 Rentals: Charges for renting equipment, on a short-term basis, the intent of which is not to acquire the asset, land or building, or lease payments made under a lease agreement where there is no evidence of future ownership of the property. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

526510 Rentals-Building

526520 Rentals-Equipment

526530 Rentals -Office Equipment

526540 Rentals-Vehicle

526550 Rentals-Production

526555 Rentals-Air Space

526560 Rentals-Parking Space

526580 Rentals-Audio Visual

527000 Insurance: Expenditures for all types of insurance coverage, including property, liability and fidelity. Additional accounts for benefit-related premiums are:

527100 Insurance–Benefit Plans

527200 Kaiser HMO

527300 Other medical providers

527400 Dental insurance

527500 Long-term disability insurance

527600 Group term life insurance

528000 Other Purchased Services: Amounts paid for services rendered by firms or personnel who are not employees of Metro. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided, advertising, printing services, typesetting and repro-graphic services, delivery services and expenditures for services provided by temporary help services where the individual assigned is not an employee of Metro (e.g., DePaul Industries, Galt Foundation, etc.). This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

528010 Other Purchased Services-Commissions

528020 Other Purchased Services-Audio Visual

528030 Other Purchased Services-Delivery, Shipping and Courier

528040 Other Purchased Services-Meeting Planner

528050 Other Purchased Services-Decorator

528060 Other Purchased Services-EMT and Medical

528070 Other Purchased Services-Trade Shows

528080 Other Purchased Services-Agency Fees

528090 Other Purchased Services-Event

528091 Other Purchased Services-City Police

528092 Other Purchased Services-Traffic Control

528093 Other Purchased Services-Piano Tuning

528094 Other Purchased Services-Linens

528095 Other Purchased Services-Physical Capacity Testing

528100 Other Purchased Services–Reimbursed: Services contracted out by Metro on behalf of the customer, for which the customer pays Metro a reimbursement (related revenue is recorded the similar revenue category noted earlier). This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

528110 Other Purchased Services–Reimbursed-Show Services

528120 Other Purchased Services–Reimbursed-Security

528130 Other Purchased Services–Reimbursed-Stagehand

528140 Other Purchased Services–Reimbursed-Stagehand Health and Welfare

528150 Other Purchased Services–Reimbursed-Audio Visual

528160 Other Purchased Services–Reimbursed-Stage Equipment

528170 – Other Purchased Services – Marketing: Services contracted out by Metro on behalf of the client, for which the client pays Metro a reimbursement (which reimbursement is recorded in revenue account 464516). The specific services are marketing expenditures for placement on internet sites (e.g., Facebook) for specific client events.

528200 Banking Services: Amounts paid to banks for customary banking services such as checking accounts, ACH, wire, positive pay, reporting and other contracted banking services.

528210 Credit Card Fees: Amounts paid to merchant services providers (including passthrough fees from VISA, MasterCard, American Express, Discover and other providers as well as gift card use fees).

528220 ATM Fees and Services: Amounts charged by ATM providers under contract.

528300 Other Purchased Services-Temporary Help Services: Amounts paid the temporary help service contractors.

528400 Other Purchased Services-Printing and Graphics: Amounts expended for services to print or make other print graphic related work on Metro publications and documents.

529000 Operations Contracts: Expenditures for services provided under contract to perform operational services at Metro. Examples include solid waste disposal facilities, expenditures for transporting solid waste between facilities under contract, fees paid to non-Metro solid waste facilities for disposal of solid waste, charges incurred for the disposal of special or hazardous waste as part of Metro's solid waste system, expenditures to contractors for performance of services related to concession sales and/or catering for Metro facilities and operations, and for expenditures to contractors for services provided in managing Metro-owned or operated parking facilities.

529100 Food and Beverage Services: A subdivision of account 529000 to specifically account for operations contracts that provide food and beverage services to Metro's customers under contract with Metro or MERC. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

529C00 Food and Beverage Services-Management (a roll-up account for the following categories):

529101 Food and Beverage Services-Advertising and Promotion

529102 Food and Beverage Services-Banking Fees

529103 Food and Beverage Services-Credit Card Fees

529104 Food and Beverage Services-Postage

529105 Food and Beverage Services-Commissions

529106 Food and Beverage Services-General Insurance

529107 Food and Beverage Services-Cash Over/Short

529108 Food and Beverage Services-Rental Expense-Vehicles

529109 Food and Beverage Services-Services-Vehicles

529110 Food and Beverage Services-Freight Chargeouts

529111 Food and Beverage Services-Recruiting

529112 Food and Beverage Services-Other

529F00 Food and Beverage Services-Food and Drink (a roll-up account for the following categories):

529120 Food and Beverage Services-Food Cost

529121 Food and Beverage Services-Beverage Cost

529122 Food and Beverage Services-Liquor Cost

529123 Food and Beverage Services-Wine Cost

529124 Food and Beverage Services-Beer Cost

529125 Food and Beverage Services-Specialty Coffee

529127 Food and Beverage Services-National Vendor Rebate (contra): Vendor rebates earned through food and beverage contractor.

529128 Food and Beverage Services-Promoter Revenue Share: amounts paid by promoter to Metro for a share of the revenue collected on such sales.

529129 Food and Beverage Services-Other

529L00 Food and Beverage Services-Labor and Related (a roll-up account for the following categories):

529130 Food and Beverage Services-Direct Salary and Wage - Management

529131 Food and Beverage Services-Direct Salary and Wage - Hourly

529132 Food and Beverage Services-Payroll Laundry

529133 Food and Beverage Services-Subcontractor Payout: Amount paid by the food and beverage contractor to a subcontractor for food kiosks at events.

529134 Food and Beverage Services-Rental Expense-Equipment

529135 Food and Beverage Services-Replacements: Expenditures to replace missing or damaged food and beverage supply items.

529136 Food and Beverage Services-Travel-Meals and Entertainment

529137 Food and Beverage Services-Travel-Lodging

529139 Food and Beverage Services-Other Labor and Related

529140 Food and Beverage Services-Employee Welfare

529141 Food and Beverage Services-Gratuity Paid to Employee

529S00 Food and Beverage Services-Services (a roll-up account for the following categories):

529150 Food and Beverage Services-Services-Software License Fees

529151 Food and Beverage Services-Services-Contract Cleaning

529152 Food and Beverage Services-Services-Consulting

529153 Food and Beverage Services-Services-Legal

529154 Food and Beverage Services-Services-Repair and Maintenance

529155 Food and Beverage Services-Services-Professional

529156 Food and Beverage Services-Services-Talent and Entertainment

529157 Food and Beverage Services-Services-Security

529158 Food and Beverage Services-Services-Technology Repair and Maintenance

529159 Food and Beverage Services-Services-Telecommunications

529160 Food and Beverage Services-Services-Custodial and Janitorial

529161 Food and Beverage Services-Services-Equipment

529169 Food and Beverage Services-Services-Other

529U00 Food and Beverage Services-Supplies (a roll-up account for the following categories):

529170 Food and Beverage Services-Supplies-Cafeteria

529171 Food and Beverage Services-Supplies-Flowers and Decorations

529172 Food and Beverage Services-Supplies-Linen, Uniform and Laundry

529173 Food and Beverage Services-Supplies-Miscellaneous

529174 Food and Beverage Services-Supplies-Office

529175 Food and Beverage Services-Supplies-Operating

529176 Food and Beverage Services-Supplies-Serviceware

529177 Food and Beverage Services-Supplies-Serviceware, Non-Disposable

529179 Food and Beverage Services-Supplies-Other

529X00 Food and Beverage Services-Reserves and Incentives (a roll-up account for the following categories): Contractual distribution of Net Gross Revenues for contractor compensation and a reserve account for capital improvements, equipment, smallwares, marketing, and maintenance, operations and repairs. Each reserve account is offset by an associated account to reflect the amount spent from that reserve, resulting in a net amount available in the reserve for future expenditures.

529190 Food and Beverage Services-Reserve Capital 2 percent

529191 Food and Beverage Services-Spent Capital Reserve 2 percent

529192 Food and Beverage Services-Reserve Maintenance 1 percent

529193 Food and Beverage Services-Spent Maintenance Reserve 1 percent

529194 Food and Beverage Services-Reserve Utilities 1 percent

529195 Food and Beverage Services-Spent Utility Reserves 1 percent

529196 Food and Beverage Services-Reserve Marketing 1 percent

529197 Food and Beverage Services-Qualitative Incentive

529198 Food and Beverage Services-Net Gross Receipts Percent

529199 Food and Beverage Services-Percent of Net Profit

529200 Parking Services: A subdivision of account 529000 to specifically account for operations contracts entered into for management of Metro or MERC parking facilities.

529210 Parking Services-Parking Lot Management: Contractual payments to operators of Metro owned parking properties.

529300 Disposal Fees–Landfill: Expenditures for disposal of waste under Metro's contract with the Gilliam County landfill.

529400 Special Waste Disposal Fees: Expenditures for services provided other entities for disposal of special waste.

529500 Waste Transport: Expenditures for transporting waste from Metro's transfer stations to other disposal sites under contractual agreement.

529600 Transfer Station Operations: Expenditures for contracted operations of Metro's solid waste transfer stations.

529700 Organics Processing Fees: Expenditures directly related to processing of solid waste organics by Metro facilities.

Capital Maintenance

526100 Capital Maintenance–CIP: Expenditures for repair and maintenance services not provided directly by Metro personnel which are of such significant dollar size to meet the established thresholds for inclusion in Metro's Capital Improvement Planning (CIP) process. The costs are those not to be capitalized to a fixed (capital) asset due to Metro's capitalization policies under GAAP.

526200 Capital Maintenance–Non-CIP: Expenditures for repair and maintenance services not provided directly by Metro personnel which are not of such significant dollar size to meet the established thresholds for inclusion in Metro's Capital Improvement Planning (CIP) process. The costs are those not to be capitalized to a fixed (capital) asset due to Metro's capitalization policies under GAAP.

Intergovernmental Expenditures: Includes expenditures made by one level or unit of government to another government in support of government activities, administered by the recipient unit. This category includes non-payroll related taxes assessed on, and paid by, Metro.

530000 Payments to Other Agencies: Charges and amounts paid or payable to other governmental agencies for fees or other contributions.

530010 License and Permit Fees: Amounts paid to governmental entities for licenses and permits.

530500 Election Expense: Expenditures made to the various counties for the cost of elections attributable to Metro issues/candidates.

531000 Taxes (Non-payroll): Expenditures for real property taxes on realty not used for Metro's governmental purposes (for example, subleased property), and federal arbitrage rebate on bonds.

531500 Grants to Other Governments: Payments to and expenditures incurred by other governmental entities under grant agreements.

531800 Contributions to Other Governments: Expenditures made for goods, services or other items, including capital items, that are or will be fully used or owned by a government other than Metro. This includes transfers of assets to other governments.

532000 Government Assessments: Payments made to other governments based upon assessments received, (e.g., Local Improvement District).

Internal Charges for Services

540000 Charges for Services: Services performed by one Metro department for another.

540500 Payment in Lieu of Rent: Expenditures for internal Metro department use of internally managed facilities.

541000 Employer Premium Assessment: Charges for workers' compensation, health and other insurance premiums assessed to operating units of Metro and owed to the Risk Management Fund for services and coverage provided.

Other Expenditures

544000 Program Purchases: Amounts expended in accordance with a program's specific or grant guidelines for goods or property consumed or used in the program (e.g., transit oriented development redevelopment property purchases).

544500 Grants and Loans: Amounts provided to non-governmental entities for program purposes. On a GAAP full-accrual basis, amounts reflected here representing loans are subsequently reclassified as loans receivable for financial statement presentation.

544600 Intra-Metro Grants: Expenditures by one fund to another fund for grants provided for specific purposes (see account 412900 for the corresponding revenue account in the receiving fund.)

545000 Travel: Expenditures for transportation, meals, hotel and other expenses associated with staff travel for Metro. Payments for per diem in lieu of reimbursements for meals also are charged here. This is a roll-up account and can be charged to for any expenditures not reflected in the more detailed categories below:

545100 Travel and Lodging: Costs for airfare, train, lodging and other travel expenses for Metro staff in accordance with Metro travel policy.

545200 Mileage, Taxi and Parking: Costs incurred while traveling for Metro business in accordance with Metro Travel Policy.

545300 Meals and Entertainment: Costs incurred while traveling for Metro business in accordance with Metro Travel Policy which requires travel beyond 55 miles of Metro Regional Center.

545500 Staff Development: Registration fees for conferences, classes and seminars attended by Metro staff; books and other training materials provided are included here. This is a roll-up account and can be charged to for any expenditures not reflected in the more detailed categories below:

545510 Tuition Reimbursement: Reimbursements to Metro employees for job related courses taken at colleges and universities.

545520 Conference Fees: Amounts paid to conference providers for Metro staff to attend job related courses of study.

547000 Council Costs: Expenditures made by Councilors in the course of performing their official duties, including expenditures for attendance at Metro-related meetings as allowed per Council resolution or ordinance and annual expense accounts to cover Council business-related costs incurred by each Councilor.

547500 Claims Paid (Self Insurance): Expenditures for insurable losses incurred by Metro and paid from the Risk Management Fund.

547600 Actuarial Claims Expense: Expenses determined by actuarial estimates reflecting incurred but not reported (IBNR) claims and reserves in accordance with GASB Statement 10 requirements.

547700 Casualty and Other Loss: Expenditures made, or loss in value, from casulty losses.

547900 Claims (former ORS 197.352): Expenditures for claims under the requirements of ORS 197.352 as authorized by Metro Council action.

548000 Fee Reimbursements: Reimbursements to non-Metro disposal facilities based on the recovery rate achieved by the facility.

549000 Miscellaneous Other Charges: Expenditures that are not defined elsewhere in the chart of accounts or may include minor amounts of expenditures of those other categories if the amount is not significant enough to warrant separate classification.

549010 TriMet Transit Pass: Amounts paid to the Lloyd District Transportation Management Association (TMA) to purchase employee transit passes annually.

GAAP Accounts

550000 Other GAAP Accounts–Depreciation: An expense that represents the usage of Metro-owned capital assets in providing services and the allocation of the assets cost to its period of use.

551000 Other GAAP Accounts–Amortization: An expense that represents the usage of Metro-owned intangible assets in providing services and the allocation of the assets cost to its period of use or benefit.

552000 Other GAAP Accounts–Bad Debt Expense: An expense that represents the amount determined by either specific identification or a formulaic estimate based upon an analysis of accounts receivable history and written off as the amount estimated to be uncollected. Such amounts will generally have been submitted to Metro's designated collection agency for further action.

556000 Internal Service Eliminations: Account used to track amounts that are eliminated on a consolidated government-wide GAAP basis due to the reflection of these amounts in the expenses of the business-type or governmental-type activities, as appropriate.

559000 Solid Waste Transfer Station Operations: A GAAP account used to reclassify budgetary materials and services expenditures in various organizational units and accounts to this classification for GAAP based financial statement reporting. This account is not to be used for expenditures charged on a budgetary basis.

559900 Landfill Post-Closure Care Costs: Expenses for the estimated cost of solid waste landfill post-closure care at the St. Johns Landfill site and allocated over the remaining care period required under federal and state laws and regulations.

Debt Service Expenditures: Budgetary accounts which reflect interest and principal payments on long-term debt.

Capital Lease Payments

560000 Capital Lease Payments–Principal: Principal amounts paid on capital lease obligations. A capital lease is a lease the substance of which is a financing arrangement leading to ownership of the asset. (FASB 13 requirements.) If the arrangement is solely rent payments with no future ownership, the amounts should be coded to rentals or operating lease accounts.

560500 Capital Lease Payments Interest: Amounts paid for interest on leases noted above.

Loan Payments

561000 Loan Payments–Principal: Payments which reduce the outstanding principal balances of loans.

561500 Loan Payments Interest: Payments of interest on outstanding principal balances on loans.

General Obligation Bond Payments

562000 General Obligation Bond–Principal: Payments which reduce the outstanding principal balance of bonds which are backed by the full faith and credit of Metro and which have been authorized by the voters.

562500 General Obligation Bond–Interest: Payments of interest on the outstanding principal balance of bonds which are backed by the full faith and credit of Metro and which have been authorized by the voters.

Revenue Bond Payments

563000 Revenue Bond–Principal: Payments which reduce the outstanding principal balance of bonds which are backed or secured by a revenue source or sources as identified in the bond covenant.

563500 Revenue Bond–Interest: Payments of interest on the outstanding principal balance of bonds which are backed or secured by a revenue source or as identified in the bond covenant.

Other Debt Payments

565000 Defeasance Payments to Escrow Agent: Payments made to trustees and escrow agents to defease an outstanding bond issue.

Capital Outlay: Expenditures for acquiring or adding to fixed (capital) assets (cost greater than or equal to capital threshold in accordance with Capital Asset Management Policy). Acquisitions and construction are coded by the type of asset as identified below:

570000 Land

571000 Improvements Other than Buildings

571500 Intangibles – Non-depreciable

572000 Buildings and Related

573000 Exhibits and Related

574000 Equipment

574500 Vehicles

575000 Office Furniture and Equipment

576000 Railroad Equipment and Facilities

577000 Leasehold Improvements

578000 Final Cover - Landfill

578800 Art and Collections

579000 Intangible Assets

INTERFUND TRANSFERS (see GASB Codification Section 1800.102)

Reciprocal Interfund Activity: These accounts are the internal counterpart to exchange and exchange-like transactions and include:

Internal Service Transfers

582000 Transfer of Direct Costs: A payment for services provided to a funding source by another funding source, which services can be specifically identified and billed to the recipient entity.

Interfund Loans

586000 Interfund Loan–Principal: A transfer to another fund in repayment of an interfund loan's principal balance.

586005 Interfund Loan–Interest: A transfer to another fund in payment of interest on an interfund loan.

Non-Reciprocal Interfund Activity: These accounts are the internal counterpart to non-exchange transactions and include:

Interfund Reimbursements

580000: Transfer for Indirect Costs (Reimbursements): Transfers made by the benefiting funding source for services provided by the recipient funding source which are allocated based upon an approved cost allocation plan. The allocation of incidental costs, such as overhead, should be treated as a reimbursement.

Fund Equity Transfers

581000 Transfer of Resources: Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather, this transfer represents the transfer of a resource for another use.

583000 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

589100 Intrafund Clearing–Resources: Amounts transferred from one related subfund to another for internal management purposes and related to resources – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

589200 Intrafund Clearing–Indirect: Amounts transferred from one related subfund to another for internal management purposes and related to indirect costs – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

589300 Intrafund Clearing–Direct: Amounts transferred from one related subfund to another for internal management purposes and related to direct costs – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

589400 Intrafund Clearing–Loan: Amounts transferred from one related subfund to another for internal management purposes and related to a intra-subfund "loan" – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

BUDGETARY ACCOUNTS ONLY (For use in "TeamBudget" software):

Contingency

599900 Contingency: A budgetary account from which Council approved appropriation transfers may be made to any of the expenditure accounts noted above. No actual amounts are expended in this account.

700000 Contingency

701001 Contingency-Council Opportunity Account

701002 Contingency-Operating

701003 Contingency-New Capital-Business Strategy Reserve

705000 Contingency-Landfill Closure

706000 Contingency-Renewal and Replacement

709000 Contingency-All Other

Unappropriated

599000 Unappropriated Fund Balance: Funds reserved for future purposes and not available for spending in the current fiscal year. Purposes include designated capital projects, renewal and replacement and debt service.

800000 Unappropriated Fund Balance

801000 Unappropriated Fund Balance-Restricted

801001 Unappropriated Fund Balance-Restricted-Restricted by TLT Agreement

801002 Unappropriated Fund Balance-Restricted-Restricted for CET

801003 Unappropriated Fund Balance-Restricted-Restricted for TOD

805000 Unappropriated Fund Balance-Reserves

805100 Unappropriated Fund Balance-Reserves-Stabilization Reserve

805200 Unappropriated Fund Balance-Reserves-Renewal and Replacement Reserve

805300 Unappropriated Fund Balance-Reserves-Reserve for One Time Expenditures

805400 Unappropriated Fund Balance-Reserves-Reserve for Future Debt Service

805450 Unappropriated Fund Balance-Reserves-PERS Reserve

805539 Unappropriated Fund Balance-Reserves-Landfill Closure

805900 Unappropriated Fund Balance-Reserves-Other Reserves and Designations

805910 Unappropriated Fund Balance-Reserves-New Capital-Business Strategy Reserve

900000 Beginning Fund Balance

FUNDS—BUDGETARY BASIS

010 General Fund

165 Natural Areas and Parks Operating Levy Fund

251 General Obligation Bond Debt Service Fund

300 General Asset Management Fund

320 Oregon Zoo Infrastructure and Animal Welfare Fund

350 Open Spaces Fund

351 Natural Areas Fund

413 General Revenue Bond Fund

530 Solid Waste Revenue Fund

MRC MERC Fund

615 Risk Management Fund

740 Cemetery Perpetual Care Fund

761 Smith and Bybee Wetlands Fund

768 St. Johns Rehabilitation and Enhancement Fund

Contracts

The following list contains all known, existing or anticipated contracts for FY 2013-14 with a total value of $50,000 or more. This list has been prepared in accordance with Metro Code Section 2.04.028:

2.04.028 Council Information Reports

(a) Prior to adoption of the annual budget, the Chief Operating Officer shall provide the Council with a list of proposed contracts and proposed applications of Metro for grant funding over $50,000 to be entered into or sought during the next fiscal year. Following the adoption of the annual budget, if the Chief Operating Officer proposes (1) to enter into a contract that will commit Metro to the expenditure of appropriations not provided for in the current fiscal year budget in an amount greater than $50,000 that the Council has not considered during the annual budget process; or (2) to seek any individual grant funding in an amount greater than $50,000 that the Council has not considered during the annual budget process, the Chief Operating Officer shall inform the Council President in writing of such contract or grant proposal.

The contracts are organized by organization and/or division. All contracts have been classified into one or more of the following types:

IGA: Intergovernmental agreement;
PS: Personal Services;
REV: Revenue;
PROC: Procurement;
PUB: Public contract;
G&S: Goods and Services

Contract number	Vendor	Description	Type	Duration		Contract Total	FY 2014-15 Amount
COMMUNICATIONS							
NEW	TBD various	Marketing and communications strategy	PS	08/01/14	06/30/17	750,000	250,000
NEW	TBD various	Public engagement	PS	09/01/14	09/30/18	500,000	75,000
NEW	TBD various	On call professional communications services	PS	09/01/14	12/31/17	500,000	125,000
NEW	TBD various	On call professional printing services	PS	08/01/14	06/30/17	500,000	125,000
NEW	TBD various	On call multicultural communications, translation and assistive communications services	PS	09/01/14	12/31/17	500,000	125,000
FINANCE AND REGULATORY SERVICES							
New	Lloyd TMA	MRC Trimet Passes	IGA	08/01/14	- 12/31/14	130,000	130,000
New	Lloyd TMA	Non-MRC Trimet Passes	IGA	08/01/14	- 12/31/14	90,000	90,000
FINANCE AND REGULATORY SERVICES - Solid Waste Compliance and Cleanup							
932659	Multnomah County	Investigative Services	IGA	07/01/14	- 06/30/15	142,995	142,995
932658	Multnomah County	Inmate Work Crews Cleanup	IGA	07/01/14	- 06/30/15	229,390	229,390
932660	City of Tigard	Tigard Officer Illegal Dumping	IGA	07/01/14	- 06/30/15	291,245	291,245
FINANCE AND REGULATORY SERVICES - Accounting							
932742	PFM Asset Management Inc	Investment Advisor	PS	07/01/14	- 06/30/17	485,000	161,667
HUMAN RESOURCES							
930850	Brown and Brown (formerly Beecher Carlson)	Broker for Health Insurance (One year contract extension)		07/01/10	06/30/15	211,500	51,500

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
INFORMATION SERVICES						
Renewal	Microsoft	Server Software Licensing		08/02/14 - 7/31/017	300,000	100,000
New	TBD	Clarity PPMIS Software Installation	PS	TBD - 06/30/15	536,781	536,781
New	TBD	Wide Area Network Connectivity		TBD - 06/30/17	360,000	120,000
New	TBD	Customer Relationship Management Software	PS	08/01/14 - 06/30/15	129,000	129,000
New	TBD	Microsoft 2013 Office Training	PS	10/01/14 06/30/15	50,000	50,000
New	TBD	Microsoft Exchange Upgrade/Consolidation	PS	10/01/14 06/30/15	80,000	80,000
New	TBD	Project Portfolio Mangement Software and Implementation	PS	08/01/14 07/31/17	276,000	141,000
METROPOLATIN EXPOSITION RECREATION CENTER - Expo Center						
New	TBD	Stormwater Wall	PUB	07/01/14 - 06/30/15	172,000	172,000
New	TBD	Hall D Lobby	PUB	07/01/14 - 06/30/15	130,000	130,000
New	TBD	Hall E Roof - Lobby & Meeting Rooms	PUB	07/01/14 - 06/30/15	125,000	125,000
New	TBD	Stacking Chairs, Phase 1 of 3.	PUB	07/01/14 - 06/30/15	100,000	50,000
New	TBD	Halls D & E Lighting Converstion	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Parking Lot Asphalt Maintenance and/or Removal/Replacement	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Audio Visual Equipment Phase II	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Voice Over IP Phone System Infrastructure	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Security Camera Access / Control System Phase I	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Non-uniform Peer Security Contract	PUB	07/01/14 - 06/30/15	250,000	45,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
METROPOLATIN EXPOSITION RECREATION CENTER - Oregon Convention Center						
New	TBD	CCTV Replacement - carryover project	PUB	07/01/14 - 06/30/15	240,000	240,000
New	TBD	Two-Way Radio digital Upgrade	PUB	07/01/14 - 06/30/15	255,000	255,000
New	TBD	OCC Hotel Project Management Consulting Services	PS	07/01/14 - 06/30/15	200,000	200,000
New	TBD	OCC Hotel Project Legal Consulting Services	PS	07/01/14 - 06/30/15	200,000	200,000
New	TBD	OCC Hotel Project Financial Consulting Services	PS	07/01/14 - 06/30/15	121,000	121,000
New	TBD	AV Rentals multiple vendor pool	PUB	07/01/14 - 06/30/15	190,000	190,000
New	TBD	Portland Ballroom & Loading Dock Lighting Replacement	PUB	07/01/14 - 06/30/15	160,000	160,000
New	TBD	OCC Website Design and OCC Rebranding	PUB	07/01/14 - 06/30/15	150,000	50,000
New	TBD	Tower Lighting Replacement	PUB	07/01/14 - 06/30/15	124,000	124,000
New	TBD	Holladay Plaza Landscaping	PUB	07/01/14 - 06/30/15	100,000	100,000
New	TBD	OCC Operations Systems Retro Commissioning (LEED)	PUB	07/01/14 - 06/30/15	66,000	30,000
METROPOLATIN EXPOSITION RECREATION CENTER - Portland Center for Performing Arts						
New	TBD	Keller Cooling Towers	PUB	07/01/14 - 06/30/15	260,000	260,000
New	TBD	AHH HVAC & Lighting Controls	PUB	07/01/14 - 06/30/15	250,000	250,000
New	TBD	Keller Roof & Roof Drains	PUB	07/01/14 - 06/30/15	250,000	250,000
New	TBD	ASCH Exterior Façade Repair	PUB	07/01/14 - 06/30/15	250,000	250,000
New	TBD	AHH HVAC Boilers	PUB	07/01/14 - 06/30/15	180,000	180,000
New	TBD	Non-uniform Peer Security Contract	PUB	07/01/14 - 06/30/15	500,000	100,000
New	TBD	ASCH Front of House Lighting Conversion	PUB	07/01/14 - 06/30/15	90,000	90,000
New	TBD	AHH Digital Signage Replacment	PUB	07/01/14 - 06/30/15	75,000	75,000
New	TBD	ASCH Lighting Console	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Keller Rehersal Hall Accoustical Treatment	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	AHH, ASCH, Keller Stage Door Planning & Design	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Keller Loading Dock Fence	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	AHH Fire Alarm System	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Leller LED Lighting Conversion	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	AHH Stagehange Payroll System Upgrade	PUB	07/01/14 - 06/30/15	50,000	50,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
METROPOLATIN EXPOSITION RECREATION CENTER - Administration						
New	TBD	CPMO Construction Management Services	PUB	07/01/13 - 06/30/14	50,000	50,000
OREGON ZOO- Bond						
New	To be determined	Hazardous Material Assessment	PS	07/01/13 - 06/30/17	100,000	30,000
New	To be determined	Hazardous Material Removal	PUB	07/01/13 - 06/30/17	75,000	25,000
New	To be determined	Artist--Commissioned Public Art	PS	05/01/14 - 09/30/16	200,000	50,000
New	To be determined	On-Call Utility Locating Services	PS	07/01/14 - 06/30/17	50,000	30,000
New	To be determined	Building Commissioning	PS	07/01/14 - 12/31/17	50,000	20,000
OREGON ZOO- Living Collections						
New	To be determined, multiple	Laboratory Services	PS	07/01/14 - 06/30/16	90,000	30,000
OREGON ZOO- Facilities and Horticulture						
New	To be determined	Electrical Controls Services	PUB	07/01/14 - 06/30/16	250,000	75,000
New	To be determined	Misc Pool Coatings	PUB	07/01/14 - 06/30/16	150,000	50,000
New	To be determined, multiple	Electrical Repairs as needed	PUB	07/01/14 - 06/30/16	100,000	30,000
New	To be determined - multiple	Miscellaneous painting	PUB	07/01/14 - 06/30/16	200,000	50,000
New	To be determined, multiple	Miscellaneous HVAC services	PUB	07/01/14 - 06/30/16	75,000	25,000
New	To be determined, multiple	Miscellaneous concrete repairs	PUB	07/01/14 - 06/30/16	100,000	25,000
New	To be determined, multiple	Railroad Car Restoration	PUB	07/01/14 06/30/15	1,000,000	500,000
New	To be determined, multiple	Major Exhibit Repair & Renewal	PUB	07/01/14 06/30/16	1,000,000	200,000
New	To be determined	HVAC replacement	PUB	07/01/14 - 06/30/15	200,000	200,000
New	To be determined	Major Elevator Service	PUB	07/01/14 - 06/30/15	120,000	120,000
OREGON ZOO- Marketing						
New	To be determined	Market Research	PS	07/01/14 - 06/30/16	120,000	40,000
New	To be determined	Website Web Design	PS	07/01/14 - 06/30/16	50,000	50,000
New	To be determined	Interpretive and Exhibit Fabrication	PUB	07/01/14 - 06/30/16	200,000	100,000
OREGON ZOO- Guest services						
New	To be determined - multiple	Equipment rental	PUB	07/01/14 - 06/30/16	90,000	30,000
New	To be determined	Restaurant Supplies	G&S	07/01/14 - 06/30/16	135,000	45,000
New	To be determined - multiple	Provide zoo uniforms	G&S	07/01/14 - 06/30/16	300,000	100,000
New	To be determined	Acrylic & glass polishing	PUB	07/01/14 - 06/30/16	100,000	25,000
New	To be determined - multiple	Temporary Labor Services	G&S	07/01/14 - 06/30/17	105,000	35,000
New	To be determined - multiple	Produce for Resale	G&S	07/01/14 - 06/30/17	300,000	100,000
New	To be determined - multiple	Micros POS Maintenance	G&S	07/01/14 - 06/30/17	60,000	20,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
PARKS AND ENVIRONMENTAL SERVICES- Solid Waste Operations: Operating Account						
New	TBD	Metro Central- Master Facility Plan	PS	07/01/14 - 06/30/15	142,000	142,000
New	TBD	Supply white paint	G&S	01/01/15 12/31/15	60,000	30,000
New	TBD	Supply dry film preservative	PROC	07/01/14 06/30/15	108,000	44,000
New	TBD	Long Term Management Phase II	PS	0701/14 06/30/15	150,000	150,000
New	TBD	MSS Reconfiguartion Phase II	PS	07/01/14 06/30/15	100,000	100,000
New	TBD	Mis. Technical Services	PS	07/01/14 06/30/15	130,000	130,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: General account						
New	TBD	Metro South - Storm Water Treatment	PUB	07/01/14 - 06/30/15	250,000	250,000
New	TBD	Metro Central Organics/Food Handling Area Improvements	PUB	07/01/14 - 06/30/15	75,000	75,000
New	TBD	Metro Central Storm Water Improvements	PUB	07/01/14 - 06/30/15	350,000	350,000
New	TBD	Metro South- Rainwater Harvestin	PUB	07/01/14 - 06/30/15	90,000	90,000
New	TBD	Metro South - Camera Expansion	PUB	07/01/14 - 06/30/15	100,000	100,000
New	TBD	Metro Central - Camera Expansion	PUB	07/01/14 - 06/30/15	100,000	100,000
New	TBD	Disposal System (Road Map) Software	PS	07/01/14 - 06/30/15	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Closure account						
New	TBD	Landfill Remediation	PUB	07/01/14 - 06/30/15	775,000	775,000
New	TBD	SJL- Adapting flares to lower gas flows	PUB	07/01/14 - 06/30/15	100,000	100,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Renewal and replacement account						
New	TBD	Metro South- HHW Roof	PUB	07/01/14 - 06/30/14	175,000	175,000
New	TBD	Metro South - Pit Wall Refurbishment	PUB	07/01/14 - 06/30/15	220,000	220,000
New	TBD	Metro South - Dust Suppression System	PUB	07/01/14 - 06/30/15	75,000	75,000
New	TBD	Unanticipated extraordinary repair/replacement of capital assets	PUB	07/01/14 - 06/30/15	300,000	300,000
New	TBD	Metro Central - Floor Repairs	PUB	07/01/14 - 06/30/15	75,000	75,000
New	TBD	Metro Central - Replace Slow Speed Shredder	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Latex Vehicle - LTX-003	PUB	07/01/14 - 06/30/15	52,400	52,400
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Metro Regional Center - Operating Account						
New	TBD - Multiple	Contracted Property Services	PUB	07/01/14 - 06/30/15	119,145	119,145
New	TBD - Multiple	Maintenance & Repair Services	PUB	07/01/14 - 06/30/15	178,166	178,166

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Project Management Local Option levy						
New	TBD	BLP Entry/Booth Renovation	PUB	07/01/14 - 06/30/15	200,000	200,000
New	TBD	Blue Lake Park Property Fencing	PUB	07/01/14 - 06/30/15	75,000	75,000
New	TBD	Blue Lake Park Traffic/Parking Improvements	PUB	07/01/14 - 06/30/15	200,000	200,000
New	TBD	Blue Lake Park Restroom Renovations	PUB	07/01/14 - 06/30/15	500,000	500,000
New	TBD	Oxbow Park Play Area Renovations	PUB	07/01/14 - 06/30/15	200,000	200,000
New	TBD	Blue Lake Park Native Landscaping Upgrade	PUB	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Blue Lake Park Asphalt Paving	PUB	07/01/14 - 06/30/15	206,500	206,500
New	TBD	Oxbow Park Office/Residence Renovation	PUB	07/01/14 - 06/30/15	200,000	200,000
New	TBD	Blue Lake Park Office/Maintenance Bldg Renovation	PUB	07/01/14 - 06/30/15	300,000	300,000
New	TBD	Oxbow Park Maintenance Area Reconfiguration	PUB	07/01/14 - 06/30/15	250,000	250,000
New	TBD	Oxbow Park Restroom Construction	PUB	07/01/14 - 06/30/15	125,000	125,000
PARKS AND ENVIRONMENTAL SERVICES - Finance - Local Option Levy Fund						
New	TBD	Misc. Consulting Services	PS	TBD - TBD	50,000	50,000
New	TBD	System Plan Project	PS	TBD - TBD	200,000	200,000
New	TBD	Barriers to Access Project	PS	TBD - TBD	109,624	109,624
New	TBD - Multiple	Community Partners	PS	TBD - TBD	119,624	119,624
PARKS AND ENVIRONMENTAL SERVICES - Parks and Property Stewardship - Renewal & Replacement						
New	TBD	Glendoveer Cart Path	PUB	07/01/14 - 06/30/15	160,000	160,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
New	TBD	Blue Lake Wetland Pathway/Trail	PUB	07/01/14 - 06/30/15	150,000	150,000
New	TBD	Glendoveer Restrooms	PUB	07/01/14 - 06/30/15	200,000	200,000
New	TBD	Lone Fir Cemetery Fence	PUB	07/01/14 - 06/30/15	80,223	80,223
New	TBD	Chinook Landing Floats/Gangway/Pilings	PUB	07/01/14 - 06/30/15	74,897	74,897
New	TBD	Glendoveer Fence	PUB	07/01/14 - 06/30/15	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship Metro Regional Center - Renewal & Replacement						
New	TBD	MRC Fire Sprinkler Replacement	PUB	07/01/14 - 06/30/15	430,000	430,000
New	TBD	MRC Electrical Lighting Panels - Central Environmental System Project	PUB	07/01/14 - 06/30/15	216,800	216,800
New	TBD	MRC Security System	PUB	07/01/14 - 06/30/15	68,000	68,000
New	TBD	Fleet	PUB	07/01/14 - 06/30/15	144,268	144,268
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Pioneer Cemeteries Program - Operating Account						
New	TBD	Professional Services	PS	07/01/14 - 06/30/15	103,025	103,025
New	TBD	Other Purchased Services	PS	07/01/14 - 06/30/15	108,500	108,500
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Parks Capital Account						
New	TBD	Oxbow Park Campground	PUB	07/01/14 - 06/30/15	123,750	123,750
New	TBD	Glendoveer Maintenance Equipment	GS	07/01/14 - 06/30/15	50,000	50,000
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/5303/Support	General Planning funds for transportation projects	IGA, REV	07/01/14 - 06/30/15	5,791,071	5,791,071
New	TriMet	General Planning funds for transportation projects	IGA, REV	07/01/14 - 06/30/15	225,000	225,000
PLANNING & DEVELOPMENT - Regional Transportation Planning						
New	To be determined	RTO Contracted Professional Services	PS	07/01/14 - 06/30/15	125,000	297,000
New	ODOT	RTO IM Activity Grant	IGA, REV	07/01/14 - 06/30/15	175,000	80,000
New	FTA	RTO Funding	GRANT/EXP	07/01/14 - 06/30/15	2,269,500	2,269,500
New	To be determined	Various Contracts for Individualized Marketing Project	PS/IGA, EXP	07/01/14 - 06/30/15	332,946	104,000
New	To be determined	Grants & Loans to carry out Regional Travel Options strategic plan goals	PS/IGA, GRANT, EXP	07/01/14 - 06/30/15	1,067,519	803,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
PLANNING & DEVELOPMENT - Land Use Planning						
New	To be determined	Various Agreements Focused on 2040 Implementation and Technical Assistance in Local Jurisdictions	PS/IGA	07/01/14 - 06/30/15	60,000	60,000
New	To be determined	Construction Excise Tax Grant Awards (Round 3)	GRANT, EXP	07/01/14 - 06/30/15	6,000,000	1,850,000
PLANNING & DEVELOPMENT - Corridor Development						
New	To be determined	Various Consultant Contracts for Southwest Corridor Refinement Plan - Analysis & Design	PS	07/01/14 - 06/30/15	500,000	1,045,622
New	To be determined	Various IGAs for Regional Partners Assistance with Southwest Corridor Refinement Plan	IGA	07/01/14 - 06/30/15	2,570,000	200,000
New	To be determined	Various Consultant Contracts for Powell/ Division Transit Project	PS	07/01/14 - 06/30/15	75,000	75,000
New	To be determined	Various Consultant Contracts for East Metro Connections Plan Phase II	PS	07/01/14 - 06/30/15	50,000	50,000
PLANNING & DEVELOPMENT - Development Center						
New	To be determined	Various TOD Program Purchases	PS/IGA	07/01/14 - 06/30/15	5,000,000	4,125,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS	07/01/14 - 06/30/15	265,000	265,000
New	To be determined	Grants & Loans for Centers/Corridors Development Opportunities	PS	07/01/14 - 06/30/15	450,000	265,000
New	To be determined	Various Contracts for Centers/Corridors Development Opportunities	PS/IGA	07/01/14 - 06/30/15	450,000	450,000
RESEARCH CENTER						
New	To be determined	Model Improvement/Enhancement (Renewal & Replacement)	PS/IGA	07/01/14 - 06/30/15	167,630	70,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/14 - 06/30/15	91,904	91,904
New	To be determined	Aerial Photo Services	PS	07/01/14 - 06/30/15	195,000	230,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/14 - 06/30/15	165,000	100,000
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Operating Account						
New	TBD - Multiple	Vegetation Management	PUB	TBD - TBD	303,814	303,814

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Restoration and Maintenance	PUB	TBD - TBD	3,584,226	3,584,226
SUSTAINABILITY CENTER - Land Conservation: Natural Areas Fund						
New	TBD	Nature in Neighborhoods Capital Grants	PS/IGA	TBD - TBD	2,150,000	2,150,000
New	TBD	Local Share	IGA	TBD - TBD	9,894,262	9,894,262
New	TBD	Environmental Clean Up at G11036 proposed Tualatin Boat Launch	PS/PUB	TBD - TBD	400,000	400,000
SUSTAINABILITY CENTER - Natural Areas Management - Smith Bybee Fund						
New	TBD	Smith & Bybee Forested Wetland Restoration	PUB	TBD - TBD	97,200	97,200
New	TBD	Various	PUB	TBD - TBD	107,875	107,875
SUSTAINABILITY CENTER - Natural Areas Management - Operating Account						
New	TBD	Vegetation Management	PUB	TBD - TBD	187,745	187,745
SUSTAINABILITY CENTER - Natural Areas Management: Local Option Levy Fund						
New	TBD - Multiple	Natural Area Vegetation Management	PUB	TBD - TBD	500,000	500,000
New	TBD	Parks Volunteer Management	PS	TBD - TBD	50,000	50,000
SUSTAINABILITY CENTER - Nature in Neighborhoods - Local Option Levy Fund						
New	TBD	Nature in Neighborhoods Grant Awards	PS	TBD - TBD	1,500,000	1,500,000
SUSTAINABILITY CENTER - Parks Planning: Operating Account						
New	TBD	Trails Planning: Tualatin River Canoe Launch	PS	TBD - TBD	75,000	75,000
SUSTAINABILITY CENTER - Parks Planning: Local Option Levy Fund						
New	TBD	Canemah North Design & Construction	PUB/PS	TBD - TBD	140,000	140,000
New	TBD	Intertwine Signage	PUB	TBD - TBD	265,000	265,000
New	TBD	Killin Wetland Design & Construction	PS	TBD - TBD	450,000	450,000
New	TBD	Newell Canyon Design & Construction	PUB	TBD - TBD	75,000	75,000
New	TBD	North Tualatin Mountain Design	PS	TBD - TBD	60,000	60,000
New	TBD	Scouters Mtn. Park Trail	PUB	TBD - TBD	100,000	100,000
New	TBD	Killin Wetland Comprehensive Planning	PS	TBD - TBD	50,000	50,000
New	TBD	Newell Canyon Comprehensive Planning	PS	TBD - TBD	60,000	60,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2014-15 Amount
New	TBD	Chehalem Ridge Comprehensive Planning	PS	TBD - TBD	60,000	60,000
New	TBD	Howell Territorial Park Comprehensive Plan	PS	TBD - TBD	60,000	60,000
SUSTAINABILITY CENTER - Parks Capital Account						
New	TBD - Multiple	Canemah Bluff - Project Improvements	PUB	TBD - TBD	169,500	169,500
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account						
New	City of Beaverton	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/14 - 06/30/15	84,562	84,562
New	Clackamas County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/14 - 06/30/15	290,150	290,150
New	City of Gresham	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/14 - 06/30/15	77,100	77,100
New	City of Portland	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/14 - 06/30/15	596,116	596,116
New	Washington County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/14 - 06/30/15	371,864	371,864
New	Clackamas County	Commercial food waste recovery system development	IGA	07/01/14 - 06/30/15	55,000	55,000
New	Multiple TBD	Waste Reduction at Outdoor School	IGA & PS	07/01/14 - 06/30/15	1,064,000	1,064,000
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account (continued)						
New	TBD	Region-wide salvage brokerage partnership	PS	07/01/14 - 06/30/15	89,000	89,000
New	TBD	Recycle at Work program outreach	PS	07/01/14 - 06/30/16	100,000	75,000
New	TBD	Business sector tools and resources	PS	07/01/14 - 06/30/16	100,000	50,000
New	TBD	Lifecycle and economic analyses for sustainable landscaping options	PS	07/01/14 - 06/30/15	55,000	55,000
New	TBD	Media for Minority Outreach	PS	07/01/14 - 06/30/15	50,000	50,000
New	TBD	Wood Waste market development options	PS	07/01/14 - 06/30/15	60,000	60,000
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Rehabilitation and Enhancement						
New	TBD-- multiple	Enhancement Grants Awarded by Metro Central Enhancement Committee	PS	01/01/15 - 12/30/15	135,000	135,000
New	TBD-- multiple	Enhancement Grants Awarded by North Portland Enhancement Committee	PS	07/01/14 - 06/30/15	500,000	500,000

2040: See *Metro 2040 Growth Concept*.

Accrual Basis of Accounting: Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

Ad Valorem Tax: A tax based on the assessed value of taxable property.

AFSCME: See *American Federation of State, County, and Municipal Employees*.

American Federation of State, County, and Municipal Employees (AFSCME): An organized labor bargaining unit.

Appropriation: The legal spending authority approved by Metro Council to fund Metro activities. Can be changed only by the action of the Council and in some instances is further restricted by Oregon budget law.

Arbitrage: Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds. Arbitrage earnings must be reported to the Internal Revenue Service.

Arbitrage Rebate: Money owed to the Internal Revenue Service from interest earnings on bond proceeds that exceed the interest (bond yield) owed on the bonds.

Assessed Value: The value set by a county assessor on real and personal taxable property as a basis for levying taxes.

Ballot Measure 5: Amendment to the Oregon Constitution approved by the voters in 1990, which limits property tax rates. This is now Article XI, Section 11(b) of the Oregon Constitution.

Ballot Measure 37: Constitutional amendment approved by voters in November 2004. Measure 37 requires that governments pay owners, or waive enforcement by repealing, changing or not applying restrictions, when certain land use restrictions reduce owners' property value.

Ballot Measure 47: Constitutional amendment approved by voters in November 1996. Ballot Measure 47 rolled back property taxes on individual properties to either the FY 1994–95 tax or the FY 1995–96 tax less 10 percent, whichever was less. The measure allowed increases of no more than 3 percent per year in property tax bills in ensuing years and limited fee increases without voter approval. Ballot Measure 47 was to take effect in FY 1997–98, but was repealed in May 1997 by Ballot Measure 50.

Ballot Measure 50: A Constitutional amendment referred to the voters by the Legislature in May 1997. Ballot Measure 50 repealed and replaced Ballot Measure 47. Ballot Measure 50 rolled assessed values back to FY 1994–95 levels less 10 percent and allows them to increase no more than 3 percent per year. Existing operating tax levies (including tax bases and levies approved in November 1996) were reduced by a statewide average of 17 percent and were converted to rate-based levies. Ballot Measure 50 took effect in FY 1997–98.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

Bonds: A written promise to pay a sum of money at a future date, with interest paid at an agreed rate on a set schedule. Bonds are typically used by governments to finance long-term capital improvements.

Brownfield: Land previously used for industrial purposes or certain commercial uses. The land may be contaminated by low concentrations of hazardous waste or pollution, and has the potential to be reused once it is cleaned up.

Budget: A plan for receiving and spending money in a fiscal year. The budget is the financial plan for Metro's allocation of resources to provide services, accomplish Metro's objectives and perform activities.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: The Metro Council sits as a special committee under Oregon Budget Law to review the Chief Operating Officer's proposed budget and to adopt the budget for the following fiscal year.

Budget Phases: Metro's annual budget is developed in four phases, as follows:

Requested: Requests from departments for the following year's budget.

Proposed: The Chief Operating Officer's recommended budget, which is reviewed by the Council Budget Committee.

Approved: The budget and tax levy as approved by the Council that is forwarded to the Multnomah County Tax Supervising and Conservation Commission for its certification.

Adopted: The budget as adopted by the Council in the annual budget ordinance, following certification by the Tax Supervising and Conservation Commission.

Budget Program: A portfolio of products, services, funding and performance measures that links to Council goals within a performance-based program budget. A performance-based program budget links funding to agency results affecting external audiences. Metro budget programs include varying levels of programs, projects and operations.

Budget Program Performance Measures: Designed to measure the effectiveness of Metro budget programs. These outcome-based measures should specifically track Metro's efforts relative to achieving regional goals. Budget program performance measures provide feedback for strategic guidance in aligning budget programs with regional goals. Regularly provided to Council in the quarterly management report.

Capacity ordinance: Every five years Metro Council must examine the capacity of the region to accommodate the next 20 years' growth and, if found lacking, a plan for achieving it.

CAFR: See *Comprehensive Annual Financial Report*.

Capital Improvement Plan (CIP): a long-range plan prepared annually to identify capital projects to be funded over a five-year period. The five-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years. The document is included in the agency budget document. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

Capital Outlay: A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a cost of more than $5,000 and a useful life of one or more years.

Capital Project: A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of $100,000 or more and a useful life of at least five years. It can include land, facilities, trails, roads, other infrastructure,

major equipment and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

Cash Basis of Accounting: Accounting method under which transactions are recognized when cash changes hands.

Centers and Services: Work units organized to serve budget programs and/or provide internal services (also referred to "as departments").

Central Services: Services provided internally to Metro departments by another Metro department or departments. These are primarily business services, such as accounting, risk management, information services, human resources and legal services.

CET: See *Construction Excise Tax*.

Chart of Accounts: A coding framework that categorizes various financial information into a logical structure which is the basis and foundation for all financial reporting within the agency.

CII: *See Community Investment Initiative*.

CIP: Capital Improvement Plan, See *Five-Year Capital Budget*.

CIS: *See Community Investment Strategy.*

COLA: Cost of Living Adjustment.

Commission: An appointed body established in the Metro Code responsible for daily operations of a Metro operation (specifically MERC).

Community Investment Initiative (CII):A component of the Community Investment Strategy, the Community Investment Initiative is led by a Leadership Council consisting of business leaders, community nonprofit representatives, educators and former elected officials. The Leadership Council's mission is to build the region's economy by investing in infrastructure to create living-wage jobs. The Leadership Council and Metro staff work together to craft an integrated federal, state, regional and local investment strategy to help close the gap between the region's needs and its financial means.

Community Investment Strategy (CIS): The Community Investment Strategy (CIS) is a coordinated set of policies and investments designed to achieve the six desired regional outcomes. The strategy calls for better leveraging of public and private resources, increasing regional collaboration and focus and spurring innovative practices to realize the goals of the 2040 Growth Concept. Community Investment Strategy work recognizes that our region is failing to maintain the public structures that support our quality of life, and that we do not have the resources to make the investments we need to protect our livability as we grow.

Compensation Plan: A listing of all Metro position classifications, their classification number and the rates of pay authorized.

Component Unit: Legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's statements to be misleading or incomplete, in accordance with GASB Statements 14 and 39.

Comprehensive Annual Financial Report (CAFR): The official public record of Metro's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

Compression: The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of

$10 tax per $1000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction's rate so the total rate does not exceed $10.

Concept Plan: See *Metro Region 2040 Growth Concept*.

Connecting Green: Connecting Green was the initial effort to create this country's best parks and trails system. Guided by a vision of making parks, trails and natural spaces as important to our core infrastructure as roads, power, sewage and schools, the effort plans to deliver a healthier, happier population, sustainable, vibrant metropolitan expansion and a cleaner, richer ecosystem. Renamed "The Intertwine" in FY 2009-10.

Construction Excise Tax (CET): Effective July 1, 2006, Metro imposed a 0.12 percent Construction Excise Tax on eligible construction throughout the region to fund concept planning for areas brought into the Urban Growth Boundary in 2002 and 2004. All jurisdictions issuing permits have signed intergovernmental agreements to collect the tax on Metro's behalf. The CET was extended for five years in 2009.

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Council must approve, by ordinance, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

COO: Chief Operating Officer.

Cost Allocation Plan: A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of interfund transfers for the central service funds.

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

Data Resource Center (DRC): The division of Metro's Research Center that supplies economic and demographic information for Metro's planning functions, and that manages the Regional Land Information System (RLIS).

DBE: See *Disadvantaged Business Enterprise*.

Debt Service: 1. Payment of principal and interest on bonds, interest-bearing warrants and short-term notes; 2. A major expenditure category that includes all categories of debt service payments.

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro.

Department of Environmental Quality–Oregon (DEQ): The Oregon Department of Environmental Quality, a state agency, which regulates Metro's solid waste disposal system and aspects of Metro planning operations such as air quality and water quality.

DEQ: See *Department of Environmental Quality.*

Direct Costs: The amount of charges to a department for specific services provided by another department.

Disadvantaged Business Enterprise (DBE): A for-profit, small business concern (a), that is at least 51 percent owned by one or more individuals who are both socially and economically disadvantaged or, in which 51 percent of the stock is owned by one or more such individual; and (b), whose management and daily business operations are controlled by one or more of the socially and economically disadvantaged individuals who own it.

DRC: See *Data Resource Center.*

Dry Waste: Non-putrescible (does not decay) waste, including demolition debris.

EBMS: See *Event Business Management System*.

EEO: Equal Employment Opportunity.

Emerging Small Business (ESB): There are two tiers for certification as an ESB in the State of Oregon: 1. Tier 1 program participation is restricted to Oregon-based firms with 20 or fewer employees whose average annual gross receipts over the last three years have not exceeded $1.5 million for construction firms and $600,000 for non-construction related firms. Tier 2 program participation is restricted to Oregon-based firms with 30 or fewer employees whose average annual gross receipts over the last three years have not exceeded $3 million for construction firms and $1 million for non-construction related firms. An ESB must be properly licensed, legally registered and an independently-owned Oregon firm.

Ending Fund Balance: Unspent and unobligated net resources at the end of a fiscal year. Usually generated by cash reserves and under-spending of appropriations.

Enhancement Grants: Grants for community projects made to local communities that contain major solid waste disposal facilities. There are four such grant programs (for Forest Grove, Metro Central, Metro South and St. Johns), funded out of the Community Enhancement Fund by a surcharge of $0.50 per ton on waste deposited at the facility.

Enterprise Activity: Business conducted by Metro in which a customer pays a fee or charge for a service or product.

Enterprise Revenues: Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities; solid waste fees for disposal and waste processing.

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business*.

Event Business Management System (EBMS): an integrated software for event based programs.

Excise Tax: A tax that is paid by users of Metro facilities for the privilege of the use of the facilities, equipment, systems, or services owned, licensed, franchised or operated by Metro. For additional information, see Appendices, Excise Tax.

Expenditure: The actual outlay of, or obligation to pay, cash.

Expo: *Portland Expo Center;* located at 2060 North Marine Drive in Portland, consists of 333,000 square feet of flat floor space in four adjacent buildings for public exhibits and shows.

***Ex Situ* research:** Research conducted on wildlife that is not in its native range.

FRS: Finance and Regulatory Services.

Fiscal Year: Metro's annual budget and accounting period, from July 1 through June 30.

FMLA: Family Medical Leave Act.

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts and/or Council policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday and sick leave; workers' compensation and unemployment insurance. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation and unemployment insurance.

FTA: Federal Transit Administration (formerly UMTA, Urban Mass Transit Administration).

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

Functional Plan: Urban Growth Management Functional Plan.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives. Metro maintains several types of funds, including:

General: Revenues may be spent for any legitimate Metro purpose.

Enterprise: A fiscal and budgeting entity that accounts for a specific Metro operation that earns a substantial portion of its money through enterprise activities. An example of a Metro enterprise fund is the Solid Waste Revenue Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes, generally in support of the department that manages the fund.

Capital Projects: Dedicated to acquisition, construction or improvement of the fixed assets managed by a particular department.

Internal Service: Accounts for the financing of goods or services provided by a central service department, with revenues coming from benefiting units on a cost-reimbursement basis.

Debt Service: Dedicated to paying debt service obligations.

Trust: Expenditures are dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

Fund Balance: The difference between a fund's assets and its liabilities; a fund's net resources.

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

General Obligation Bonds: Bonds that are backed by the full faith and credit of the issuing government. General obligation bonds must be approved by the voters, and are paid through property taxes.

General Renewal and Replacement Fund: The General Renewal and Replacement Fund was created as a separate fund in FY 2008-09 to provide for Metro's general assets including the Oregon Zoo, Regional Parks, Metro Regional Center and Information Services. Now a subfund of the General Asset Management Fund.

Generally Accepted Accounting Principles (GAAP): A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

Governmental Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Greater Portland Pulse: Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah

Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

Greater Portland Inc (GPI): Greater Portland Inc. is the Portland-Vancouver regional economic development partnership collaboratively driving quality economic expansion and job creation. Founded as a public/private effort, the region's private sector industry leaders, elected officials and economic development groups have joined together to represent and further the economic future of the entire region. With its state and local economic development partners, Greater Portland Inc. is advancing a coordinated regional economic development strategy, a coordinated brand to promote the region's assets, and a coordinated business retention, expansion, and targeted recruitment program to stimulate capital investment and job creation in the region.

Greenhouse gases: Gases in an atmosphere that absorb and emit radiation within the thermal infrared range.

Greenspaces: Open areas, usually in public ownership, that are available for public use. While mostly undeveloped or developed only minimally, greenspaces may also include parks, cemeteries, natural areas and golf courses.

Greenspaces Master Plan: The Council-adopted document that establishes policies and lays out long-range plans and goals for Metro's program of acquiring, preserving and developing open spaces for public use and protection of wildlife habitat.

Growth Concept: See *Metro 2040 Growth Concept*.

High Capacity Transit (HCT): High capacity transit includes any form of public transit that has an exclusive right of way, a non-exclusive right of way or a possible combination of both. High capacity transit includes options such as light rail, commuter rail and bus rapid transit; these and others will be examined as part of the High Capacity Transit System Plan.

Household Hazardous Waste: Any discarded chemical materials or products that are or may be hazardous or toxic to the public or the environment and are commonly used in or around households.

International Alliance of Theatrical State Employees (IATSE): An organized labor bargaining unit.

IGA: See *Intergovernmental Agreement*.

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

***In Situ* research:** Research conducted with wildlife in its native range.

Interfund Transfer: 1. An amount of money distributed from one fund to finance activities in another fund. The most common types of interfund transfers are for central services, payment for specific services performed or for general financial support. 2. A major expenditure category that accounts for all movement of money from one fund to another.

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Revenue: Funds received from a unit of government other than Metro in support of a Metro activity.

The Intertwine: A network of integrated parks, trails and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water and wildlife habitat.

IT: Information Technology.

IS: Information Services.

Joint Policy Advisory Committee on Transportation (JPACT): This committee consists of elected and appointed officials from jurisdictions throughout the region who are charged with developing and approving regional transportation plans.

KFD: Killingsworth Fast Disposal (landfill site).

Latex Paint Facility: Metro facility which treats, recycles and disposes of latex paint.

Leadership in Energy and Environmental Design (LEED): A Green Building Rating System; a voluntary, consensus-based national standard for developing high-performance, sustainable buildings; developed by U.S. Green Building Council, representing all segments of the building industry.

Line Item: An individual object of expenditure. See *Chart of Accounts*.

Line Item Budget: An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

Major Expenditure Category: One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers and contingency.

Master Plan: A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

Material Recovery Facility (MRF): A waste facility that receives commingled loads of waste and sorts them into recyclable and non-recyclable components.

Materials and Services (M&S): A major expenditure category that includes contractual and other services, materials, supplies and other charges.

MAX: TriMet's Light Rail system, Metropolitan Area Express, connects Portland, Gresham, Beaverton, Hillsboro, Clackamas and the Portland Airport.

MBE: See *Minority Business Enterprise*.

MCCI: Metro Committee for Citizen Involvement.

Minority Business Enterprise (MBE): A business concern 1. that is at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and 2. whose daily business operations are managed and directed by one or more of the minority owners.

Measure 5, Measure 37, Measure 47, Measure 50: See *Ballot Measures*.

MERC: See *Metropolitan Exposition Recreation Commission*.

Metropolitan Exposition Recreation Commission (MERC): An appointed seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland Center for the Performing Arts and the Portland Expo Center.

Metro 2040 Growth Concept: Defines regional growth and development in the Portland Metropolitan region. The growth concept was adopted in the Region 2040 planning and public involvement process in December 1995.

Metro Central: Metro's solid waste transfer station at 6161 NW 61st Avenue, Portland.

Metro Export Initiative (MEI): a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

MetroPaint: A high quality, affordable, 100 percent recycled latex paint produced in Portland, Oregon, since 1992. Metro produces and sells recycled latex paint in 5-gallon pails and 1-gallon cans.

Metro Regional Center: Metro's governmental headquarters, located at 600 NE Grand Avenue, Portland.

MetroScope: MetroScope is a set of decision support tools used by Metro and the City of Portland to model changes in measures of economic, demographic, land use and transportation activity. MetroScope comprises four models and a set of GIS (geographic information system) tools that keep track of the location of development activities and produce visual representations (maps) from the models' output.

Metro South: Metro's solid waste transfer station at 2001 Washington St., Oregon City.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility.*

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

MTP: Metropolitan Transportation Plan (Clark County, Washington).

Natural Areas Program (2006): Program designed to conserve a regional system that protects the very best remaining fish and wildlife habitats, lands around local rivers and streams that are important to water quality and natural areas threatened by urban development. It establishes target areas for protection by incorporating some of the target areas established in the 1995 open spaces, parks and streams bond measure and adding new areas that have been recognized as priorities during the past decade.

Natural Areas Bond Measure: A voter-approved bond measure passed in November 2006. The $227.4 million bond measure protects natural areas and lands near rivers and streams throughout the metro region, safeguarding the quality of our water while managing the impacts of growth and maintaining the area's quality of life for future generations.

Nature in Neighborhoods: A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

OCC: See *Oregon Convention Center.*

ODOT: See *Oregon Department of Transportation.*

OECDD: See *Oregon Economic and Community Development Department.*

OMA: Office of Metro Attorney.

One-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Open Spaces: Undeveloped land, preserved for its natural, environmental or recreational benefits.

Open Spaces Bond Measure: The Metro bond measure approved by the voters in 1995, authorizing $135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

Open Spaces Program: Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

Oregon Convention Center (OCC): The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation.

Oregon Economic and Community Development Department (OECDD): Invests lottery, federal and other funds to help communities and regions build a healthy business climate that stimulates employment, enhances quality of life and sustains Oregon's long-term prosperity.

ORS: Oregon Revised Statut**e.**

PaintCare: A non-profit corporation established by the paint industry to manage leftover paint, as mandated by HB3037, which became law in July of 2009. PaintCare contracts with local governments, paint retail stores, and waste contractors to collect, transport and process all of the leftover paint generated in the state.

Pass-through: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

Portland'5: See *Portland'5 Centers for the Arts*.

PDC: Portland Development Commission.

PeopleSoft: Metro's enterprise software which provides centralized accounting, payroll, human resource and budgeting information.

Performance Audit: Investigation of a program, operation or department that is designed to determine whether the subject of the audit is properly, efficiently and effectively managed. Metro's elected Auditor is responsible for conducting performance audits for Metro.

Performance Measures: Quantifiable effectiveness measures of the impact of specific Metro efforts towards achieving program goals.

PERS: See *Public Employees Retirement System*.

PERS Reserve: An amount set aside for potential future pension cost liabilities.

Portland Expo Center: See *Expo*.

Portland'5 Centers for the Arts (Portland'5): This leading cultural institution encompasses four acclaimed theaters that include Keller Auditorium, Arlene Schnitzer Concert Hall, and the Newmark Theater, Dolores Winningstad Theater and Brunish Hall, all located in the Antoinette Hatfield Hall.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

Post-closure Activities: The planning, execution and environmental monitoring of activities associated with the closure of the St. Johns Landfill.

Program: Defined as either a group of related projects managed in a coordinated way or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Drive Less/Save More program). Multiple programs can roll up to a budget program to align with Council goals. Programs are based upon outcomes of offerings, target audience and delivery method, and do not have a defined life.

Project: A temporary endeavor to create a unique work product, service or result.

Public Employees Retirement System (PERS): The retirement benefit package offered by most public jurisdictions in the state.

Putrescible waste: Solid waste containing organic matter having the tendency to decompose, form malodorous by-products and attract vectors; also referred to as "wet waste."

Rate Stabilization Reserve: A reserved fund balance established to stabilize solid waste rates from unanticipated fluctuations.

Records and Information Management (RIM): Provides for Metro's professional management of information from the time records are received or created through their processing, distribution, use and placement in a storage or retrieval system until their eventual destruction or permanent archival retention.

Recovery Rate: The percent of solid waste that is recovered from the total municipal solid waste stream.

Recycling Information Center: The clearinghouse for waste reduction, recycling and solid waste disposal information in the region.

Region: The area inside Metro's boundary.

Region 2040: Metro's growth management planning document that establishes policies to manage regional growth over a 50-year period and to guide development of the Regional Framework Plan. See *Metro 2040 Growth Concept*.

Regional Framework Plan: The growth management planning document mandated in the 1992 Metro Charter that prescribe's guidelines to be observed by local governments in establishing their local land-use plans in conformance with regional goals. The plan was adopted by the Council in 1997.

Regional Land Information System (RLIS): Metro's computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure and other information in map form.

Regional Solid Waste Management Plan (RSWMP): A policy and planning document adopted by the Metro Council in ordinance form that establishes policies for managing the disposal of solid waste from the region.

Regional System Fee (RSF): Solid waste revenue raised from all customers system wide to find regional solid waste programs. Rate is set annually and adopted by ordinance.

Regional Transportation Plan (RTP): The plan required by the federal government, in order to receive federal transportation funds, that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the Joint Policy Advisory Committee on Transportation and the Metro Council.

Regional Travel Options (RTO): Promotes and supports the transportation choices available in the region to reduce the number of drive-alone trips. Reducing the number of vehicles on the road cuts vehicle emissions, decreases congestion, extends the life cycle of existing roadways and promotes a healthier community.

Regional Urban Growth Goals and Objectives: A policy and planning document approved by the Metro Council in ordinance form that establishes policies to guide growth management planning in the region.

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

Resources: All financial assets of a fund, including anticipated revenues plus cash available at the start of the fiscal year.

Restoration/Education Grants: Grants administered by the Sustainability Center for funding projects of public education on natural resource preservation or in support of restoring land to its natural state.

Revenue: Assets earned or received by a Metro fund during a fiscal year.

RIC: See *Recycling Information Center.*

RISE: Regional Infrastructure Supporting Our Economy.

RLIS: See *Regional Land Information System*.

RSWMP: See *Regional Solid Waste Management Plan.*

RTC: Regional Transportation Council (of southwest Washington, formerly IRC).

RTO: See *Regional Travel Options*.

RTP: See *Regional Transportation Plan.*

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a 5-year period; now expired and awaiting federal reauthorization.

St. Johns Landfill: A 238-acre parcel of land in North Portland used as the region's principal general purpose landfill for more than fifty years until its closure in 1991. Metro manages activity at the facility, which primarily consists of implementing an approved closure plan.

SMI: See *Sustainable Metro Initiative*.

Smith and Bybee Wetlands Area: The area including Smith and Bybee Lakes and surrounding property in North Portland that is managed as an environmental and recreational resource for the region.

Solid Waste Information System: The data base maintained by Metro staff providing statistical analyses of the region's solid waste generation, recovery and disposal characteristics.

SOV: Single Occupancy Vehicle.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required if resources greater than those identified in the budget are to be used, or if additional expenditures greater than the amount in contingency, or greater than 15 percent of total appropriations are required. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by ordinance. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption.

Sustainability: Using, developing and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

Target Area: An area containing regionally significant open spaces that are to be preserved through public acquisition.

Tax Base: Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

Tax Supervising and Conservation Commission (TSCC): Review body composed of citizens appointed by the governor, whose charge under state law is to review the budgets of jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

TOD: See *Transit-Oriented Development*.

TPAC: Transportation Policy Alternatives Committee.

Transfer Station: A facility that receives solid waste from commercial haulers and private citizens and ships the material to an appropriate disposal facility.

Transit Oriented Development (TOD): Development of property near major transit stations that supports reduced dependence on automobile use by mixing housing, retail and commercial activity with access to transit.

TriMet: Provides public transportation in the Portland, Oregon, metropolitan area, including most of Clackamas, Multnomah and Washington counties.

Triple Bottom Line Sustainability: Triple Bottom Line Sustainability means using, developing and protecting resources in a manner that enables people to meet current needs and provides that future generations can also meet future needs, from the joint perspective of environmental, economic and community objectives.

TSCC: See *Tax Supervising and Conservation Commission*.

Unappropriated Balance: A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. Unappropriated balances may not be spent in the current fiscal year.

UGA: Urban Growth Area.

UGB: See *Urban Growth Boundary.*

UPWP: Unified Planning Work Program.

Urban Growth Boundary (UGB): A line delineating the area within the Metro region that may be developed at urban density levels.

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center, and capital improvements to the Portland'5 Centers for the Arts and PGE Park (Civic Stadium).

Women Owned Business Enterprise (WBE): A woman-owned business enterprise as defined by the State of Oregon is a proprietorship, partnership, corporation or joint-venture that is 51 percent owned, operated and controlled by United States citizens that are female. The female owner must not be inextricably associated nor dependent upon a non-disadvantaged firm(s) or individual(s), interest must have managerial and operational control over all aspects of the business and must have made a real and substantial contribution of capital or expertise to the business, which is commensurate with their ownership interest.

Waste Characterization Studies: Studies conducted to determine the content of solid waste generated in the region.

Willing Seller: A land owner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.

Metro