

**MAKING A  
GREAT  
PLACE**



600 NE Grand Ave.  
Portland, Oregon  
97232-2736

**PUBLIC SERVICE  
EXCELLENCE  
INNOVATION  
RESPECT  
TEAMWORK  
SUSTAINABILITY**

**PROPOSED BUDGET** **FY 2016-17**  
Detail

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# MAKING A GREAT PLACE



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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Metro's budget for FY 2016-17 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 16 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 2016-17 through 2020-21 is included in the FY 2016-17 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.

### **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, 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 is 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
<b>RESOURCES</b>								
Beginning Fund Balance	27,119,307	567,254	1,377,259	10,237,362	270,000	13,464,947	40,849,697	35,169,986
<b>General Revenues</b>								
Excise Tax	18,275,740	0	0	0	0	0	0	0
Construction Excise Tax	2,549,000	0	0	0	0	0	0	0
Real Property Taxes	14,423,060	0	0	0	31,035,742	0	0	0
Other Tax Revenues	0	50,000	0	0	0	0	0	0
Interest Earnings	200,000	5,672	13,773	29,151	5,000	100,071	171,000	351,700
Grants	9,065,107	0	0	73,250	0	0	55,000	0
Local Government Shared Revenues	613,979	0	0	0	0	0	18,918,750	0
Contributions from Governments	7,493,988	0	0	0	0	0	871,029	0
Licenses and Permits	475,000	0	0	0	0	0	0	0
Charges for Services	6,865,482	0	1,131,208	0	0	0	42,532,213	0
Contributions from Private Sources	0	0	0	100,000	0	0	650,501	0
Internal Charges for Services	0	0	0	0	0	0	0	0
Miscellaneous Revenue	1,343,965	0	0	28,501	0	0	103,440	0
Bond Proceeds	0	0	0	0	0	68,000,000	0	0
<b>Subtotal General Revenues</b>	<b>61,305,321</b>	<b>55,672</b>	<b>1,144,981</b>	<b>230,902</b>	<b>31,040,742</b>	<b>68,100,071</b>	<b>63,301,933</b>	<b>351,700</b>
<b>Interfund Transfers:</b>								
Internal Service Transfers	4,978,039	0	0	1,764,000	0	0	0	0
Interfund Reimbursements	14,882,848	0	0	0	0	0	0	0
Interfund Loans	190,787	0	0	2,000,000	0	0	0	0
Fund Equity Transfers	0	0	0	2,974,605	0	6,731,796	600,000	0
<b>Subtotal Interfund Transfers</b>	<b>20,051,674</b>	<b>0</b>	<b>0</b>	<b>6,738,605</b>	<b>0</b>	<b>6,731,796</b>	<b>600,000</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>108,476,302</b>	<b>622,926</b>	<b>2,522,240</b>	<b>17,206,869</b>	<b>31,310,742</b>	<b>88,296,814</b>	<b>104,751,630</b>	<b>35,521,686</b>
<b>REQUIREMENTS</b>								
<b>Current Expenditures:</b>								
Personnel Services	37,066,569	0	0	346,927	0	0	20,575,407	2,517,131
Materials and Services	23,304,590	0	1,417,608	1,821,433	0	73,558,000	31,509,026	2,500,000
Capital Outlay	100,000	0	0	5,114,846	0	0	8,658,328	10,425,500
Debt Service	1,932,038	0	0	0	31,310,742	5,231,797	0	0
<b>Subtotal Current Expenditures</b>	<b>62,403,197</b>	<b>0</b>	<b>1,417,608</b>	<b>7,283,206</b>	<b>31,310,742</b>	<b>78,789,797</b>	<b>60,742,761</b>	<b>15,442,631</b>
<b>Interfund Transfers:</b>								
Internal Service Transfers	639,000	0	17,310	0	0	0	72,212	1,683,994
Interfund Reimbursements	485,676	0	0	0	0	0	4,080,228	1,408,117
Fund Equity Transfers	17,436,590	0	851,000	0	0	0	5,184,628	0
Interfund Loans	0	0	0	210,000	0	0	190,787	0
<b>Subtotal Interfund Transfers</b>	<b>18,561,266</b>	<b>0</b>	<b>868,310</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>9,527,855</b>	<b>3,092,111</b>
Contingency	8,092,165	0	151,061	9,713,663	0	0	34,481,014	12,000,000
Unappropriated Fund Balance	19,419,674	622,926	85,261	0	0	9,507,017	0	4,986,944
<b>Subtotal Designated Ending Balance</b>	<b>27,511,839</b>	<b>622,926</b>	<b>236,322</b>	<b>9,713,663</b>	<b>0</b>	<b>9,507,017</b>	<b>34,481,014</b>	<b>16,986,944</b>
<b>TOTAL REQUIREMENTS</b>	<b>108,476,302</b>	<b>622,926</b>	<b>2,522,240</b>	<b>17,206,869</b>	<b>31,310,742</b>	<b>88,296,814</b>	<b>104,751,630</b>	<b>35,521,686</b>
<b>Full-Time Equivalents (FTE)</b>	<b>297.98</b>	<b>0.00</b>	<b>0.00</b>	<b>3.30</b>	<b>0.00</b>	<b>0.00</b>	<b>189.95</b>	<b>20.49</b>

## Summary of all funds, *continued*

	Open Spaces Fund	Oregon Zoo Capital Asset Management Fund	Oregon Zoo Infrastructure/ Animal Welfare Fund	Oregon Zoo Operating Fund	Parks and Natural Areas Local Option Levy Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Total
<b>RESOURCES</b>									
Beginning Fund Balance	751,980	5,287,700	40,506,138	1,000,000	3,884,294	1,948,000	2,913,986	46,564,168	231,912,078
<b>General Revenues</b>									
Excise Tax	0	0	0	0	0	0	0	0	18,275,740
Construction Excise Tax	0	0	0	0	0	0	0	0	2,549,000
Real Property Taxes	0	0	0	0	13,602,132	0	0	0	59,060,934
Other Tax Revenues	0	0	0	0	0	0	0	0	50,000
Interest Earnings	7,506	17,500	200,000	10,000	6,000	10,000	29,140	452,722	1,609,235
Grants	0	0	0	179,190	100,000	50,000	0	0	9,522,547
Local Government Shared Revenues	0	0	0	0	0	0	0	0	19,532,729
Contributions from Governments	0	0	0	0	0	0	0	45,000	8,410,017
Licenses and Permits	0	0	0	0	0	0	0	0	475,000
Charges for Services	0	0	0	26,672,809	0	0	0	69,370,212	146,571,924
Contributions from Private Sources	0	488,000	0	620,362	0	0	0	0	1,858,863
Internal Charges for Services	0	0	0	0	0	203,088	0	0	203,088
Miscellaneous Revenue	0	0	0	80,000	0	10,000	0	77,000	1,642,906
Bond Proceeds	0	0	0	0	0	0	0	0	68,000,000
<b>Subtotal General Revenues</b>	<b>7,506</b>	<b>505,500</b>	<b>200,000</b>	<b>27,562,361</b>	<b>13,708,132</b>	<b>273,088</b>	<b>29,140</b>	<b>69,944,934</b>	<b>337,761,983</b>
<b>Interfund Transfers:</b>									
Internal Service Transfers	0	50,000	0	465,384	0	0	0	17,310	7,274,733
Interfund Reimbursements	0	0	0	0	0	1,673,704	0	0	16,556,552
Interfund Loans	0	0	0	0	0	0	0	475,280	2,666,067
Fund Equity Transfers	0	964,900	0	12,546,000	0	0	0	205,642	24,022,943
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>1,014,900</b>	<b>0</b>	<b>13,011,384</b>	<b>0</b>	<b>1,673,704</b>	<b>0</b>	<b>698,232</b>	<b>50,520,295</b>
<b>TOTAL RESOURCES</b>	<b>759,486</b>	<b>6,808,100</b>	<b>40,706,138</b>	<b>41,573,745</b>	<b>17,592,426</b>	<b>3,894,792</b>	<b>2,943,126</b>	<b>117,207,334</b>	<b>\$620,194,356</b>
<b>REQUIREMENTS</b>									
<b>Current Expenditures:</b>									
Personnel Services	0	0	761,226	21,889,020	2,659,044	0	0	13,445,313	99,260,637
Materials and Services	5,000	128,883	15,000	14,074,643	5,085,000	2,552,703	350,000	48,398,311	204,720,197
Capital Outlay	754,486	3,087,745	6,184,676	20,000	1,800,000	0	100,000	3,536,050	39,781,631
Debt Service	0	0	0	0	0	0	0	0	38,474,577
<b>Subtotal Current Expenditures</b>	<b>759,486</b>	<b>3,216,628</b>	<b>6,960,902</b>	<b>35,983,663</b>	<b>9,544,044</b>	<b>2,552,703</b>	<b>450,000</b>	<b>65,379,674</b>	<b>382,237,042</b>
<b>Interfund Transfers:</b>									
Internal Service Transfers	0	0	0	343,717	3,483,141	25,000	121,752	888,607	7,274,733
Interfund Reimbursements	0	0	667,418	3,470,260	1,294,754	0	0	5,150,099	16,556,552
Fund Equity Transfers	0	0	0	510,825	16,800	0	0	23,100	24,022,943
Interfund Loans	0	0	0	265,280	0	0	0	2,000,000	2,666,067
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>667,418</b>	<b>4,590,082</b>	<b>4,794,695</b>	<b>25,000</b>	<b>121,752</b>	<b>8,061,806</b>	<b>50,520,295</b>
Contingency	0	1,594,582	5,340,128	1,000,000	3,253,687	1,261,572	1,000,000	14,993,016	92,880,888
Unappropriated Fund Balance	0	1,996,890	27,737,690	0	0	55,517	1,371,374	28,772,838	94,556,131
<b>Subtotal Designated Ending Balance</b>	<b>0</b>	<b>3,591,472</b>	<b>33,077,818</b>	<b>1,000,000</b>	<b>3,253,687</b>	<b>1,317,089</b>	<b>2,371,374</b>	<b>43,765,854</b>	<b>187,437,019</b>
<b>TOTAL REQUIREMENTS</b>	<b>759,486</b>	<b>6,808,100</b>	<b>40,706,138</b>	<b>41,573,745</b>	<b>17,592,426</b>	<b>3,894,792</b>	<b>2,943,126</b>	<b>117,207,334</b>	<b>\$620,194,356</b>
<b>Full-Time Equivalents (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>192.60</b>	<b>29.73</b>	<b>0.00</b>	<b>0.00</b>	<b>112.46</b>	<b>852.51</b>



**General  
Fund**



## General Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	33,583,482	32,583,026	28,403,273	27,119,307			(4.52%)
<b>Current Revenues</b>							
Excise Tax	16,002,790	16,587,938	17,367,350	18,275,740			5.23%
Construction Excise Tax	2,537,894	2,669,188	2,475,000	2,549,000			2.99%
Real Property Taxes	12,390,523	13,071,534	13,512,117	14,423,060			6.74%
Interest Earnings	219,943	151,288	225,000	200,000			(11.11%)
Grants	7,355,576	6,838,507	11,295,042	9,065,107			(19.74%)
Local Government Shared Revenues	621,111	773,657	805,000	613,979			(23.73%)
Contributions from Governments	2,975,000	3,370,903	3,021,148	7,493,988			148.05%
Licenses and Permits	369,855	393,796	380,000	475,000			25.00%
Charges for Services	6,286,129	6,993,523	6,345,961	6,865,482			8.19%
Contributions from Private Sources	38,200	-	-	-			0.00%
Internal Charges for Services	-	7,390	16,718	-			(100.00%)
Miscellaneous Revenue	219,536	677,919	2,329,391	1,343,965			(42.30%)
Other Financing Sources	11,257	12,542	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>49,027,813</b>	<b>51,548,185</b>	<b>57,772,727</b>	<b>61,305,321</b>			<b>6.11%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	1,903,088	1,822,711	4,307,427	4,978,039			15.57%
Interfund Reimbursements	11,404,601	12,934,079	14,660,011	14,882,848			1.52%
Interfund Loans	442,064	227,400	189,437	190,787			0.71%
Fund Equity Transfers	281,742	742,951	324,892	-			(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>14,031,495</b>	<b>15,727,141</b>	<b>19,481,767</b>	<b>20,051,674</b>			<b>2.93%</b>
<b>TOTAL RESOURCES</b>	<b>\$96,642,791</b>	<b>\$99,858,352</b>	<b>\$105,657,767</b>	<b>\$108,476,302</b>			<b>2.67%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	29,733,748	31,550,617	36,141,906	37,066,569			2.56%
Materials and Services	14,810,534	18,853,555	27,544,162	23,304,590			(15.39%)
Capital Outlay	464,703	60,200	239,150	100,000			(58.19%)
Debt Service	1,720,071	1,786,381	1,861,882	1,932,038			3.77%
<b>Subtotal Current Expenditures</b>	<b>46,729,056</b>	<b>52,250,752</b>	<b>65,787,100</b>	<b>62,403,197</b>			<b>(5.14%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	194,000	639,000			229.38%
Interfund Reimbursements	140,532	312,334	374,341	485,676			29.74%
Fund Equity Transfers	15,270,261	18,217,325	19,451,563	17,436,590			(10.36%)
Interfund Loans	1,919,916	-	-	-			-
<b>Subtotal Interfund Transfers</b>	<b>17,330,709</b>	<b>18,529,659</b>	<b>20,019,904</b>	<b>18,561,266</b>			<b>(7.29%)</b>
Contingency	-	-	3,541,613	8,092,165			128.49%
Unappropriated Fund Balance	32,583,026	29,077,941	16,309,150	19,419,674			19.07%
<b>Subtotal Contingency/Ending Balance</b>	<b>32,583,026</b>	<b>29,077,941</b>	<b>19,850,763</b>	<b>27,511,839</b>			<b>38.59%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$96,642,791</b>	<b>\$99,858,352</b>	<b>\$105,657,767</b>	<b>\$108,476,302</b>			<b>2.67%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>290.24</b>	<b>291.55</b>	<b>297.05</b>	<b>297.98</b>			<b>0.31%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.93</b>

Prior to FY 2015-16 the General Fund included the Oregon Zoo. The Oregon Zoo is now budgeted as an enterprise fund separate from the General Fund. For purposes of the budget document historical data is presented with the Oregon Zoo Operating Fund. In order to balance the General Fund and the Oregon Zoo Operating Fund, all historical internal non-budgetary transfers between the Oregon Zoo and the General Fund are now reflected as budgetary interfund transfers. As a result, the historical data will not match the CAFR for those years. Please see the appendices for a listing of all historical transaction changes made as a result of this reorganization.

The General Fund includes the operating costs of the Council Office, Metro Auditor, Office of Metro Attorney, Property and Environmental Services, Planning and Development, Research Center, Parks and Nature, Communications, Finance and Regulatory Services, Human Resources, Information Services and general expense. Prior to FY 2015-16 the General Fund also included the Oregon Zoo (see note on prior page for more information).

### **BEGINNING FUND BALANCE**

This is the combined balance for several major operating areas—Parks and Nature, Planning and Development, Property and Environmental Services 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 reserve for the Transit Oriented Development program, 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 5.0 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 2.0 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately \$300,000 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 \$18.3 million in FY 2016-17. 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 2016-17 is \$11.79

per ton, an increase of 28 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's Centers for the Arts from the tax. Effective July 1, 2016, the remaining revenue generating functions resident in the General Fund—Parks and Nature, Metro Regional Center and the Research Center—will also be exempt from excise 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 for construction projects costing more than \$100,000. The tax is capped at 12,000 per project. In 2009 the tax was extended for an additional five years, through September 2014, and again in June 2014 through December 2020, 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 tax is expected to generate \$2.5 million in FY 2016-17.

### **Grants**

The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$9.0 million in grant funds, about 999 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 decrease about 15 percent due mostly to a technical classification shift from grants to governmental contributions.

### **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 Nature. This category also includes gain share revenues received from other Oregon counties. In FY 2016-17 Gain Share revenue from Washington County will decrease by almost two-thirds, approximately, \$200,000, because of a change in state statute that allocates the funds. Marine fuel tax and vehicle registration fees are expected to remain flat.

### **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. The contribution has remained flat from FY 2015-16. Also included in FY 2016-17 are local government contributions for the South West Corridor and Powell/Division Corridor projects of \$2.4 million and \$1.9 million respectively.

### **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 Parks and Nature and Metro Regional Center Irving Street Parking Garage. They include admission fees, parking fees, food and beverage sales, rental

income, greens fees at Glendoveer Golf Course and sales and contracted services generated through the Data Resource Center of the Research Center. Approximately 83 percent of all General Fund enterprise revenues is generated at either the regional parks or Glendoveer Golf and Tennis Center and is heavily dependent on weather conditions. Another 15 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure, with the final 2 percent generated by contracts and sales through the Data Resource Center. Revenues at Metro's regional parks are estimated based on a three-year rolling average taking into consideration local trends and conditions as well as fee increases.

Budgeted enterprise revenues in FY 2016-17 are up almost 8 percent from FY 2015-16. The increase is due almost exclusively to the exemption from excise tax effective July 1, 2016. Previously, all revenues generated by Metro facilities were subject to a 7.5 percent excise tax. The tax was assumed to be included in fees and not added on top. The exemption has the budgetary effect of increasing revenues by 7.5 percent.

### **Miscellaneous Revenues**

A large portion of the miscellaneous revenues, approximately \$1.3 million, is from charges to departments 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 was reinstated and will gradually increase 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 \$14.9 million in reimbursements. In addition, the Research Center charges for data maintenance and services associated with the Data Resource Center. These direct transfers bring in another \$862,000 of revenue. Finally, the Parks and Natural Areas Local Option Levy supports Parks and Nature functions resident in the General Fund. The local option levy transfers approximately \$2.3 million to support these activities.

## **CURRENT EXPENDITURES**

### **Personnel services**

This category includes salary, wage and fringe benefits for the 297.98 Full-Time Equivalents (FTE) in the various departments of the General Fund. Overall General Fund FTE increased by a net 0.93 from the FY 2015-16 Amended Budget.

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. 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 decreased approximately 15 percent from FY 2015-16. Fluctuations in this category vary significantly between departments. The most significant reduction, about \$5.5 million, is in the Planning and Development

department. Prior to FY 2016-17 the department budgeted for aspirational project spending based on grant allocations rather than expected spending. In FY 2016-17 the budget is more in line with historical averages.

### **Capital outlay**

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The Special Projects Account of the General Fund includes one small capital projects to purchase or develop a customer relationship management software package (carried forward from FY 2014-15 and again from FY 2015-16).

### **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 2016-17 debt payments, one-half 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) internal service transfers to the General Asset Management Fund for contributions for capital or renewal and replacement projects and (3) fund equity transfers of resources. Transfers of resources account for 94 percent of expenditures in this category including:

- The transfer of \$12.5 million for ongoing operational support to the Oregon Zoo.
- The transfer of approximately \$2.5 million in renewal and replacement contributions.
- The transfer of approximately \$1.4 million for debt service on the outstanding full faith and credit obligations.
- The transfer of \$600,000 to the MERC Venues for MTOCA authorized projects.
- The transfer of \$849,000 for various capital projects and 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 2016-17 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) reserves for grant funded planning projects.

Please refer to the appendices for a more detailed listing of all General Fund reserves and Chief Operating Officer allocations from the reserves.

## **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 3 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. Half of 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 consolidated all individual PERS Reserve balances into the General Fund. An additional contribution to the reserve is anticipated at the end of FY 2015-16 should the ending undesignated balance allow for the contribution. The additional contributions in FY 2013-14 and FY 2015-16 will extend the subsidy of the debt payment for another four years, through FY 2020-21. The PERS reserve balance at the end of FY 2016-17 is estimated to be \$2.79 million and will gradually decrease over the next few years.



# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Total Resources</b>							
<i><b>Beginning Fund Balance</b></i>							
8,653,471	10,806,805	8,273,060	326100	Fund Bal-Restr by TOD IGA	10,097,074		
5,427,647	5,836,554	5,909,984	330300	Fund Bal-Comm for CET	5,168,000		
6,656,153	5,486,244	4,560,000	340000	Fund Bal-Unassigned/Undesignated	3,300,000		
2,612,414	1,070,111	1,147,132	340300	Fund Bal-Dsg Debt Service	1,288,152		
579,100	246,500	481,800	340500	Fund Bal-Dsg Comm Invest Initiative	395,000		
1,481,862	2,237,851	1,840,942	340900	Fund Bal-Desg Future Expenditure	-		
4,613,474	3,611,903	2,856,528	341500	Fund Bal-Dsg PERS	3,425,587		
3,559,361	3,287,058	3,333,827	349000	Fund Balance-Unassigned/Reserved	3,445,494		
<b>33,583,482</b>	<b>32,583,026</b>	<b>28,403,273</b>		<b>Total Beginning Fund Balance</b>	<b>27,119,307</b>		
<i><b>Current Revenue</b></i>							
12,097,044	12,808,321	13,212,117	401000	Real Property Taxes-Current Yr	14,123,060		
262,453	240,838	300,000	401500	Real Property Taxes-Prior Yrs	300,000		
18,931	13,371	-	401800	Payment in Lieu of R Prop Tax	-		
12,095	9,003	-	401900	Interest and Penalty-R Prop Tax	-		
16,002,790	16,587,938	17,367,350	405000	Excise Taxes	18,275,740		
2,474,446	2,541,908	2,348,400	405500	Construction Excise Tax	2,421,550		
63,447	127,280	126,600	405600	CET Administration Fee	127,450		
-	-	-	406000	Cemetery Revenue Surcharge	-		
1,319,286	1,132,465	1,670,467	410000	Federal Grants - Direct	1,868,397		
3,086,888	4,260,855	5,494,470	410500	Federal Grants - Indirect	5,746,710		
867,856	689,630	225,000	411000	State Grants - Direct	225,000		
2,081,546	755,557	3,905,105	412000	Local Grants - Direct	1,225,000		
55,022	41,623	60,000	413500	Marine Board Fuel Tax	50,000		
146,795	234,392	325,000	413700	Gain Share-OR Str Invest Prog	121,000		
405,844	483,202	420,000	413900	Other Local Govt Shared Rev.	428,400		
13,450	14,440	-	414000	Local Government Service Fee	14,579		
-	-	1,348,950	414200	Intergovernmental Misc Revenue	-		
2,975,000	3,370,903	3,021,148	414500	Government Contributions	7,493,988		
369,855	393,796	380,000	415000	Contractor's Business License	475,000		
179,516	278,809	189,000	416500	Boat Launch Fees	270,270		
8,367	13,449	-	417000	Fines and Forfeits	-		
667,011	828,144	-	418000	Contract and Professional Servic	187,180		
15,622	10,602	-	421000	Documents and Publications	-		
2,218	1,888	-	421100	Public Record Request Fees	-		
81,969	83,235	15,000	423000	Product Sales	16,541		
137,772	108,535	117,796	428000	Cemetery Service Sales	124,000		
192,302	196,033	168,280	428500	Cemetery Property Sales	220,000		
53,977	49,595	50,483	428800	Cemetery Merchandise Sales	56,000		
610,616	520,860	624,000	450000	Admission Fees	674,594		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Total Resources</b>							
2,505	29,118	45,000	451000	Rentals - Equipment	9,730		
-	5	-	451090	Rentals - Liquidated Damages	-		
-	(2,423)	-	451110	Rentals - Less Comp Services	-		
166,001	325,166	175,105	452000	Rentals - Space	355,784		
592,481	539,743	662,225	452100	Rentals - Building	623,034		
791	1,674	-	452103	Rentals - Meeting Room	-		
2,647,911	3,053,905	3,339,928	453000	Golf Course Revenues	3,301,622		
12,878	6,970	13,220	455000	Food and Beverage Service Revenue	14,292		
-	-	-	456000	Retail Sales	-		
-	-	-	458000	Utility Services	-		
3,302	9,526	3,585	459200	Commissions - Outside Catering	10,270		
188	538	-	459940	Commissions - Vending Machine	-		
13,690	-	160,339	461000	Contract Revenue	-		
855,918	899,887	750,000	462000	Parking Fees	967,570		
74	-	-	463000	Tuition and Lectures	-		
-	3,148	-	464500	Reimbursed Services	-		
49,386	48,565	32,000	465000	Miscellaneous Charges for Svc	34,595		
-	7,390	16,718	467000	Charges for Services	-		
209,863	139,268	225,000	470000	Interest on Investments	200,000		
10,080	23,834	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	(11,815)	-	473000	Gain or Loss on Sale of Investment	-		
200	-	-	475000	Donations and Bequests - Oper	-		
38,000	-	-	475500	Capital Contrib and Donations	-		
-	-	-	476000	Sponsorship Revenue	-		
754	1,546	-	480000	Cash Over and Short	-		
-	3,554	-	480800	Loan Principal Receipts	-		
-	1,196	-	480900	Loan Interest Receipts	-		
11,257	12,542	-	481000	Sale of Capital Assets	-		
-	13,000	-	482000	Program Income	-		
72,639	3,089	49,500	489000	Miscellaneous Revenue	49,500		
137,776	642,086	930,941	489100	Refunds/Reimbursements	1,294,465		
<b>49,027,813</b>	<b>51,548,185</b>	<b>57,772,727</b>		<b>Total Current Revenue</b>	<b>61,305,321</b>		
<b><i>Interfund Transfers</i></b>							
440,000	220,000	179,988	496000	Interfund Loan - Principal	179,988		
2,064	7,400	9,449	496500	Interfund Loan - Interest	10,799		
281,742	742,951	324,892	497000	Transfer of Resources	-		
11,404,601	12,934,079	14,660,011	497500	Transfer for Indirect Costs	14,882,848		
1,903,088	1,822,711	4,307,427	498000	Transfer for Direct Costs	4,978,039		
<b>14,031,495</b>	<b>15,727,141</b>	<b>19,481,767</b>		<b>Total Interfund Transfers</b>	<b>20,051,674</b>		
<b>\$96,642,790</b>	<b>\$99,858,352</b>	<b>\$105,657,767</b>		<b>TOTAL RESOURCES</b>	<b>\$108,476,302</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund Resources (General Government)</b>							
<i>Beginning Fund Balance</i>							
5,427,647	5,836,554	5,909,984	330300	Fund Bal-Comm for CET	5,168,000		
6,656,153	5,486,244	4,560,000	340000	Fund Bal-Unassigned/Undesignated	3,300,000		
600,993	600,993	600,993	340300	Fund Bal-Dsg Debt Service	571,155		
579,100	246,500	481,800	340500	Fund Bal-Dsg Comm Invest Initiative	395,000		
1,481,862	2,237,851	1,840,942	340900	Fund Bal-Desg Future Expenditure	-		
4,613,474	3,611,903	2,856,528	341500	Fund Bal-Dsg PERS	3,425,587		
2,052,125	1,534,691	1,440,983	349000	Fund Balance-Unassigned/Reserved	1,836,431		
<b>21,411,354</b>	<b>19,554,736</b>	<b>17,691,230</b>		<b>Total Beginning Fund Balance</b>	<b>14,696,173</b>		
<i>Current Revenue</i>							
12,097,044	12,808,321	13,212,117	401000	Real Property Taxes-Current Yr	14,123,060		
262,453	240,838	300,000	401500	Real Property Taxes-Prior Yrs	300,000		
18,931	13,371	-	401800	Payment in Lieu of R Prop Tax	-		
12,095	9,003	-	401900	Interest and Penalty-R Prop Tax	-		
16,002,790	16,587,938	17,367,350	405000	Excise Taxes	18,275,740		
2,474,446	2,541,908	2,348,400	405500	Construction Excise Tax	2,421,550		
63,447	127,280	126,600	405600	CET Administration Fee	127,450		
-	-	84,351	410000	Federal Grants - Direct	-		
-	-	301,640	410500	Federal Grants - Indirect	-		
-	15,000	-	411000	State Grants - Direct	-		
-	-	127,789	412000	Local Grants - Direct	-		
146,795	234,392	325,000	413700	Gain Share-OR Str Invest Prog	121,000		
369,765	393,796	380,000	415000	Contractor's Business License	475,000		
1,167	1,323	-	417000	Fines and Forfeits	-		
8,450	2,112	-	418000	Contract and Professional Servic	-		
-	10,000	-	414500	Government Contributions	-		
2,218	1,888	-	421100	Public Record Request Fees	-		
37	-	-	450000	Admission Fees	-		
172,136	91,938	225,000	470000	Interest on Investments	200,000		
10,080	23,834	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	(11,815)	-	473000	Gain or Loss on Sale of Investment	-		
-	6,727	-	480000	Cash Over and Short	-		
86	2,577	-	489000	Miscellaneous Revenue	-		
69,370	626,799	930,941	489100	Refunds/Reimbursements	1,294,465		
<b>31,711,311</b>	<b>33,727,233</b>	<b>35,729,188</b>		<b>Total Current Revenue</b>	<b>37,338,265</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund Resources (General Government)</b>							
				<i>Interfund Transfers</i>			
281,742	742,951	324,892	497000	Transfer of Resources	-		
10,660,527	12,340,789	14,031,494	497500	Transfer for Indirect Costs	14,038,631		
418,275	227,898	1,323,460	498000	Transfer for Direct Costs	795,425		
<b>11,360,544</b>	<b>13,311,638</b>	<b>15,679,846</b>		<b>Total Interfund Transfers</b>	<b>14,834,056</b>		
<b>\$64,483,209</b>	<b>\$66,593,607</b>	<b>\$69,100,264</b>		<b>TOTAL RESOURCES</b>	<b>\$66,868,494</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund Resources (Parks and Nature)</b>							
<i>Beginning Fund Balance</i>							
115,500	455,000	337,000	349000	Fund Balance-Unassigned/Reserved	-		
<b>115,500</b>	<b>455,000</b>	<b>337,000</b>		<b>Total Beginning Fund Balance</b>	-		
<i>Current Revenue</i>							
-	-	-	406000	Cemetery Revenue Surcharge	-		
(0)	9,241	25,000	410000	Federal Grants - Direct	25,000		
70,342	10,774	-	410500	Federal Grants - Indirect	-		
-	81,783	-	411000	State Grants - Direct	-		
227,159	-	-	412000	Local Grants - Direct	-		
55,022	41,623	60,000	413500	Marine Board Fuel Tax	50,000		
405,844	483,202	420,000	413900	Other Local Govt Shared Rev.	428,400		
-	14,920	-	414500	Government Contributions	-		
90	-	-	415000	Contractor's Business License	-		
179,516	278,809	189,000	416500	Boat Launch Fees	270,270		
7,200	12,126	-	417000	Fines and Forfeits	-		
9,920	14,297	15,000	423000	Product Sales	16,541		
137,772	108,535	117,796	428000	Cemetery Service Sales	124,000		
192,302	196,033	168,280	428500	Cemetery Property Sales	220,000		
53,977	49,595	50,483	428800	Cemetery Merchandise Sales	56,000		
610,579	520,860	624,000	450000	Admission Fees	674,594		
2,505	29,118	45,000	451000	Rentals - Equipment	9,730		
-	5	-	451090	Rentals - Liquidated Damages	-		
-	(2,423)	-	451110	Rentals - Less Comp Services	-		
143,927	325,166	175,105	452000	Rentals - Space	355,784		
591,020	523,531	635,925	452100	Rentals - Building	596,009		
2,647,911	3,053,905	3,339,928	453000	Golf Course Revenues	3,301,622		
12,878	6,970	13,220	455000	Food and Beverage Service Revenue	14,292		
-	-	-	456000	Retail Sales	-		
-	-	-	458000	Utility Services	-		
3,302	9,526	3,585	459200	Commissions - Outside Catering	10,270		
188	538	-	459940	Commissions - Vending Machine	-		
13,690	-	13,600	461000	Contract Revenue	-		
74	-	-	463000	Tuition and Lectures	-		
-	3,148	-	464500	Reimbursed Services	-		
47,898	44,577	32,000	465000	Miscellaneous Charges for Svc	34,595		
200	-	-	475000	Donations and Bequests - Oper	-		
38,000	-	-	475500	Capital Contrib and Donations	-		
-	-	-	476000	Sponsorship Revenue	-		
754	(5,182)	-	480000	Cash Over and Short	-		
-	3,554	-	480800	Loan Principal Receipts	-		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund Resources (Parks and Nature)</b>							
-	1,196	-	480900	Loan Interest Receipts	-		
11,257	12,542	-	481000	Sale of Capital Assets	-		
9,787	437	49,500	489000	Miscellaneous Revenue	49,500		
15,689	12,163	-	489100	Refunds/Reimbursements	-		
<b>5,488,803</b>	<b>5,840,569</b>	<b>5,977,422</b>		<b>Total Current Revenue</b>	<b>6,236,607</b>		
<i>Interfund Transfers</i>							
992,627	1,353,483	2,102,610	498000	Transfer for Direct Costs	3,105,470		
<b>992,627</b>	<b>1,353,483</b>	<b>2,102,610</b>		<b>Total Interfund Transfers</b>	<b>3,105,470</b>		
<b>\$6,596,930</b>	<b>\$7,649,052</b>	<b>\$8,417,032</b>		<b>TOTAL RESOURCES</b>	<b>\$9,342,077</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund Resources (Planning and Development Department)</b>							
<i>Beginning Fund Balance</i>							
8,653,471	10,806,805	8,273,060	326100	Fund Bal-Restr by TOD IGA	10,097,074		
1,266,736	1,282,367	1,555,844	349000	Fund Balance-Unassigned/Reserved	1,609,063		
<b>9,920,207</b>	<b>12,089,172</b>	<b>9,828,904</b>		<b>Total Beginning Fund Balance</b>	<b>11,706,137</b>		
<i>Current Revenue</i>							
1,319,286	1,123,224	1,550,660	410000	Federal Grants - Direct	1,843,397		
2,393,647	3,197,733	3,320,268	410500	Federal Grants - Indirect	3,699,629		
604,462	302,277	-	411000	State Grants - Direct	-		
1,575,878	530,222	3,334,365	412000	Local Grants - Direct	1,000,000		
-	-	844,675	414200	Intergovernmental Misc Revenue	-		
2,975,000	3,345,983	2,997,843	414500	Government Contributions	7,381,160		
274,270	6,377	-	418000	Contract and Professional Servic	-		
12,429	7,900	-	421000	Documents and Publications	-		
37,726	47,330	-	470000	Interest on Investments	-		
-	13,000	-	482000	Program Income	-		
62,533	-	-	489000	Miscellaneous Revenue	-		
52,308	274	-	489100	Refunds/Reimbursements	-		
<b>9,307,539</b>	<b>8,574,321</b>	<b>12,047,811</b>		<b>Total Current Revenue</b>	<b>13,924,186</b>		
<i>Interfund Transfers</i>							
-	-	26,865	498000	Transfer for Direct Costs	27,671		
-	3,838	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-		
-	<b>3,838</b>	<b>26,865</b>		<b>Total Interfund Transfers</b>	<b>27,671</b>		
<b>\$19,227,746</b>	<b>\$20,667,331</b>	<b>\$21,903,580</b>	<b>TOTAL RESOURCES</b>		<b>\$25,657,994</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund Resources (Property and Environmental Services)</b>							
<i>Beginning Fund Balance</i>							
2,011,421	469,118	546,139	340300	Fund Bal-Dsg Debt Service	716,997		
125,000	15,000	-	349000	Fund Balance-Unassigned/Reserved	-		
<b>2,136,421</b>	<b>484,118</b>	<b>546,139</b>		<b>Total Beginning Fund Balance</b>	<b>716,997</b>		
<i>Current Revenue</i>							
0	-	-	451000	Rentals - Equipment	-		
22,074	-	-	452000	Rentals - Space	-		
1,461	16,212	26,300	452100	Rentals - Building	27,025		
791	1,674	-	452103	Rentals - Meeting Room	-		
855,918	899,887	750,000	462000	Parking Fees	967,570		
233	74	-	489000	Miscellaneous Revenue	-		
409	2,850	-	489100	Refunds/Reimbursements	-		
<b>880,886</b>	<b>920,697</b>	<b>776,300</b>		<b>Total Current Revenue</b>	<b>994,595</b>		
<i>Interfund Transfers</i>							
440,000	220,000	179,988	496000	Interfund Loan - Principal	179,988		
2,064	7,400	9,449	496500	Interfund Loan - Interest	10,799		
744,074	593,290	628,517	497500	Transfer for Indirect Costs	844,217		
-	-	-	498000	Transfer for Direct Costs	215,030		
<b>1,186,138</b>	<b>820,690</b>	<b>817,954</b>		<b>Total Interfund Transfers</b>	<b>1,250,034</b>		
<b>\$4,203,445</b>	<b>\$2,225,505</b>	<b>\$2,140,393</b>		<b>TOTAL RESOURCES</b>	<b>\$2,961,626</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund Resources (Research Center)</b>							
<i>Current Revenue</i>							
-	-	10,456	410000	Federal Grants - Direct	-		
622,899	1,052,347	1,872,562	410500	Federal Grants - Indirect	2,047,081		
263,394	290,570	225,000	411000	State Grants - Direct	225,000		
278,509	225,335	442,951	412000	Local Grants - Direct	225,000		
13,450	14,440	-	414000	Local Government Service Fee	14,579		
-	-	504,275	414200	Intergovernmental Misc Revenue	-		
-	-	23,305	414500	Government Contributions	112,828		
384,292	819,655	-	418000	Contract and Professional Servic	187,180		
3,193	2,702	-	421000	Documents and Publications	-		
72,048	68,938	-	423000	Product Sales	-		
-	-	146,739	461000	Contract Revenue	-		
1,488	3,988	-	465000	Miscellaneous Charges for Svc	-		
-	7,390	16,718	467000	Charges for Services	-		
<b>1,639,274</b>	<b>2,485,364</b>	<b>3,242,006</b>		<b>Total Current Revenue</b>	<b>2,811,668</b>		
<i>Interfund Transfers</i>							
492,186	241,330	854,492	498000	Transfer for Direct Costs	834,443		
-	(3,838)	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-		
<b>492,186</b>	<b>237,492</b>	<b>854,492</b>		<b>Total Interfund Transfers</b>	<b>834,443</b>		
<b>\$2,131,460</b>	<b>\$2,722,856</b>	<b>\$4,096,498</b>		<b>TOTAL RESOURCES</b>	<b>\$3,646,111</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Total Requirements</b>							
<i><b>Personnel Services</b></i>							
444,479	463,257	482,462	500000	Elected Official Salaries	527,342		
16,211,379	16,979,575	19,919,033	501000	Reg Employees-Full Time-Exempt	20,847,629		
2,523,672	3,191,913	3,166,492	501500	Reg Empl-Full Time-Non-Exempt	3,432,827		
1,187,618	996,411	769,408	502000	Reg Employees-Part Time-Exempt	533,879		
238,146	269,461	207,289	502500	Reg Empl-Part Time-Non-Exempt	181,341		
526,954	364,603	519,608	503000	Temporary Employees - Hourly	540,892		
30,415	-	-	503100	Temporary Employees - Salaried	-		
309,419	131,169	364,823	504000	Seasonal Employees	372,110		
98,996	220,680	90,115	508000	Overtime	56,959		
37,436	44,888	16,200	508600	Mobile Comm Allowance	16,200		
1,744,757	1,850,482	2,086,148	511000	Fringe - Payroll Taxes	2,161,080		
2,646,882	2,691,907	3,381,188	512000	Fringe - Retirement PERS	3,208,131		
3,489,405	3,860,549	4,596,845	513000	Fringe - Health and Welfare	4,529,068		
13,009	40,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
124,354	125,631	75,403	514000	Fringe - Unemployment	47,295		
62,746	64,162	96,768	515000	Fringe - Other Benefits	102,269		
-	216,704	370,124	519000	Pension Oblig Bonds Contrib	509,547		
44,081	39,225	-	519500	Fringe - Insurance - Opt Out	-		
<b>29,733,748</b>	<b>31,550,617</b>	<b>36,141,906</b>		<b>Total Personnel Services</b>	<b>37,066,569</b>		
<i><b>Materials and Services</b></i>							
308,075	287,372	447,746	520100	Office Supplies	463,099		
159,177	144,543	4,310	520110	Computer Equipment	8,356		
54,072	72,362	6,160	520120	Meetings Expenditures	13,833		
32,545	52,126	357	520130	Postage	362		
2,715	7,369	-	520140	OfficeSupply-PromoandConsult Sup	-		
158,342	112,374	201,745	520500	Operating Supplies	209,619		
36,063	58,629	22,070	520510	Operating Supplies - Small Tools, Equip	22,512		
309	1,505	-	520520	Operating Supplies - Audio Visual	-		
-	(584)	-	520535	Operating Supplies - Food for Prg Part	-		
250	102	-	520540	Operating Supplies - Medical and Veterinary	-		
13,424	30,207	6,159	520550	Operating Supplies - Telecommunications	6,282		
254	250	-	520560	Operating Supplies - Tickets	-		
27,454	35,286	5,071	520580	Operating Supplies - Uniforms	6,173		
63,851	32,736	111,651	521000	Subscriptions and Dues	111,309		
73,488	106,723	50,606	521100	Membership and Professional Dues	51,669		
42,328	42,745	770	521200	Publications and Subscriptions	1,285		
257	258	-	521300	Fuels - Waste Transport	-		
93,069	56,482	78,227	521400	Fuels and Lubricants - General	79,792		
11,053	13,429	169,801	521500	Maintenance and Repairs Supplies	173,057		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Total Requirements</b>							
591	4,892	-	521510	Maintenance and Repairs Supplies - Technology	-		
35,484	49,597	-	521520	Maintenance and Repairs Supplies - Building	-		
588	-	-	521521	Maintenance and Repairs Supplies - HVAC	-		
3,134	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
540	2,072	-	521530	Maintenance and Repairs Supplies - Custodial	-		
2,068	7,772	-	521540	Maintenance and Repairs Supplies - Electrical	-		
63,280	50,687	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
42,528	35,600	10,070	521560	Maintenance and Repairs Supplies - Equipment	10,271		
5,287	8,590	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
90	-	-	521580	Maintenance and Repairs Supplies - Security	-		
1,403	1,963	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
-	14	-	522000	Food	-		
-	560	-	522100	Cost of Food and Beverage	-		
36,904	43,216	13,345	522500	Retail	13,612		
1,981,237	2,051,348	3,327,481	524000	Contracted Professional Svcs	3,125,030		
141,639	133,235	163,200	524010	Contracted Prof Svcs - Accounting and Auditing	152,000		
8,442	4,367	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	7,500	-	524030	Contracted Prof Svcs - Architect	-		
46,819	6,028	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
37,060	13,845	-	524050	Contracted Prof Svcs - Advertising	85,000		
67,709	121,654	500,000	524060	Contracted Prof Svcs - Information Technology Services	165,000		
363,392	249,644	2,332,072	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	1,172,617		
6,367	21,358	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
3,539	7,785	79,769	524500	Marketing Expenditures	91,162		
244	-	-	524510	Sales and Marketing Contract	-		
294,237	407,142	415,730	524600	Sponsorship Expenditures	432,361		
980	-	-	524700	Visitor Develop Marketing	-		
-	50	-	524710	Marketing Incentives	-		
324,741	254,115	405,986	525000	Contracted Property Services	443,529		
12,044	11,583	594,378	525100	Utility Services	610,100		
2,352	11,166	-	525110	Utility Services - Internet	-		
57,851	61,436	-	525120	Utility Services - Telecommunications	-		
196,087	193,477	-	525130	Utility Services - Electricity	-		
5,058	5,638	-	525140	Utility Services - Natural Gas	-		
68,517	50,857	-	525150	Utility Services - Sanitation and Refuse Removal	-		
87,974	83,647	-	525160	Utility Services - Water and Sewer	-		
6,586	908	41,346	525500	Cleaning Services	42,173		
420,912	674,051	1,340,195	526000	Maintenance and Repair Services	1,376,733		
109,027	117,488	12,318	526010	Maintenance and Repair Services - Building	12,564		
16,151	2,748	-	526012	Maintenance and Repair Services - Electricity	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Total Requirements</b>							
7,670	15,736	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
3,517	3,779	-	526014	Maintenance and Repair Services - HVAC	-		
3,561	3,439	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
67,254	59,478	-	526020	Maintenance and Repair Services - Equipment	-		
83,976	80,950	-	526030	Maintenance and Repair Services - Grounds	-		
47,413	138,623	168,889	526040	Maintenance and Repair Services - Technology	182,200		
18,798	17,745	21,557	526050	Maintenance and Repair Services - Vehicles	21,988		
1,669	2,459	-	526060	Maintenance and Repair Services - Safety	-		
-	10,070	-	526100	Capital Maintenance - CIP	-		
222,880	10,658	-	526300	Software Maintenance	-		
4,344	2,996	53,029	526500	Rentals	52,992		
2,090	1,770	-	526510	Rentals - Building	-		
14,377	7,929	-	526520	Rentals - Equipment	-		
252	2,047	-	526530	Rentals - Office Equipment	-		
24,337	27,420	4,619	526540	Rentals - Vehicle	4,711		
9,125	12,600	-	526560	Rentals - Parking Space	-		
152,848	163,806	415,925	528000	Other Purchased Services	332,717		
-	16	-	528010	Other Purchased Services - Commissions	111,000		
196	31	-	528020	Other Purchased Services - Audio Visual	-		
3,016	4,096	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
804	14	-	528040	Other Purchased Services - Meeting Planner	-		
-	35	-	528060	Other Purchased Services - EMT and Medical	-		
2,990	-	-	528070	Other Purchased Services - Trade Shows	-		
70	931	-	528080	Other Purchased Services - Agency Fees	-		
-	115	-	528090	Other Purchased Svs - Event	-		
2,533	-	-	528092	Other Purchased Services - Traffic Control	-		
250	-	-	528100	Other Purch Services - Reimb	-		
-	3,100	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-		
55,716	55,130	-	528200	Banking Services	-		
92,566	125,752	-	528210	Credit Card Fees	60,000		
25,655	37,980	-	528300	Other Purchased Services - Temporary Help Services	-		
41,333	87,470	-	528400	Other Purchased Services - Printing and Graphics	183,000		
96,644	63,768	111,375	528500	Cemetery Services Expenditures	113,603		
10	1,022	-	529400	Special Waste Disposal Fees	-		
2,344,885	2,650,075	2,724,618	529800	Glendoveer Golf Ops Contract	2,648,000		
3,158,180	4,395,907	6,282,042	530000	Payments to Other Agencies	4,194,046		
13,063	21,538	513	530010	License and Permit Fees	523		
80,392	63,052	100,000	530500	Election Expenses	225,000		
187,251	191,611	164,676	531000	Taxes (Non-Payroll)	167,970		
121,550	464,059	-	531500	Grants to Other Governments	542,520		
-	451,000	-	531800	Contributions to Other Govt	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Total Requirements</b>							
542,641	9	15,187	532000	Government Assessments	-		
1,026	7,390	4,000	540000	Charges for Services	-		
514,564	2,660,721	5,000,000	544000	Program Purchases	4,000,000		
707,204	648,964	1,315,784	544500	Grants and Loans	725,000		
14,216	33,656	233,884	545000	Travel	242,557		
114,891	130,792	2,566	545100	Travel and Lodging	2,617		
15,127	16,497	103	545200	Mileage, Taxi and Parking	105		
18,911	26,639	513	545300	Meals and Entertainment	523		
113,529	92,444	281,252	545500	Staff Development	299,564		
7,569	9,095	-	545510	Tuition Reimbursement	-		
90,847	81,980	10,517	545520	Conference Fees	11,208		
-	8,310	-	545530	Outreach Development	-		
-	-	25,655	547000	Council Costs	26,166		
60,979	19,094	50,000	548000	Fee Reimbursements	50,000		
11,762	3,654	21,850	549000	Miscellaneous Expenditures	22,280		
178,461	186,152	195,045	549010	Tri-Met Transit Pass	204,800		
<b>14,810,534</b>	<b>18,853,555</b>	<b>27,544,162</b>		<b>Total Materials and Services</b>	<b>23,304,590</b>		
<b><i>Debt Service</i></b>							
615,000	710,000	820,000	563000	Revenue Bond Pmts-Principal	930,000		
1,105,071	1,076,381	1,041,882	563500	Revenue Bond Payments-Interest	1,002,038		
<b>1,720,071</b>	<b>1,786,381</b>	<b>1,861,882</b>		<b>Total Debt Service</b>	<b>1,932,038</b>		
<b><i>Capital Outlay</i></b>							
-	117	-	570000	Land	-		
41,209	-	-	571000	Improve-Other than Bldg	-		
28,707	36,530	-	572000	Buildings and Related	-		
100,590	10,500	-	574000	Equipment and Vehicles	-		
12,885	11,405	-	574500	Vehicles	-		
37,001	1,647	-	575000	Office Furn and Equip	-		
244,311	-	239,150	579000	Intangible Assets	100,000		
<b>464,703</b>	<b>60,200</b>	<b>239,150</b>		<b>Total Capital Outlay</b>	<b>100,000</b>		
<b><i>Interfund Transfers</i></b>							
140,532	312,334	374,341	580000	Transfer for Indirect Costs	485,676		
15,270,261	18,217,325	19,451,563	581000	Transfer of Resources	17,436,590		
-	-	194,000	582000	Transfer for Direct Costs	639,000		
1,919,916	-	-	586900	Internal Loan Advances	-		
<b>17,330,709</b>	<b>18,529,659</b>	<b>20,019,904</b>		<b>Total Interfund Transfers</b>	<b>18,561,266</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Total Requirements</b>							
-	-	194,000	701001	<b><i>Contingency</i></b> Contingency - Opportunity Account	215,000		
-	-	1,958,906	701002	Contingency - Operating	2,416,165		
-	-	1,133,907	701004	Contingency - Rsv One Time Exp	-		
-	-	254,800	709000	Contingency - All Other	5,461,000		
-	-	<b>3,541,613</b>		<b>Total Contingency</b>	<b>8,092,165</b>		
<b><i>Unappropriated Fund Balance</i></b>							
5,836,554	5,626,594	4,673,924	801002	Unapp FB - Restricted CET	4,698,550		
10,806,805	10,268,210	5,139,218	801003	Unapp FB - Restricted TOD	6,365,810		
5,486,244	4,559,883	-	805000	Unapp FB - Reserves	-		
-	-	1,751,520	805100	Unapp FB - Stabilization Reserve	1,795,000		
2,237,851	1,318,769	-	805300	Unapp FB - Reserve for one-time expenditures	-		
1,070,111	1,116,958	1,223,990	805400	Unapp FB - Reserve for Future Debt Service	1,418,886		
3,611,903	2,856,528	1,925,587	805450	Unapp FB - PERS Reserve	2,788,014		
3,533,558	3,330,999	1,594,911	805900	Unapp FB - Other Reserves and Designations	2,353,414		
<b>32,583,026</b>	<b>29,077,941</b>	<b>16,309,150</b>		<b>Total Unappropriated Fund Balance</b>	<b>19,419,674</b>		
<b>96,642,791</b>	<b>99,858,352</b>	<b>105,657,767</b>		<b>TOTAL REQUIREMENTS</b>	<b>108,476,302</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Communications</b>							
<i><b>Personnel Services</b></i>							
1,600,654	1,868,653	2,036,126	501000	Reg Employees-Full Time-Exempt	1,133,729		
45,556	20,004	-	501500	Reg Empl-Full Time-Non-Exempt	-		
45,973	-	72,807	502000	Reg Employees-Part Time-Exempt	-		
44,753	82,149	-	503000	Temporary Employees - Hourly	-		
597	-	-	503100	Temporary Employees - Salaried	-		
1,643	3,944	-	508000	Overtime	-		
1,440	2,486	-	508600	Mobile Comm Allowance	-		
143,478	163,821	178,005	511000	Fringe - Payroll Taxes	94,593		
219,775	223,604	298,877	512000	Fringe - Retirement PERS	146,366		
269,567	293,786	383,668	513000	Fringe - Health and Welfare	183,708		
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
23,895	10,900	1,048	514000	Fringe - Unemployment	-		
4,938	5,222	8,257	515000	Fringe - Other Benefits	4,377		
-	17,842	31,760	519000	Pension Oblig Bonds Contrib	22,442		
1,800	2,625	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,404,070</b>	<b>2,696,035</b>	<b>3,010,548</b>		<b>Total Personnel Services</b>	<b>1,585,215</b>		
<i><b>Materials and Services</b></i>							
14,514	13,901	21,530	520100	Office Supplies	41,860		
15,995	20,534	2,000	520110	Computer Equipment	-		
632	2,817	-	520120	Meetings Expenditures	-		
39	-	-	520130	Postage	-		
1,688	77	-	520140	OfficeSupply-PromoandConsult Sup	-		
605	391	4,820	520500	Operating Supplies	4,916		
3	114	-	520520	Operating Supplies - Audio Visual	-		
-	1,859	-	520580	Operating Supplies - Uniforms	-		
7,996	11,019	3,030	521000	Subscriptions and Dues	3,090		
680	550	-	521100	Membership and Professional Dues	-		
-	878	-	521200	Publications and Subscriptions	-		
-	14	-	522000	Food	-		
93,683	202,717	52,360	524000	Contracted Professional Svcs	93,408		
-	88	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
-	59	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
-	2,100	-	524600	Sponsorship Expenditures	-		
-	-	3,080	525100	Utility Services	3,142		
480	573	-	525120	Utility Services - Telecommunications	-		
-	-	5,590	526000	Maintenance and Repair Services	5,702		
8,385	3,829	22,590	528000	Other Purchased Services	23,042		
-	23	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Communications</b>							
-	866	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	610	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	3,189	-	540000	Charges for Services	-	-	-
364	15	2,360	545000	Travel	2,408	-	-
1,377	457	-	545100	Travel and Lodging	-	-	-
291	359	-	545200	Mileage, Taxi and Parking	-	-	-
192	207	-	545300	Meals and Entertainment	-	-	-
4,364	8,329	8,860	545500	Staff Development	18,017	-	-
-	430	-	545510	Tuition Reimbursement	-	-	-
1,173	3,730	-	545520	Conference Fees	-	-	-
1,113	-	7,850	549000	Miscellaneous Expenditures	8,007	-	-
<b>153,574</b>	<b>279,738</b>	<b>134,070</b>	<b>Total Materials and Services</b>		<b>203,592</b>	-	-
<b>\$2,557,643</b>	<b>\$2,975,773</b>	<b>\$3,144,618</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,788,807</b>	-	-

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Communications (Director's Office)</b>							
<i>Personnel Services</i>							
222,708	261,690	281,948	501000	Reg Employees-Full Time-Exempt	302,858		
-	20,004	-	501500	Reg Empl-Full Time-Non-Exempt	-		
-	2,820	-	508000	Overtime	-		
17,081	22,385	24,420	511000	Fringe - Payroll Taxes	25,524		
28,165	35,673	41,988	512000	Fringe - Retirement PERS	41,286		
39,336	52,254	46,656	513000	Fringe - Health and Welfare	45,924		
23,895	-	-	514000	Fringe - Unemployment	-		
567	646	1,110	515000	Fringe - Other Benefits	1,164		
-	2,831	4,359	519000	Pension Oblig Bonds Contrib	6,057		
-	600	-	519500	Fringe - Insurance - Opt Out	-		
<b>331,751</b>	<b>398,903</b>	<b>400,481</b>		<b>Total Personnel Services</b>	<b>422,813</b>		
<i>Materials and Services</i>							
-	1,859	-	520580	Operating Supplies - Uniforms	-		
16	-	-	545200	Mileage, Taxi and Parking	-		
-	30	-	545300	Meals and Entertainment	-		
-	22	-	545500	Staff Development	-		
<b>16</b>	<b>1,911</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>-</b>		
<b>\$331,767</b>	<b>\$400,814</b>	<b>\$400,481</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$422,813</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Communications (Program &amp; Facility)</b>							
<i>Personnel Services</i>							
673,442	896,068	1,102,450	501000	Reg Employees-Full Time-Exempt	416,278		
13,790	-	-	502000	Reg Employees-Part Time-Exempt	-		
-	38,156	-	503000	Temporary Employees - Hourly	-		
597	-	-	503100	Temporary Employees - Salaried	-		
-	281	-	508000	Overtime	-		
1,440	2,486	-	508600	Mobile Comm Allowance	-		
56,844	77,472	92,664	511000	Fringe - Payroll Taxes	35,077		
89,774	108,834	152,818	512000	Fringe - Retirement PERS	48,939		
108,486	137,090	197,044	513000	Fringe - Health and Welfare	61,224		
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	9,852	-	514000	Fringe - Unemployment	-		
2,119	2,433	4,288	515000	Fringe - Other Benefits	1,589		
-	8,463	16,535	519000	Pension Oblig Bonds Contrib	8,326		
<b>946,492</b>	<b>1,282,134</b>	<b>1,565,799</b>		<b>Total Personnel Services</b>	<b>571,433</b>		
<i>Materials and Services</i>							
9,127	10,181	15,010	520100	Office Supplies	35,210		
1,312	9,535	2,000	520110	Computer Equipment	-		
632	2,817	-	520120	Meetings Expenditures	-		
39	-	-	520130	Postage	-		
-	77	-	520140	OfficeSupply-PromoandConsult Sup	-		
220	11	4,310	520500	Operating Supplies	4,396		
3	114	-	520520	Operating Supplies - Audio Visual	-		
240	162	2,360	521000	Subscriptions and Dues	2,407		
530	550	-	521100	Membership and Professional Dues	-		
-	19	-	521200	Publications and Subscriptions	-		
-	14	-	522000	Food	-		
79,078	202,270	52,360	524000	Contracted Professional Svcs	93,408		
-	48	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
-	2,100	-	524600	Sponsorship Expenditures	-		
-	-	3,080	525100	Utility Services	3,142		
-	155	-	525120	Utility Services - Telecommunications	-		
-	-	4,410	526000	Maintenance and Repair Services	4,498		
6,854	3,829	16,940	528000	Other Purchased Services	17,279		
-	23	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	866	-	528300	Other Purchased Services - Temporary Help Services	-		
-	544	-	528400	Other Purchased Services - Printing and Graphics	-		
-	3,189	-	540000	Charges for Services	-		
364	15	1,230	545000	Travel	1,255		
1,377	457	-	545100	Travel and Lodging	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Communications (Program &amp; Facility)</b>							
100	359	-	545200	Mileage, Taxi and Parking	-	-	-
192	178	-	545300	Meals and Entertainment	-	-	-
4,114	8,307	3,160	545500	Staff Development	12,203	-	-
-	430	-	545510	Tuition Reimbursement	-	-	-
1,173	3,730	-	545520	Conference Fees	-	-	-
363	-	7,850	549000	Miscellaneous Expenditures	8,007	-	-
<b>105,717</b>	<b>249,979</b>	<b>112,710</b>	<b>Total Materials and Services</b>		<b>181,805</b>	-	-
<b>\$1,052,209</b>	<b>\$1,532,114</b>	<b>\$1,678,509</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$753,238</b>	-	-

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Communications (Policy &amp; Planning)</b>							
<i>Personnel Services</i>							
313,965	331,266	246,206	501000	Reg Employees-Full Time-Exempt	-		
17,915	-	72,807	502000	Reg Employees-Part Time-Exempt	-		
20,778	30,548	-	503000	Temporary Employees - Hourly	-		
962	223	-	508000	Overtime	-		
29,797	30,846	26,824	511000	Fringe - Payroll Taxes	-		
38,708	28,469	40,810	512000	Fringe - Retirement PERS	-		
60,976	49,710	62,208	513000	Fringe - Health and Welfare	-		
-	1,048	1,048	514000	Fringe - Unemployment	-		
967	978	1,261	515000	Fringe - Other Benefits	-		
-	2,731	4,785	519000	Pension Oblig Bonds Contrib	-		
1,800	2,025	-	519500	Fringe - Insurance - Opt Out	-		
<b>485,868</b>	<b>477,846</b>	<b>455,949</b>		<b>Total Personnel Services</b>	-		
<b>\$485,868</b>	<b>\$477,846</b>	<b>\$455,949</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$0</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Communications (Design &amp; Standards)</b>							
<i>Personnel Services</i>							
390,540	379,629	405,522	501000	Reg Employees-Full Time-Exempt	414,593		
45,556	-	-	501500	Reg Empl-Full Time-Non-Exempt	-		
14,268	-	-	502000	Reg Employees-Part Time-Exempt	-		
23,974	13,444	-	503000	Temporary Employees - Hourly	-		
681	620	-	508000	Overtime	-		
39,757	33,117	34,097	511000	Fringe - Payroll Taxes	33,992		
63,128	50,629	63,261	512000	Fringe - Retirement PERS	56,141		
60,769	54,731	77,760	513000	Fringe - Health and Welfare	76,560		
1,285	1,164	1,598	515000	Fringe - Other Benefits	1,624		
-	3,817	6,081	519000	Pension Oblig Bonds Contrib	8,059		
<b>639,959</b>	<b>537,152</b>	<b>588,319</b>		<b>Total Personnel Services</b>	<b>590,969</b>		
<i>Materials and Services</i>							
5,387	3,721	6,520	520100	Office Supplies	6,650		
14,683	10,999	-	520110	Computer Equipment	-		
1,688	-	-	520140	OfficeSupply-PromoandConsult Sup	-		
385	381	510	520500	Operating Supplies	520		
7,756	10,858	670	521000	Subscriptions and Dues	683		
150	-	-	521100	Membership and Professional Dues	-		
-	859	-	521200	Publications and Subscriptions	-		
14,605	447	-	524000	Contracted Professional Svcs	-		
-	40	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
-	59	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
480	418	-	525120	Utility Services - Telecommunications	-		
-	-	1,180	526000	Maintenance and Repair Services	1,204		
1,532	-	5,650	528000	Other Purchased Services	5,763		
-	66	-	528400	Other Purchased Services - Printing and Graphics	-		
-	-	1,130	545000	Travel	1,153		
174	-	-	545200	Mileage, Taxi and Parking	-		
250	-	5,700	545500	Staff Development	5,814		
750	-	-	549000	Miscellaneous Expenditures	-		
<b>47,840</b>	<b>27,847</b>	<b>21,360</b>		<b>Total Materials and Services</b>	<b>21,787</b>		
<b>\$687,799</b>	<b>\$564,999</b>	<b>\$609,679</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$612,756</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Council Office</b>							
<i><b>Personnel Services</b></i>							
350,905	365,904	380,888	500000	Elected Official Salaries	416,317		
1,675,226	1,802,558	2,329,436	501000	Reg Employees-Full Time-Exempt	2,332,850		
-	144,110	-	501500	Reg Empl-Full Time-Non-Exempt	-		
74,413	52,370	-	502000	Reg Employees-Part Time-Exempt	-		
88,034	73,021	78,000	503000	Temporary Employees - Hourly	101,560		
1,869	38,997	5,000	508000	Overtime	5,100		
11,975	13,151	12,600	508600	Mobile Comm Allowance	12,600		
161,744	185,217	235,378	511000	Fringe - Payroll Taxes	240,882		
217,852	247,074	337,650	512000	Fringe - Retirement PERS	325,026		
338,820	349,970	493,914	513000	Fringe - Health and Welfare	459,000		
-	4,405	-	514000	Fringe - Unemployment	172		
5,552	6,107	10,822	515000	Fringe - Other Benefits	11,025		
-	22,524	40,841	519000	Pension Oblig Bonds Contrib	55,084		
3,600	8,025	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,929,990</b>	<b>3,313,434</b>	<b>3,924,529</b>		<b>Total Personnel Services</b>	<b>3,959,616</b>		
<i><b>Materials and Services</b></i>							
15,501	32,629	59,629	520100	Office Supplies	73,181		
8,978	14,458	-	520110	Computer Equipment	-		
36,313	53,652	-	520120	Meetings Expenditures	-		
55	71	-	520130	Postage	-		
-	116	-	520140	OfficeSupply-PromoandConsult Sup	-		
2,253	47	905	520500	Operating Supplies	923		
6	600	-	520520	Operating Supplies - Audio Visual	-		
-	94	-	520550	Operating Supplies - Telecommunications	-		
2,268	1,800	2,382	521000	Subscriptions and Dues	2,430		
8,501	11,069	-	521100	Membership and Professional Dues	-		
1,422	1,825	-	521200	Publications and Subscriptions	-		
232,019	400,000	755,307	524000	Contracted Professional Svcs	522,145		
3,728	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	5,940	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
-	208	-	524050	Contracted Prof Svcs - Advertising	-		
408	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
91,602	12,435	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
29,622	17,937	35,000	524600	Sponsorship Expenditures	23,000		
-	-	1,780	525100	Utility Services	1,816		
250	23	-	525120	Utility Services - Telecommunications	-		
-	-	31,047	526000	Maintenance and Repair Services	1,068		
-	465	942	526500	Rentals	961		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Council Office</b>							
1,140	1,140	-	526560	Rentals - Parking Space	-		
5,819	676	19,894	528000	Other Purchased Services	20,292		
-	155	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
137	-	-	528040	Other Purchased Services - Meeting Planner	-		
12,474	15,995	-	528400	Other Purchased Services - Printing and Graphics	-		
-	4,200	-	530000	Payments to Other Agencies	-		
-	4,201	-	540000	Charges for Services	-		
4,597	14,463	55,831	545000	Travel	56,948		
35,324	33,979	-	545100	Travel and Lodging	-		
6,846	6,649	-	545200	Mileage, Taxi and Parking	-		
1,824	4,434	-	545300	Meals and Entertainment	-		
5,489	2,208	45,861	545500	Staff Development	48,418		
333	-	-	545510	Tuition Reimbursement	-		
15,121	20,643	-	545520	Conference Fees	-		
-	7,750	-	545530	Outreach Development	-		
-	-	25,655	547000	Council Costs	26,166		
-	-	7,078	549000	Miscellaneous Expenditures	7,220		
<b>522,029</b>	<b>669,861</b>	<b>1,041,311</b>		<b>Total Materials and Services</b>	<b>784,568</b>		
<b>\$3,452,019</b>	<b>\$3,983,295</b>	<b>\$4,965,840</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$4,744,184</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Council (Leadership and Policy Develop)</b>							
<i><b>Personnel Services</b></i>							
350,905	365,904	380,888	500000	Elected Official Salaries	416,317		
436,069	473,350	544,867	501000	Reg Employees-Full Time-Exempt	607,113		
-	19,742	-	501500	Reg Empl-Full Time-Non-Exempt	-		
49,749	52,370	-	502000	Reg Employees-Part Time-Exempt	-		
53,436	65,096	65,000	503000	Temporary Employees - Hourly	66,300		
539	30,929	5,000	508000	Overtime	5,100		
8,000	8,476	7,200	508600	Mobile Comm Allowance	7,200		
63,891	74,356	84,395	511000	Fringe - Payroll Taxes	92,371		
80,186	95,116	112,052	512000	Fringe - Retirement PERS	117,365		
163,854	162,196	229,374	513000	Fringe - Health and Welfare	214,200		
-	4,405	-	514000	Fringe - Unemployment	172		
2,847	3,040	4,047	515000	Fringe - Other Benefits	4,431		
-	8,258	14,076	519000	Pension Oblig Bonds Contrib	20,570		
3,000	5,250	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,212,475</b>	<b>1,368,489</b>	<b>1,446,899</b>		<b>Total Personnel Services</b>	<b>1,551,139</b>		
<i><b>Materials and Services</b></i>							
10,245	12,739	27,223	520100	Office Supplies	27,767		
1,419	5,197	-	520110	Computer Equipment	-		
15,517	20,711	-	520120	Meetings Expenditures	-		
25	2	-	520130	Postage	-		
-	65	-	520140	OfficeSupply-PromoandConsult Sup	-		
1,430	9	905	520500	Operating Supplies	923		
-	94	-	520550	Operating Supplies - Telecommunications	-		
40	250	707	521000	Subscriptions and Dues	721		
4,071	3,625	-	521100	Membership and Professional Dues	-		
680	197	-	521200	Publications and Subscriptions	-		
42,075	47,893	47,116	524000	Contracted Professional Svcs	48,058		
3,728	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	1,040	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
5,313	5,001	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
3,590	4,635	-	524600	Sponsorship Expenditures	-		
-	-	1,780	525100	Utility Services	1,816		
-	-	31,047	526000	Maintenance and Repair Services	1,068		
-	-	942	526500	Rentals	961		
2,354	-	19,894	528000	Other Purchased Services	20,292		
43	-	-	528040	Other Purchased Services - Meeting Planner	-		
11,206	12,380	-	528400	Other Purchased Services - Printing and Graphics	-		
1,921	12,154	33,505	545000	Travel	34,175		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Council (Leadership and Policy Develop)</b>							
24,471	28,888	-	545100	Travel and Lodging	-		
3,193	4,785	-	545200	Mileage, Taxi and Parking	-		
604	3,376	-	545300	Meals and Entertainment	-		
330	150	7,015	545500	Staff Development	7,155		
8,406	12,055	-	545520	Conference Fees	-		
-	-	25,655	547000	Council Costs	26,166		
-	-	7,078	549000	Miscellaneous Expenditures	7,220		
<b>140,660</b>	<b>175,246</b>	<b>202,867</b>		<b>Total Materials and Services</b>	<b>176,322</b>		
<b>\$1,353,136</b>	<b>\$1,543,735</b>	<b>\$1,649,766</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,727,461</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Council (Office of Chief Oper Officer)</b>							
<i><b>Personnel Services</b></i>							
819,791	842,488	1,118,070	501000	Reg Employees-Full Time-Exempt	1,150,654		
-	85,031	-	501500	Reg Empl-Full Time-Non-Exempt	-		
13,182	-	-	502000	Reg Employees-Part Time-Exempt	-		
6,061	6,751	13,000	503000	Temporary Employees - Hourly	13,260		
454	6,805	-	508000	Overtime	-		
1,150	2,275	3,000	508600	Mobile Comm Allowance	3,000		
62,936	70,901	95,010	511000	Fringe - Payroll Taxes	98,071		
85,509	90,264	136,959	512000	Fringe - Retirement PERS	133,064		
114,412	115,584	171,228	513000	Fringe - Health and Welfare	168,300		
-	-	-	514000	Fringe - Unemployment	-		
1,832	2,001	4,282	515000	Fringe - Other Benefits	4,435		
-	8,951	16,769	519000	Pension Oblig Bonds Contrib	23,013		
263	1,125	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,105,589</b>	<b>1,232,177</b>	<b>1,558,318</b>		<b>Total Personnel Services</b>	<b>1,593,797</b>		
<i><b>Materials and Services</b></i>							
4,740	18,300	24,941	520100	Office Supplies	33,860		
4,464	5,215	-	520110	Computer Equipment	-		
11,390	23,507	-	520120	Meetings Expenditures	-		
30	-	-	520130	Postage	-		
348	37	-	520500	Operating Supplies	-		
6	600	-	520520	Operating Supplies - Audio Visual	-		
2,228	1,070	1,675	521000	Subscriptions and Dues	1,709		
2,270	4,044	-	521100	Membership and Professional Dues	-		
214	15	-	521200	Publications and Subscriptions	-		
161,549	225,819	437,206	524000	Contracted Professional Svcs	372,222		
-	4,900	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
-	208	-	524050	Contracted Prof Svcs - Advertising	-		
300	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
62,440	1,535	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
14,532	12,052	32,000	524600	Sponsorship Expenditures	20,000		
3,465	676	-	528000	Other Purchased Services	-		
148	2,154	-	528400	Other Purchased Services - Printing and Graphics	-		
376	2,309	8,725	545000	Travel	8,900		
4,780	5,066	-	545100	Travel and Lodging	-		
367	341	-	545200	Mileage, Taxi and Parking	-		
913	854	-	545300	Meals and Entertainment	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Council (Office of Chief Oper Officer)</b>							
5,099	1,633	33,742	545500	Staff Development	29,117		
333	-	-	545510	Tuition Reimbursement	-		
4,950	7,219	-	545520	Conference Fees	-		
-	7,750	-	545530	Outreach Development	-		
<b>284,944</b>	<b>325,304</b>	<b>538,289</b>	<b>Total Materials and Services</b>		<b>465,808</b>		
<b>\$1,390,533</b>	<b>\$1,557,481</b>	<b>\$2,096,607</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,059,605</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Council (Government Affairs and Policy Development)</b>							
<i><b>Personnel Services</b></i>							
419,366	486,720	666,499	501000	Reg Employees-Full Time-Exempt	575,083		
-	39,337	-	501500	Reg Empl-Full Time-Non-Exempt	-		
11,482	-	-	502000	Reg Employees-Part Time-Exempt	-		
28,537	1,174	-	503000	Temporary Employees - Hourly	22,000		
876	1,263	-	508000	Overtime	-		
2,825	2,400	2,400	508600	Mobile Comm Allowance	2,400		
34,917	39,960	55,973	511000	Fringe - Payroll Taxes	50,440		
52,158	61,695	88,639	512000	Fringe - Retirement PERS	74,597		
60,554	72,189	93,312	513000	Fringe - Health and Welfare	76,500		
873	1,066	2,493	515000	Fringe - Other Benefits	2,159		
-	5,315	9,996	519000	Pension Oblig Bonds Contrib	11,501		
338	1,650	-	519500	Fringe - Insurance - Opt Out	-		
<b>611,926</b>	<b>712,768</b>	<b>919,312</b>		<b>Total Personnel Services</b>	<b>814,680</b>		
<i><b>Materials and Services</b></i>							
516	1,590	7,465	520100	Office Supplies	11,554		
3,094	4,046	-	520110	Computer Equipment	-		
9,406	9,434	-	520120	Meetings Expenditures	-		
-	68	-	520130	Postage	-		
-	52	-	520140	OfficeSupply-PromoandConsult Sup	-		
475	-	-	520500	Operating Supplies	-		
-	480	-	521000	Subscriptions and Dues	-		
2,160	3,400	-	521100	Membership and Professional Dues	-		
528	1,613	-	521200	Publications and Subscriptions	-		
28,395	126,288	270,985	524000	Contracted Professional Svcs	101,865		
108	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
23,850	5,900	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
11,500	1,250	3,000	524600	Sponsorship Expenditures	3,000		
250	23	-	525120	Utility Services - Telecommunications	-		
-	465	-	526500	Rentals	-		
1,140	1,140	-	526560	Rentals - Parking Space	-		
-	155	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
94	-	-	528040	Other Purchased Services - Meeting Planner	-		
1,119	1,461	-	528400	Other Purchased Services - Printing and Graphics	-		
-	4,200	-	530000	Payments to Other Agencies	-		
-	4,201	-	540000	Charges for Services	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Council (Government Affairs and Policy Development)</b>								
2,300	-	13,601	545000	Travel		13,873		
6,073	25	-	545100	Travel and Lodging		-		
3,286	1,523	-	545200	Mileage, Taxi and Parking		-		
307	204	-	545300	Meals and Entertainment		-		
60	425	5,104	545500	Staff Development		12,146		
1,765	1,369	-	545520	Conference Fees		-		
<b>96,425</b>	<b>169,311</b>	<b>300,155</b>	<b>Total Materials and Services</b>			<b>142,438</b>		
<b>\$708,350</b>	<b>\$882,079</b>	<b>\$1,219,467</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$957,118</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Finance and Regulatory Services</b>							
<i><b>Personnel Services</b></i>							
1,911,221	2,009,946	2,197,962	501000	Reg Employees-Full Time-Exempt	2,406,174		
378,407	407,454	603,479	501500	Reg Empl-Full Time-Non-Exempt	586,446		
136,909	130,516	69,354	502000	Reg Employees-Part Time-Exempt	70,556		
-	20,125	45,496	502500	Reg Empl-Part Time-Non-Exempt	49,951		
26,013	6,711	-	503000	Temporary Employees - Hourly	-		
2,859	11,624	12,642	508000	Overtime	1,020		
1,200	1,200	600	508600	Mobile Comm Allowance	600		
198,336	210,216	247,326	511000	Fringe - Payroll Taxes	262,679		
320,545	329,190	427,258	512000	Fringe - Retirement PERS	417,419		
439,858	503,882	590,976	513000	Fringe - Health and Welfare	581,700		
3,000	10,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
2,057	3,549	3,228	514000	Fringe - Unemployment	10,760		
7,819	8,043	11,635	515000	Fringe - Other Benefits	12,503		
-	25,094	44,075	519000	Pension Oblig Bonds Contrib	62,282		
7,650	6,525	-	519500	Fringe - Insurance - Opt Out	-		
<b>3,435,874</b>	<b>3,684,075</b>	<b>4,254,031</b>		<b>Total Personnel Services</b>	<b>4,462,090</b>		
<i><b>Materials and Services</b></i>							
15,043	38,453	25,440	520100	Office Supplies	27,948		
6,684	-	-	520110	Computer Equipment	-		
1,542	1,203	-	520120	Meetings Expenditures	-		
45	-	-	520140	OfficeSupply-PromoandConsult Sup	-		
-	212	-	520500	Operating Supplies	-		
-	332	-	520510	Operating Supplies - Small Tools, Equip	-		
-	22	-	520520	Operating Supplies - Audio Visual	-		
-	(584)	-	520535	Operating Supplies - Food for Prg Part	-		
15	-	-	520580	Operating Supplies - Uniforms	-		
1,811	2,334	15,730	521000	Subscriptions and Dues	13,901		
11,375	8,585	-	521100	Membership and Professional Dues	-		
2,448	635	-	521200	Publications and Subscriptions	-		
-	-	710	521500	Maintenance and Repairs Supplies	724		
75,392	108,530	168,830	524000	Contracted Professional Svcs	162,169		
-	20,750	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
504	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
1,628	1,334	-	524050	Contracted Prof Svcs - Advertising	-		
7,518	24,812	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
153	104	-	524500	Marketing Expenditures	-		
21,729	25,300	9,950	524600	Sponsorship Expenditures	20,149		
-	-	2,410	526000	Maintenance and Repair Services	2,458		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Finance and Regulatory Services</b>							
42,097	52,628	106,840	528000	Other Purchased Services	108,977		
196	-	-	528020	Other Purchased Services - Audio Visual	-		
-	567	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
52,332	51,667	-	528200	Banking Services	-		
23,527	43,018	-	528210	Credit Card Fees	-		
2,653	-	-	528300	Other Purchased Services - Temporary Help Services	-		
8,651	27,405	-	528400	Other Purchased Services - Printing and Graphics	-		
284,241	302,316	295,370	530000	Payments to Other Agencies	364,788		
807	423	28,300	545000	Travel	28,867		
22,620	10,669	-	545100	Travel and Lodging	-		
972	686	-	545200	Mileage, Taxi and Parking	-		
3,656	3,055	-	545300	Meals and Entertainment	-		
47,069	14,337	30,690	545500	Staff Development	31,304		
3,314	2,660	-	545510	Tuition Reimbursement	-		
14,146	13,191	-	545520	Conference Fees	-		
-	560	-	545530	Outreach Development	-		
1,700	1,304	4,190	549000	Miscellaneous Expenditures	4,273		
<b>653,867</b>	<b>756,509</b>	<b>688,460</b>		<b>Total Materials and Services</b>	<b>765,558</b>		
<b>\$4,089,742</b>	<b>\$4,440,583</b>	<b>\$4,942,491</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$5,227,648</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Finance and Regulatory Services (Office of the CFO)</b>							
<i>Personnel Services</i>							
197,697	339,967	444,703	501000	Reg Employees-Full Time-Exempt	478,869		
-	35,233	55,802	501500	Reg Empl-Full Time-Non-Exempt	58,676		
-	1,750	-	508000	Overtime	-		
-	600	-	508600	Mobile Comm Allowance	-		
15,036	29,045	43,068	511000	Fringe - Payroll Taxes	45,290		
28,181	54,615	79,982	512000	Fringe - Retirement PERS	79,558		
28,832	61,700	77,760	513000	Fringe - Health and Welfare	76,524		
2,057	-	-	514000	Fringe - Unemployment	-		
459	820	1,941	515000	Fringe - Other Benefits	2,042		
-	3,776	7,690	519000	Pension Oblig Bonds Contrib	10,752		
<b>272,264</b>	<b>527,505</b>	<b>710,946</b>		<b>Total Personnel Services</b>	<b>751,711</b>		
<i>Materials and Services</i>							
104	7,733	2,000	520100	Office Supplies	3,040		
1,626	-	-	520110	Computer Equipment	-		
36	252	-	520120	Meetings Expenditures	-		
-	22	-	520520	Operating Supplies - Audio Visual	-		
198	99	1,050	521000	Subscriptions and Dues	1,071		
747	850	-	521100	Membership and Professional Dues	-		
-	135	-	521200	Publications and Subscriptions	-		
4,500	7,260	17,800	524000	Contracted Professional Svcs	18,156		
504	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	384	-	524050	Contracted Prof Svcs - Advertising	-		
21,477	585	-	528000	Other Purchased Services	-		
26,315	-	-	530000	Payments to Other Agencies	-		
225	-	4,830	545000	Travel	4,927		
869	2,292	-	545100	Travel and Lodging	-		
14	150	-	545200	Mileage, Taxi and Parking	-		
23	121	-	545300	Meals and Entertainment	-		
370	106	2,130	545500	Staff Development	2,173		
399	-	-	545510	Tuition Reimbursement	-		
1,535	4,715	-	545520	Conference Fees	-		
457	-	520	549000	Miscellaneous Expenditures	530		
<b>59,401</b>	<b>24,705</b>	<b>28,330</b>		<b>Total Materials and Services</b>	<b>29,897</b>		
<b>\$331,664</b>	<b>\$552,209</b>	<b>\$739,276</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$781,608</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Finance and Regulatory Services (Accounting Services Division)</b>							
<i><b>Personnel Services</b></i>							
713,229	713,697	801,362	501000	Reg Employees-Full Time-Exempt	850,535		
378,407	324,262	401,618	501500	Reg Empl-Full Time-Non-Exempt	442,818		
62,455	91,590	69,354	502000	Reg Employees-Part Time-Exempt	70,556		
-	20,125	40,732	502500	Reg Empl-Part Time-Non-Exempt	49,951		
10,450	6,711	-	503000	Temporary Employees - Hourly	-		
1,744	2,424	3,896	508000	Overtime	1,020		
95,053	96,457	110,818	511000	Fringe - Payroll Taxes	119,422		
154,277	146,560	191,543	512000	Fringe - Retirement PERS	183,644		
215,469	228,342	303,264	513000	Fringe - Health and Welfare	298,536		
3,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
4,112	3,964	5,369	515000	Fringe - Other Benefits	5,848		
-	11,196	19,742	519000	Pension Oblig Bonds Contrib	28,297		
4,500	4,725	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,642,697</b>	<b>1,656,055</b>	<b>1,947,698</b>		<b>Total Personnel Services</b>	<b>2,050,627</b>		
<i><b>Materials and Services</b></i>							
7,429	20,520	12,740	520100	Office Supplies	13,994		
2,694	-	-	520110	Computer Equipment	-		
107	27	-	520120	Meetings Expenditures	-		
-	332	-	520510	Operating Supplies - Small Tools, Equip	-		
413	-	7,120	521000	Subscriptions and Dues	5,120		
3,535	3,240	-	521100	Membership and Professional Dues	-		
279	500	-	521200	Publications and Subscriptions	-		
-	-	710	521500	Maintenance and Repairs Supplies	724		
63,763	87,909	151,030	524000	Contracted Professional Svcs	144,013		
-	20,750	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
1,628	-	-	524050	Contracted Prof Svcs - Advertising	-		
-	-	2,410	526000	Maintenance and Repair Services	2,458		
10,037	50,571	85,800	528000	Other Purchased Services	87,516		
-	567	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
52,332	51,667	-	528200	Banking Services	-		
23,527	43,018	-	528210	Credit Card Fees	-		
2,653	-	-	528300	Other Purchased Services - Temporary Help Services	-		
6,706	10,107	-	528400	Other Purchased Services - Printing and Graphics	-		
252,925	297,316	287,000	530000	Payments to Other Agencies	356,250		
25	-	8,010	545000	Travel	8,170		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Finance and Regulatory Services (Accounting Services Division)</b>							
13,240	4,996	-	545100	Travel and Lodging	-	-	-
229	82	-	545200	Mileage, Taxi and Parking	-	-	-
1,322	1,631	-	545300	Meals and Entertainment	-	-	-
39,315	8,166	16,680	545500	Staff Development	17,013	-	-
1,305	698	-	545510	Tuition Reimbursement	-	-	-
5,648	6,446	-	545520	Conference Fees	-	-	-
836	1,304	1,950	549000	Miscellaneous Expenditures	1,989	-	-
<b>489,949</b>	<b>609,847</b>	<b>573,450</b>		<b>Total Materials and Services</b>	<b>637,247</b>		
<b>\$2,132,646</b>	<b>\$2,265,902</b>	<b>\$2,521,148</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$2,687,874</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Finance and Regulatory Services (Budget and Financial Mgmt)</b>							
<i><b>Personnel Services</b></i>							
393,248	313,189	408,703	501000	Reg Employees-Full Time-Exempt	431,503		
34,780	14,393	-	502000	Reg Employees-Part Time-Exempt	-		
15,563	-	-	503000	Temporary Employees - Hourly	-		
1,115	-	4,055	508000	Overtime	-		
1,200	600	-	508600	Mobile Comm Allowance	-		
35,900	26,619	34,686	511000	Fringe - Payroll Taxes	36,371		
52,570	34,717	56,022	512000	Fringe - Retirement PERS	55,483		
74,633	53,257	69,984	513000	Fringe - Health and Welfare	68,868		
-	3,549	-	514000	Fringe - Unemployment	-		
1,205	995	1,578	515000	Fringe - Other Benefits	1,676		
-	3,278	6,180	519000	Pension Oblig Bonds Contrib	8,630		
450	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>610,663</b>	<b>452,397</b>	<b>581,208</b>		<b>Total Personnel Services</b>	<b>602,531</b>		
<i><b>Materials and Services</b></i>							
4,337	4,099	4,310	520100	Office Supplies	4,396		
1,257	-	-	520110	Computer Equipment	-		
92	147	-	520120	Meetings Expenditures	-		
-	-	1,800	521000	Subscriptions and Dues	1,836		
450	1,460	-	521100	Membership and Professional Dues	-		
427	4,440	-	524000	Contracted Professional Svcs	-		
7,518	24,812	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
2,249	382	13,710	528000	Other Purchased Services	13,984		
1,421	2,735	-	528400	Other Purchased Services - Printing and Graphics	-		
-	-	6,980	545000	Travel	7,120		
1,891	291	-	545100	Travel and Lodging	-		
214	99	-	545200	Mileage, Taxi and Parking	-		
226	84	-	545300	Meals and Entertainment	-		
-	-	4,620	545500	Staff Development	4,712		
1,610	295	-	545510	Tuition Reimbursement	-		
915	1,074	-	545520	Conference Fees	-		
-	-	670	549000	Miscellaneous Expenditures	683		
<b>22,608</b>	<b>39,919</b>	<b>32,090</b>		<b>Total Materials and Services</b>	<b>32,731</b>		
<b>\$633,271</b>	<b>\$492,316</b>	<b>\$613,298</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$635,262</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Finance and Regulatory Services (Risk Management)</b>							
<i><b>Personnel Services</b></i>							
154,780	113,343	88,094	501000	Reg Employees-Full Time-Exempt	92,599		
-	47,959	80,829	501500	Reg Empl-Full Time-Non-Exempt	84,952		
39,674	24,533	-	502000	Reg Employees-Part Time-Exempt	-		
-	-	4,764	502500	Reg Empl-Part Time-Non-Exempt	-		
-	7,449	769	508000	Overtime	-		
-	-	600	508600	Mobile Comm Allowance	600		
15,636	15,036	14,662	511000	Fringe - Payroll Taxes	14,972		
26,582	26,447	26,941	512000	Fringe - Retirement PERS	26,278		
34,779	48,210	31,104	513000	Fringe - Health and Welfare	30,600		
661	586	661	515000	Fringe - Other Benefits	700		
-	1,933	2,605	519000	Pension Oblig Bonds Contrib	3,551		
1,350	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>273,463</b>	<b>285,495</b>	<b>251,029</b>		<b>Total Personnel Services</b>	<b>254,252</b>		
<i><b>Materials and Services</b></i>							
211	1,177	1,050	520100	Office Supplies	1,071		
-	212	-	520500	Operating Supplies	-		
-	-	770	521000	Subscriptions and Dues	785		
1,080	1,060	-	521100	Membership and Professional Dues	-		
-	6	-	528000	Other Purchased Services	-		
557	-	1,150	545000	Travel	1,173		
1,860	834	-	545100	Travel and Lodging	-		
218	-	-	545200	Mileage, Taxi and Parking	-		
411	107	-	545300	Meals and Entertainment	-		
546	467	980	545500	Staff Development	1,000		
1,960	501	-	545520	Conference Fees	-		
378	-	-	549000	Miscellaneous Expenditures	-		
<b>7,222</b>	<b>4,363</b>	<b>3,950</b>		<b>Total Materials and Services</b>	<b>4,029</b>		
<b>\$280,685</b>	<b>\$289,858</b>	<b>\$254,979</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$258,281</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Finance and Regulatory Services (Procurement)</b>							
<i>Personnel Services</i>							
452,266	529,750	455,100	501000	Reg Employees-Full Time-Exempt	552,668		
-	-	65,230	501500	Reg Empl-Full Time-Non-Exempt	-		
-	-	3,922	508000	Overtime	-		
36,710	43,060	44,092	511000	Fringe - Payroll Taxes	46,624		
58,934	66,852	72,770	512000	Fringe - Retirement PERS	72,456		
86,145	112,373	108,864	513000	Fringe - Health and Welfare	107,172		
-	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	-	3,228	514000	Fringe - Unemployment	10,760		
1,382	1,677	2,086	515000	Fringe - Other Benefits	2,237		
-	4,911	7,858	519000	Pension Oblig Bonds Contrib	11,052		
1,350	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>636,788</b>	<b>762,623</b>	<b>763,150</b>		<b>Total Personnel Services</b>	<b>802,969</b>		
<i>Materials and Services</i>							
2,962	4,923	5,340	520100	Office Supplies	5,447		
1,107	-	-	520110	Computer Equipment	-		
1,307	777	-	520120	Meetings Expenditures	-		
45	-	-	520140	OfficeSupply-PromoandConsult Sup	-		
-	(584)	-	520535	Operating Supplies - Food for Prg Part	-		
15	-	-	520580	Operating Supplies - Uniforms	-		
1,200	2,235	4,990	521000	Subscriptions and Dues	5,089		
5,563	1,975	-	521100	Membership and Professional Dues	-		
2,169	-	-	521200	Publications and Subscriptions	-		
6,702	8,920	-	524000	Contracted Professional Svcs	-		
-	950	-	524050	Contracted Prof Svcs - Advertising	-		
153	104	-	524500	Marketing Expenditures	-		
21,729	25,300	9,950	524600	Sponsorship Expenditures	20,149		
8,333	1,084	7,330	528000	Other Purchased Services	7,477		
196	-	-	528020	Other Purchased Services - Audio Visual	-		
523	14,563	-	528400	Other Purchased Services - Printing and Graphics	-		
5,000	5,000	8,370	530000	Payments to Other Agencies	8,538		
-	423	7,330	545000	Travel	7,477		
4,760	2,256	-	545100	Travel and Lodging	-		
296	355	-	545200	Mileage, Taxi and Parking	-		
1,675	1,114	-	545300	Meals and Entertainment	-		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Finance and Regulatory Services (Procurement)</b>							
6,838	5,597	6,280	545500	Staff Development	6,406		
-	1,667	-	545510	Tuition Reimbursement	-		
4,088	455	-	545520	Conference Fees	-		
-	560	-	545530	Outreach Development	-		
28	(0)	1,050	549000	Miscellaneous Expenditures	1,071		
<b>74,688</b>	<b>77,675</b>	<b>50,640</b>		<b>Total Materials and Services</b>	<b>61,654</b>		
<b>\$711,476</b>	<b>\$840,298</b>	<b>\$813,790</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$864,623</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Human Resources</b>							
<i><b>Personnel Services</b></i>							
955,447	929,372	1,303,710	501000	Reg Employees-Full Time-Exempt	1,461,375		
189,586	362,423	229,080	501500	Reg Empl-Full Time-Non-Exempt	225,671		
127,641	63,884	46,188	502000	Reg Employees-Part Time-Exempt	55,492		
-	20,643	-	502500	Reg Empl-Part Time-Non-Exempt	-		
41,172	40,051	47,000	503000	Temporary Employees - Hourly	47,940		
1,022	80,019	-	508000	Overtime	-		
960	960	-	508600	Mobile Comm Allowance	-		
104,756	118,506	137,631	511000	Fringe - Payroll Taxes	145,843		
150,430	157,487	200,783	512000	Fringe - Retirement PERS	185,759		
211,175	253,799	306,374	513000	Fringe - Health and Welfare	318,240		
5,000	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
13,772	22,699	158	514000	Fringe - Unemployment	278		
4,086	4,048	6,266	515000	Fringe - Other Benefits	6,922		
-	13,874	23,765	519000	Pension Oblig Bonds Contrib	33,625		
3,150	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,808,196</b>	<b>2,078,564</b>	<b>2,300,955</b>		<b>Total Personnel Services</b>	<b>2,481,145</b>		
<i><b>Materials and Services</b></i>							
14,022	13,837	11,957	520100	Office Supplies	12,196		
247	3,165	-	520110	Computer Equipment	-		
306	100	-	520120	Meetings Expenditures	-		
72	10	-	520130	Postage	-		
-	6,715	-	520140	OfficeSupply-PromoandConsult Sup	-		
4,391	1,209	8,214	520500	Operating Supplies	8,378		
2,701	1,513	6,532	521000	Subscriptions and Dues	6,664		
3,986	4,705	-	521100	Membership and Professional Dues	-		
2,781	2,999	-	521200	Publications and Subscriptions	-		
-	-	-	521500	Maintenance and Repairs Supplies	-		
280,322	269,145	319,585	524000	Contracted Professional Svcs	291,311		
288	25	-	524500	Marketing Expenditures	-		
926	700	-	524600	Sponsorship Expenditures	-		
-	7,282	-	525000	Contracted Property Services	-		
473	-	-	525120	Utility Services - Telecommunications	-		
795	795	-	526000	Maintenance and Repair Services	-		
60,961	76,064	66,669	528000	Other Purchased Services	50,536		
40	22	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
28	-	-	528040	Other Purchased Services - Meeting Planner	-		
-	681	-	528080	Other Purchased Services - Agency Fees	-		
-	115	-	528090	Other Purchased Svcs - Event	-		
3,384	3,463	-	528200	Banking Services	-		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Human Resources</b>							
-	11,406	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	2,566	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	9	-	532000	Government Assessments	-	-	-
167	826	5,075	545000	Travel	5,176	-	-
2,615	3,263	-	545100	Travel and Lodging	-	-	-
564	1,554	-	545200	Mileage, Taxi and Parking	-	-	-
446	336	-	545300	Meals and Entertainment	-	-	-
15,921	13,923	12,344	545500	Staff Development	12,590	-	-
20	-	-	545510	Tuition Reimbursement	-	-	-
1,269	3,585	-	545520	Conference Fees	-	-	-
-	49	-	548000	Fee Reimbursements	-	-	-
<b>396,725</b>	<b>430,063</b>	<b>430,376</b>	<b>Total Materials and Services</b>		<b>386,851</b>	-	-
<b>\$2,204,921</b>	<b>\$2,508,627</b>	<b>\$2,731,331</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,867,996</b>	-	-

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Human Resources (Director's Office)</b>							
<i>Personnel Services</i>							
144,934	151,751	227,008	501000	Reg Employees-Full Time-Exempt	224,890		
23,322	9,058	47,000	503000	Temporary Employees - Hourly	47,940		
50	-	-	508000	Overtime	-		
360	360	-	508600	Mobile Comm Allowance	-		
12,003	11,242	23,935	511000	Fringe - Payroll Taxes	22,966		
22,601	22,465	31,843	512000	Fringe - Retirement PERS	33,285		
14,020	11,220	31,104	513000	Fringe - Health and Welfare	30,600		
2,004	4,009	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
10,380	22,699	158	514000	Fringe - Unemployment	278		
237	237	879	515000	Fringe - Other Benefits	997		
-	1,526	3,486	519000	Pension Oblig Bonds Contrib	4,498		
<b>229,910</b>	<b>234,567</b>	<b>365,413</b>		<b>Total Personnel Services</b>	<b>365,454</b>		
<i>Materials and Services</i>							
9,514	11,168	9,004	520100	Office Supplies	9,184		
247	957	-	520110	Computer Equipment	-		
225	-	-	520120	Meetings Expenditures	-		
-	10	-	520130	Postage	-		
300	-	-	520500	Operating Supplies	-		
1,286	1,323	-	521000	Subscriptions and Dues	-		
959	1,835	-	521100	Membership and Professional Dues	-		
133	185	-	521200	Publications and Subscriptions	-		
30,415	21,220	48,035	524000	Contracted Professional Svcs	23,496		
926	700	-	524600	Sponsorship Expenditures	-		
-	7,282	-	525000	Contracted Property Services	-		
473	-	-	525120	Utility Services - Telecommunications	-		
968	2,936	560	528000	Other Purchased Services	571		
3,384	3,463	-	528200	Banking Services	-		
-	11,406	-	528300	Other Purchased Services - Temporary Help Services	-		
3	36	419	545000	Travel	427		
437	1,442	-	545100	Travel and Lodging	-		
40	340	-	545200	Mileage, Taxi and Parking	-		
-	18	-	545300	Meals and Entertainment	-		
2,283	1,577	1,047	545500	Staff Development	1,068		
275	470	-	545520	Conference Fees	-		
<b>51,869</b>	<b>66,368</b>	<b>59,065</b>		<b>Total Materials and Services</b>	<b>34,746</b>		
<b>\$281,779</b>	<b>\$300,936</b>	<b>\$424,478</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$400,200</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Human Resources (Benefits)</b>							
<i>Personnel Services</i>							
77,883	93,955	171,717	501000	Reg Employees-Full Time-Exempt	187,140		
49,131	72,248	108,317	501500	Reg Empl-Full Time-Non-Exempt	109,432		
-	-	46,188	502000	Reg Employees-Part Time-Exempt	55,492		
-	20,643	-	502500	Reg Empl-Part Time-Non-Exempt	-		
-	1,950	-	503000	Temporary Employees - Hourly	-		
379	1,428	-	508000	Overtime	-		
9,813	14,656	27,447	511000	Fringe - Payroll Taxes	29,714		
17,807	15,901	43,269	512000	Fringe - Retirement PERS	39,857		
16,691	47,520	73,094	513000	Fringe - Health and Welfare	73,440		
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
453	596	1,325	515000	Fringe - Other Benefits	1,452		
-	1,401	4,893	519000	Pension Oblig Bonds Contrib	7,042		
<b>174,156</b>	<b>272,298</b>	<b>476,250</b>		<b>Total Personnel Services</b>	<b>503,569</b>		
<i>Materials and Services</i>							
-	95	1,950	520100	Office Supplies	1,989		
67	-	-	520130	Postage	-		
-	6,715	-	520140	OfficeSupply-PromoandConsult Sup	-		
-	48	-	520500	Operating Supplies	-		
-	-	585	521000	Subscriptions and Dues	597		
21	361	-	521100	Membership and Professional Dues	-		
-	80	-	521200	Publications and Subscriptions	-		
121,359	131,531	164,810	524000	Contracted Professional Svcs	157,275		
8,627	15,080	-	528000	Other Purchased Services	-		
40	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	115	-	528090	Other Purchased Svs - Event	-		
-	389	-	528400	Other Purchased Services - Printing and Graphics	-		
6	68	3,190	545000	Travel	3,254		
6	106	-	545200	Mileage, Taxi and Parking	-		
630	1,960	2,815	545500	Staff Development	2,871		
-	530	-	545520	Conference Fees	-		
<b>130,757</b>	<b>157,078</b>	<b>173,350</b>		<b>Total Materials and Services</b>	<b>165,986</b>		
<b>\$304,913</b>	<b>\$429,376</b>	<b>\$649,600</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$669,555</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Human Resources (Classification, Compensation, Recruitment)</b>							
<i>Personnel Services</i>							
303,553	321,052	486,212	501000	Reg Employees-Full Time-Exempt	588,068		
48,683	165,914	55,803	501500	Reg Empl-Full Time-Non-Exempt	50,630		
58,055	-	-	502000	Reg Employees-Part Time-Exempt	-		
227	71,637	-	508000	Overtime	-		
33,161	45,093	45,578	511000	Fringe - Payroll Taxes	51,004		
40,013	52,225	64,509	512000	Fringe - Retirement PERS	62,112		
74,846	80,717	108,864	513000	Fringe - Health and Welfare	122,400		
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
1,393	1,428	2,155	515000	Fringe - Other Benefits	2,474		
-	5,368	8,130	519000	Pension Oblig Bonds Contrib	12,089		
1,350	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>561,282</b>	<b>746,235</b>	<b>771,251</b>		<b>Total Personnel Services</b>	<b>888,777</b>		
<i>Materials and Services</i>							
792	51	681	520100	Office Supplies	695		
-	345	-	520110	Computer Equipment	-		
56	12	-	520120	Meetings Expenditures	-		
1,314	975	4,293	520500	Operating Supplies	4,379		
1,032	190	3,979	521000	Subscriptions and Dues	4,059		
566	953	-	521100	Membership and Professional Dues	-		
2,045	2,188	-	521200	Publications and Subscriptions	-		
35,836	35,447	524	524000	Contracted Professional Svcs	43,000		
288	25	-	524500	Marketing Expenditures	-		
38,631	43,420	52,666	528000	Other Purchased Services	36,253		
28	-	-	528040	Other Purchased Services - Meeting Planner	-		
95	524	1,047	545000	Travel	1,068		
-	472	-	545100	Travel and Lodging	-		
157	270	-	545200	Mileage, Taxi and Parking	-		
4,954	1,343	3,665	545500	Staff Development	3,738		
200	2,060	-	545520	Conference Fees	-		
<b>85,993</b>	<b>88,274</b>	<b>66,855</b>		<b>Total Materials and Services</b>	<b>93,192</b>		
<b>\$647,275</b>	<b>\$834,509</b>	<b>\$838,106</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$981,969</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Human Resources (Labor &amp; Employee Relation)</b>							
<i>Personnel Services</i>							
285,818	260,925	329,076	501000	Reg Employees-Full Time-Exempt	372,466		
-	29,015	10,649	501500	Reg Empl-Full Time-Non-Exempt	-		
17,850	29,043	-	503000	Temporary Employees - Hourly	-		
189	4,772	-	508000	Overtime	-		
600	600	-	508600	Mobile Comm Allowance	-		
24,830	26,258	28,557	511000	Fringe - Payroll Taxes	30,047		
29,171	31,491	38,696	512000	Fringe - Retirement PERS	37,879		
59,186	60,300	62,208	513000	Fringe - Health and Welfare	61,200		
862	776	1,326	515000	Fringe - Other Benefits	1,405		
-	2,948	5,096	519000	Pension Oblig Bonds Contrib	7,127		
<b>418,505</b>	<b>446,129</b>	<b>475,608</b>		<b>Total Personnel Services</b>	<b>510,124</b>		
<i>Materials and Services</i>							
71	-	161	520100	Office Supplies	164		
-	1,864	-	520110	Computer Equipment	-		
25	68	-	520120	Meetings Expenditures	-		
5	-	-	520130	Postage	-		
1,718	186	3,921	520500	Operating Supplies	3,999		
168	-	984	521000	Subscriptions and Dues	1,004		
2,287	1,158	-	521100	Membership and Professional Dues	-		
1,551	9,678	40,000	524000	Contracted Professional Svcs	-		
3,730	8,841	13,443	528000	Other Purchased Services	13,712		
-	22	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	681	-	528080	Other Purchased Services - Agency Fees	-		
35	198	419	545000	Travel	427		
2,178	883	-	545100	Travel and Lodging	-		
362	838	-	545200	Mileage, Taxi and Parking	-		
446	318	-	545300	Meals and Entertainment	-		
3,695	1,737	3,665	545500	Staff Development	3,738		
20	-	-	545510	Tuition Reimbursement	-		
694	500	-	545520	Conference Fees	-		
<b>16,985</b>	<b>26,970</b>	<b>62,593</b>		<b>Total Materials and Services</b>	<b>23,044</b>		
<b>\$435,490</b>	<b>\$473,100</b>	<b>\$538,201</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$533,168</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Human Resources (Organizational Development)</b>							
<i>Personnel Services</i>							
49,558	17,695	89,697	501000	Reg Employees-Full Time-Exempt	88,811		
-	34,098	54,311	501500	Reg Empl-Full Time-Non-Exempt	65,609		
69,586	63,884	-	502000	Reg Employees-Part Time-Exempt	-		
-	1,707	-	508000	Overtime	-		
9,835	9,671	12,114	511000	Fringe - Payroll Taxes	12,112		
15,284	15,095	22,466	512000	Fringe - Retirement PERS	12,626		
22,678	26,469	31,104	513000	Fringe - Health and Welfare	30,600		
455	462	581	515000	Fringe - Other Benefits	594		
-	1,174	2,160	519000	Pension Oblig Bonds Contrib	2,869		
<b>167,394</b>	<b>170,255</b>	<b>212,433</b>		<b>Total Personnel Services</b>	<b>213,221</b>		
<i>Materials and Services</i>							
633	404	161	520100	Office Supplies	164		
-	20	-	520120	Meetings Expenditures	-		
350	-	-	520500	Operating Supplies	-		
215	-	984	521000	Subscriptions and Dues	1,004		
153	399	-	521100	Membership and Professional Dues	-		
603	546	-	521200	Publications and Subscriptions	-		
88,348	71,269	66,216	524000	Contracted Professional Svcs	67,540		
3,965	5,787	-	528000	Other Purchased Services	-		
-	111	-	528400	Other Purchased Services - Printing and Graphics	-		
28	-	-	545000	Travel	-		
-	466	-	545100	Travel and Lodging	-		
4,359	7,307	1,152	545500	Staff Development	1,175		
-	-	-	545510	Tuition Reimbursement	-		
-	25	-	545520	Conference Fees	-		
<b>98,653</b>	<b>86,334</b>	<b>68,513</b>		<b>Total Materials and Services</b>	<b>69,883</b>		
<b>\$266,047</b>	<b>\$256,589</b>	<b>\$280,946</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$283,104</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Human Resources (Payroll) - transferred to Finance and Regulatory Services</b>							
<i><b>Personnel Services</b></i>							
93,701	83,993	-	501000	Reg Employees-Full Time-Exempt	-		
91,772	61,147	-	501500	Reg Empl-Full Time-Non-Exempt	-		
177	475	-	508000	Overtime	-		
15,115	11,584	-	511000	Fringe - Payroll Taxes	-		
25,555	20,309	-	512000	Fringe - Retirement PERS	-		
23,754	27,573	-	513000	Fringe - Health and Welfare	-		
996	1,991	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
3,392	-	-	514000	Fringe - Unemployment	-		
687	549	-	515000	Fringe - Other Benefits	-		
-	1,456	-	519000	Pension Oblig Bonds Contrib	-		
1,800	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>256,949</b>	<b>209,079</b>	-		<b>Total Personnel Services</b>	-		
<i><b>Materials and Services</b></i>							
3,011	2,119	-	520100	Office Supplies	-		
709	-	-	520500	Operating Supplies	-		
-	-	-	521000	Subscriptions and Dues	-		
-	-	-	521500	Maintenance and Repairs Supplies	-		
2,814	-	-	524000	Contracted Professional Svcs	-		
795	795	-	526000	Maintenance and Repair Services	-		
5,040	-	-	528000	Other Purchased Services	-		
-	2,066	-	528400	Other Purchased Services - Printing and Graphics	-		
-	9	-	532000	Government Assessments	-		
-	-	-	545500	Staff Development	-		
100	-	-	545520	Conference Fees	-		
-	49	-	548000	Fee Reimbursements	-		
<b>12,469</b>	<b>5,038</b>	-		<b>Total Materials and Services</b>	-		
<b>\$269,417</b>	<b>\$214,117</b>			<b>\$0 TOTAL REQUIREMENTS</b>	<b>\$0</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Information Services</b>							
<i><b>Personnel Services</b></i>							
1,688,845	1,798,457	1,954,755	501000	Reg Employees-Full Time-Exempt	2,060,832		
296,983	333,444	324,766	501500	Reg Empl-Full Time-Non-Exempt	320,470		
84,977	63,230	26,956	502000	Reg Employees-Part Time-Exempt	34,943		
5,061	3,017	-	508000	Overtime	-		
3,935	3,960	-	508600	Mobile Comm Allowance	-		
168,598	180,388	194,750	511000	Fringe - Payroll Taxes	203,262		
269,216	286,296	338,400	512000	Fringe - Retirement PERS	329,413		
359,346	398,661	427,680	513000	Fringe - Health and Welfare	421,020		
-	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
10,270	2,180	4,904	514000	Fringe - Unemployment	-		
6,303	6,418	9,039	515000	Fringe - Other Benefits	9,533		
-	22,058	34,749	519000	Pension Oblig Bonds Contrib	48,211		
1,800	3,600	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,895,334</b>	<b>3,104,709</b>	<b>3,315,999</b>		<b>Total Personnel Services</b>	<b>3,427,684</b>		
<i><b>Materials and Services</b></i>							
10,050	23,884	31,816	520100	Office Supplies	29,816		
2,194	1,091	-	520110	Computer Equipment	-		
45	-	100	520130	Postage	100		
-	805	-	520500	Operating Supplies	-		
-	22	-	520510	Operating Supplies - Small Tools, Equip	-		
10	-	-	520580	Operating Supplies - Uniforms	-		
2,082	1,811	5,250	521000	Subscriptions and Dues	4,250		
615	200	-	521100	Membership and Professional Dues	-		
729	4,310	7,000	521500	Maintenance and Repairs Supplies	7,000		
128,024	275,386	300,792	524000	Contracted Professional Svcs	333,197		
543	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
300	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
5,550	-	125,400	525100	Utility Services	130,400		
906	942	-	525110	Utility Services - Internet	-		
3,194	3,160	-	525120	Utility Services - Telecommunications	-		
385,786	623,598	825,674	526000	Maintenance and Repair Services	896,741		
912	-	-	526010	Maintenance and Repair Services - Building	-		
735	-	-	526014	Maintenance and Repair Services - HVAC	-		
17,095	50	-	526040	Maintenance and Repair Services - Technology	-		
219,140	-	-	526300	Software Maintenance	-		
-	4	-	528020	Other Purchased Services - Audio Visual	-		
-	16	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
3,698	1,040	12,100	545000	Travel	12,100		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Information Services</b>							
5,818	2,244	-	545100	Travel and Lodging	-	-	-
366	90	-	545200	Mileage, Taxi and Parking	-	-	-
448	109	-	545300	Meals and Entertainment	-	-	-
11,232	7,641	22,500	545500	Staff Development	23,000	-	-
9,071	2,319	6,000	545520	Conference Fees	6,000	-	-
<b>808,543</b>	<b>948,722</b>	<b>1,336,632</b>		<b>Total Materials and Services</b>	<b>1,442,604</b>		
<i>Capital Outlay</i>							
37,001	1,647	-	575000	Office Furn and Equip	-	-	-
<b>37,001</b>	<b>1,647</b>	-		<b>Total Capital Outlay</b>	-		
<b>\$3,740,878</b>	<b>\$4,055,078</b>	<b>\$4,652,631</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$4,870,288</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Information Services (Director's Office)</b>							
<i>Personnel Services</i>							
129,846	135,953	132,109	501000	Reg Employees-Full Time-Exempt	149,607		
41,048	48,813	54,118	501500	Reg Empl-Full Time-Non-Exempt	58,001		
386	398	-	508000	Overtime	-		
360	360	-	508600	Mobile Comm Allowance	-		
13,361	14,444	16,511	511000	Fringe - Payroll Taxes	17,494		
24,467	26,428	30,658	512000	Fringe - Retirement PERS	30,725		
30,780	34,616	31,104	513000	Fringe - Health and Welfare	30,612		
412	454	749	515000	Fringe - Other Benefits	794		
-	1,855	2,948	519000	Pension Oblig Bonds Contrib	4,152		
<b>240,658</b>	<b>263,322</b>	<b>268,197</b>		<b>Total Personnel Services</b>	<b>291,385</b>		
<i>Materials and Services</i>							
3,592	2,331	6,760	520100	Office Supplies	6,760		
66	-	-	520110	Computer Equipment	-		
39	-	100	520130	Postage	100		
-	219	500	521000	Subscriptions and Dues	500		
554	-	-	521100	Membership and Professional Dues	-		
2,094	-	-	524000	Contracted Professional Svcs	-		
(3)	-	-	525120	Utility Services - Telecommunications	-		
728	-	-	526010	Maintenance and Repair Services - Building	-		
480	2	1,500	545000	Travel	1,500		
1,591	351	-	545100	Travel and Lodging	-		
126	4	-	545200	Mileage, Taxi and Parking	-		
817	-	1,000	545500	Staff Development	1,000		
1,525	225	1,500	545520	Conference Fees	1,500		
<b>11,609</b>	<b>3,132</b>	<b>11,360</b>		<b>Total Materials and Services</b>	<b>11,360</b>		
<b>\$252,268</b>	<b>\$266,454</b>	<b>\$279,557</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$302,745</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
		Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
<b>Information Services (Applications Development and Maintenance)</b>								
<i>Personnel Services</i>								
644,589	693,926	809,191	501000	Reg Employees-Full Time-Exempt		848,570		
56,397	63,230	-	502000	Reg Employees-Part Time-Exempt		-		
56,991	62,120	68,003	511000	Fringe - Payroll Taxes		71,534		
93,143	99,677	121,475	512000	Fringe - Retirement PERS		120,506		
134,488	175,943	139,968	513000	Fringe - Health and Welfare		137,796		
9,424	-	-	514000	Fringe - Unemployment		-		
2,024	2,106	3,130	515000	Fringe - Other Benefits		3,304		
-	7,572	12,136	519000	Pension Oblig Bonds Contrib		16,972		
<b>997,055</b>	<b>1,104,574</b>	<b>1,153,903</b>		<b>Total Personnel Services</b>		<b>1,198,682</b>		
<i>Materials and Services</i>								
25	-	2,160	520100	Office Supplies		2,160		
100	-	-	520110	Computer Equipment		-		
-	-	1,100	521000	Subscriptions and Dues		1,100		
4,237	10,191	95,869	524000	Contracted Professional Svcs		83,757		
543	-	-	524060	Contracted Prof Svcs - Information Technology Services		-		
1,384	1,449	-	525120	Utility Services - Telecommunications		-		
136,126	364,142	397,358	526000	Maintenance and Repair Services		487,438		
7,600	50	-	526040	Maintenance and Repair Services - Technology		-		
-	4	-	528020	Other Purchased Services - Audio Visual		-		
1,352	1,038	8,000	545000	Travel		8,000		
4,054	1,893	-	545100	Travel and Lodging		-		
56	68	-	545200	Mileage, Taxi and Parking		-		
244	109	-	545300	Meals and Entertainment		-		
8,080	4,245	13,000	545500	Staff Development		13,000		
1,861	2,094	1,000	545520	Conference Fees		1,000		
<b>165,663</b>	<b>385,284</b>	<b>518,487</b>		<b>Total Materials and Services</b>		<b>596,455</b>		
<b>\$1,162,718</b>	<b>\$1,489,858</b>	<b>\$1,672,390</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$1,795,137</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Information Services (Technical Services)</b>							
<i>Personnel Services</i>							
436,205	507,351	530,484	501000	Reg Employees-Full Time-Exempt	551,609		
255,935	254,312	270,648	501500	Reg Empl-Full Time-Non-Exempt	262,469		
4,675	2,620	-	508000	Overtime	-		
3,575	3,600	-	508600	Mobile Comm Allowance	-		
57,531	63,035	67,358	511000	Fringe - Payroll Taxes	68,674		
80,075	91,967	108,791	512000	Fringe - Retirement PERS	99,984		
138,150	143,692	155,520	513000	Fringe - Health and Welfare	153,108		
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
651	2,180	4,904	514000	Fringe - Unemployment	-		
2,200	2,331	3,165	515000	Fringe - Other Benefits	3,273		
-	7,679	12,016	519000	Pension Oblig Bonds Contrib	16,284		
<b>978,997</b>	<b>1,080,767</b>	<b>1,152,886</b>		<b>Total Personnel Services</b>	<b>1,155,401</b>		
<i>Materials and Services</i>							
3,865	20,378	17,646	520100	Office Supplies	17,646		
521	1,091	-	520110	Computer Equipment	-		
-	22	-	520510	Operating Supplies - Small Tools, Equip	-		
-	26	150	521000	Subscriptions and Dues	150		
729	4,310	7,000	521500	Maintenance and Repairs Supplies	7,000		
105,147	208,759	179,722	524000	Contracted Professional Svcs	196,240		
300	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
5,550	-	125,400	525100	Utility Services	130,400		
906	942	-	525110	Utility Services - Internet	-		
1,037	941	-	525120	Utility Services - Telecommunications	-		
226,063	234,550	398,316	526000	Maintenance and Repair Services	379,303		
184	-	-	526010	Maintenance and Repair Services - Building	-		
735	-	-	526014	Maintenance and Repair Services - HVAC	-		
9,495	-	-	526040	Maintenance and Repair Services - Technology	-		
219,140	-	-	526300	Software Maintenance	-		
1,867	-	1,500	545000	Travel	1,500		
172	-	-	545100	Travel and Lodging	-		
183	18	-	545200	Mileage, Taxi and Parking	-		
204	-	-	545300	Meals and Entertainment	-		
66	3,360	6,500	545500	Staff Development	6,500		
4,690	-	-	545520	Conference Fees	-		
<b>580,854</b>	<b>474,397</b>	<b>736,234</b>		<b>Total Materials and Services</b>	<b>738,739</b>		

## General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Information Services (Technical Services)</b>							
-	1,647	-	575000	<i>Capital Outlay</i> Office Furn and Equip	-		
-	1,647	-		<b>Total Capital Outlay</b>	-		
<b>\$1,559,851</b>	<b>\$1,556,811</b>	<b>\$1,889,120</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,894,140</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Information Services (Project Management Office)</b>							
<i>Personnel Services</i>							
238,600	251,640	263,558	501000	Reg Employees-Full Time-Exempt	276,168		
19,743	21,013	22,152	511000	Fringe - Payroll Taxes	23,284		
33,561	35,671	40,958	512000	Fringe - Retirement PERS	40,873		
19,957	14,106	46,656	513000	Fringe - Health and Welfare	45,924		
701	701	1,014	515000	Fringe - Other Benefits	1,081		
-	2,534	3,953	519000	Pension Oblig Bonds Contrib	5,524		
-	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>312,562</b>	<b>327,466</b>	<b>378,291</b>		<b>Total Personnel Services</b>	<b>392,854</b>		
<i>Materials and Services</i>							
-	28	1,000	520100	Office Supplies	1,000		
10	-	-	520580	Operating Supplies - Uniforms	-		
154	214	2,000	521000	Subscriptions and Dues	1,000		
776	769	-	525120	Utility Services - Telecommunications	-		
-	-	500	545000	Travel	500		
320	-	1,000	545500	Staff Development	1,500		
995	-	1,000	545520	Conference Fees	1,000		
<b>2,255</b>	<b>1,011</b>	<b>5,500</b>		<b>Total Materials and Services</b>	<b>5,000</b>		
<b>\$314,817</b>	<b>\$328,477</b>	<b>\$383,791</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$397,854</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Information Services (Records Information Management)</b>							
<i>Personnel Services</i>							
199,528	209,587	219,413	501000	Reg Employees-Full Time-Exempt	234,878		
-	30,319	-	501500	Reg Empl-Full Time-Non-Exempt	-		
28,580	-	26,956	502000	Reg Employees-Part Time-Exempt	34,943		
17,782	19,776	20,726	511000	Fringe - Payroll Taxes	22,276		
32,076	32,554	36,518	512000	Fringe - Retirement PERS	37,325		
32,333	30,303	54,432	513000	Fringe - Health and Welfare	53,580		
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
195	-	-	514000	Fringe - Unemployment	-		
841	825	981	515000	Fringe - Other Benefits	1,081		
-	2,417	3,696	519000	Pension Oblig Bonds Contrib	5,279		
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>313,135</b>	<b>328,580</b>	<b>362,722</b>		<b>Total Personnel Services</b>	<b>389,362</b>		
<i>Materials and Services</i>							
2,568	1,147	3,250	520100	Office Supplies	2,250		
6	-	-	520130	Postage	-		
-	805	-	520500	Operating Supplies	-		
1,928	1,352	1,500	521000	Subscriptions and Dues	1,500		
61	200	-	521100	Membership and Professional Dues	-		
15,083	14,927	23,200	524000	Contracted Professional Svcs	21,200		
18,881	19,675	25,000	526000	Maintenance and Repair Services	25,000		
-	16	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	-	600	545000	Travel	600		
1,949	36	1,000	545500	Staff Development	1,000		
-	-	2,500	545520	Conference Fees	2,500		
<b>40,476</b>	<b>38,159</b>	<b>57,050</b>		<b>Total Materials and Services</b>	<b>54,050</b>		
<b>\$353,611</b>	<b>\$366,739</b>	<b>\$419,772</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$443,412</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Information Services (Systems Security)</b>							
<i>Personnel Services</i>							
40,078	-	-	501000	Reg Employees-Full Time-Exempt	-	-	-
3,191	-	-	511000	Fringe - Payroll Taxes	-	-	-
5,895	-	-	512000	Fringe - Retirement PERS	-	-	-
3,637	-	-	513000	Fringe - Health and Welfare	-	-	-
126	-	-	515000	Fringe - Other Benefits	-	-	-
<b>52,927</b>	-	-		<b>Total Personnel Services</b>	-	-	-
<i>Materials and Services</i>							
-	-	1,000	520100	Office Supplies	-	-	-
1,506	-	-	520110	Computer Equipment	-	-	-
1,463	41,508	2,001	524000	Contracted Professional Svcs	32,000	-	-
4,716	5,231	5,000	526000	Maintenance and Repair Services	5,000	-	-
<b>7,686</b>	<b>46,739</b>	<b>8,001</b>		<b>Total Materials and Services</b>	<b>37,000</b>	-	-
<i>Capital Outlay</i>							
37,001	-	-	575000	Office Furn and Equip	-	-	-
<b>37,001</b>	-	-		<b>Total Capital Outlay</b>	-	-	-
<b>\$97,613</b>	<b>\$46,739</b>	<b>\$8,001</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$37,000</b>	-	-

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Office of Metro Attorney</b>							
<i><b>Personnel Services</b></i>							
845,260	993,196	1,199,459	501000	Reg Employees-Full Time-Exempt	1,261,965		
264,832	334,567	360,825	501500	Reg Empl-Full Time-Non-Exempt	378,979		
206,371	242,369	96,311	502000	Reg Employees-Part Time-Exempt	101,245		
2,123	3,026	4,600	503000	Temporary Employees - Hourly	4,692		
595	527	5,000	508000	Overtime	5,100		
3,824	5,125	3,000	508600	Mobile Comm Allowance	3,000		
101,939	122,645	140,372	511000	Fringe - Payroll Taxes	147,601		
171,225	179,490	230,725	512000	Fringe - Retirement PERS	220,408		
189,075	233,874	248,832	513000	Fringe - Health and Welfare	244,800		
-	-	248	514000	Fringe - Unemployment	-		
3,177	3,600	6,308	515000	Fringe - Other Benefits	6,632		
-	14,117	25,000	519000	Pension Oblig Bonds Contrib	34,964		
4,650	5,438	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,793,071</b>	<b>2,137,976</b>	<b>2,320,680</b>		<b>Total Personnel Services</b>	<b>2,409,386</b>		
<i><b>Materials and Services</b></i>							
20,031	4,691	13,559	520100	Office Supplies	13,830		
1,696	2,175	-	520110	Computer Equipment	-		
691	720	-	520120	Meetings Expenditures	-		
-	(150)	-	520550	Operating Supplies - Telecommunications	-		
40	-	27,432	521000	Subscriptions and Dues	27,981		
6,608	7,440	-	521100	Membership and Professional Dues	-		
14,976	11,680	-	521200	Publications and Subscriptions	-		
48,388	2,454	3,141	524000	Contracted Professional Svcs	3,204		
-	4,278	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	210	-	525120	Utility Services - Telecommunications	-		
1,883	141	6,544	528000	Other Purchased Services	6,675		
11	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
6,249	500	-	528300	Other Purchased Services - Temporary Help Services	-		
1,395	360	-	528400	Other Purchased Services - Printing and Graphics	-		
-	-	2,618	545000	Travel	2,670		
3,300	7,366	-	545100	Travel and Lodging	-		
2,519	2,796	-	545200	Mileage, Taxi and Parking	-		
928	1,326	-	545300	Meals and Entertainment	-		
6,252	9,607	14,658	545500	Staff Development	14,951		
199	420	-	545510	Tuition Reimbursement	-		
195	-	-	545520	Conference Fees	-		
262	422	2,408	549000	Miscellaneous Expenditures	2,456		
<b>115,624</b>	<b>56,436</b>	<b>70,360</b>		<b>Total Materials and Services</b>	<b>71,767</b>		
<b>\$1,908,695</b>	<b>\$2,194,412</b>	<b>\$2,391,040</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,481,153</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Office of the Auditor</b>							
<i><b>Personnel Services</b></i>							
93,574	97,353	101,574	500000	Elected Official Salaries	111,025		
337,102	288,862	402,842	501000	Reg Employees-Full Time-Exempt	346,674		
27,400	-	-	502000	Reg Employees-Part Time-Exempt	-		
-	-	21,500	503000	Temporary Employees - Hourly	21,500		
37,489	31,496	44,231	511000	Fringe - Payroll Taxes	40,454		
51,499	39,057	59,946	512000	Fringe - Retirement PERS	49,001		
80,598	65,025	93,312	513000	Fringe - Health and Welfare	91,800		
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
1,309	1,062	2,043	515000	Fringe - Other Benefits	1,938		
-	3,683	7,890	519000	Pension Oblig Bonds Contrib	9,478		
-	300	-	519500	Fringe - Insurance - Opt Out	-		
<b>628,970</b>	<b>528,838</b>	<b>733,338</b>		<b>Total Personnel Services</b>	<b>671,870</b>		
<i><b>Materials and Services</b></i>							
10,356	2,029	5,000	520100	Office Supplies	5,000		
3,981	59	-	520110	Computer Equipment	-		
-	136	-	520120	Meetings Expenditures	-		
20	-	1,500	520500	Operating Supplies	1,500		
425	268	1,500	521000	Subscriptions and Dues	1,500		
665	960	-	521100	Membership and Professional Dues	-		
389	40	-	521200	Publications and Subscriptions	-		
11,700	13,349	16,500	524000	Contracted Professional Svcs	16,500		
-	384	-	524050	Contracted Prof Svcs - Advertising	-		
741	179	700	528000	Other Purchased Services	700		
-	539	-	528400	Other Purchased Services - Printing and Graphics	-		
374	65	5,615	545000	Travel	5,615		
1,972	6,491	-	545100	Travel and Lodging	-		
53	258	-	545200	Mileage, Taxi and Parking	-		
516	1,393	-	545300	Meals and Entertainment	-		
2,224	336	6,523	545500	Staff Development	6,523		
3,692	3,904	-	545520	Conference Fees	-		
369	104	324	549000	Miscellaneous Expenditures	324		
<b>37,477</b>	<b>30,493</b>	<b>37,662</b>		<b>Total Materials and Services</b>	<b>37,662</b>		
<b>\$666,447</b>	<b>\$559,331</b>	<b>\$771,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$709,532</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Parks and Nature</b>							
<i><b>Personnel Services</b></i>							
1,787,847	1,741,175	1,725,688	501000	Reg Employees-Full Time-Exempt	2,412,402		
957,971	1,065,934	1,136,393	501500	Reg Empl-Full Time-Non-Exempt	1,271,190		
26,927	42,473	18,720	502000	Reg Employees-Part Time-Exempt	19,801		
41,404	-	59,910	502500	Reg Empl-Part Time-Non-Exempt	-		
138,023	66,127	148,369	503000	Temporary Employees - Hourly	151,337		
29,818	-	-	503100	Temporary Employees - Salaried	-		
309,419	131,169	364,823	504000	Seasonal Employees	372,110		
74,992	72,047	34,570	508000	Overtime	23,894		
11,832	12,970	-	508600	Mobile Comm Allowance	-		
280,013	279,179	248,748	511000	Fringe - Payroll Taxes	312,416		
365,234	350,299	387,725	512000	Fringe - Retirement PERS	439,930		
576,725	617,280	583,979	513000	Fringe - Health and Welfare	708,364		
2,009	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
35,038	31,411	35,330	514000	Fringe - Unemployment	35,004		
8,970	8,868	11,663	515000	Fringe - Other Benefits	14,951		
-	31,088	44,359	519000	Pension Oblig Bonds Contrib	74,068		
4,275	750	-	519500	Fringe - Insurance - Opt Out	-		
<b>4,650,498</b>	<b>4,456,770</b>	<b>4,800,277</b>		<b>Total Personnel Services</b>	<b>5,835,467</b>		
<i><b>Materials and Services</b></i>							
84,701	48,121	58,684	520100	Office Supplies	49,767		
26,337	29,758	2,053	520110	Computer Equipment	8,094		
7,214	4,494	4,620	520120	Meetings Expenditures	12,262		
246	1,452	257	520130	Postage	262		
745	361	-	520140	OfficeSupply-PromoandConsult Sup	-		
110,007	68,872	89,966	520500	Operating Supplies	91,881		
28,918	46,129	22,070	520510	Operating Supplies - Small Tools, Equip	22,512		
255	769	-	520520	Operating Supplies - Audio Visual	-		
250	43	-	520540	Operating Supplies - Medical and Veterinary	-		
6,789	28,644	6,159	520550	Operating Supplies - Telecommunications	6,282		
254	250	-	520560	Operating Supplies - Tickets	-		
21,506	29,259	4,763	520580	Operating Supplies - Uniforms	5,859		
5,544	1,491	6,185	521000	Subscriptions and Dues	4,673		
10,967	8,430	770	521100	Membership and Professional Dues	2,285		
3,229	9,252	770	521200	Publications and Subscriptions	1,285		
257	258	-	521300	Fuels - Waste Transport	-		
88,191	50,846	73,094	521400	Fuels and Lubricants - General	74,556		
10,016	4,531	136,428	521500	Maintenance and Repairs Supplies	139,157		
511	4,862	-	521510	Maintenance and Repairs Supplies - Technology	-		
27,967	33,511	-	521520	Maintenance and Repairs Supplies - Building	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Parks and Nature</b>							
588	-	-	521521	Maintenance and Repairs Supplies - HVAC	-		
3,134	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
529	2,038	-	521530	Maintenance and Repairs Supplies - Custodial	-		
24	1,581	-	521540	Maintenance and Repairs Supplies - Electrical	-		
63,056	49,622	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
37,986	24,528	-	521560	Maintenance and Repairs Supplies - Equipment	-		
4,757	8,452	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
90	-	-	521580	Maintenance and Repairs Supplies - Security	-		
1,403	1,963	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-		
36,904	43,216	13,345	522500	Retail	13,612		
213,670	291,449	759,476	524000	Contracted Professional Svcs	494,625		
220	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
445	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
32,901	8,130	-	524050	Contracted Prof Svcs - Advertising	85,000		
2,793	2	-	524060	Contracted Prof Svcs - Information Technology Services	-		
4,708	522	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
6,367	7,794	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
193	92	-	524500	Marketing Expenditures	7,000		
104	-	-	524510	Sales and Marketing Contract	-		
9,920	26,650	15,805	524600	Sponsorship Expenditures	16,121		
980	-	-	524700	Visitor Develop Marketing	-		
195,056	114,073	319,884	525000	Contracted Property Services	318,781		
6,444	11,583	209,802	525100	Utility Services	213,840		
1,446	10,224	-	525110	Utility Services - Internet	-		
25,470	27,699	-	525120	Utility Services - Telecommunications	-		
50,783	38,484	-	525130	Utility Services - Electricity	-		
981	1,037	-	525140	Utility Services - Natural Gas	-		
63,522	45,889	-	525150	Utility Services - Sanitation and Refuse Removal	-		
52,494	44,091	-	525160	Utility Services - Water and Sewer	-		
6,586	908	15,683	525500	Cleaning Services	15,997		
18,694	20,393	253,814	526000	Maintenance and Repair Services	239,446		
45,600	55,971	12,318	526010	Maintenance and Repair Services - Building	12,564		
5,303	2,132	-	526012	Maintenance and Repair Services - Electricity	-		
692	1,655	-	526014	Maintenance and Repair Services - HVAC	-		
3,561	3,439	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
31,319	27,220	-	526020	Maintenance and Repair Services - Equipment	-		
50,285	39,669	-	526030	Maintenance and Repair Services - Grounds	-		
-	252	-	526040	Maintenance and Repair Services - Technology	-		
15,800	15,090	21,557	526050	Maintenance and Repair Services - Vehicles	21,988		
1,669	2,027	-	526060	Maintenance and Repair Services - Safety	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Parks and Nature</b>							
-	10,070	-	526100	Capital Maintenance - CIP	-		
3,740	3,815	-	526300	Software Maintenance	-		
472	1,290	17,976	526500	Rentals	18,336		
300	849	-	526510	Rentals - Building	-		
14,377	6,638	-	526520	Rentals - Equipment	-		
517	2,922	-	526540	Rentals - Vehicle	-		
7,985	10,320	-	526560	Rentals - Parking Space	-		
21,748	23,576	90,544	528000	Other Purchased Services	47,719		
-	16	-	528010	Other Purchased Services - Commissions	111,000		
-	27	-	528020	Other Purchased Services - Audio Visual	-		
537	676	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
640	14	-	528040	Other Purchased Services - Meeting Planner	-		
-	35	-	528060	Other Purchased Services - EMT and Medical	-		
2,990	-	-	528070	Other Purchased Services - Trade Shows	-		
-	250	-	528080	Other Purchased Services - Agency Fees	-		
2,533	-	-	528092	Other Purchased Services - Traffic Control	-		
250	-	-	528100	Other Purch Services - Reimb	-		
69,038	82,734	-	528210	Credit Card Fees	60,000		
2,180	3,913	-	528300	Other Purchased Services - Temporary Help Services	-		
18,335	31,726	-	528400	Other Purchased Services - Printing and Graphics	183,000		
96,644	63,768	111,375	528500	Cemetery Services Expenditures	113,603		
10	1,022	-	529400	Special Waste Disposal Fees	-		
2,344,885	2,650,075	2,724,618	529800	Glendoveer Golf Ops Contract	2,648,000		
234,456	63,752	50,672	530000	Payments to Other Agencies	51,687		
7,712	18,602	513	530010	License and Permit Fees	523		
187,251	191,611	164,676	531000	Taxes (Non-Payroll)	167,970		
100,000	10,000	-	531500	Grants to Other Governments	-		
-	1,000	-	531800	Contributions to Other Govt	-		
50,000	-	-	532000	Government Assessments	-		
(4,954)	-	-	544500	Grants and Loans	-		
5,063	16,860	16,369	545000	Travel	16,337		
9,331	22,423	-	545100	Travel and Lodging	-		
1,919	2,363	-	545200	Mileage, Taxi and Parking	-		
3,327	8,019	-	545300	Meals and Entertainment	-		
15,924	14,010	54,929	545500	Staff Development	54,605		
3,108	4,882	-	545510	Tuition Reimbursement	-		
21,625	17,108	3,080	545520	Conference Fees	3,742		
60,979	19,046	50,000	548000	Fee Reimbursements	50,000		
150	261	-	549000	Miscellaneous Expenditures	-		
<b>4,713,456</b>	<b>4,582,880</b>	<b>5,312,255</b>		<b>Total Materials and Services</b>	<b>5,384,371</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Parks and Nature</b>							
				<i>Capital Outlay</i>			
-	117	-	570000	Land	-	-	-
41,209	-	-	571000	Improve-Other than Bldg	-	-	-
28,707	36,530	-	572000	Buildings and Related	-	-	-
85,581	10,500	-	574000	Equipment and Vehicles	-	-	-
12,885	11,405	-	574500	Vehicles	-	-	-
<b>168,381</b>	<b>58,552</b>	-		<b>Total Capital Outlay</b>	-	-	-
<b>\$9,532,334</b>	<b>\$9,098,203</b>	<b>\$10,112,532</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$11,219,838</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i><u>For Information Only</u></i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Parks and Nature (Administration)</b>							
<i><b>Personnel Services</b></i>							
177,758	167,807	89,678	501000	Reg Employees-Full Time-Exempt	665,308		
35,985	71,779	83,769	501500	Reg Empl-Full Time-Non-Exempt	146,708		
7,239	-	-	502000	Reg Employees-Part Time-Exempt	-		
9,503	-	5,440	503000	Temporary Employees - Hourly	5,550		
944	2,379	13,689	508000	Overtime	2,550		
1,200	325	-	508600	Mobile Comm Allowance	-		
18,186	19,004	16,042	511000	Fringe - Payroll Taxes	68,489		
30,222	32,071	29,920	512000	Fringe - Retirement PERS	94,296		
33,883	38,381	31,104	513000	Fringe - Health and Welfare	148,955		
9	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
13,692	-	6,378	514000	Fringe - Unemployment	14,102		
668	710	693	515000	Fringe - Other Benefits	3,247		
-	2,390	2,852	519000	Pension Oblig Bonds Contrib	16,240		
1,875	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>331,165</b>	<b>334,846</b>	<b>279,565</b>		<b>Total Personnel Services</b>	<b>1,165,445</b>		
<i><b>Materials and Services</b></i>							
12,963	19,684	30,972	520100	Office Supplies	21,501		
6,866	9,429	-	520110	Computer Equipment	6,000		
913	902	-	520120	Meetings Expenditures	7,549		
25	-	-	520130	Postage	-		
85	2,507	375	520500	Operating Supplies	500		
-	1,848	-	520580	Operating Supplies - Uniforms	1,000		
160	-	1,604	521000	Subscriptions and Dues	-		
3,655	2,175	-	521100	Membership and Professional Dues	1,500		
157	429	-	521200	Publications and Subscriptions	500		
208	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
492	-	-	521560	Maintenance and Repairs Supplies - Equipment	-		
450	1,242	55,000	524000	Contracted Professional Svcs	56,000		
-	1,997	-	524050	Contracted Prof Svcs - Advertising	85,000		
-	-	-	524500	Marketing Expenditures	7,000		
2,820	3,900	-	524600	Sponsorship Expenditures	-		
-	-	154	525100	Utility Services	-		
-	-	1,069	526000	Maintenance and Repair Services	545		
-	45	-	526010	Maintenance and Repair Services - Building	-		
2,413	204	45,890	528000	Other Purchased Services	2,172		
-	-	-	528010	Other Purchased Services - Commissions	111,000		
-	14	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
620	-	-	528040	Other Purchased Services - Meeting Planner	-		
11,574	16,867	-	528400	Other Purchased Services - Printing and Graphics	183,000		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Parks and Nature (Administration)</b>							
0	269	-	530000	Payments to Other Agencies	-		
-	-	3,361	545000	Travel	3,069		
2,796	796	-	545100	Travel and Lodging	-		
483	263	-	545200	Mileage, Taxi and Parking	-		
598	103	-	545300	Meals and Entertainment	-		
5,917	2,124	11,292	545500	Staff Development	10,094		
1,535	-	-	545510	Tuition Reimbursement	-		
7,047	1,599	-	545520	Conference Fees	600		
-	150	-	549000	Miscellaneous Expenditures	-		
<b>61,777</b>	<b>66,547</b>	<b>149,717</b>		<b>Total Materials and Services</b>	<b>497,030</b>		
<b>\$392,942</b>	<b>\$401,393</b>	<b>\$429,282</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,662,475</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Community Investments and Partnerships)</b>							
<i>Personnel Services</i>							
-	24,797	26,728	501500	Reg Empl-Full Time-Non-Exempt	28,645		
-	7,741	10,128	502000	Reg Employees-Part Time-Exempt	10,403		
-	285	-	508000	Overtime	-		
-	2,704	3,102	511000	Fringe - Payroll Taxes	3,298		
-	2,882	4,146	512000	Fringe - Retirement PERS	4,060		
-	5,272	9,331	513000	Fringe - Health and Welfare	9,186		
-	132	154	515000	Fringe - Other Benefits	166		
-	328	553	519000	Pension Oblig Bonds Contrib	781		
-	<b>44,139</b>	<b>54,142</b>		<b>Total Personnel Services</b>	<b>56,539</b>		
<i>Materials and Services</i>							
-	433	2,053	520100	Office Supplies	2,094		
-	125	3,080	520120	Meetings Expenditures	3,142		
-	-	-	520500	Operating Supplies	-		
-	215	-	521100	Membership and Professional Dues	-		
-	10	-	524000	Contracted Professional Svcs	-		
-	500	-	524600	Sponsorship Expenditures	-		
320	-	-	526540	Rentals - Vehicle	-		
(4,954)	-	-	544500	Grants and Loans	-		
-	691	-	545100	Travel and Lodging	-		
-	45	-	545200	Mileage, Taxi and Parking	-		
-	25	2,053	545500	Staff Development	2,094		
125	45	-	545520	Conference Fees	-		
<b>(4,509)</b>	<b>2,089</b>	<b>7,186</b>		<b>Total Materials and Services</b>	<b>7,330</b>		
<b>(\$4,509)</b>	<b>\$46,228</b>	<b>\$61,328</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$63,869</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Visitor Services)</b>							
<i>Personnel Services</i>							
688,537	590,093	627,373	501000	Reg Employees-Full Time-Exempt	646,744		
609,015	605,025	637,936	501500	Reg Empl-Full Time-Non-Exempt	646,841		
17,399	-	-	502000	Reg Employees-Part Time-Exempt	-		
71,194	33,998	73,105	503000	Temporary Employees - Hourly	74,567		
20,573	-	-	503100	Temporary Employees - Salaried	-		
282,988	122,306	364,823	504000	Seasonal Employees	372,110		
53,389	48,389	18,661	508000	Overtime	19,035		
3,037	5,295	-	508600	Mobile Comm Allowance	-		
147,840	139,371	106,409	511000	Fringe - Payroll Taxes	109,134		
174,697	148,480	156,789	512000	Fringe - Retirement PERS	150,276		
264,704	273,834	255,053	513000	Fringe - Health and Welfare	250,968		
-	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
14,645	30,143	20,054	514000	Fringe - Unemployment	19,138		
4,156	3,768	5,034	515000	Fringe - Other Benefits	5,242		
-	14,085	18,978	519000	Pension Oblig Bonds Contrib	25,872		
1,200	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,353,373</b>	<b>2,018,786</b>	<b>2,284,215</b>		<b>Total Personnel Services</b>	<b>2,319,927</b>		
<i>Materials and Services</i>							
23,003	15,016	13,191	520100	Office Supplies	13,455		
13,901	1,388	-	520110	Computer Equipment	-		
5,192	966	-	520120	Meetings Expenditures	-		
139	1,384	-	520130	Postage	-		
27	285	-	520140	OfficeSupply-PromoandConsult Sup	-		
58,368	21,417	61,318	520500	Operating Supplies	62,543		
18,224	21,847	1,540	520510	Operating Supplies - Small Tools, Equip	1,571		
255	704	-	520520	Operating Supplies - Audio Visual	-		
216	-	-	520540	Operating Supplies - Medical and Veterinary	-		
6,465	4,855	-	520550	Operating Supplies - Telecommunications	-		
184	-	-	520560	Operating Supplies - Tickets	-		
13,629	20,644	1,683	520580	Operating Supplies - Uniforms	1,717		
442	652	3,182	521000	Subscriptions and Dues	3,246		
3,664	1,723	-	521100	Membership and Professional Dues	-		
1,863	2,629	-	521200	Publications and Subscriptions	-		
257	258	-	521300	Fuels - Waste Transport	-		
51,461	23,869	42,293	521400	Fuels and Lubricants - General	43,139		
4,576	1,304	78,715	521500	Maintenance and Repairs Supplies	80,291		
241	1,545	-	521510	Maintenance and Repairs Supplies - Technology	-		
9,439	13,407	-	521520	Maintenance and Repairs Supplies - Building	-		
514	1,658	-	521530	Maintenance and Repairs Supplies - Custodial	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Visitor Services)</b>							
24	163	-	521540	Maintenance and Repairs Supplies - Electrical	-		
55,484	42,309	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
29,908	20,500	-	521560	Maintenance and Repairs Supplies - Equipment	-		
2,886	5,058	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
382	1,393	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
8,610	9,450	13,345	522500	Retail	13,612		
169,910	145,520	479,342	524000	Contracted Professional Svcs	222,289		
130	131	-	524050	Contracted Prof Svcs - Advertising	-		
4,100	522	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
193	92	-	524500	Marketing Expenditures	-		
2,000	15,000	14,265	524600	Sponsorship Expenditures	14,550		
980	-	-	524700	Visitor Develop Marketing	-		
10,042	4,097	4,927	525000	Contracted Property Services	5,025		
4,737	9,375	185,285	525100	Utility Services	188,991		
-	9,024	-	525110	Utility Services - Internet	-		
20,132	20,792	-	525120	Utility Services - Telecommunications	-		
46,097	32,964	-	525130	Utility Services - Electricity	-		
981	955	-	525140	Utility Services - Natural Gas	-		
58,227	41,314	-	525150	Utility Services - Sanitation and Refuse Removal	-		
46,261	41,957	-	525160	Utility Services - Water and Sewer	-		
-	708	-	525500	Cleaning Services	-		
4,936	9,893	175,883	526000	Maintenance and Repair Services	163,302		
36,350	22,275	-	526010	Maintenance and Repair Services - Building	-		
4,228	2,132	-	526012	Maintenance and Repair Services - Electricity	-		
2,660	2,459	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
26,792	23,987	-	526020	Maintenance and Repair Services - Equipment	-		
29,269	18,836	-	526030	Maintenance and Repair Services - Grounds	-		
9,500	9,111	-	526050	Maintenance and Repair Services - Vehicles	-		
1,669	2,027	-	526060	Maintenance and Repair Services - Safety	-		
371	-	12,883	526500	Rentals	13,141		
300	314	-	526510	Rentals - Building	-		
7,401	4,584	-	526520	Rentals - Equipment	-		
-	1,010	-	526540	Rentals - Vehicle	-		
1,140	1,200	-	526560	Rentals - Parking Space	-		
17,148	17,793	24,637	528000	Other Purchased Services	25,130		
388	504	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
20	-	-	528040	Other Purchased Services - Meeting Planner	-		
-	35	-	528060	Other Purchased Services - EMT and Medical	-		
2,990	-	-	528070	Other Purchased Services - Trade Shows	-		
-	250	-	528080	Other Purchased Services - Agency Fees	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Visitor Services)</b>							
2,533	-	-	528092	Other Purchased Services - Traffic Control	-	-	-
15,886	23,982	-	528210	Credit Card Fees	-	-	-
1,182	1,813	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
3,134	3,484	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
10	1,022	-	529400	Special Waste Disposal Fees	-	-	-
174,257	37,817	18,067	530000	Payments to Other Agencies	18,429	-	-
4,604	11,453	-	530010	License and Permit Fees	-	-	-
82,428	86,127	58,716	531000	Taxes (Non-Payroll)	59,891	-	-
4,501	16,670	4,796	545000	Travel	4,892	-	-
2,510	12,579	-	545100	Travel and Lodging	-	-	-
481	1,198	-	545200	Mileage, Taxi and Parking	-	-	-
1,432	4,969	-	545300	Meals and Entertainment	-	-	-
5,676	5,984	23,757	545500	Staff Development	24,234	-	-
103	2,841	-	545510	Tuition Reimbursement	-	-	-
9,586	6,200	-	545520	Conference Fees	-	-	-
150	111	-	549000	Miscellaneous Expenditures	-	-	-
<b>1,126,778</b>	<b>869,531</b>	<b>1,217,825</b>		<b>Total Materials and Services</b>	<b>959,448</b>		
				<b>Capital Outlay</b>			
-	66	-	570000	Land	-	-	-
500	-	-	571000	Improve-Other than Bldg	-	-	-
-	11,405	-	574500	Vehicles	-	-	-
<b>500</b>	<b>11,471</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>-</b>		
<b>\$3,480,651</b>	<b>\$2,899,788</b>	<b>\$3,502,040</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$3,279,375</b>		

# General Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Parks and Nature (Land, Science and Conservation)</b>							
<i><b>Personnel Services</b></i>							
680,438	731,807	696,098	501000	Reg Employees-Full Time-Exempt	765,292		
248,969	294,371	304,843	501500	Reg Empl-Full Time-Non-Exempt	309,977		
2,290	-	8,592	502000	Reg Employees-Part Time-Exempt	9,398		
41,404	-	59,910	502500	Reg Empl-Part Time-Non-Exempt	-		
52,747	32,130	36,740	503000	Temporary Employees - Hourly	37,475		
15,440	15,455	2,220	508000	Overtime	2,309		
5,845	5,550	-	508600	Mobile Comm Allowance	-		
85,609	88,599	89,912	511000	Fringe - Payroll Taxes	91,485		
130,712	133,087	150,833	512000	Fringe - Retirement PERS	137,347		
212,272	223,383	202,955	513000	Fringe - Health and Welfare	199,757		
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	-	2,315	514000	Fringe - Unemployment	216		
3,065	3,018	4,204	515000	Fringe - Other Benefits	4,339		
-	10,586	16,040	519000	Pension Oblig Bonds Contrib	21,694		
<b>1,480,791</b>	<b>1,539,986</b>	<b>1,574,662</b>		<b>Total Personnel Services</b>	<b>1,579,289</b>		
<i><b>Materials and Services</b></i>							
46,091	10,902	10,158	520100	Office Supplies	10,361		
4,383	14,926	2,053	520110	Computer Equipment	2,094		
782	1,680	1,027	520120	Meetings Expenditures	1,048		
9	-	-	520130	Postage	-		
46,020	33,080	26,390	520500	Operating Supplies	26,918		
8,704	22,413	20,530	520510	Operating Supplies - Small Tools, Equip	20,941		
-	65	-	520520	Operating Supplies - Audio Visual	-		
34	43	-	520540	Operating Supplies - Medical and Veterinary	-		
242	23,789	6,159	520550	Operating Supplies - Telecommunications	6,282		
10	250	-	520560	Operating Supplies - Tickets	-		
3,919	5,866	3,080	520580	Operating Supplies - Uniforms	3,142		
4,270	690	1,399	521000	Subscriptions and Dues	1,427		
2,665	1,880	770	521100	Membership and Professional Dues	785		
1,026	6,094	770	521200	Publications and Subscriptions	785		
22,053	17,677	21,429	521400	Fuels and Lubricants - General	21,858		
4,704	3,227	48,637	521500	Maintenance and Repairs Supplies	49,609		
63	3,317	-	521510	Maintenance and Repairs Supplies - Technology	-		
18,135	19,790	-	521520	Maintenance and Repairs Supplies - Building	-		
588	-	-	521521	Maintenance and Repairs Supplies - HVAC	-		
14	380	-	521530	Maintenance and Repairs Supplies - Custodial	-		
-	1,418	-	521540	Maintenance and Repairs Supplies - Electrical	-		
2,859	2,620	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
2,389	2,822	-	521560	Maintenance and Repairs Supplies - Equipment	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Land, Science and Conservation)</b>							
1,800	3,138	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
519	361	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
41,306	122,731	109,114	524000	Contracted Professional Svcs	105,496		
445	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
136	590	-	524050	Contracted Prof Svcs - Advertising	-		
2,793	2	-	524060	Contracted Prof Svcs - Information Technology Services	-		
5,100	6,750	1,540	524600	Sponsorship Expenditures	1,571		
185,014	109,977	314,957	525000	Contracted Property Services	313,756		
1,707	2,208	20,682	525100	Utility Services	21,095		
1,446	1,199	-	525110	Utility Services - Internet	-		
4,942	6,536	-	525120	Utility Services - Telecommunications	-		
4,432	4,938	-	525130	Utility Services - Electricity	-		
-	83	-	525140	Utility Services - Natural Gas	-		
4,625	2,768	-	525150	Utility Services - Sanitation and Refuse Removal	-		
5,238	1,102	-	525160	Utility Services - Water and Sewer	-		
6,586	200	15,683	525500	Cleaning Services	15,997		
12,238	10,404	49,244	526000	Maintenance and Repair Services	47,429		
6,379	9,001	12,318	526010	Maintenance and Repair Services - Building	12,564		
1,075	-	-	526012	Maintenance and Repair Services - Electricity	-		
692	1,655	-	526014	Maintenance and Repair Services - HVAC	-		
826	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
3,846	2,731	-	526020	Maintenance and Repair Services - Equipment	-		
336	1,612	-	526030	Maintenance and Repair Services - Grounds	-		
-	252	-	526040	Maintenance and Repair Services - Technology	-		
3,792	5,219	21,557	526050	Maintenance and Repair Services - Vehicles	21,988		
101	1,290	4,251	526500	Rentals	4,336		
-	535	-	526510	Rentals - Building	-		
2,938	67	-	526520	Rentals - Equipment	-		
-	1,912	-	526540	Rentals - Vehicle	-		
5,705	7,980	-	526560	Rentals - Parking Space	-		
2,303	4,648	12,318	528000	Other Purchased Services	12,564		
-	16	-	528010	Other Purchased Services - Commissions	-		
-	27	-	528020	Other Purchased Services - Audio Visual	-		
149	46	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	14	-	528040	Other Purchased Services - Meeting Planner	-		
2,322	9,054	-	528400	Other Purchased Services - Printing and Graphics	-		
56,384	21,850	29,525	530000	Payments to Other Agencies	30,116		
777	905	-	530010	License and Permit Fees	-		
104,824	105,484	105,960	531000	Taxes (Non-Payroll)	108,079		
100,000	10,000	-	531500	Grants to Other Governments	-		
-	1,000	-	531800	Contributions to Other Govt	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Land, Science and Conservation)</b>								
487	-	6,159	545000	Travel		6,282		
2,938	6,721	-	545100	Travel and Lodging		-		
628	768	-	545200	Mileage, Taxi and Parking		-		
810	2,009	-	545300	Meals and Entertainment		-		
3,131	5,878	13,884	545500	Staff Development		14,161		
1,470	2,041	-	545510	Tuition Reimbursement		-		
2,765	8,484	-	545520	Conference Fees		-		
<b>751,964</b>	<b>657,114</b>	<b>859,594</b>		<b>Total Materials and Services</b>		<b>860,684</b>		
<b><i>Capital Outlay</i></b>								
27,802	-	-	571000	Improve-Other than Bldg		-		
28,707	-	-	572000	Buildings and Related		-		
15,475	-	-	574000	Equipment and Vehicles		-		
12,885	-	-	574500	Vehicles		-		
<b>84,868</b>	<b>-</b>	<b>-</b>		<b>Total Capital Outlay</b>		<b>-</b>		
<b>\$2,317,623</b>	<b>\$2,197,100</b>	<b>\$2,434,256</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$2,439,973</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Historic Cemeteries)</b>							
<i>Personnel Services</i>							
241,113	251,467	312,539	501000	Reg Employees-Full Time-Exempt	335,058		
64,001	69,962	83,117	501500	Reg Empl-Full Time-Non-Exempt	139,019		
-	34,732	-	502000	Reg Employees-Part Time-Exempt	-		
4,579	-	33,084	503000	Temporary Employees - Hourly	33,745		
9,245	-	-	503100	Temporary Employees - Salaried	-		
26,431	8,863	-	504000	Seasonal Employees	-		
5,219	5,540	-	508000	Overtime	-		
1,750	1,800	-	508600	Mobile Comm Allowance	-		
28,378	29,500	33,283	511000	Fringe - Payroll Taxes	40,010		
29,604	33,780	46,037	512000	Fringe - Retirement PERS	53,951		
65,866	76,411	85,536	513000	Fringe - Health and Welfare	99,498		
6,701	1,268	6,583	514000	Fringe - Unemployment	1,548		
1,082	1,242	1,578	515000	Fringe - Other Benefits	1,957		
-	3,698	5,936	519000	Pension Oblig Bonds Contrib	9,481		
1,200	750	-	519500	Fringe - Insurance - Opt Out	-		
<b>485,169</b>	<b>519,013</b>	<b>607,693</b>		<b>Total Personnel Services</b>	<b>714,267</b>		
<i>Materials and Services</i>							
2,577	2,086	2,310	520100	Office Supplies	2,356		
1,187	4,015	-	520110	Computer Equipment	-		
316	820	513	520120	Meetings Expenditures	523		
74	69	257	520130	Postage	262		
719	76	-	520140	OfficeSupply-PromoandConsult Sup	-		
2,336	4,935	1,883	520500	Operating Supplies	1,920		
1,921	1,869	-	520510	Operating Supplies - Small Tools, Equip	-		
82	-	-	520550	Operating Supplies - Telecommunications	-		
60	-	-	520560	Operating Supplies - Tickets	-		
3,958	902	-	520580	Operating Supplies - Uniforms	-		
673	150	-	521000	Subscriptions and Dues	-		
983	952	-	521100	Membership and Professional Dues	-		
183	100	-	521200	Publications and Subscriptions	-		
14,677	9,301	9,372	521400	Fuels and Lubricants - General	9,559		
736	-	9,076	521500	Maintenance and Repairs Supplies	9,257		
392	314	-	521520	Maintenance and Repairs Supplies - Building	-		
4,713	4,692	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
1,437	1,207	-	521560	Maintenance and Repairs Supplies - Equipment	-		
71	256	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
90	-	-	521580	Maintenance and Repairs Supplies - Security	-		
502	209	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-		
28,294	33,766	-	522500	Retail	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Historic Cemeteries)</b>							
1,324	21,946	116,020	524000	Contracted Professional Svcs	110,840		
220	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
32,635	5,413	-	524050	Contracted Prof Svcs - Advertising	-		
608	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
-	3,500	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
104	-	-	524510	Sales and Marketing Contract	-		
-	500	-	524600	Sponsorship Expenditures	-		
-	-	3,681	525100	Utility Services	3,754		
396	371	-	525120	Utility Services - Telecommunications	-		
239	582	-	525130	Utility Services - Electricity	-		
670	1,807	-	525150	Utility Services - Sanitation and Refuse Removal	-		
995	1,033	-	525160	Utility Services - Water and Sewer	-		
40	96	27,618	526000	Maintenance and Repair Services	28,170		
1,466	-	-	526010	Maintenance and Repair Services - Building	-		
75	980	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
681	502	-	526020	Maintenance and Repair Services - Equipment	-		
17,080	6,077	-	526030	Maintenance and Repair Services - Grounds	-		
2,508	760	-	526050	Maintenance and Repair Services - Vehicles	-		
3,740	3,815	-	526300	Software Maintenance	-		
-	-	842	526500	Rentals	859		
4,038	1,987	-	526520	Rentals - Equipment	-		
197	-	-	526540	Rentals - Vehicle	-		
1,140	1,140	-	526560	Rentals - Parking Space	-		
339	931	7,699	528000	Other Purchased Services	7,853		
-	92	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
250	-	-	528100	Other Purch Services - Reimb	-		
-	488	-	528210	Credit Card Fees	-		
998	2,100	-	528300	Other Purchased Services - Temporary Help Services	-		
1,281	2,321	-	528400	Other Purchased Services - Printing and Graphics	-		
96,644	63,768	111,375	528500	Cemetery Services Expenditures	113,603		
3,816	3,816	3,080	530000	Payments to Other Agencies	3,142		
350	3,078	513	530010	License and Permit Fees	523		
50,000	-	-	532000	Government Assessments	-		
75	190	2,053	545000	Travel	2,094		
1,087	1,637	-	545100	Travel and Lodging	-		
327	89	-	545200	Mileage, Taxi and Parking	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Historic Cemeteries)</b>							
487	938	-	545300	Meals and Entertainment	-		
1,200	-	3,943	545500	Staff Development	4,022		
2,102	780	3,080	545520	Conference Fees	3,142		
60,979	19,046	50,000	548000	Fee Reimbursements	50,000		
<b>354,072</b>	<b>215,498</b>	<b>353,315</b>		<b>Total Materials and Services</b>	<b>351,879</b>		
<i>Capital Outlay</i>							
-	51	-	570000	Land	-		
-	<b>51</b>	-		<b>Total Capital Outlay</b>	-		
<b>\$839,241</b>	<b>\$734,562</b>	<b>\$961,008</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,066,146</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Nature (Glendoveer Golf Course)</b>							
<i>Materials and Services</i>							
67	-	-	520100	Office Supplies	-	-	-
11	-	-	520120	Meetings Expenditures	-	-	-
3,198	6,933	-	520500	Operating Supplies	-	-	-
69	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,485	-	521100	Membership and Professional Dues	-	-	-
3,134	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
3,759	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
680	-	-	524000	Contracted Professional Svcs	-	-	-
6,367	4,294	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
14	-	-	525130	Utility Services - Electricity	-	-	-
1,480	-	-	526000	Maintenance and Repair Services	-	-	-
1,405	24,650	-	526010	Maintenance and Repair Services - Building	-	-	-
3,600	13,144	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	10,070	-	526100	Capital Maintenance - CIP	-	-	-
(455)	-	-	528000	Other Purchased Services	-	-	-
-	20	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
53,153	58,264	-	528210	Credit Card Fees	60,000	-	-
25	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
2,344,885	2,650,075	2,724,618	529800	Glendoveer Golf Ops Contract	2,648,000	-	-
1,982	3,166	-	530010	License and Permit Fees	-	-	-
-	-	-	531000	Taxes (Non-Payroll)	-	-	-
<b>2,423,373</b>	<b>2,772,101</b>	<b>2,724,618</b>		<b>Total Materials and Services</b>	<b>2,708,000</b>		
<i>Capital Outlay</i>							
12,907	-	-	571000	Improve-Other than Bldg	-	-	-
-	36,530	-	572000	Buildings and Related	-	-	-
70,106	10,500	-	574000	Equipment and Vehicles	-	-	-
<b>83,013</b>	<b>47,030</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>-</b>		
<b>\$2,506,386</b>	<b>\$2,819,131</b>	<b>\$2,724,618</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$2,708,000</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Planning and Development Department</b>							
<i><b>Personnel Services</b></i>							
3,323,948	3,195,972	3,680,577	501000	Reg Employees-Full Time-Exempt	4,459,968		
109,676	164,429	212,320	501500	Reg Empl-Full Time-Non-Exempt	285,341		
196,047	152,155	278,609	502000	Reg Employees-Part Time-Exempt	82,942		
41,525	47,282	36,663	502500	Reg Empl-Part Time-Non-Exempt	62,985		
94,001	58,985	191,487	503000	Temporary Employees - Hourly	191,916		
3,940	2,956	1,187	508000	Overtime	-		
1,070	2,485	-	508600	Mobile Comm Allowance	-		
308,768	295,337	353,823	511000	Fringe - Payroll Taxes	411,826		
502,505	474,260	593,657	512000	Fringe - Retirement PERS	626,227		
585,400	607,989	740,276	513000	Fringe - Health and Welfare	839,086		
1,000	5,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
28,281	50,487	26,530	514000	Fringe - Unemployment	1,081		
9,901	9,271	16,320	515000	Fringe - Other Benefits	19,706		
-	35,519	63,130	519000	Pension Oblig Bonds Contrib	97,824		
5,475	3,075	-	519500	Fringe - Insurance - Opt Out	-		
<b>5,211,535</b>	<b>5,105,203</b>	<b>6,194,579</b>		<b>Total Personnel Services</b>	<b>7,078,902</b>		
<i><b>Materials and Services</b></i>							
41,214	29,244	91,400	520100	Office Supplies	89,900		
12,723	30,674	-	520110	Computer Equipment	-		
5,110	7,254	-	520120	Meetings Expenditures	-		
83	549	-	520130	Postage	-		
222	-	-	520140	OfficeSupply-PromoandConsult Sup	-		
3,550	653	12,300	520500	Operating Supplies	12,300		
1,383	-	34,900	521000	Subscriptions and Dues	36,400		
19,857	22,305	-	521100	Membership and Professional Dues	-		
2,043	-	-	521200	Publications and Subscriptions	-		
-	60	-	522100	Cost of Food and Beverage	-		
676,232	408,554	663,000	524000	Contracted Professional Svcs	661,027		
3,990	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	7,500	-	524030	Contracted Prof Svcs - Architect	-		
46,374	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
2,208	2,251	-	524050	Contracted Prof Svcs - Advertising	-		
-	34,621	-	524060	Contracted Prof Svcs - Information Technology Services	-		
259,265	201,905	2,329,506	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	1,170,000		
-	3,695	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
2,906	7,563	79,769	524500	Marketing Expenditures	84,162		
27,100	34,840	44,375	524600	Sponsorship Expenditures	60,391		
-	50	-	524710	Marketing Incentives	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Planning and Development Department</b>							
-	-	-	525100	Utility Services	1,500		
-	393	-	525120	Utility Services - Telecommunications	-		
-	185	-	525130	Utility Services - Electricity	-		
-	942	-	525160	Utility Services - Water and Sewer	-		
4,797	18,420	16,000	526000	Maintenance and Repair Services	21,000		
160	-	-	526020	Maintenance and Repair Services - Equipment	-		
3,620	1,225	4,900	526500	Rentals	3,900		
1,790	921	-	526510	Rentals - Building	-		
-	1,291	-	526520	Rentals - Equipment	-		
7,344	3,663	79,200	528000	Other Purchased Services	49,200		
21	84	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	3,100	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-		
14,573	18,553	-	528300	Other Purchased Services - Temporary Help Services	-		
395	442	-	528400	Other Purchased Services - Printing and Graphics	-		
559,597	409,795	2,250,000	530000	Payments to Other Agencies	850,000		
21,550	454,059	-	531500	Grants to Other Governments	542,520		
-	450,000	-	531800	Contributions to Other Govt	-		
1,026	-	4,000	540000	Charges for Services	-		
514,564	2,660,721	5,000,000	544000	Program Purchases	4,000,000		
575,612	517,998	1,267,520	544500	Grants and Loans	725,000		
(1,196)	-	80,200	545000	Travel	82,200		
23,969	27,524	-	545100	Travel and Lodging	-		
606	1,214	-	545200	Mileage, Taxi and Parking	-		
5,522	4,878	-	545300	Meals and Entertainment	-		
2,541	15,228	35,500	545500	Staff Development	37,500		
595	360	-	545510	Tuition Reimbursement	-		
14,485	10,123	-	545520	Conference Fees	-		
7,522	1,167	-	549000	Miscellaneous Expenditures	-		
<b>2,863,354</b>	<b>5,394,003</b>	<b>11,992,570</b>	<b>Total Materials and Services</b>		<b>8,427,000</b>		
<b>\$8,074,889</b>	<b>\$10,499,206</b>	<b>\$18,187,149</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$15,505,902</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Property and Environmental Services</b>							
<i><b>Personnel Services</b></i>							
285,167	457,563	792,637	501000	Reg Employees-Full Time-Exempt	700,754		
280,660	336,961	299,629	501500	Reg Empl-Full Time-Non-Exempt	338,974		
155,218	181,411	65,220	502500	Reg Empl-Part Time-Non-Exempt	68,405		
21,699	6,171	28,652	503000	Temporary Employees - Hourly	21,947		
6,169	7,342	31,716	508000	Overtime	21,845		
1,200	2,550	-	508600	Mobile Comm Allowance	-		
65,905	85,481	99,470	511000	Fringe - Payroll Taxes	94,020		
86,428	118,517	161,395	512000	Fringe - Retirement PERS	146,442		
124,996	182,665	304,819	513000	Fringe - Health and Welfare	280,175		
580	-	-	514000	Fringe - Unemployment	-		
4,579	5,600	4,924	515000	Fringe - Other Benefits	4,826		
-	9,953	17,712	519000	Pension Oblig Bonds Contrib	22,257		
5,625	4,950	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,038,226</b>	<b>1,399,164</b>	<b>1,806,174</b>		<b>Total Personnel Services</b>	<b>1,699,645</b>		
<i><b>Materials and Services</b></i>							
26,869	71,576	38,731	520100	Office Supplies	50,207		
7,966	3,567	257	520110	Computer Equipment	262		
1,733	1,474	1,540	520120	Meetings Expenditures	1,571		
32,004	50,045	-	520130	Postage	-		
15	100	-	520140	OfficeSupply-PromoandConsult Sup	-		
37,516	38,703	54,040	520500	Operating Supplies	55,121		
7,145	12,147	-	520510	Operating Supplies - Small Tools, Equip	-		
45	-	-	520520	Operating Supplies - Audio Visual	-		
-	59	-	520540	Operating Supplies - Medical and Veterinary	-		
6,635	1,619	-	520550	Operating Supplies - Telecommunications	-		
5,923	4,167	308	520580	Operating Supplies - Uniforms	314		
194	-	4,210	521000	Subscriptions and Dues	4,295		
1,401	3,009	180	521100	Membership and Professional Dues	184		
35	165	-	521200	Publications and Subscriptions	-		
4,878	5,636	5,133	521400	Fuels and Lubricants - General	5,236		
14	4,588	25,663	521500	Maintenance and Repairs Supplies	26,176		
80	30	-	521510	Maintenance and Repairs Supplies - Technology	-		
7,518	16,086	-	521520	Maintenance and Repairs Supplies - Building	-		
12	34	-	521530	Maintenance and Repairs Supplies - Custodial	-		
2,044	6,191	-	521540	Maintenance and Repairs Supplies - Electrical	-		
224	1,065	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
4,542	11,072	10,070	521560	Maintenance and Repairs Supplies - Equipment	10,271		
530	138	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
-	500	-	522100	Cost of Food and Beverage	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Property and Environmental Services</b>							
55,600	48,778	10,490	524000	Contracted Professional Svcs	47,624		
-	89	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
323	1,538	-	524050	Contracted Prof Svcs - Advertising	-		
2,039	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
-	9,910	2,566	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	2,617		
-	9,870	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	2,940	10,000	524600	Sponsorship Expenditures	10,200		
129,685	132,760	86,102	525000	Contracted Property Services	124,748		
49	-	254,316	525100	Utility Services	259,402		
27,835	29,380	-	525120	Utility Services - Telecommunications	-		
145,304	154,808	-	525130	Utility Services - Electricity	-		
4,077	4,601	-	525140	Utility Services - Natural Gas	-		
4,995	4,968	-	525150	Utility Services - Sanitation and Refuse Removal	-		
35,480	38,614	-	525160	Utility Services - Water and Sewer	-		
-	-	25,663	525500	Cleaning Services	26,176		
60	7,975	205,660	526000	Maintenance and Repair Services	210,318		
62,516	61,517	-	526010	Maintenance and Repair Services - Building	-		
10,848	617	-	526012	Maintenance and Repair Services - Electricity	-		
7,670	15,736	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
2,090	2,124	-	526014	Maintenance and Repair Services - HVAC	-		
35,774	32,258	-	526020	Maintenance and Repair Services - Equipment	-		
33,691	41,282	-	526030	Maintenance and Repair Services - Grounds	-		
1,403	19,529	-	526040	Maintenance and Repair Services - Technology	-		
2,999	2,655	-	526050	Maintenance and Repair Services - Vehicles	-		
-	432	-	526060	Maintenance and Repair Services - Safety	-		
-	3,843	-	526300	Software Maintenance	-		
252	17	29,211	526500	Rentals	29,795		
252	2,047	-	526530	Rentals - Office Equipment	-		
23,821	24,498	4,619	526540	Rentals - Vehicle	4,711		
-	1,140	-	526560	Rentals - Parking Space	-		
3,656	2,454	22,944	528000	Other Purchased Services	25,576		
2,350	2,552	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
70	-	-	528080	Other Purchased Services - Agency Fees	-		
84	7,827	-	528400	Other Purchased Services - Printing and Graphics	-		
125	1,082	1,540	530000	Payments to Other Agencies	1,571		
5,350	2,935	-	530010	License and Permit Fees	-		
-	-	7,516	545000	Travel	8,236		
3,125	1,908	2,566	545100	Travel and Lodging	2,617		
442	332	103	545200	Mileage, Taxi and Parking	105		
674	742	513	545300	Meals and Entertainment	523		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Property and Environmental Services</b>							
2,445	4,838	38,687	545500	Staff Development	41,556		
-	283	-	545510	Tuition Reimbursement	-		
3,724	1,631	1,437	545520	Conference Fees	1,466		
647	24	-	549000	Miscellaneous Expenditures	-		
<b>756,774</b>	<b>912,504</b>	<b>844,065</b>		<b>Total Materials and Services</b>	<b>950,878</b>		
				<i>Capital Outlay</i>			
15,009	-	-	574000	Equipment and Vehicles	-		
<b>15,009</b>	<b>-</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>-</b>		
<b>\$1,810,009</b>	<b>\$2,311,668</b>	<b>\$2,650,239</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,650,523</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Property and Environmental Services (Administration)</b>							
<i>Personnel Services</i>							
66,779	67,533	155,400	501000	Reg Employees-Full Time-Exempt	55,531		
-	7,921	16,934	501500	Reg Empl-Full Time-Non-Exempt	37,851		
-	-	9,752	503000	Temporary Employees - Hourly	9,947		
-	531	10,896	508000	Overtime	609		
1,200	600	-	508600	Mobile Comm Allowance	-		
9,736	9,889	16,117	511000	Fringe - Payroll Taxes	7,870		
10,229	11,265	26,251	512000	Fringe - Retirement PERS	12,109		
9,519	10,031	31,881	513000	Fringe - Health and Welfare	15,307		
150	141	702	515000	Fringe - Other Benefits	367		
-	764	2,866	519000	Pension Oblig Bonds Contrib	1,868		
1,800	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>99,414</b>	<b>108,674</b>	<b>270,799</b>		<b>Total Personnel Services</b>	<b>141,459</b>		
<i>Materials and Services</i>							
8,106	11,409	13,201	520100	Office Supplies	24,166		
3,598	118	-	520110	Computer Equipment	-		
1,103	1,124	-	520120	Meetings Expenditures	-		
-	100	-	520140	OfficeSupply-PromoandConsult Sup	-		
96	100	3,228	520500	Operating Supplies	3,293		
-	59	-	520540	Operating Supplies - Medical and Veterinary	-		
81	-	-	520580	Operating Supplies - Uniforms	-		
-	-	3,183	521000	Subscriptions and Dues	3,247		
-	2,055	-	521100	Membership and Professional Dues	-		
35	93	-	521200	Publications and Subscriptions	-		
14	-	-	521500	Maintenance and Repairs Supplies	-		
-	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
7	-	-	521540	Maintenance and Repairs Supplies - Electrical	-		
5,858	-	-	524000	Contracted Professional Svcs	-		
-	500	10,000	524600	Sponsorship Expenditures	10,200		
-	-	2,823	525100	Utility Services	2,879		
753	1,190	-	525120	Utility Services - Telecommunications	-		
-	-	-	526000	Maintenance and Repair Services	545		
-	82	-	526010	Maintenance and Repair Services - Building	-		
-	-	469	526500	Rentals	478		
2,379	-	20,634	528000	Other Purchased Services	23,220		
28	226	-	528400	Other Purchased Services - Printing and Graphics	-		
-	-	-	530000	Payments to Other Agencies	-		
122	-	-	530010	License and Permit Fees	-		
-	-	2,383	545000	Travel	3,000		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Property and Environmental Services (Administration)</b>							
832	210	-	545100	Travel and Lodging	-	-	-
226	267	-	545200	Mileage, Taxi and Parking	-	-	-
30	206	-	545300	Meals and Entertainment	-	-	-
-	1,049	8,228	545500	Staff Development	10,487	-	-
-	-	-	545510	Tuition Reimbursement	-	-	-
1,265	510	-	545520	Conference Fees	-	-	-
-	2	-	549000	Miscellaneous Expenditures	-	-	-
<b>24,532</b>	<b>19,299</b>	<b>64,149</b>		<b>Total Materials and Services</b>	<b>81,515</b>		
<b>\$123,946</b>	<b>\$127,973</b>	<b>\$334,948</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$222,974</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Property and Environmental Services (Construction Project Management Office)</b>							
<i>Personnel Services</i>							
-	141,992	225,942	501000	Reg Employees-Full Time-Exempt	237,418		
-	1,350	-	508600	Mobile Comm Allowance	-		
-	12,487	18,983	511000	Fringe - Payroll Taxes	20,011		
-	18,439	30,442	512000	Fringe - Retirement PERS	30,338		
-	26,702	37,324	513000	Fringe - Health and Welfare	37,509		
-	-	-	514000	Fringe - Unemployment	-		
-	328	867	515000	Fringe - Other Benefits	919		
-	1,432	3,389	519000	Pension Oblig Bonds Contrib	4,749		
-	<b>202,729</b>	<b>316,947</b>		<b>Total Personnel Services</b>	<b>330,944</b>		
<i>Materials and Services</i>							
1,894	103	5,000	520100	Office Supplies	5,100		
-	3,449	257	520110	Computer Equipment	262		
431	300	1,540	520120	Meetings Expenditures	1,571		
-	88	-	520500	Operating Supplies	-		
-	343	-	520510	Operating Supplies - Small Tools, Equip	-		
-	776	308	520580	Operating Supplies - Uniforms	314		
74	-	-	521000	Subscriptions and Dues	-		
-	368	180	521100	Membership and Professional Dues	184		
-	-	-	521400	Fuels and Lubricants - General	-		
-	500	-	522100	Cost of Food and Beverage	-		
5,925	-	-	524000	Contracted Professional Svcs	-		
-	89	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	510	-	524050	Contracted Prof Svcs - Advertising	-		
-	-	2,566	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	2,617		
-	2,440	-	524600	Sponsorship Expenditures	-		
-	922	-	525120	Utility Services - Telecommunications	-		
-	7	-	526050	Maintenance and Repair Services - Vehicles	-		
583	3,051	4,619	526540	Rentals - Vehicle	4,711		
-	1,140	-	526560	Rentals - Parking Space	-		
126	-	-	528000	Other Purchased Services	-		
-	56	-	528400	Other Purchased Services - Printing and Graphics	-		
-	1,000	-	530000	Payments to Other Agencies	-		
-	1,329	2,566	545100	Travel and Lodging	2,617		
-	46	103	545200	Mileage, Taxi and Parking	105		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Property and Environmental Services (Construction Project Management Office)</b>								
-	150	513	545300	Meals and Entertainment		523		
375	2,216	25,326	545500	Staff Development		25,833		
55	747	1,437	545520	Conference Fees		1,466		
<b>9,463</b>	<b>19,631</b>	<b>44,415</b>		<b>Total Materials and Services</b>		<b>45,303</b>		
<b>\$9,463</b>	<b>\$222,360</b>	<b>\$361,362</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$376,247</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Property and Environmental Services (MRC Building Operations)</b>							
<i>Personnel Services</i>							
218,387	248,039	411,295	501000	Reg Employees-Full Time-Exempt	407,805		
280,660	329,040	282,695	501500	Reg Empl-Full Time-Non-Exempt	301,123		
155,218	181,411	65,220	502500	Reg Empl-Part Time-Non-Exempt	68,405		
21,699	6,171	18,900	503000	Temporary Employees - Hourly	12,000		
6,169	6,811	20,820	508000	Overtime	21,236		
-	600	-	508600	Mobile Comm Allowance	-		
56,169	63,105	64,370	511000	Fringe - Payroll Taxes	66,139		
76,198	88,814	104,702	512000	Fringe - Retirement PERS	103,995		
115,477	145,932	235,614	513000	Fringe - Health and Welfare	227,359		
580	-	-	514000	Fringe - Unemployment	-		
4,429	5,132	3,355	515000	Fringe - Other Benefits	3,540		
-	7,757	11,457	519000	Pension Oblig Bonds Contrib	15,640		
3,825	4,950	-	519500	Fringe - Insurance - Opt Out	-		
<b>938,812</b>	<b>1,087,761</b>	<b>1,218,428</b>		<b>Total Personnel Services</b>	<b>1,227,242</b>		
<i>Materials and Services</i>							
16,869	60,063	20,530	520100	Office Supplies	20,941		
4,368	-	-	520110	Computer Equipment	-		
199	49	-	520120	Meetings Expenditures	-		
32,004	50,045	-	520130	Postage	-		
15	-	-	520140	OfficeSupply-PromoandConsult Sup	-		
37,421	38,515	50,812	520500	Operating Supplies	51,828		
7,145	11,803	-	520510	Operating Supplies - Small Tools, Equip	-		
45	-	-	520520	Operating Supplies - Audio Visual	-		
6,635	1,619	-	520550	Operating Supplies - Telecommunications	-		
5,842	3,391	-	520580	Operating Supplies - Uniforms	-		
120	-	1,027	521000	Subscriptions and Dues	1,048		
1,401	586	-	521100	Membership and Professional Dues	-		
-	72	-	521200	Publications and Subscriptions	-		
4,878	5,636	5,133	521400	Fuels and Lubricants - General	5,236		
-	4,588	25,663	521500	Maintenance and Repairs Supplies	26,176		
80	30	-	521510	Maintenance and Repairs Supplies - Technology	-		
7,518	16,086	-	521520	Maintenance and Repairs Supplies - Building	-		
12	34	-	521530	Maintenance and Repairs Supplies - Custodial	-		
2,037	6,191	-	521540	Maintenance and Repairs Supplies - Electrical	-		
224	1,065	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
4,542	11,072	10,070	521560	Maintenance and Repairs Supplies - Equipment	10,271		
530	138	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
43,817	48,778	10,490	524000	Contracted Professional Svcs	47,624		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Property and Environmental Services (MRC Building Operations)</b>							
323	1,028	-	524050	Contracted Prof Svcs - Advertising	-		
2,039	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
-	9,910	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
-	9,870	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
129,685	132,760	86,102	525000	Contracted Property Services	124,748		
-	-	251,493	525100	Utility Services	256,523		
27,131	27,268	-	525120	Utility Services - Telecommunications	-		
145,304	154,808	-	525130	Utility Services - Electricity	-		
4,077	4,601	-	525140	Utility Services - Natural Gas	-		
4,995	4,968	-	525150	Utility Services - Sanitation and Refuse Removal	-		
35,480	38,614	-	525160	Utility Services - Water and Sewer	-		
-	-	25,663	525500	Cleaning Services	26,176		
60	7,975	205,660	526000	Maintenance and Repair Services	209,773		
62,516	61,435	-	526010	Maintenance and Repair Services - Building	-		
10,848	617	-	526012	Maintenance and Repair Services - Electricity	-		
7,670	15,736	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
2,090	2,124	-	526014	Maintenance and Repair Services - HVAC	-		
35,774	32,258	-	526020	Maintenance and Repair Services - Equipment	-		
33,691	41,282	-	526030	Maintenance and Repair Services - Grounds	-		
1,403	19,529	-	526040	Maintenance and Repair Services - Technology	-		
2,999	2,648	-	526050	Maintenance and Repair Services - Vehicles	-		
-	432	-	526060	Maintenance and Repair Services - Safety	-		
-	3,843	-	526300	Software Maintenance	-		
252	17	28,742	526500	Rentals	29,317		
252	2,047	-	526530	Rentals - Office Equipment	-		
23,237	21,447	-	526540	Rentals - Vehicle	-		
1,151	2,454	2,310	528000	Other Purchased Services	2,356		
2,350	2,552	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
70	-	-	528080	Other Purchased Services - Agency Fees	-		
56	7,545	-	528400	Other Purchased Services - Printing and Graphics	-		
125	82	1,540	530000	Payments to Other Agencies	1,571		
5,228	2,935	-	530010	License and Permit Fees	-		
-	-	5,133	545000	Travel	5,236		
2,293	369	-	545100	Travel and Lodging	-		
217	19	-	545200	Mileage, Taxi and Parking	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Property and Environmental Services (MRC Building Operations)</b>							
644	386	-	545300	Meals and Entertainment	-		
2,070	1,573	5,133	545500	Staff Development	5,236		
-	283	-	545510	Tuition Reimbursement	-		
2,404	374	-	545520	Conference Fees	-		
647	22	-	549000	Miscellaneous Expenditures	-		
<b>722,779</b>	<b>873,574</b>	<b>735,501</b>		<b>Total Materials and Services</b>	<b>824,060</b>		
<b><i>Capital Outlay</i></b>							
15,009	-	-	574000	Equipment and Vehicles	-		
-	-	-	575000	Office Furn and Equip	-		
<b>15,009</b>	<b>-</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>-</b>		
<b>\$1,676,600</b>	<b>\$1,961,335</b>	<b>\$1,953,929</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,051,302</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Fund - Research Center</b>							
<i><b>Personnel Services</b></i>							
1,744,046	1,893,821	2,295,841	501000	Reg Employees-Full Time-Exempt	2,270,906		
-	22,587	-	501500	Reg Empl-Full Time-Non-Exempt	25,756		
260,960	249,415	160,463	502000	Reg Employees-Part Time-Exempt	168,900		
52,459	28,362	-	503000	Temporary Employees - Hourly	-		
659	205	-	508000	Overtime	-		
167,426	178,195	206,414	511000	Fringe - Payroll Taxes	207,504		
283,605	286,632	344,772	512000	Fringe - Retirement PERS	322,140		
304,973	353,618	423,015	513000	Fringe - Health and Welfare	401,175		
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
10,461	-	3,957	514000	Fringe - Unemployment	-		
5,879	5,924	9,491	515000	Fringe - Other Benefits	9,856		
-	20,953	36,843	519000	Pension Oblig Bonds Contrib	49,312		
6,056	2,138	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,838,526</b>	<b>3,045,849</b>	<b>3,480,796</b>		<b>Total Personnel Services</b>	<b>3,455,549</b>		
<i><b>Materials and Services</b></i>							
55,466	9,007	90,000	520100	Office Supplies	69,394		
72,377	39,061	-	520110	Computer Equipment	-		
530	512	-	520120	Meetings Expenditures	-		
-	1,482	30,000	520500	Operating Supplies	34,600		
950	-	4,500	521000	Subscriptions and Dues	6,125		
1,333	1,206	-	521100	Membership and Professional Dues	-		
15,005	15,271	-	521200	Publications and Subscriptions	-		
78,274	2,987	228,000	524000	Contracted Professional Svcs	449,820		
-	-	-	524050	Contracted Prof Svcs - Advertising	-		
61,926	87,031	500,000	524060	Contracted Prof Svcs - Information Technology Services	165,000		
140	-	-	524510	Sales and Marketing Contract	-		
1,500	500	2,500	524600	Sponsorship Expenditures	2,500		
149	-	-	525120	Utility Services - Telecommunications	-		
10,780	2,870	-	526000	Maintenance and Repair Services	-		
28,915	118,791	168,889	526040	Maintenance and Repair Services - Technology	182,200		
-	3,000	-	526300	Software Maintenance	-		
93	595	-	528000	Other Purchased Services	-		
58	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	2,742	-	528300	Other Purchased Services - Temporary Help Services	-		
161	822,406	100,000	530000	Payments to Other Agencies	35,000		
342	(36)	17,900	545000	Travel	22,000		
5,440	14,467	-	545100	Travel and Lodging	-		
548	196	-	545200	Mileage, Taxi and Parking	-		
1,379	2,140	-	545300	Meals and Entertainment	-		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Research Center</b>							
68	1,987	10,700	545500	Staff Development	11,100		
-	60	-	545510	Tuition Reimbursement	-		
6,347	5,747	-	545520	Conference Fees	-		
-	220	-	549000	Miscellaneous Expenditures	-		
<b>341,781</b>	<b>1,132,242</b>	<b>1,152,489</b>		<b>Total Materials and Services</b>	<b>977,739</b>		
<b>\$3,180,306</b>	<b>\$4,178,091</b>	<b>\$4,633,285</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$4,433,288</b>		

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - Non-Departmental Special Appropriations</b>							
<i><b>Personnel Services</b></i>							
56,617	-	-	501000	Reg Employees-Full Time-Exempt	-	-	-
18,678	-	-	503000	Temporary Employees - Hourly	-	-	-
186	-	-	508000	Overtime	-	-	-
6,303	-	-	511000	Fringe - Payroll Taxes	-	-	-
8,568	-	-	512000	Fringe - Retirement PERS	-	-	-
8,873	-	-	513000	Fringe - Health and Welfare	-	-	-
233	-	-	515000	Fringe - Other Benefits	-	-	-
<b>99,458</b>	-	-		<b>Total Personnel Services</b>	-	-	-
<i><b>Materials and Services</b></i>							
309	-	-	520100	Office Supplies	-	-	-
38,456	12,500	-	521000	Subscriptions and Dues	-	-	-
7,500	38,264	49,656	521100	Membership and Professional Dues	49,200	-	-
294	-	-	521500	Maintenance and Repairs Supplies	-	-	-
87,934	28,000	50,000	524000	Contracted Professional Svcs	50,000	-	-
141,639	112,485	163,200	524010	Contracted Prof Svcs - Accounting and Auditing	152,000	-	-
203,440	296,175	298,100	524600	Sponsorship Expenditures	300,000	-	-
122	-	-	528000	Other Purchased Services	-	-	-
2,079,600	2,792,356	3,584,460	530000	Payments to Other Agencies	2,891,000	-	-
80,392	63,052	100,000	530500	Election Expenses	225,000	-	-
492,641	-	15,187	532000	Government Assessments	-	-	-
136,545	130,966	48,264	544500	Grants and Loans	-	-	-
-	153	-	549000	Miscellaneous Expenditures	-	-	-
178,461	186,152	195,045	549010	Tri-Met Transit Pass	204,800	-	-
<b>3,447,333</b>	<b>3,660,103</b>	<b>4,503,912</b>		<b>Total Materials and Services</b>	<b>3,872,000</b>	-	-
<i><b>Debt Service</b></i>							
615,000	710,000	820,000	563000	Revenue Bond Pmts-Principal	930,000	-	-
1,105,071	1,076,381	1,041,882	563500	Revenue Bond Payments-Interest	1,002,038	-	-
<b>1,720,071</b>	<b>1,786,381</b>	<b>1,861,882</b>		<b>Total Debt Service</b>	<b>1,932,038</b>	-	-
<i><b>Capital Outlay</b></i>							
244,311	-	239,150	579000	Intangible Assets	100,000	-	-
<b>244,311</b>	-	<b>239,150</b>		<b>Total Capital Outlay</b>	<b>100,000</b>	-	-
<b>\$5,511,173</b>	<b>\$5,446,484</b>	<b>\$6,604,944</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$5,904,038</b>	-	-

# General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Fund - General Expenses</b>							
<i><b>Interfund Transfers</b></i>							
140,532	312,334	374,341	580000	Transfer for Indirect Costs	485,676		
15,270,261	18,217,325	19,451,563	581000	Transfer of Resources	17,436,590		
-	-	194,000	582000	Transfer for Direct Costs	639,000		
1,919,916	-	-	586900	Internal Loan Advances	-		
<b>17,330,709</b>	<b>18,529,659</b>	<b>20,019,904</b>		<b>Total Interfund Transfers</b>	<b>18,561,266</b>		
<i><b>Contingency</b></i>							
-	-	194,000	701001	Contingency - Opportunity Account	215,000		
-	-	1,958,906	701002	Contingency - Operating	2,416,165		
-	-	1,133,907	701004	Contingency - Rsv One Time Exp	-		
-	-	254,800	709000	Contingency - All Other	5,461,000		
-	-	<b>3,541,613</b>		<b>Total Contingency</b>	<b>8,092,165</b>		
<i><b>Unappropriated Fund Balance</b></i>							
5,836,554	5,626,594	4,673,924	801002	Unapp FB - Restricted CET	4,698,550		
10,806,805	10,268,210	5,139,218	801003	Unapp FB - Restricted TOD	6,365,810		
5,486,244	4,559,883	-	805000	Unapp FB - Reserves	-		
-	-	1,751,520	805100	Unapp FB - Stabilization Reserve	1,795,000		
2,237,851	1,318,769	-	805300	Unapp FB - Reserve for one-time expenditures	-		
1,070,111	1,116,958	1,223,990	805400	Unapp FB - Reserve for Future Debt Service	1,418,886		
3,611,903	2,856,528	1,925,587	805450	Unapp FB - PERS Reserve	2,788,014		
3,533,558	3,330,999	1,594,911	805900	Unapp FB - Other Reserves and Designations	2,353,414		
<b>32,583,026</b>	<b>29,077,941</b>	<b>16,309,150</b>		<b>Total Unappropriated Fund Balance</b>	<b>19,419,674</b>		
<b>\$49,913,735</b>	<b>\$47,607,600</b>	<b>\$39,870,667</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$46,073,105</b>		

**Cemetery  
Perpetual  
Care Fund**



## Cemetery Perpetual Care Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	411,792	464,038	523,738	567,254			8.31%
<b>Current Revenues</b>							
Other Tax Revenues	49,581	48,335	50,000	50,000			0.00%
Interest Earnings	2,665	2,503	3,928	5,672			44.40%
<b>Subtotal Current Revenues</b>	<b>52,246</b>	<b>50,838</b>	<b>53,928</b>	<b>55,672</b>			<b>3.23%</b>
<b>TOTAL RESOURCES</b>	<b>\$464,038</b>	<b>\$514,876</b>	<b>\$577,666</b>	<b>\$622,926</b>			<b>7.83%</b>
<b>REQUIREMENTS</b>							
Unappropriated Fund Balance	464,038	514,876	577,666	622,926			7.83%
<b>Subtotal Contingency/Ending Balance</b>	<b>464,038</b>	<b>514,876</b>	<b>577,666</b>	<b>622,926</b>			<b>7.83%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$464,038</b>	<b>\$514,876</b>	<b>\$577,666</b>	<b>\$622,926</b>			<b>7.83%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

## **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.



# Cemetery Perpetual Care Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Cemetery Perpetual Care Fund</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
384,120	433,701	490,433	302000	Fund Bal-Nonspend-Intact	532,036		
27,672	30,337	33,305	350000	Fund Balance-Assigned	35,218		
<b>411,792</b>	<b>464,038</b>	<b>523,738</b>		<b>Total Beginning Fund Balance</b>	<b>567,254</b>		
				<i>Current Revenue</i>			
49,581	48,335	50,000	406000	Cemetery Revenue Surcharge	50,000		
2,693	2,246	3,928	470000	Interest on Investments	5,672		
(28)	257	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>52,246</b>	<b>50,838</b>	<b>53,928</b>		<b>Total Current Revenue</b>	<b>55,672</b>		
<b>\$464,038</b>	<b>\$514,876</b>	<b>\$577,666</b>		<b>TOTAL RESOURCES</b>	<b>\$622,926</b>		
<b>Expenditures</b>							
				<i>Unappropriated Fund Balance</i>			
433,701	482,036	540,433	801000	Unapp FB - Restricted	582,036		
30,337	32,840	37,233	805900	Unapp FB - Other Reserves and Designations	40,890		
<b>464,038</b>	<b>514,876</b>	<b>577,666</b>		<b>Total Unappropriated Fund Balance</b>	<b>622,926</b>		
<b>\$464,038</b>	<b>\$514,876</b>	<b>\$577,666</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$622,926</b>		



**Community  
Enhancement  
Fund**



## Community Enhancement Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	1,969,875	1,938,092	1,660,992	1,377,259			(17.08%)
<b>Current Revenues</b>							
Interest Earnings	12,555	9,302	12,457	13,773			10.56%
Charges for Services	317,949	340,912	1,061,053	1,131,208			6.61%
<b>Subtotal Current Revenues</b>	<b>330,504</b>	<b>350,214</b>	<b>1,073,510</b>	<b>1,144,981</b>			<b>6.66%</b>
<b>TOTAL RESOURCES</b>	<b>\$2,300,379</b>	<b>\$2,288,306</b>	<b>\$2,734,502</b>	<b>\$2,522,240</b>			<b>(7.76%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	286,783	585,335	1,375,952	1,417,608			3.03%
<b>Subtotal Current Expenditures</b>	<b>286,783</b>	<b>585,335</b>	<b>1,375,952</b>	<b>1,417,608</b>			<b>3.03%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	75,504	58,951	60,514	17,310			(71.40%)
Fund Equity Transfers	-	-	-	851,000			n/a
<b>Subtotal Interfund Transfers</b>	<b>75,504</b>	<b>58,951</b>	<b>60,514</b>	<b>868,310</b>			<b>1334.89%</b>
Contingency	-	-	290,000	151,061			(47.91%)
Unappropriated Fund Balance	1,938,092	1,644,020	1,008,036	85,261			(91.54%)
<b>Subtotal Contingency/Ending Balance</b>	<b>1,938,092</b>	<b>1,644,020</b>	<b>1,298,036</b>	<b>236,322</b>			<b>(81.79%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,300,379</b>	<b>\$2,288,306</b>	<b>\$2,734,502</b>	<b>\$2,522,240</b>			<b>(\$0)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

## 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). On October 30, 2014, the Metro Council adopted Ordinance No. 14-1344 that amended Metro Code Chapter 5.06 updating the Community Enhancement Program. The fund accounts for enhancement fees (currently \$1.00 per ton of putrescible solid waste processed or transferred.) collected at all transfer stations. This fee will remain unchanged in FY 2016-17. Funds are used for community enhancement projects in the targeted vicinity of each of these communities hosting 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 (nearly \$600,000) to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Grants were awarded in June 2014 by the North Portland Enhancement Committee. Grant recipients have two years to spend the awarded funds. In FY 2016-17 it is anticipated that approximately \$125,000 will be reimbursed to grant recipients and projects will be completed.

**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 intergovernmental agreement (IGA) with Metro. It is expected that about \$342,400 will be collected in FY 2016-17 from Metro South.

**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. It is expected that about \$276,700 will be collected in FY 2016-17 from Metro Central.

**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. It is expected that about \$143,000 will be collected in FY 2016-17 from Forest Grove Transfer Station (owned by Waste Management).

**Troutdale Community Enhancement Program:** A new program established in 2015. Fees will be collected at a privately owned transfer station in Troutdale and will be paid to the City of Troutdale on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$104,000 will be collected in FY 2016-17 from Troutdale Transfer Station (owned by Waste Management).

**Sherwood Community Enhancement Program:** : A new program established in 2015. Fees will be collected at a privately owned transfer station in Sherwood and will be paid to the City of Sherwood on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$101,400 will be collected in FY 2016-17 from Pride Recycling (owned by Pride Disposal).

**Wilsonville Community Enhancement Program:** A new program established in 2015. Fees will be collected at a privately owned transfer station in Wilsonville and will be paid to the City of Wilsonville on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$110,000 will be collected in FY 2016-17 from Willamette Resources, Inc. (owned by Republic Waste).

**Suttle Road Community Enhancement Program:** A new program established in 2015. Fees will be collected at a privately owned food waste reload facility in Portland and will be used for local community enhancement projects as determined under a Metro contract that will be established in 2015. It is expected that about \$53,000 will be collected in FY 2016-17 from the Suttle Road Recovery Facility (owned by Recology, Inc.)

## **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 continue the spend-down of funds in that reserve in FY 2016-17.

## **CURRENT REVENUES**

### **Enterprise Revenues**

Community enhancement fees received by Metro are recorded as enterprise revenue in the Community Enhancement Fund. It is expected that the total revenue collected for community enhancement programs will increase \$70,000 (6.6 percent) in FY 2016-17 over FY 2015-16.

## **CURRENT EXPENDITURES**

### **Materials and services**

98 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 including direct payments to Oregon City, Troutdale, Sherwood, Wilsonville and Forest Grove.

# Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Community Enhancement Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
1,610,578	1,550,021	1,273,766	325100	Fund Bal-Restr for N Portland	990,357		
359,297	388,071	387,226	325200	Fund Bal-Restr for Metro Centr	386,902		
<b>1,969,875</b>	<b>1,938,092</b>	<b>1,660,992</b>		<b>Total Beginning Fund Balance</b>	<b>1,377,259</b>		
<i>Current Revenue</i>							
130,644	131,310	277,751	432500	Rehabilitation and Enhance Fee	276,680		
187,305	209,602	783,302	433500	Host Fees	854,528		
12,370	7,690	12,457	470000	Interest on Investments	13,773		
186	1,612	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>330,504</b>	<b>350,214</b>	<b>1,073,510</b>		<b>Total Current Revenue</b>	<b>1,144,981</b>		
<b>\$2,300,379</b>	<b>\$2,288,306</b>	<b>\$2,734,502</b>	<b>TOTAL RESOURCES</b>		<b>\$2,522,240</b>		

## Expenditures

<i>Materials and Services</i>							
51	-	900	520100	Office Supplies	1,400		
742	998	-	520120	Meetings Expenditures	500		
16	-	-	520500	Operating Supplies	-		
1,482	-	-	521100	Membership and Professional Dues	-		
30,450	16,439	-	524000	Contracted Professional Svcs	-		
410	475	-	524050	Contracted Prof Svcs - Advertising	-		
250	-	-	524600	Sponsorship Expenditures	-		
235	-	-	526510	Rentals - Building	-		
-	-	3,000	528000	Other Purchased Services	23,000		
104	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	236	-	528400	Other Purchased Services - Printing and Graphics	-		
187,305	209,602	693,302	530000	Payments to Other Agencies	764,528		
63,948	357,560	678,000	544500	Grants and Loans	626,680		
-	25	250	545000	Travel	500		
209	-	-	545100	Travel and Lodging	-		
61	-	-	545300	Meals and Entertainment	-		
1,468	-	500	545500	Staff Development	1,000		
50	-	-	545520	Conference Fees	-		
<b>286,783</b>	<b>585,335</b>	<b>1,375,952</b>		<b>Total Materials and Services</b>	<b>1,417,608</b>		

## Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Community Enhancement Fund</b>							
				<i><b>Interfund Transfers</b></i>			
-	-	-	581000	Transfer of Resources	851,000		
75,504	58,951	60,514	582000	Transfer for Direct Costs	17,310		
<b>75,504</b>	<b>58,951</b>	<b>60,514</b>		<b>Total Interfund Transfers</b>	<b>868,310</b>		
				<i><b>Contingency</b></i>			
-	-	290,000	700000	Contingency	151,061		
-	-	<b>290,000</b>		<b>Total Contingency</b>	<b>151,061</b>		
				<i><b>Unappropriated Fund Balance</b></i>			
1,938,092	1,644,020	1,008,036	805000	Unapp FB - Reserves	85,261		
<b>1,938,092</b>	<b>1,644,020</b>	<b>1,008,036</b>		<b>Total Unappropriated Fund Balance</b>	<b>85,261</b>		
<b>\$2,300,379</b>	<b>\$2,288,306</b>	<b>\$2,734,502</b>	<b>TOTAL</b>		<b>\$2,522,240</b>		

# Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - Forest Grove (768-35202)</b>							
<b>Revenues</b>							
				<i>Current Revenue</i>			
54,294	57,818	143,606	433500	Host Fees	143,279		
<b>54,294</b>	<b>57,818</b>	<b>143,606</b>		<b>Total Current Revenue</b>	<b>143,279</b>		
<b>\$54,294</b>	<b>\$57,818</b>	<b>\$143,606</b>	<b>TOTAL RESOURCES</b>		<b>\$143,279</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
54,294	57,818	128,606	530000	Payments to Other Agencies	128,279		
<b>54,294</b>	<b>57,818</b>	<b>128,606</b>		<b>Total Materials and Services</b>	<b>128,279</b>		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
<b>-</b>	<b>-</b>	<b>15,000</b>		<b>Total Contingency</b>	<b>15,000</b>		
<b>\$54,294</b>	<b>\$57,818</b>	<b>\$143,606</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$143,279</b>		

## Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - North Portland (768-35203)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
1,610,578	1,550,021	1,273,766	325100	Fund Bal-Restr for N Portland	990,357		
<b>1,610,578</b>	<b>1,550,021</b>	<b>1,273,766</b>		<b>Total Beginning Fund Balance</b>	<b>990,357</b>		
<i>Current Revenue</i>							
10,143	6,152	9,553	470000	Interest on Investments	9,904		
185	1,353	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>10,329</b>	<b>7,505</b>	<b>9,553</b>		<b>Total Current Revenue</b>	<b>9,904</b>		
<b>\$1,620,907</b>	<b>\$1,557,526</b>	<b>\$1,283,319</b>		<b>TOTAL RESOURCES</b>	<b>\$1,000,261</b>		

### Expenditures

<i>Materials and Services</i>							
51	-	450	520100	Office Supplies	450		
479	529	-	520120	Meetings Expenditures	500		
16	-	-	520500	Operating Supplies	-		
489	-	-	521100	Membership and Professional Dues	-		
30,450	16,439	-	524000	Contracted Professional Svcs	-		
235	-	-	526510	Rentals - Building	-		
-	-	1,000	528000	Other Purchased Services	11,500		
32	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	236	-	528400	Other Purchased Services - Printing and Graphics	-		
-	268,667	350,000	544500	Grants and Loans	125,000		
-	25	-	545000	Travel	250		
104	-	-	545100	Travel and Lodging	-		
31	-	-	545300	Meals and Entertainment	-		
1,221	-	-	545500	Staff Development	500		
25	-	-	545520	Conference Fees	-		
<b>33,133</b>	<b>285,896</b>	<b>351,450</b>		<b>Total Materials and Services</b>	<b>138,200</b>		
<i>Interfund Transfers</i>							
-	-	-	581000	Transfer of Resources	851,000		
37,752	31,642	32,481	582000	Transfer for Direct Costs	-		
<b>37,752</b>	<b>31,642</b>	<b>32,481</b>		<b>Total Interfund Transfers</b>	<b>851,000</b>		

# Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - North Portland (768-35203)</b>							
-	-	200,000	700000	<i>Contingency</i> Contingency	11,061		
-	-	<b>200,000</b>		<b>Total Contingency</b>	<b>11,061</b>		
<i>Unappropriated Fund Balance</i>							
1,550,021	1,239,988	699,388	805000	Unapp FB - Reserves	-		
<b>1,550,021</b>	<b>1,239,988</b>	<b>699,388</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>		
<b>\$1,620,906</b>	<b>\$1,557,526</b>	<b>\$1,283,319</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,000,261</b>		

## Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>CR - Metro South (768-35204)</b>							
<b>Revenues</b>							
				<i>Current Revenue</i>			
133,010	151,784	309,426	433500	Host Fees	342,357		
<b>133,010</b>	<b>151,784</b>	<b>309,426</b>		<b>Total Current Revenue</b>	<b>342,357</b>		
<b>\$133,010</b>	<b>\$151,784</b>	<b>\$309,426</b>	<b>TOTAL RESOURCES</b>		<b>\$342,357</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
133,010	151,784	294,426	530000	Payments to Other Agencies	327,357		
<b>133,010</b>	<b>151,784</b>	<b>294,426</b>		<b>Total Materials and Services</b>	<b>327,357</b>		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
<b>-</b>	<b>-</b>	<b>15,000</b>		<b>Total Contingency</b>	<b>15,000</b>		
<b>\$133,010</b>	<b>\$151,784</b>	<b>\$309,426</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$342,357</b>		

# Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - Metro Central (768-35205)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
359,297	388,071	387,226	325200	Fund Bal-Restr for Metro Centr	386,902		
<b>359,297</b>	<b>388,071</b>	<b>387,226</b>		<b>Total Beginning Fund Balance</b>	<b>386,902</b>		
<i>Current Revenue</i>							
130,644	131,310	277,751	432500	Rehabilitation and Enhance Fee	276,680		
2,227	1,538	2,904	470000	Interest on Investments	3,869		
0	260	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>132,870</b>	<b>133,107</b>	<b>280,655</b>		<b>Total Current Revenue</b>	<b>280,549</b>		
<b>\$492,167</b>	<b>\$521,178</b>	<b>\$667,881</b>	<b>TOTAL RESOURCES</b>		<b>\$667,451</b>		

## Expenditures

<i>Materials and Services</i>							
-	-	450	520100	Office Supplies	950		
263	469	-	520120	Meetings Expenditures	-		
993	-	-	521100	Membership and Professional Dues	-		
-	-	-	524000	Contracted Professional Svcs	-		
410	475	-	524050	Contracted Prof Svcs - Advertising	-		
250	-	-	524600	Sponsorship Expenditures	-		
-	-	2,000	528000	Other Purchased Services	11,500		
73	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
63,948	88,893	328,000	544500	Grants and Loans	501,680		
-	-	250	545000	Travel	250		
104	-	-	545100	Travel and Lodging	-		
31	-	-	545300	Meals and Entertainment	-		
248	-	500	545500	Staff Development	500		
25	-	-	545520	Conference Fees	-		
<b>66,345</b>	<b>89,837</b>	<b>331,200</b>		<b>Total Materials and Services</b>	<b>514,880</b>		
<i>Interfund Transfers</i>							
37,752	27,309	28,033	582000	Transfer for Direct Costs	17,310		
<b>37,752</b>	<b>27,309</b>	<b>28,033</b>		<b>Total Interfund Transfers</b>	<b>17,310</b>		

## Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>CR - Metro Central (768-35205)</b>							
-	-	-	700000	<i>Contingency</i> Contingency	50,000		
-	-	-		<b>Total Contingency</b>	<b>50,000</b>		
<i>Unappropriated Fund Balance</i>							
388,071	404,032	308,648	805000	Unapp FB - Reserves	85,261		
<b>388,071</b>	<b>404,032</b>	<b>308,648</b>		<b>Total Unappropriated Fund Balance</b>	<b>85,261</b>		
<b>\$492,168</b>	<b>\$521,178</b>	<b>\$667,881</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$667,451</b>		

# Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - Pride Recycling (768-35206)</b>							
<b>Revenues</b>							
				<i>Current Revenue</i>			
-	-	95,085	433500	Host Fees	101,418		
-	-	<b>95,085</b>		<b>Total Current Revenue</b>	<b>101,418</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$95,085</b>	<b>TOTAL RESOURCES</b>		<b>\$101,418</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	-	80,085	530000	Payments to Other Agencies	86,418		
-	-	<b>80,085</b>		<b>Total Materials and Services</b>	<b>86,418</b>		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
-	-	<b>15,000</b>		<b>Total Contingency</b>	<b>15,000</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$95,085</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$101,418</b>		

## Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>CR - Willamette Resources (768-35207)</b>							
<b>Revenues</b>							
				<i>Current Revenue</i>			
-	-	99,485	433500	Host Fees	110,604		
-	-	<b>99,485</b>		<b>Total Current Revenue</b>	<b>110,604</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$99,485</b>	<b>TOTAL RESOURCES</b>		<b>\$110,604</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	-	84,485	530000	Payments to Other Agencies	95,604		
-	-	<b>84,485</b>		<b>Total Materials and Services</b>	<b>95,604</b>		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
-	-	<b>15,000</b>		<b>Total Contingency</b>	<b>15,000</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$99,485</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$110,604</b>		

# Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - Troutdale Transfer Stations (768-35208)</b>							
<b>Revenues</b>							
				<i>Current Revenue</i>			
-	-	93,531	433500	Host Fees	104,073		
-	-	<b>93,531</b>		<b>Total Current Revenue</b>	<b>104,073</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$93,531</b>	<b>TOTAL RESOURCES</b>		<b>\$104,073</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	-	78,531	530000	Payments to Other Agencies	89,073		
-	-	<b>78,531</b>		<b>Total Materials and Services</b>	<b>89,073</b>		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
-	-	<b>15,000</b>		<b>Total Contingency</b>	<b>15,000</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$93,531</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$104,073</b>		

## Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>CR - Suttle Road Recovery Facility (768-35209)</b>							
<b>Revenues</b>							
				<i>Current Revenue</i>			
-	-	42,169	433500	Host Fees	52,797		
-	-	<b>42,169</b>		<b>Total Current Revenue</b>	<b>52,797</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$42,169</b>	<b>TOTAL RESOURCES</b>		<b>\$52,797</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	-	27,169	530000	Payments to Other Agencies	37,797		
-	-	<b>27,169</b>		<b>Total Materials and Services</b>	<b>37,797</b>		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
-	-	<b>15,000</b>		<b>Total Contingency</b>	<b>15,000</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$42,169</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$52,797</b>		

**General  
Asset  
Management  
Fund**



## General Asset Management Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	6,184,858	5,391,882	4,410,379	10,237,362			132.12%
<b>Current Revenues</b>							
Interest Earnings	37,674	27,888	26,930	29,151			8.25%
Grants	26,547	159,918	254,250	73,250			(71.19%)
Contributions from Private Sources	-	5,000,000	-	100,000			n/a
Miscellaneous Revenue	-	200,000	-	28,501			n/a
Other Financing Sources	-	4,020	-	-			n/a
<b>Subtotal Current Revenues</b>	<b>64,221</b>	<b>5,391,826</b>	<b>281,180</b>	<b>230,902</b>			<b>(17.88%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	120,000	-	1,231,908	1,764,000			43.19%
Interfund Loans	-	-	-	2,000,000			n/a
Fund Equity Transfers	2,104,918	3,021,223	2,171,811	2,974,605			36.96%
<b>Subtotal Interfund Transfers</b>	<b>2,224,918</b>	<b>3,021,223</b>	<b>3,403,719</b>	<b>6,738,605</b>			<b>97.98%</b>
<b>TOTAL RESOURCES</b>	<b>\$8,473,997</b>	<b>\$13,804,931</b>	<b>\$8,095,278</b>	<b>\$17,206,869</b>			<b>112.55%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	-	-	19,014	346,927			1724.59%
Materials and Services	933,905	664,614	1,464,706	1,821,433			24.35%
Capital Outlay	2,148,210	3,158,500	3,132,590	5,114,846			63.28%
<b>Subtotal Current Expenditures</b>	<b>3,082,115</b>	<b>3,823,114</b>	<b>4,616,310</b>	<b>7,283,206</b>			<b>57.77%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	1,311,500	-			(100.00%)
Interfund Loans	-	-	-	210,000			n/a
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>1,311,500</b>	<b>210,000</b>			<b>(83.99%)</b>
Contingency	-	-	2,167,468	9,713,663			348.16%
Unappropriated Fund Balance	5,391,882	9,981,817	-	-			
<b>Subtotal Contingency/Ending Balance</b>	<b>5,391,882</b>	<b>9,981,817</b>	<b>2,167,468</b>	<b>9,713,663</b>			<b>348.16%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$8,473,997</b>	<b>\$13,804,931</b>	<b>\$8,095,278</b>	<b>\$17,206,869</b>			<b>112.55%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>3.30</b>			<b>560.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>2.80</b>

Prior to FY 2015-16, the General Asset Management Fund included the Oregon Zoo capital account. In addition, the Oregon Zoo's assets were included in the renewal and replacement account that was an aspect of the fund. In FY 2015-16, the Oregon Zoo Capital Account and the Oregon Zoo's share of the renewal and replacement account are now budgeted in the Oregon Zoo Capital Asset Management Fund. For purposes of the budget document, the historical data for the Oregon Zoo Capital Account is presented with the new Oregon Zoo Capital Asset Management Fund. The historical renewal and replacement information related to Oregon Zoo assets still resides in this fund. It was not possible to cleanly separate this data from all other renewal and replacement data. No changes to historical transaction data were needed as a result of this reorganization.

# 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 regional parks and natural areas, Metro Regional Center and information technology infrastructure. Prior to FY 2015-16 Oregon Zoo Capital was included in Metro's General Fund assets but have since been moved to the Oregon Zoo Capital Asset Management Fund.

With the approval of 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 two sections: General Capital Projects (including Information Services, Finance and Regulatory Services and Metro Regional Center) 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. For FY 2016-17 the increase is 3 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, 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.

## **WILLAMETTE FALLS CAPITAL ACCOUNT**

The Willamette Falls Capital Account was created in FY 2015-16 to help track and manage the Willamette Falls Riverwalk project budget. The project is anticipated to take several years to complete and includes several distinct and dedicated funding sources – including \$5 million in Oregon State Lottery funds.

### **BEGINNING FUND BALANCE**

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$6.2 million of the beginning fund balance is dedicated funding for specific capital projects at parks facilities, including \$5 million reserved for the Willamette Falls Riverwalk project. The remaining balance, approximately \$3.9 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 five years.

### **CURRENT REVENUES**

#### **Grants**

This category includes grants either to support a particular project or support the capital needs of a specific department. In FY 2016-17 this funding is primarily comprised of a \$73,250 grant for erosion control at Oxbow Park.

#### **Contributions From Private Sources**

Metro will receive \$100,000 from the Willamette Falls Legacy Project to help fund the Willamette Falls Riverwalk project.

#### **Interfund Loan**

In FY 2016-17 a \$2 million dollar loan from the Solid Waste Revenue Fund to General Asset Management Fund was approved to fund improvements to the Metro Regional Center building and surrounding facilities. This loan will be repaid with interest over 10 years with additional contributions from other departments benefiting from the Metro Regional Center improvements.

#### **Interfund transfers**

Interfund transfers are received for a variety of purposes. In FY 2016-17, the Natural Areas Fund will transfer \$1 million to fund the Willamette Falls Riverwalk project, while another \$975,000 will be transferred from the General Fund to help fund critical IT and renewal and replacement projects.

Annual ongoing contributions to the renewal and replacement reserve are necessary to fund scheduled replacements. The General Fund will contribute approximately \$1.21 million in FY 2016-17. Other transfers include department contributions toward repaying the intrafund loan and ongoing repayments from the Property and Environmental Services department

### **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 department 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. In FY 2016-17 the contingency also includes portions the Willamette Falls Riverwalk project (\$5 million) and intrafund loan (\$895,000) that are expected to be appropriated at a later date.

**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 five years.



# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Asset Management Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
-	-	-	320500	Fund Bal-Restr for Capital	66,851		
6,184,858	5,391,882	3,608,800	340000	Fund Bal-Unassigned/Undesignated	3,993,000		
-	-	801,579	350000	Fund Balance-Assigned	6,177,511		
<b>6,184,858</b>	<b>5,391,882</b>	<b>4,410,379</b>		<b>Total Beginning Fund Balance</b>	<b>10,237,362</b>		
<i>Current Revenue</i>							
-	455	73,250	411000	State Grants - Direct	73,250		
-	40,722	-	411500	State Grants - Indirect	-		
5,214	100,000	109,000	412000	Local Grants - Direct	-		
-	18,740	72,000	412800	Local Capital Grants	-		
21,333	-	-	412900	Intra-Metro Grants	-		
37,668	28,180	26,930	470000	Interest on Investments	29,151		
6	(292)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	5,000,000	-	475500	Capital Contrib and Donations	100,000		
-	-	-	480800	Loan Principal Receipts	23,078		
-	-	-	480900	Loan Interest Receipts	5,423		
-	4,020	-	481000	Sale of Capital Assets	-		
-	-	-	489000	Miscellaneous Revenue	-		
-	200,000	-	489100	Refunds/Reimbursements	-		
<b>64,221</b>	<b>5,391,825</b>	<b>281,180</b>		<b>Total Current Revenue</b>	<b>230,902</b>		
<i>Interfund Transfers</i>							
-	-	-	496900	Internal Loan Proceeds	2,000,000		
2,104,918	3,021,223	2,171,811	497000	Transfer of Resources	2,974,605		
120,000	-	1,231,908	498000	Transfer for Direct Costs	1,764,000		
<b>2,224,918</b>	<b>3,021,223</b>	<b>3,403,719</b>		<b>Total Interfund Transfers</b>	<b>6,738,605</b>		
<b>\$8,473,997</b>	<b>\$13,804,930</b>	<b>\$8,095,278</b>		<b>TOTAL RESOURCES</b>	<b>\$17,206,869</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Asset Management Fund</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
-	-	-	501000	Reg Employees-Full Time-Exempt	90,315		
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	41,382		
-	-	13,262	502000	Reg Employees-Part Time-Exempt	116,034		
-	-	1,116	511000	Fringe - Payroll Taxes	20,907		
-	-	1,273	512000	Fringe - Retirement PERS	21,800		
-	-	3,110	513000	Fringe - Health and Welfare	50,518		
-	-	54	515000	Fringe - Other Benefits	1,016		
-	-	199	519000	Pension Oblig Bonds Contrib	4,955		
-	-	<b>19,014</b>		<b>Total Personnel Services</b>	<b>346,927</b>		
<i><b>Materials and Services</b></i>							
4,813	-	9,937	520100	Office Supplies	9,102		
-	57,857	53,983	520110	Computer Equipment	94,106		
3,270	10,582	-	520500	Operating Supplies	-		
1,966	15,192	-	520510	Operating Supplies - Small Tools, Equip	-		
-	6,402	-	520540	Operating Supplies - Medical and Veterinary	-		
21,339	-	-	521500	Maintenance and Repairs Supplies	-		
12,236	-	-	521560	Maintenance and Repairs Supplies - Equipment	-		
82,189	141,660	1,115,986	524000	Contracted Professional Svcs	1,563,625		
101	1,518	-	524050	Contracted Prof Svcs - Advertising	-		
-	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
6,794	1,650	-	526000	Maintenance and Repair Services	-		
-	-	-	526010	Maintenance and Repair Services - Building	9,000		
15,638	-	-	526030	Maintenance and Repair Services - Grounds	-		
161,886	6,273	216,800	526100	Capital Maintenance - CIP	-		
407,133	423,082	68,000	526200	Capital Maintenance - Non-CIP	145,600		
675	-	-	526520	Rentals - Equipment	-		
-	302	-	528000	Other Purchased Services	-		
10	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
216	17	-	528400	Other Purchased Services - Printing and Graphics	-		
16,225	-	-	530000	Payments to Other Agencies	-		
2,001	-	-	530010	License and Permit Fees	-		
197,412	-	-	544600	Intra-Metro Grants	-		
3	77	-	545200	Mileage, Taxi and Parking	-		
-	4	-	549000	Miscellaneous Expenditures	-		
<b>933,905</b>	<b>664,614</b>	<b>1,464,706</b>		<b>Total Materials and Services</b>	<b>1,821,433</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>General Asset Management Fund</b>							
<i><b>Capital Outlay</b></i>							
-	-	-	570000	Land	-	-	-
398,179	198,336	396,225	571000	Improve-Other than Bldg	975,074	-	-
-	35,071	-	571500	Intangibles - Non-Depreciable	-	-	-
616,055	1,031,077	1,580,589	572000	Buildings and Related	2,303,669	-	-
8,464	320	-	573000	Exhibits and Related	-	-	-
601,203	1,069,024	340,000	574000	Equipment and Vehicles	355,765	-	-
268,108	179,056	98,821	574500	Vehicles	336,747	-	-
236,760	74,132	383,200	575000	Office Furn and Equip	699,107	-	-
10,287	356,029	-	576000	Railroad Equip and Facilities	-	-	-
-	31,338	-	578800	Art and Collections	-	-	-
9,153	184,117	333,755	579000	Intangible Assets	444,484	-	-
<b>2,148,210</b>	<b>3,158,500</b>	<b>3,132,590</b>		<b>Total Capital Outlay</b>	<b>5,114,846</b>		
<i><b>Interfund Transfers</b></i>							
-	-	1,311,500	581000	Transfer of Resources	-	-	-
-	-	-	586000	Interfund Loan - Principal	200,000	-	-
-	-	-	586500	Interfund Loan - Interest	10,000	-	-
-	-	<b>1,311,500</b>		<b>Total Interfund Transfers</b>	<b>210,000</b>		
<i><b>Contingency</b></i>							
-	-	2,167,468	700000	Contingency	7,744,383	-	-
-	-	-	709000	Contingency - All Other	1,969,280	-	-
-	-	<b>2,167,468</b>		<b>Total Contingency</b>	<b>9,713,663</b>		
<i><b>Unappropriated Fund Balance</b></i>							
5,391,882	9,981,817	-	801000	Unapp FB - Restricted	-	-	-
-	-	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
<b>5,391,882</b>	<b>9,981,817</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>		
<b>\$8,473,997</b>	<b>\$13,804,931</b>	<b>\$8,095,278</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$17,206,869</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (General Renewal and Replacement Account)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
5,322,056	4,939,431	3,608,800	340000	Fund Bal-Unassigned/Undesignated	3,993,000		
<b>5,322,056</b>	<b>4,939,431</b>	<b>3,608,800</b>		<b>Total Beginning Fund Balance</b>	<b>3,993,000</b>		
<i>Current Revenue</i>							
-	455	-	411000	State Grants - Direct	-		
-	4,434	-	411500	State Grants - Indirect	-		
5,214	-	109,000	412000	Local Grants - Direct	-		
-	18,740	-	412800	Local Capital Grants	-		
21,333	-	-	412900	Intra-Metro Grants	-		
34,224	19,790	24,165	470000	Interest on Investments	20,000		
(601)	4,046	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	-	-	480800	Loan Principal Receipts	23,078		
-	-	-	480900	Loan Interest Receipts	5,423		
-	4,020	-	481000	Sale of Capital Assets	-		
<b>60,170</b>	<b>51,485</b>	<b>133,165</b>		<b>Total Current Revenue</b>	<b>48,501</b>		
<i>Interfund Transfers</i>							
-	-	-	496900	Internal Loan Proceeds	2,000,000		
1,797,077	2,786,420	1,381,801	497000	Transfer of Resources	1,913,325		
-	-	181,908	498000	Transfer for Direct Costs	-		
<b>1,797,077</b>	<b>2,786,420</b>	<b>1,563,709</b>		<b>Total Interfund Transfers</b>	<b>3,913,325</b>		
<b>\$7,179,303</b>	<b>\$7,777,336</b>	<b>\$5,305,674</b>		<b>TOTAL RESOURCES</b>	<b>\$7,954,826</b>		

## Expenditures

<i>Materials and Services</i>							
4,813	-	9,937	520100	Office Supplies	9,102		
-	57,857	53,983	520110	Computer Equipment	94,106		
3,270	10,582	-	520500	Operating Supplies	-		
1,966	15,192	-	520510	Operating Supplies - Small Tools, Equip	-		
-	6,402	-	520540	Operating Supplies - Medical and Veterinary	-		
21,339	-	-	521500	Maintenance and Repairs Supplies	-		
12,236	-	-	521560	Maintenance and Repairs Supplies - Equipment	-		
5,346	82,203	-	524000	Contracted Professional Svcs	-		
101	473	-	524050	Contracted Prof Svcs - Advertising	-		
-	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
6,794	1,650	-	526000	Maintenance and Repair Services	-		
-	-	-	526010	Maintenance and Repair Services - Building	9,000		
15,638	-	-	526030	Maintenance and Repair Services - Grounds	-		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (General Renewal and Replacement Account)</b>								
161,886	6,273	216,800	526100	Capital Maintenance - CIP		-		
407,133	423,082	68,000	526200	Capital Maintenance - Non-CIP		145,600		
675	-	-	526520	Rentals - Equipment		-		
-	302	-	528000	Other Purchased Services		-		
-	17	-	528400	Other Purchased Services - Printing and Graphics		-		
500	-	-	530000	Payments to Other Agencies		-		
1,834	-	-	530010	License and Permit Fees		-		
-	4	-	549000	Miscellaneous Expenditures		-		
<b>643,529</b>	<b>604,035</b>	<b>348,720</b>		<b>Total Materials and Services</b>		<b>257,808</b>		
<b><i>Capital Outlay</i></b>								
-	-	-	570000	Land		-		
308,584	172,407	280,475	571000	Improve-Other than Bldg		724,324		
220,537	1,031,077	904,189	572000	Buildings and Related		1,977,669		
8,464	320	-	573000	Exhibits and Related		-		
515,412	1,017,766	208,000	574000	Equipment and Vehicles		355,765		
268,108	179,056	98,821	574500	Vehicles		281,747		
236,760	74,132	383,200	575000	Office Furn and Equip		449,107		
10,287	356,029	-	576000	Railroad Equip and Facilities		-		
-	31,338	-	578800	Art and Collections		-		
-	75,554	192,755	579000	Intangible Assets		119,484		
<b>1,568,153</b>	<b>2,937,679</b>	<b>2,067,440</b>		<b>Total Capital Outlay</b>		<b>3,908,096</b>		
<b><i>Interfund Transfers</i></b>								
-	-	1,163,000	581000	Transfer of Resources		-		
-	-	-	586000	Interfund Loan - Principal		200,000		
-	-	-	586500	Interfund Loan - Interest		10,000		
-	-	<b>1,163,000</b>		<b>Total Interfund Transfers</b>		<b>210,000</b>		
<b><i>Contingency</i></b>								
-	-	1,726,514	700000	Contingency		2,653,922		
-	-	-	709000	Contingency - All Other		895,000		
-	-	<b>1,726,514</b>		<b>Total Contingency</b>		<b>3,548,922</b>		
<b><i>Unappropriated Fund Balance</i></b>								
4,939,431	4,115,684	-	801000	Unapp FB - Restricted		-		
<b>4,939,431</b>	<b>4,115,684</b>	-		<b>Total Unappropriated Fund Balance</b>		-		
<b>\$7,151,113</b>	<b>\$7,657,398</b>	<b>\$5,305,674</b>		<b>TOTAL REQUIREMENTS</b>		<b>\$7,924,826</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (New Capital Account)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
177,685	2	-	340000	Fund Bal-Unassigned/Undesignated	-		
-	-	141,000	350000	Fund Balance-Assigned	326,000		
<b>177,685</b>	<b>2</b>	<b>141,000</b>		<b>Total Beginning Fund Balance</b>	<b>326,000</b>		
<i>Current Revenue</i>							
-	-	72,000	412800	Local Capital Grants	-		
503	1	-	470000	Interest on Investments	-		
189	(0)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>693</b>	<b>1</b>	<b>72,000</b>		<b>Total Current Revenue</b>	<b>-</b>		
<i>Interfund Transfers</i>							
-	166,000	686,400	497000	Transfer of Resources	-		
-	-	50,000	498000	Transfer for Direct Costs	764,000		
<b>-</b>	<b>166,000</b>	<b>736,400</b>		<b>Total Interfund Transfers</b>	<b>764,000</b>		
<b>\$178,378</b>	<b>\$166,003</b>	<b>\$949,400</b>		<b>TOTAL RESOURCES</b>	<b>\$1,090,000</b>		
<b>Expenditures</b>							
<i>Materials and Services</i>							
-	-	-	524000	Contracted Professional Svcs	164,000		
197,412	-	-	544600	Intra-Metro Grants	-		
<b>197,412</b>	<b>-</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>164,000</b>		
<i>Capital Outlay</i>							
-	-	676,400	572000	Buildings and Related	326,000		
-	-	132,000	574000	Equipment and Vehicles	-		
-	-	-	574500	Vehicles	55,000		
-	-	-	575000	Office Furn and Equip	250,000		
9,153	108,563	141,000	579000	Intangible Assets	325,000		
<b>9,153</b>	<b>108,563</b>	<b>949,400</b>		<b>Total Capital Outlay</b>	<b>956,000</b>		
<i>Unappropriated Fund Balance</i>							
2	57,440	-	801000	Unapp FB - Restricted	-		
<b>2</b>	<b>57,440</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>		
<b>\$206,567</b>	<b>\$166,003</b>	<b>\$949,400</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,120,000</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (Parks Capital Account)</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
-	-	-	320500	Fund Bal-Restr for Capital	66,851		
320,984	86,092	-	340000	Fund Bal-Unassigned/Undesignated	-		
-	-	236,912	350000	Fund Balance-Assigned	27,500		
<b>320,984</b>	<b>86,092</b>	<b>236,912</b>		<b>Total Beginning Fund Balance</b>	<b>94,351</b>		
				<i>Current Revenue</i>			
-	-	73,250	411000	State Grants - Direct	73,250		
-	36,288	-	411500	State Grants - Indirect	-		
-	100,000	-	412000	Local Grants - Direct	-		
758	6,783	-	470000	Interest on Investments	-		
377	(4,574)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	5,000,000	-	475500	Capital Contrib and Donations	-		
-	-	-	489000	Miscellaneous Revenue	-		
-	200,000	-	489100	Refunds/Reimbursements	-		
<b>1,134</b>	<b>5,338,498</b>	<b>73,250</b>		<b>Total Current Revenue</b>	<b>73,250</b>		
				<i>Interfund Transfers</i>			
307,841	68,803	23,610	497000	Transfer of Resources	874,610		
120,000	-	-	498000	Transfer for Direct Costs	-		
<b>427,841</b>	<b>68,803</b>	<b>23,610</b>		<b>Total Interfund Transfers</b>	<b>874,610</b>		
<b>\$749,959</b>	<b>\$5,493,393</b>	<b>\$333,772</b>		<b>TOTAL RESOURCES</b>	<b>\$1,042,211</b>		

## Expenditures

				<i>Materials and Services</i>			
76,843	59,457	-	524000	Contracted Professional Svcs	-		
-	1,045	-	524050	Contracted Prof Svcs - Advertising	-		
10	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
216	-	-	528400	Other Purchased Services - Printing and Graphics	-		
15,725	-	-	530000	Payments to Other Agencies	-		
167	-	-	530010	License and Permit Fees	-		
3	77	-	545200	Mileage, Taxi and Parking	-		
<b>92,964</b>	<b>60,579</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>-</b>		
				<i>Capital Outlay</i>			
89,595	25,929	115,750	571000	Improve-Other than Bldg	250,750		
-	35,071	-	571500	Intangibles - Non-Depreciable	-		
395,518	-	-	572000	Buildings and Related	-		
85,791	51,258	-	574000	Equipment and Vehicles	-		

## General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (Parks Capital Account)</b>							
570,904	112,258	115,750		<b>Total Capital Outlay</b>	250,750		
<i>Interfund Transfers</i>							
-	-	148,500	581000	Transfer of Resources	-		
-	-	<b>148,500</b>		<b>Total Interfund Transfers</b>	-		
<i>Contingency</i>							
-	-	69,522	700000	Contingency	90,461		
-	-	-	709000	Contingency - All Other	701,000		
-	-	<b>69,522</b>		<b>Total Contingency</b>	<b>791,461</b>		
<i>Unappropriated Fund Balance</i>							
86,092	5,440,495	-	801000	Unapp FB - Restricted	-		
-	-	-	805900	Unapp FB - Other Reserves and Designations	-		
<b>86,092</b>	<b>5,440,495</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$749,960</b>	<b>\$5,613,332</b>	<b>\$333,772</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,042,211</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (Parks Special Project Account)</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
364,133	366,357	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	-	368,667	350000	Fund Balance-Assigned	369,584		
<b>364,133</b>	<b>366,357</b>	<b>368,667</b>		<b>Total Beginning Fund Balance</b>	<b>369,584</b>		
				<i>Current Revenue</i>			
2,184	1,606	2,765	470000	Interest on Investments	3,696		
41	235	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>2,224</b>	<b>1,841</b>	<b>2,765</b>		<b>Total Current Revenue</b>	<b>3,696</b>		
<b>\$366,357</b>	<b>\$368,198</b>	<b>\$371,432</b>		<b>TOTAL RESOURCES</b>	<b>\$373,280</b>		
<b>Expenditures</b>							
				<i>Contingency</i>			
-	-	371,432	709000	Contingency - All Other	373,280		
-	-	<b>371,432</b>		<b>Total Contingency</b>	<b>373,280</b>		
				<i>Unappropriated Fund Balance</i>			
366,357	368,198	-	801000	Unapp FB - Restricted	-		
<b>366,357</b>	<b>368,198</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>		
<b>\$366,357</b>	<b>\$368,198</b>	<b>\$371,432</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$373,280</b>		

# General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Asset Management Fund (Willamette Falls Account)</b>							
<b>Revenues</b>							
				<b><i>Beginning Fund Balance</i></b>			
-	-	55,000	350000	Fund Balance-Assigned	5,454,427		
-	-	<b>55,000</b>		<b>Total Beginning Fund Balance</b>	<b>5,454,427</b>		
				<b><i>Current Revenue</i></b>			
-	-	-	470000	Interest on Investments	5,455		
-	-	-	475500	Capital Contrib and Donations	100,000		
-	-	-		<b>Total Current Revenue</b>	<b>105,455</b>		
				<b><i>Interfund Transfers</i></b>			
-	-	80,000	497000	Transfer of Resources	186,670		
-	-	1,000,000	498000	Transfer for Direct Costs	1,000,000		
-	-	<b>1,080,000</b>		<b>Total Interfund Transfers</b>	<b>1,186,670</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$1,135,000</b>		<b>TOTAL RESOURCES</b>	<b>\$6,746,552</b>		
<b>Expenditures</b>							
				<b><i>Personnel Services</i></b>			
-	-	-	501000	Reg Employees-Full Time-Exempt	90,315		
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	41,382		
-	-	13,262	502000	Reg Employees-Part Time-Exempt	116,034		
-	-	1,116	511000	Fringe - Payroll Taxes	20,907		
-	-	1,273	512000	Fringe - Retirement PERS	21,800		
-	-	3,110	513000	Fringe - Health and Welfare	50,518		
-	-	54	515000	Fringe - Other Benefits	1,016		
-	-	199	519000	Pension Oblig Bonds Contrib	4,955		
-	-	<b>19,014</b>		<b>Total Personnel Services</b>	<b>346,927</b>		
				<b><i>Materials and Services</i></b>			
-	-	1,115,986	524000	Contracted Professional Svcs	1,399,625		
-	-	<b>1,115,986</b>		<b>Total Materials and Services</b>	<b>1,399,625</b>		
				<b><i>Contingency</i></b>			
-	-	-	700000	Contingency	5,000,000		
-	-	-		<b>Total Contingency</b>	<b>5,000,000</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$1,135,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$6,746,552</b>		

**General  
Obligation  
Bond Debt  
Service  
Fund**



## General Obligation Bond Debt Service Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	632,127	1,107,953	1,193,000	270,000			(77.37%)
<b>Current Revenues</b>							
Real Property Taxes	36,786,346	37,304,107	28,727,825	31,035,742			8.03%
Interest Earnings	37,155	77,981	25,000	5,000			(80.00%)
Bond Proceeds	-	64,735,891	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>36,823,501</b>	<b>102,117,978</b>	<b>28,752,825</b>	<b>31,040,742</b>			<b>7.96%</b>
<b>TOTAL RESOURCES</b>	<b>\$37,455,628</b>	<b>\$103,225,931</b>	<b>\$29,945,825</b>	<b>\$31,310,742</b>			<b>4.56%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	-	155,867	-	-			0.00%
Debt Service	36,347,675	101,799,562	29,901,625	31,310,742			4.71%
<b>Subtotal Current Expenditures</b>	<b>36,347,675</b>	<b>101,955,429</b>	<b>29,901,625</b>	<b>31,310,742</b>			<b>4.71%</b>
Unappropriated Fund Balance	1,107,953	1,270,502	44,200	-			(100.00%)
<b>Subtotal Contingency/Ending Balance</b>	<b>1,107,953</b>	<b>1,270,502</b>	<b>44,200</b>	<b>-</b>			<b>(100.00%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$37,455,628</b>	<b>\$103,225,931</b>	<b>\$29,945,825</b>	<b>\$31,310,742</b>			<b>4.56%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

# 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.
- Oregon Zoo Infrastructure and Animal Welfare, 2016 Series
- Natural Areas Program Refunding, Series 2014.

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

The residual balance remaining from the previous year after all debt service is paid. A small portion will be used to pay debt service due in early FY 2016-17 before property taxes are received. The remainder will be used to offset the FY 2016-17 property tax levy.

## 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. In FY 2014-15 the remaining series on the original 1995 Open Spaces, Parks and Streams authorization full matured reducing the levy requirement. In March 2016 Metro issued \$30 million under the 2008 Oregon Zoo Infrastructure authorization.

## 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 2016-17 the following debt service payments will be made:

	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2007 Series	5,095,000	254,750	5,349,750
Natural Areas 2012A Series	2,790,000	2,840,950	5,630,950
Oregon Zoo Infrastructure 2012A Series	2,260,000	2,168,325	4,428,325
Oregon Zoo Infrastructure 2016 Series	4,975,000	1,779,167	6,754,167
<i>General Obligation Refunding Bonds</i>			
Metro Washington Park Zoo Oregon Project 2005 Series	2,210,000	88,400	2,298,400
Natural Areas 2014 Series	4,810,000	2,039,150	6,849,150
	<b>\$22,140,000</b>	<b>\$9,170,742</b>	<b>\$31,310,742</b>

## 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.



# General Obligation Bond Debt Service Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Obligation Debt Service Fund</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
632,127	1,107,953	1,193,000	320000	Fund Bal-Restr for Debt Svc	270,000		
<b>632,127</b>	<b>1,107,953</b>	<b>1,193,000</b>		<b>Total Beginning Fund Balance</b>	<b>270,000</b>		
				<i>Current Revenue</i>			
35,883,030	36,535,600	28,027,825	401000	Real Property Taxes-Current Yr	30,535,742		
809,498	702,867	700,000	401500	Real Property Taxes-Prior Yrs	500,000		
59,463	39,595	-	401800	Payment in Lieu of R Prop Tax	-		
34,355	26,045	-	401900	Interest and Penalty-R Prop Tax	-		
37,824	77,654	25,000	470000	Interest on Investments	5,000		
(669)	327	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	6,780,891	-	491500	Premium on Bonds Sold	-		
-	57,955,000	-	494000	Refunding Bonds Issued	-		
<b>36,823,501</b>	<b>102,117,978</b>	<b>28,752,825</b>		<b>Total Current Revenue</b>	<b>31,040,742</b>		
<b>\$37,455,628</b>	<b>\$103,225,931</b>	<b>\$29,945,825</b>		<b>TOTAL RESOURCES</b>	<b>\$31,310,742</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	54,800	-	524000	Contracted Professional Svcs	-		
-	101,067	-	528000	Other Purchased Services	-		
-	<b>155,867</b>	-		<b>Total Materials and Services</b>	-		
				<i>Debt Service</i>			
25,215,000	27,360,000	21,740,000	562000	GO Bond Payments-Principal	22,140,000		
11,132,675	8,471,942	8,161,625	562500	GO Bond Payments-Interest	9,170,742		
-	65,967,620	-	565000	Defeasance Payments to Escrow	-		
<b>36,347,675</b>	<b>101,799,562</b>	<b>29,901,625</b>		<b>Total Debt Service</b>	<b>31,310,742</b>		
				<i>Unappropriated Fund Balance</i>			
1,107,953	1,270,502	44,200	801000	Unapp FB - Restricted	-		
<b>1,107,953</b>	<b>1,270,502</b>	<b>44,200</b>		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$37,455,628</b>	<b>\$103,225,931</b>	<b>\$29,945,825</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$31,310,742</b>		



**General  
Revenue  
Bond Fund**



## General Revenue Bond Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	6,456	6,471	6,487	13,464,947			207468.17%
<b>Current Revenues</b>							
Interest Earnings	14	4,144	275,000	100,071			(63.61%)
Grants	-	10,000,000	10,000,000	-			(100.00%)
Bond Proceeds	-	-	72,000,000	68,000,000			(5.56%)
<b>Subtotal Current Revenues</b>	14	10,004,143	82,275,000	68,100,071			(17.23%)
<b>Interfund Transfers</b>							
Fund Equity Transfers	2,869,322	2,953,443	6,350,544	6,731,796			6.00%
<b>Subtotal Interfund Transfers</b>	2,869,322	2,953,443	6,350,544	6,731,796			6.00%
<b>TOTAL RESOURCES</b>	<b>\$2,875,792</b>	<b>\$12,964,058</b>	<b>\$88,632,031</b>	<b>\$88,296,814</b>			<b>(0.38%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	-	-	73,410,000	73,558,000			0.20%
Debt Service	2,869,321	2,953,443	5,450,544	5,231,797			(4.01%)
<b>Subtotal Current Expenditures</b>	2,869,321	2,953,443	78,860,544	78,789,797			(0.09%)
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	265,000	-			(100.00%)
<b>Subtotal Interfund Transfers</b>	-	-	265,000	-			(100.00%)
Unappropriated Fund Balance	6,471	10,010,615	9,506,487	9,507,017			0.01%
<b>Subtotal Contingency/Ending Balance</b>	6,471	10,010,615	9,506,487	9,507,017			0.01%
<b>TOTAL REQUIREMENTS</b>	<b>\$2,875,792</b>	<b>\$12,964,058</b>	<b>\$88,632,031</b>	<b>\$88,296,814</b>			<b>(0.38%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

# 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). This fund is once again being used in FY 2016-17 to account for the bond proceeds and debt service associated with the Oregon Convention Center (OCC) hotel project.

## CURRENT REVENUES

### Grants

In FY 2014-15 the Oregon Convention Center hotel project received a \$10 million grant of lottery funds from the State of Oregon.

### Bond Proceeds

Revenue bonds will be issued to fund the outstanding public contribution to the hotel project. The bonds will be issued in an amount necessary to net \$60 million in proceeds after financing costs and capitalized interest.

### Interest Earnings

Interest earnings are anticipated primarily on the debt reserves associated with the OCC hotel project.

### 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. In addition, the Oregon Convention Center, through a request to the Visitor Development Fund, has committed to a contribution of \$4.0 million to the hotel project.

## CURRENT EXPENDITURES

### Materials and Services

Under the financing agreement for the OCC hotel project, public funding will be transferred to an escrow account for distribution to the developer as intermittent progress billings are submitted. The budget anticipates the full contribution will be expensed when transferred.

## 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 in 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. Beginning in FY 2016-17 Metro will also be responsible for debt service payments on the OCC Hotel project revenue bonds. Debt payments associated with this issue will be made from a capitalized interest reserve until the hotel is in operation.

The following debt service payments by issue will be made in FY 2016-17:

	Principal	Interest	Total
<i>Full Faith &amp; Credit Refunding Bonds</i>			
2006 Series (Expo Center)	795,000	387,528	1,182,528
2013 Series (Metro Regional Center)	1,245,000	138,443	1,383,443
2013 Series (Oregon Zoo)	165,000	825	165,825
<i>Revenue Bonds</i>			
OCC Hotel Project (estimate only)	0	2,500,000	2,500,000
<b>Total Debt Service</b>	<b>\$2,205,000</b>	<b>\$3,026,796</b>	<b>\$5,231,796</b>

## Interfund Transfers

The Oregon Convention Center operating fund will be reimbursed from bond proceeds for a small portion of costs associated with the hotel project.

## ENDING FUND BALANCE

Debt Service on the OCC hotel project will be paid from capitalized interest. The ending fund balance includes that portion of the capitalized interest reserve that will be needed in future years. In addition, a debt service reserve will also be required for the life of the bond proceeds.

# General Revenue Bond Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Revenue Bond Fund</b>							
<b>Revenues</b>							
				<b><i>Beginning Fund Balance</i></b>			
-	-	-	326000	Fund Bal-Restr by IGA	10,058,000		
-	-	-	330000	Fund Balance-Committed	3,400,000		
6,456	6,471	6,487	340300	Fund Bal-Dsg Debt Service	6,947		
-	-	-	349000	Fund Balance-Unassigned/Reserved	-		
<b>6,456</b>	<b>6,471</b>	<b>6,487</b>		<b>Total Beginning Fund Balance</b>	<b>13,464,947</b>		
				<b><i>Current Revenue</i></b>			
-	10,000,000	10,000,000	411000	State Grants - Direct	-		
14	4,139	275,000	470000	Interest on Investments	100,071		
1	4	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	-	72,000,000	490500	Revenue Bond Proceeds	68,000,000		
<b>14</b>	<b>10,004,143</b>	<b>82,275,000</b>		<b>Total Current Revenue</b>	<b>68,100,071</b>		
				<b><i>Interfund Transfers</i></b>			
2,869,322	2,953,443	6,350,544	497000	Transfer of Resources	6,731,796		
<b>2,869,322</b>	<b>2,953,443</b>	<b>6,350,544</b>		<b>Total Interfund Transfers</b>	<b>6,731,796</b>		
<b>\$2,875,792</b>	<b>\$12,964,057</b>	<b>\$88,632,031</b>		<b>TOTAL RESOURCES</b>	<b>\$88,296,814</b>		
<b>Expenditures</b>							
				<b><i>Materials and Services</i></b>			
-	-	450,000	524000	Contracted Professional Svcs	700,000		
-	-	72,960,000	544500	Grants and Loans	72,858,000		
-	-	<b>73,410,000</b>		<b>Total Materials and Services</b>	<b>73,558,000</b>		
				<b><i>Debt Service</i></b>			
2,195,000	2,330,000	2,375,000	563000	Revenue Bond Pmts-Principal	2,205,000		
674,321	623,443	3,075,544	563500	Revenue Bond Payments-Interest	3,026,797		
<b>2,869,321</b>	<b>2,953,443</b>	<b>5,450,544</b>		<b>Total Debt Service</b>	<b>5,231,797</b>		
				<b><i>Interfund Transfers</i></b>			
-	-	265,000	581000	Transfer of Resources	-		
-	-	<b>265,000</b>		<b>Total Interfund Transfers</b>	<b>-</b>		
				<b><i>Unappropriated Fund Balance</i></b>			
-	10,004,077	9,500,000	801000	Unapp FB - Restricted	9,500,000		
6,471	6,538	6,487	805000	Unapp FB - Reserves	7,017		
<b>6,471</b>	<b>10,010,615</b>	<b>9,506,487</b>		<b>Total Unappropriated Fund Balance</b>	<b>9,507,017</b>		
<b>\$2,875,792</b>	<b>\$12,964,058</b>	<b>\$88,632,031</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$88,296,814</b>		

## General Revenue Bond Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Revenue Bond Fund (Metro Regional Center Account)</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
6,095	6,103	6,113	340300	Fund Bal-Dsg Debt Service	6,569		
<b>6,095</b>	<b>6,103</b>	<b>6,113</b>		<b>Total Beginning Fund Balance</b>	<b>6,569</b>		
				<i>Current Revenue</i>			
7	57	-	470000	Interest on Investments	66		
1	4	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>8</b>	<b>61</b>	<b>-</b>		<b>Total Current Revenue</b>	<b>66</b>		
				<i>Interfund Transfers</i>			
1,295,441	1,367,793	1,360,718	497000	Transfer of Resources	1,383,443		
<b>1,295,441</b>	<b>1,367,793</b>	<b>1,360,718</b>		<b>Total Interfund Transfers</b>	<b>1,383,443</b>		
<b>\$1,301,544</b>	<b>\$1,373,957</b>	<b>\$1,366,831</b>		<b>TOTAL RESOURCES</b>	<b>\$1,390,078</b>		
<b>Expenditures</b>							
				<i>Debt Service</i>			
1,120,000	1,205,000	1,210,000	563000	Revenue Bond Pmts-Principal	1,245,000		
175,442	162,793	150,718	563500	Revenue Bond Payments-Interest	138,443		
<b>1,295,442</b>	<b>1,367,793</b>	<b>1,360,718</b>		<b>Total Debt Service</b>	<b>1,383,443</b>		
				<i>Unappropriated Fund Balance</i>			
6,103	6,165	6,113	805000	Unapp FB - Reserves	6,635		
<b>6,103</b>	<b>6,165</b>	<b>6,113</b>		<b>Total Unappropriated Fund Balance</b>	<b>6,635</b>		
<b>\$1,301,545</b>	<b>\$1,373,958</b>	<b>\$1,366,831</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,390,078</b>		

# General Revenue Bond Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Revenue Bond Fund (Expo Center Account)</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
361	368	374	340300	Fund Bal-Dsg Debt Service		378	
<b>361</b>	<b>368</b>	<b>374</b>		<b>Total Beginning Fund Balance</b>		<b>378</b>	
				<i>Current Revenue</i>			
6	5	-	470000	Interest on Investments		5	
<b>6</b>	<b>5</b>	<b>-</b>		<b>Total Current Revenue</b>		<b>5</b>	
				<i>Interfund Transfers</i>			
1,188,651	1,188,050	1,186,176	497000	Transfer of Resources		1,182,528	
<b>1,188,651</b>	<b>1,188,050</b>	<b>1,186,176</b>		<b>Total Interfund Transfers</b>		<b>1,182,528</b>	
<b>\$1,189,018</b>	<b>\$1,188,423</b>	<b>\$1,186,550</b>		<b>TOTAL RESOURCES</b>		<b>\$1,182,911</b>	
<b>Expenditures</b>							
				<i>Debt Service</i>			
705,000	735,000	765,000	563000	Revenue Bond Pmts-Principal		795,000	
483,650	453,050	421,176	563500	Revenue Bond Payments-Interest		387,529	
<b>1,188,650</b>	<b>1,188,050</b>	<b>1,186,176</b>		<b>Total Debt Service</b>		<b>1,182,529</b>	
				<i>Unappropriated Fund Balance</i>			
368	373	374	805000	Unapp FB - Reserves		382	
<b>368</b>	<b>373</b>	<b>374</b>		<b>Total Unappropriated Fund Balance</b>		<b>382</b>	
<b>\$1,189,018</b>	<b>\$1,188,423</b>	<b>\$1,186,550</b>		<b>TOTAL REQUIREMENTS</b>		<b>\$1,182,911</b>	

# General Revenue Bond Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Revenue Bond Fund (OCC Hotel Project Account)</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
-	-	-	326000	Fund Bal-Restr by IGA	10,058,000		
-	-	-	330000	Fund Balance-Committed	3,400,000		
-	-	-		<b>Total Beginning Fund Balance</b>	<b>13,458,000</b>		
				<i>Current Revenue</i>			
-	10,000,000	10,000,000	411000	State Grants - Direct	-		
-	4,077	275,000	470000	Interest on Investments	100,000		
-	-	72,000,000	490500	Revenue Bond Proceeds	68,000,000		
-	<b>10,004,077</b>	<b>82,275,000</b>		<b>Total Current Revenue</b>	<b>68,100,000</b>		
				<i>Interfund Transfers</i>			
-	-	3,400,000	497000	Transfer of Resources	4,000,000		
-	-	<b>3,400,000</b>		<b>Total Interfund Transfers</b>	<b>4,000,000</b>		
<b>\$0</b>	<b>\$10,004,077</b>	<b>\$85,675,000</b>		<b>TOTAL RESOURCES</b>	<b>\$85,558,000</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	-	450,000	524000	Contracted Professional Svcs	700,000		
-	-	72,960,000	544500	Grants and Loans	72,858,000		
-	-	<b>73,410,000</b>		<b>Total Materials and Services</b>	<b>73,558,000</b>		
				<i>Debt Service</i>			
-	-	2,500,000	563500	Revenue Bond Payments-Interest	2,500,000		
-	-	<b>2,500,000</b>		<b>Total Debt Service</b>	<b>2,500,000</b>		
				<i>Interfund Transfers</i>			
-	-	265,000	581000	Transfer of Resources	-		
-	-	<b>265,000</b>		<b>Total Interfund Transfers</b>	<b>-</b>		
				<i>Unappropriated Fund Balance</i>			
-	10,004,077	9,500,000	801000	Unapp FB - Restricted	9,500,000		
-	<b>10,004,077</b>	<b>9,500,000</b>		<b>Total Unappropriated Fund Balance</b>	<b>9,500,000</b>		
<b>\$0</b>	<b>\$10,004,077</b>	<b>\$85,675,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$85,558,000</b>		

# General Revenue Bond Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>General Revenue Bond Fund (Oregon Zoo Account)</b>							
<b>Revenues</b>							
				<i>Interfund Transfers</i>			
385,230	397,600	403,650	497000	Transfer of Resources	165,825		
<b>385,230</b>	<b>397,600</b>	<b>403,650</b>		<b>Total Interfund Transfers</b>	<b>165,825</b>		
<b>\$385,230</b>	<b>\$397,600</b>	<b>\$403,650</b>	<b>TOTAL RESOURCES</b>		<b>\$165,825</b>		
<b>Expenditures</b>							
				<i>Debt Service</i>			
370,000	390,000	400,000	563000	Revenue Bond Pmts-Principal	165,000		
15,230	7,600	3,650	563500	Revenue Bond Payments-Interest	825		
<b>385,230</b>	<b>397,600</b>	<b>403,650</b>		<b>Total Debt Service</b>	<b>165,825</b>		
<b>\$385,230</b>	<b>\$397,600</b>	<b>\$403,650</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$165,825</b>		



**Metropolitan  
Exposition  
Recreation  
Commission  
Fund**



## Metropolitan Exposition Recreation Commission Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	30,414,365	32,059,959	33,134,960	40,849,697			23.28%
<b>Current Revenues</b>							
Interest Earnings	173,347	211,752	91,000	171,000			87.91%
Grants	454,755	256,022	-	55,000			n/a
Local Government Shared Revenues	15,748,940	18,880,684	14,132,140	18,918,750			33.87%
Contributions from Governments	814,794	837,608	853,950	871,029			2.00%
Charges for Services	34,926,509	42,717,860	41,037,043	42,532,213			3.64%
Contributions from Private Sources	85,000	200,000	387,501	650,501			67.87%
Miscellaneous Revenue	106,187	174,417	95,477	103,440			8.34%
Other Financing Sources	5,190	3,125	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>52,314,722</b>	<b>63,281,467</b>	<b>56,597,111</b>	<b>63,301,933</b>			<b>11.85%</b>
<b>Interfund Transfers</b>							
Interfund Loans	1,919,916	-	-	-			0.00%
Fund Equity Transfers	418,633	1,138,263	1,125,132	600,000			(46.67%)
<b>Subtotal Interfund Transfers</b>	<b>2,338,549</b>	<b>1,138,263</b>	<b>1,125,132</b>	<b>600,000</b>			<b>(46.67%)</b>
<b>TOTAL RESOURCES</b>	<b>\$85,067,636</b>	<b>\$96,479,689</b>	<b>\$90,857,203</b>	<b>\$104,751,630</b>			<b>15.29%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	16,296,492	17,696,716	19,860,619	20,575,407			3.60%
Materials and Services	27,003,958	28,649,047	29,652,204	31,509,026			6.26%
Capital Outlay	4,618,230	4,353,906	8,483,500	8,658,328			2.06%
<b>Subtotal Current Expenditures</b>	<b>47,918,679</b>	<b>50,699,669</b>	<b>57,996,323</b>	<b>60,742,761</b>			<b>4.74%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	142,347	97,604	69,345	72,212			4.13%
Interfund Reimbursements	3,315,935	3,663,124	4,156,377	4,080,228			(1.83%)
Fund Equity Transfers	1,188,651	1,426,050	4,586,176	5,184,628			13.05%
Interfund Loans	442,064	227,400	189,437	190,787			0.71%
<b>Subtotal Interfund Transfers</b>	<b>5,088,997</b>	<b>5,414,178</b>	<b>9,001,335</b>	<b>9,527,855</b>			<b>5.85%</b>
Contingency	-	-	23,859,545	34,481,014			44.52%
Unappropriated Fund Balance	32,059,959	40,365,842	-	-			0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>32,059,959</b>	<b>40,365,842</b>	<b>23,859,545</b>	<b>34,481,014</b>			<b>44.52%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$85,067,636</b>	<b>\$96,479,689</b>	<b>\$90,857,203</b>	<b>\$104,751,630</b>			<b>15.29%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>175.50</b>	<b>182.35</b>	<b>186.35</b>	<b>189.95</b>			<b>1.93%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>3.60</b>

The Metropolitan Exposition Recreation Commission (MERC) Fund includes the operating, capital and fund balance resources and requirements of three visitor venues: Oregon Convention Center (OCC) and the Portland Expo Center (Expo), both of which are owned by Metro, and Portland's Centers for the Arts (Portland's) 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, whose members are appointed by the Metro Council.

## **BEGINNING FUND BALANCE**

The beginning fund balance, projected to be \$40.8 million, represents funds carried over from the previous year and reserves for capital asset refurbishment and replacement for all three facilities.

## **CURRENT REVENUES**

### **Local government shared revenues**

Local government revenues include the Transient Lodging Taxes (TLT) and auto rental taxes collected by Multnomah County to support operations of OCC and Portland's and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland's. Transient Lodging Tax is forecasted at a 5 percent increase over the prior year's budget. The VFTA allocations are dedicated to funding various operational needs of the convention center, including marketing Portland as a destination. Also included in this category is a one-time \$4.0 million grant for the OCC Hotel Project.

### **Contributions from other governments**

The only contribution included in this category is from the City of Portland to support the operations of Portland's. The contribution is based on the prior year's actual receipts increased or decreased by the Consumer Price Index.

### **Enterprise revenues**

MERC charges various fees for the use of its facilities, including rent, concessions and catering, parking and other enterprise activities. Enterprise revenue is projected to increase 2 percent over the prior year based upon the event booking schedule and rate increases. FY 2016-17 forecasts include increased event bookings across the venues. Portland's has booked 9.5 weeks of Broadway shows, while less weeks than the record 12 weeks in FY 2015-16, is still above average. OCC forecasts a record number of events in FY 2016-17 with 47 conventions already booked and an expectation of a usual few more bookings as the year progresses. Expo anticipates a 3 percent compound annual increase in actual event revenues over FY 2014-15, though the budgeted amount is less than the FY 2015-16 budget. This decrease is due to a one-time budget adjustment for a clerical error.

### **Interfund transfers**

This category includes an allocation of \$600,000 to OCC (\$320,000-Capital) and Expo (\$280,000-operations) from General Fund revenues under the Metro Tourism Opportunity and Competitiveness Account (MTOCA) for specific competitive enhancement projects at each venue.

## **CURRENT EXPENDITURES**

### **Personnel services**

The 3.6 percent increase in budgeted personnel services expense in FY 2016-17 over FY 2015-16 is a result of six primary items: a net increase of 3.50 full-time equivalent (FTE) positions, Federal Affordable Care Act implementation costs, a 2.00 percent Cost of Living Allowance base salary increase and potential 3.0 percent base salary

increase based upon annual goal achievement. The net 3.50 FTE increases includes eliminating a Limited Duration 0.50 FTE position at the Portland Expo Center, adding a new 1.00 Audio Visual Manager at the Convention Center and Adding 3.00 FTE at Portland's. One of the three additions at Portland's is reinstating a position eliminated from the budget 3 years ago, another is a day-time Utility Lead for promotional opportunity, and the third is a new Education and Community Engagement Manager.

### **Materials and services**

Materials and Services includes spending to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses. Materials and services expenditures are budgeted to increase 10 percent over the previous year due in large part to Portland's Presents event related expenditures driven by the expansion of the program and increased event revenues. Non-event related materials and services expenditures remained the same at Portland's, decreased at the Expo Center by 6 percent, and increased 9 percent at the Convention Center due to several one-time costs.

### **Capital outlay**

Overall spending on capital projects is budgeted to increase 2.6 percent compared to the prior year. Significant projects in FY 2016-17 include The Martin Luther King Jr. Plaza design and construction, security camera, phone, and fire and mass notification systems upgrades at OCC, the Keller roof and wall panel replacements, the Portland Sign replacement, and elevators overhaul at Portland's and the Hall D roof replacement at the Expo Center.

### **Interfund transfers**

Transfers from the MERC Fund are comprised of two categories: central service charges and debt service. 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 fourth year principal and interest repayment for the 10-year loan from the General Fund for the Eastside Streetcar Assessment. Additionally, the Convention Center is receiving a \$4.0 million grant from Visitor Facility Trust Account for the OCC Hotel Project. This revenue will be transferred from OCC to the General Revenue Bond Fund to be included in the total funding package for the project.

### **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 (\$34.5 million) have been budgeted in contingency reserves, to provide the most flexibility to the venues in FY 2016-17 for capital projects and new business strategies. The contingency amount represents contingencies and fund balances combined.

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
2,225,711	3,734,869	3,464,588	320530	Fund Bal-Restr for Capital TLT	7,003,338		
400,000	-	-	326000	Fund Bal-Restr by IGA	-		
9,150,370	8,724,304	12,337,866	340000	Fund Bal-Unassigned/Undesignated	10,375,246		
238,000	238,000	-	341500	Fund Bal-Dsg PERS	-		
823,049	476,515	11,515	345200	Fund Bal-Dsg Renewal Expo	267,350		
6,065,523	6,593,503	5,656,079	345300	Fund Bal-Dsg Renewal OCC	9,499,030		
5,425,009	6,307,547	5,073,423	345400	Fun Bal-DsgG Renewal P'5	6,867,229		
658,075	556,606	463,606	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	713,983		
2,297,971	2,297,958	2,297,958	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,297,958		
1,334,856	1,334,856	1,800,000	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,821,308		
1,795,801	1,795,801	2,029,925	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,004,255		
<b>30,414,365</b>	<b>32,059,959</b>	<b>33,134,960</b>		<b>Total Beginning Fund Balance</b>	<b>40,849,697</b>		
<i>Current Revenue</i>							
-	100,000	-	410500	Federal Grants - Indirect	-		
32,422	43,003	-	411000	State Grants - Direct	-		
187,421	-	-	411500	State Grants - Indirect	-		
42,500	34,525	-	412000	Local Grants - Direct	40,000		
192,412	78,494	-	412900	Intra-Metro Grants	15,000		
12,827,888	16,072,466	11,443,458	413000	Hotel/Motel Tax	11,964,317		
2,471,052	2,345,524	2,215,901	413300	Visitor Development Fund Alloc	6,468,315		
450,000	462,694	472,781	413310	Enhanced Marketing VDF	486,118		
814,794	837,608	853,950	414500	Government Contributions	871,029		
6,547	8,446	6,000	417000	Fines and Forfeits	6,600		
1,785,565	2,189,727	1,873,981	450000	Admission Fees	2,075,395		
45,116	52	-	450101	Admission User Fees - Children's Theater	-		
-	145,742	426,700	450300	Admission - Special Concerts	1,048,800		
-	-	3,750	451000	Rentals - Equipment	-		
1,305,142	1,846,228	1,515,500	451010	Rentals - Audio Visual Equipment Fees	1,831,500		
15,329	21,078	15,250	451015	Rentals - Presentation Equipment Fees	19,258		
24,939	26,194	24,875	451020	Rentals - Bleacher Fees	25,291		
8,744	10,209	8,500	451030	Rentals - Dance Floor Fees	8,500		
49,853	53,263	45,980	451040	Rentals - Misc. Equipment Fees	43,225		
2,232	1,892	-	451041	Rentals - ATM	-		
71,898	70,760	67,750	451050	Rentals - Tables and Chairs Fees	74,583		
95,678	65,026	1,250	451090	Rentals - Liquidated Damages	1,250		
(666,820)	(737,294)	(261,351)	451110	Rentals - Less Comp Services	(208,907)		
(855,592)	(1,140,539)	-	451120	Rentals - Less Paid by VDF/POVA	-		
(3,802)	(4,733)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
(16,279)	(17,674)	(19,425)	451140	Rental Refunds - Off-Site Parking Incentive	(15,813)		
54,663	75,334	-	451998	Deferred Rental Rev Collected	-		
32,018	46,167	42,715	452000	Rentals - Space	44,736		
3,478,511	3,991,174	5,613,758	452101	Rentals - Exhibit Hall	5,526,288		
41,804	60,769	18,111	452102	Rentals - Lobby	9,482		
610,425	711,554	36,444	452103	Rentals - Meeting Room	37,929		
846,770	1,191,520	-	452104	Rentals - Ballroom	-		
1,346,527	1,571,699	1,340,060	452105	Rentals - Theater	1,382,343		
11,958	33,727	300	452109	Rentals - Other Space	-		
279,479	163,522	146,997	452110	Rentals - Outdoor Space	151,716		
855,592	1,153,725	-	452190	Rentals - Paid by VDF/POVA	-		
523,373	677,887	624,595	455110	Food Service Revenue - Liquor	817,636		
871,120	1,113,379	946,141	455120	Food Service Revenue - Beer	1,056,571		
863,331	1,047,514	804,588	455130	Food Service Revenue - Wine	1,022,204		
722,156	950,523	731,743	455200	Food Service Revenue - Beverage	870,707		
48,641	44,167	-	455210	Food Service Revenue - Water	-		
544,186	542,445	-	455220	Food Service Revenue - Coffee	-		
36,504	43,677	450,000	455310	Food Service Rev - Spec Coffee Regular	500,000		
138,695	152,164	-	455320	Food Service Rev - Spec Coffee Espresso	-		
3,651	3,173	-	455330	Food Service Rev - Spec Coffee Other	-		
92,696	107,509	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-		
59	-	-	455350	Food Service Rev - Spec Coffee Other Bev	-		
70,144	75,813	-	455360	Food Service Rev - Spec Coffee Baked Goods	-		
15,290	18,549	-	455370	Food Service Rev - Spec Coffee Food	-		
32,952	39,377	-	455380	Food Service Revenue - Smoothies	-		
35,642	36,267	-	455390	Food Service Rev - Spec Coffee Retail Food	-		
7,858,354	9,796,116	10,363,576	455500	Food Service Revenue - Food	10,465,391		
62,103	57,825	69,000	455900	Miscellaneous Food and Beverage Revenue	69,000		
1,520,034	1,992,850	1,893,000	455920	Recovery - Billed Gratuity	1,849,320		
133,372	173,583	150,000	455930	Recovery - Billed Labor	150,000		
6,499	8,237	-	455941	Food Service Rev - Rental Linens	-		
57,419	45,930	-	455942	Food Service Rev - Rental Equipment	-		
452,949	562,328	345,000	455950	Subcontractor Revenue	500,000		
5,130	1,064	-	455951	Sub Contract Reimbursement - Short	-		
(43,862)	(132,363)	(52,500)	455990	Misc Food and Beverage - Less Comp Services	(52,500)		
2,403	25,237	-	455998	Deferred Food and Bev Revenue Collected	-		
391	28	-	456100	Retail Sales - Brochure Display	-		
16,676	16,776	15,000	457100	Gift Shop Sales	16,000		
-	-	-	457200	Merchanise Buyout/Merch_Buy	750		
3,256	5,825	64,500	457500	Advertising Revenue	56,000		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
15,575	15,050	15,000	457510	Advertising Rev - Banner Outdoors	15,250		
250	500	-	457520	Display Advertising	2,000		
-	-	-	457530	Advertising Rev - Marquee	1,000		
-	-	5,000	457540	Website Advertising	5,000		
-	3,630	-	457560	Advert Rev - Printed Material/Adv Rev PM	-		
-	800	-	457570	Advert Rev - Social Media/Adv Rev SM	-		
7,505	18,080	9,500	458200	Utility Services - Compressed Air	10,500		
1,041,454	1,426,343	1,277,000	458300	Utility Services - Electricity and Hookup	1,320,000		
135,284	160,428	160,000	458310	Utility Services - Commission-Electrical	160,000		
6,679	6,871	8,750	458500	Utility Services - Natural Gas	8,750		
4,588	6,230	9,500	458600	Utility Services - Refuse Removal	18,500		
30,818	43,990	46,700	458700	Utility Services - Telephone and Hookup	41,200		
622,317	950,663	812,000	458800	Utility Services - WiFi - Internet Network	837,000		
7,825	7,259	7,000	458910	Utility Services - Freight	7,500		
2,969	8,763	5,200	458920	Utility Services - Water and Sewer	6,000		
14,534	15,158	13,000	458930	Utility Services - Keys	14,500		
3,695	8,262	-	458940	Utility Services - Storage	5,000		
21	743	-	458950	Utility Services - Supplies Billed AV	-		
7,139	7,209	6,300	458960	Utility Services - Rent Portable Sink	7,000		
58,927	47,573	51,000	459100	Commissions - ATM	52,000		
7,500	11,250	-	459200	Commissions - Outside Catering	-		
-	-	-	459800	Commissions-Promoter Rev Share/Pro RevShr	5,000		
82,123	134,447	98,450	459910	Commissions - Souvenir Sales	116,250		
6,066	19,321	22,500	459920	Commissions - Tickets	27,000		
1,312	1,102	1,100	459921	Commissions - Ticket Exchange	1,100		
2,279,010	3,022,102	3,336,908	459922	Commissions - Ticket Service Charge	2,330,800		
20,000	20,000	20,000	459930	Ticket Advertising Allowance	20,000		
141	-	-	459940	Commissions - Vending Machine	-		
2,613,980	2,747,015	2,849,783	462000	Parking Fees	2,840,039		
56,789	44,371	50,000	462100	Parking Fees - Contract	50,000		
59,542	62,947	60,000	462120	Parking Fees - Employee	60,000		
63,095	63,427	87,460	462130	Parking Fees - Exhibitor	97,460		
86,130	93,334	90,000	462140	Parking Fees - Special Pass	90,000		
77,904	57,092	66,238	462190	Parking Fees - Lot Buy Out	66,238		
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955		
-	-	5,000	464500	Reimbursed Services	5,000		
5,944	3,282	9,302	464511	Reimbursed Services - Production	9,302		
76,715	88,701	87,280	464512	Reimbursed Services - Security	202,290		
83,549	100,326	86,650	464514	Reimbursed Services - License and Permits Billed	91,000		
295,049	345,728	275,000	464515	Reimbursed Services - Stagehand	300,000		

## Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
370	9,215	72,000	464516	Reimbursed Services - Marketing/Reim Mktg	155,650		
40,056	60,523	32,425	464521	Reimbursed Services - City Police	35,327		
-	11,415	11,200	464522	Reimbursed Services - Piano Tuning	11,200		
-	212	-	464523	Reimbursed Services - Traffic Control	-		
49,455	62,553	66,280	464591	Reimbursed Services - Ticket Printing Fee	71,280		
-	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-		
9,563	8,745	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000		
6,596	3,994	2,500	464599	Reimbursed Services - Miscellaneous	2,500		
-	-	2,540	464900	Reimbursed Labor	3,200		
213,217	225,352	229,416	464901	Reimbursed Labor - Admission	158,671		
62,639	73,389	75,879	464902	Reimbursed Labor - Admission Lead	64,555		
55,274	62,708	60,000	464903	Reimbursed Labor - Aisle Cleaning	60,000		
308,572	381,153	313,000	464904	Reimbursed Labor - Audio Visual	351,500		
46,147	109,867	57,000	464905	Reimbursed Labor - Booth Cleaning	65,000		
46,491	51,147	58,940	464906	Reimbursed Labor - Coat Check	62,487		
26,683	32,620	31,138	464907	Reimbursed Labor - Elevator Operator	31,667		
92,748	105,568	101,147	464908	Reimbursed Labor - EMT and Medical	100,356		
-	-	500	464909	Reimbursed Labor - Event Service	500		
92,194	106,293	99,108	464910	Reimbursed Labor - Gate	101,941		
135,514	151,922	117,365	464911	Reimbursed Labor - House Manager	133,593		
148,133	182,863	160,510	464912	Reimb Labor-Oper and Setup	192,275		
5,367	12,996	6,600	464913	Reimbursed Labor - Porter	10,000		
38,782	55,518	44,000	464914	Reimbursed Labor - Security	44,000		
130,755	148,488	147,290	464915	Reimbursed Labor - Stagedoor	152,615		
8,307	22,555	15,000	464916	Reimbursed Labor - Technical	22,000		
97,620	117,913	100,442	464917	Reimbursed Labor - Ticket Sellers	110,316		
74,934	79,509	68,316	464918	Reimbursed Labor - Ticket Supervisor	73,102		
411,324	479,802	477,987	464919	Reimbursed Labor - Ushers	512,901		
2,428	767	-	464920	Reimbursed Labor - Utility	-		
12,461	21,665	-	464921	Reimbursed Labor - Staging Fees	15,000		
1,186,586	1,248,792	1,254,554	464922	Reimbursed Labor - Stagehand	1,321,624		
239,570	280,691	402,942	465000	Miscellaneous Charges for Svc	313,664		
166,236	166,343	77,000	470000	Interest on Investments	171,000		
(9,396)	10,327	-	471900	Unrealized Gain/Loss -FMV Adj	-		
16,507	35,081	14,000	472000	Interest Revenue - Licensee	-		
85,000	-	58,125	475000	Donations and Bequests - Oper	108,625		
-	200,000	329,376	475500	Capital Contrib and Donations	541,876		
73,426	88,671	95,600	476000	Sponsorship Revenue	100,000		
(11,367)	(4,375)	(15,000)	480000	Cash Over and Short	(15,000)		
60,178	71,892	66,327	480010	Credit Card Machine Fees Billed	70,500		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
22,480	30,251	-	480020	Finance Charges	-		
5,190	3,125	-	481000	Sale of Capital Assets	-		
22,864	26,343	36,900	489000	Miscellaneous Revenue	40,590		
4,402	19,197	-	489100	Refunds/Reimbursements	-		
350	375	-	489101	Key Reimbursement	-		
732	22,288	1,250	489110	Damage Reimbursements	750		
<b>52,314,722</b>	<b>63,281,467</b>	<b>56,597,111</b>		<b>Total Current Revenue</b>	<b>63,301,933</b>		
<b>Interfund Transfers</b>							
1,919,916	-	-	496900	Internal Loan Proceeds	-		
418,633	1,138,263	1,125,132	497000	Transfer of Resources	600,000		
<b>2,338,549</b>	<b>1,138,263</b>	<b>1,125,132</b>		<b>Total Interfund Transfers</b>	<b>600,000</b>		
<b>\$85,067,636</b>	<b>\$96,479,689</b>	<b>\$90,857,203</b>	<b>TOTAL RESOURCES</b>		<b>\$104,751,630</b>		

## Expenditures

<b>Personnel Services</b>							
4,302,950	4,685,589	5,101,835	501000	Reg Employees-Full Time-Exempt	5,326,475		
3,869,390	4,188,023	4,758,001	501500	Reg Empl-Full Time-Non-Exempt	5,091,723		
-	-	(581,320)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(719,594)		
-	16,596	-	502000	Reg Employees-Part Time-Exempt	-		
146,896	106,128	150,222	502500	Reg Empl-Part Time-Non-Exempt	163,480		
104,267	61,235	105,736	503000	Temporary Employees - Hourly	107,298		
787,879	895,816	1,158,882	504300	Non-Reimbursable Labor	1,236,264		
2,115,427	2,331,017	2,290,247	504500	Reimbursable Labor	2,321,916		
395,032	471,346	359,653	508000	Overtime	422,048		
-	-	359,788	508500	Premium Pay	492,241		
10,710	12,480	16,320	508600	Mobile Comm Allowance	16,920		
-	-	7,942	508900	Merit/Bonus Pay	-		
-	-	31,250	508921	Sales Incentive Program (Budgetary)	31,250		
967,485	1,053,027	1,033,395	511000	Fringe - Payroll Taxes	1,077,552		
1,374,851	1,397,514	1,657,154	512000	Fringe - Retirement PERS	1,586,182		
2,053,033	2,215,894	3,103,871	513000	Fringe - Health and Welfare	3,062,984		
-	11,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
109,593	72,595	69,637	514000	Fringe - Unemployment	62,950		
49,305	49,773	75,794	515000	Fringe - Other Benefits	71,456		
-	114,284	159,812	519000	Pension Oblig Bonds Contrib	221,862		
9,675	14,400	2,400	519500	Fringe - Insurance - Opt Out	2,400		
<b>16,296,492</b>	<b>17,696,716</b>	<b>19,860,619</b>		<b>Total Personnel Services</b>	<b>20,575,407</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
				<b><i>Materials and Services</i></b>			
31,388	52,631	51,420	520100	Office Supplies	48,870		
56,224	54,918	59,600	520110	Computer Equipment	67,694		
19,758	28,573	40,429	520120	Meetings Expenditures	45,579		
5,582	5,124	12,583	520130	Postage	12,483		
26,920	46,925	76,300	520140	OfficeSupply-PromoandConsult Sup	82,500		
69,159	105,089	91,150	520500	Operating Supplies	94,450		
69,900	17,795	68,400	520510	Operating Supplies - Small Tools, Equip	70,150		
30,738	33,061	19,600	520520	Operating Supplies - Audio Visual	17,100		
1,688	3,506	2,400	520530	Operating Supplies - Coat Check	2,400		
4,732	3,944	5,000	520540	Operating Supplies - Medical and Veterinary	5,000		
9,952	6,242	10,550	520550	Operating Supplies - Telecommunications	10,750		
6,460	11,783	14,000	520560	Operating Supplies - Tickets	12,000		
1,735	2,615	4,250	520570	Operating Supplies - Production	4,250		
49,104	26,222	37,700	520571	Operating Supplies - Show and Stage	37,700		
39,228	42,095	53,410	520580	Operating Supplies - Uniforms	55,627		
5,883	6,002	13,600	520590	Operating Supplies - Sustainability	12,500		
-	-	-	521000	Subscriptions and Dues	-		
49,390	48,785	61,412	521100	Membership and Professional Dues	62,837		
4,706	4,060	4,422	521200	Publications and Subscriptions	4,400		
20,558	16,238	24,300	521400	Fuels and Lubricants - General	21,300		
20,993	6,542	22,000	521500	Maintenance and Repairs Supplies	17,000		
14,378	6,471	22,500	521510	Maintenance and Repairs Supplies - Technology	22,500		
80,221	87,945	87,350	521520	Maintenance and Repairs Supplies - Building	84,350		
47,181	77,723	64,800	521521	Maintenance and Repairs Supplies - HVAC	83,250		
40,481	50,127	47,700	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	27,400		
121,330	144,831	118,200	521530	Maintenance and Repairs Supplies - Custodial	134,700		
30,453	39,306	34,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000		
69,433	113,610	80,900	521540	Maintenance and Repairs Supplies - Electrical	85,900		
11,213	4,388	9,300	521550	Maintenance and Repairs Supplies - Grounds/Landscape	7,300		
71,947	95,388	78,050	521560	Maintenance and Repairs Supplies - Equipment	85,510		
1,237	182	1,860	521570	Maintenance and Repairs Supplies - Vehicles	1,600		
-	-	-	521580	Maintenance and Repairs Supplies - Security	-		
767	103	1,900	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	2,500		
13,704	15,945	12,000	522500	Retail	13,000		
-	2,000	-	524000	Contracted Professional Svcs	-		
19,219	20,006	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	20,000		
255,832	309,696	340,000	524020	Contracted Prof Svcs - Attorney and Legal	275,000		
56,257	1,160	290,000	524030	Contracted Prof Svcs - Architect	400,000		
12,035	6,300	59,700	524040	Contracted Prof Svcs - Promotion and Public Relations	72,700		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
135,431	78,669	149,200	524050	Contracted Prof Svcs - Advertising	145,200		
27,407	74,566	36,500	524060	Contracted Prof Svcs - Information Technology Services	41,500		
282,998	206,839	931,800	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	617,500		
1,874	3,350	7,000	524075	Contracted Prof Svcs - Recruiting Services	2,000		
30,080	477,326	140,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	130,000		
675,779	32,990	151,300	524500	Marketing Expenditures	303,200		
2,202,039	3,100,000	3,350,000	524510	Sales and Marketing Contract	3,600,000		
86,924	-	-	524512	Minority Marketing	-		
8,394	15,787	11,200	524600	Sponsorship Expenditures	12,500		
450,000	462,694	472,781	524700	Visitor Develop Marketing	486,118		
70,730	66,045	54,000	525110	Utility Services - Internet	72,500		
97,783	99,781	104,400	525120	Utility Services - Telecommunications	121,900		
1,378,107	1,473,122	1,486,840	525130	Utility Services - Electricity	1,455,000		
297,573	235,089	322,750	525140	Utility Services - Natural Gas	272,700		
79,629	124,189	105,275	525150	Utility Services - Sanitation and Refuse Removal	121,300		
342,266	399,352	441,031	525160	Utility Services - Water and Sewer	565,656		
23,220	19,735	42,000	525500	Cleaning Services	86,000		
7,846	9,429	2,750	526000	Maintenance and Repair Services	12,810		
377,583	366,196	383,417	526010	Maintenance and Repair Services - Building	461,250		
7,420	50,586	150,000	526011	Maintenance and Repair Services - Painting	100,000		
3,804	2,707	7,300	526012	Maintenance and Repair Services - Electricity	7,600		
223,209	271,583	234,600	526013	Maintenance and Repair Services - Elevator and Escalator	253,000		
83,622	126,507	110,800	526014	Maintenance and Repair Services - HVAC	143,200		
-	2,613	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
86,201	68,465	114,350	526020	Maintenance and Repair Services - Equipment	110,350		
98,212	72,397	77,570	526030	Maintenance and Repair Services - Grounds	143,000		
36,274	30,807	109,850	526040	Maintenance and Repair Services - Technology	116,000		
40	1,775	3,560	526050	Maintenance and Repair Services - Vehicles	3,750		
60,955	65,554	75,000	526060	Maintenance and Repair Services - Safety	60,000		
163,882	332,763	57,300	526100	Capital Maintenance - CIP	46,000		
-	-	7,500	526200	Capital Maintenance - Non-CIP	7,500		
61,619	132,558	151,900	526300	Software Maintenance	162,800		
-	-	1,250	526500	Rentals	-		
-	9,600	27,575	526510	Rentals - Building	43,785		
20,564	12,872	28,765	526520	Rentals - Equipment	72,515		
40,638	31,852	30,160	526530	Rentals - Office Equipment	30,660		
4,559	4,479	13,470	526540	Rentals - Vehicle	10,716		
8,139	8,962	12,500	526550	Rentals - Production	16,250		
222,986	271,307	273,938	526555	Rentals - Air Space	358,938		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
51,724	16,556	11,620	526560	Rentals - Parking Space	11,620		
283,250	446,174	311,500	526580	Rentals - Audio Visual	469,000		
-	662	1,848	527000	Insurance	7,993		
19,736	43,831	53,000	528000	Other Purchased Services	53,000		
42,950	24,182	37,975	528030	Other Purchased Services - Delivery, Shipping and Courier	37,475		
3,222	2,956	4,788	528060	Other Purchased Services - EMT and Medical	6,552		
5,096	2,921	19,000	528070	Other Purchased Services - Trade Shows	6,000		
695,547	956,661	1,123,862	528080	Other Purchased Services - Agency Fees	880,000		
56,911	75,433	51,485	528091	Other Purchased Services - City Police	35,964		
58,683	22,827	15,431	528092	Other Purchased Services - Traffic Control	19,254		
2,515	10,890	12,000	528093	Other Purchased Services - Piano Tuning	12,000		
11,554	11,932	15,000	528094	Other Purchased Services - Linens	13,000		
1,853	2,575	2,725	528095	Other Purchased Services - Physical Capacity Testing	3,075		
3,109	17,347	9,900	528099	Other Purchased Services - Sustainability	9,900		
5,492	7,151	2,500	528110	Other Purch Services - Reimb - Show Services	2,500		
92,368	84,735	97,690	528120	Other Purch Services - Reimb - Security	206,303		
381,482	392,544	375,000	528130	Other Purch Services - Reimb - Stagehand	400,000		
30,424	52,929	15,000	528140	Other Purch Services - Reimb - Talent and Entertainment	10,000		
57,746	91,654	56,250	528150	Other Purch Services - Reimb - Audio Visual	80,000		
9,808	-	-	528160	Other Purch Services - Reimb - Stage Equipment	-		
170	4,200	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-		
2,903	2,288	15,559	528200	Banking Services	6,850		
666,552	722,166	741,888	528210	Credit Card Fees	588,671		
3	-	-	528220	ATM Fees and Services	-		
78,683	128,868	70,650	528300	Other Purchased Services - Temporary Help Services	109,650		
36,562	31,300	64,195	528400	Other Purchased Services - Printing and Graphics	76,200		
-	43,472	168,100	528600	Other Purchased Services - Artist and Talent	412,080		
-	16,769	26,850	528610	Other Purchased Services - Artist Hosp	79,375		
-	19,210	51,340	528620	Other Purchased Services - Music License and Royalty	93,189		
-	409	-	528630	Promoter Rev Share Payment	-		
3,146	4,163	3,400	529101	Food and Beverage Services - Advertising and Promotion	3,400		
528	738	535	529102	Food and Beverage Services - Banking Fees	535		
-	-	85,000	529103	Food and Beverage Services - Credit Card Expense	93,000		
342	189	300	529104	Food and Beverage Services - Postage	400		
276,719	319,280	384,299	529106	Food and Beverage Services - General Insurance	394,021		
(3,985)	5,220	4,000	529107	Food and Beverage Services - Cash Over/Short	5,000		
2,175	1,889	2,000	529108	Food and Beverage Services - Rental Exp - Vehicle	2,000		
2,584	992	1,750	529109	Food and Beverage Services - Services - Vehicles	1,750		
2,506	4,060	2,500	529110	Food and Beverage Services - Freight Chargeouts	2,500		
3,739	15,657	4,700	529111	Food and Beverage Services - Recruiting	12,200		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
21,426	16,684	19,914	529112	Food and Beverage Services - Other	19,914		
2,357,819	1,998,862	2,677,269	529120	Food and Beverage Services - Food Cost	2,992,393		
502,792	523,492	558,256	529121	Food and Beverage Services - Beverage Cost	196,352		
98,033	121,298	99,957	529122	Food and Bev Svcs-Liquor Cost	87,450		
193,312	190,603	146,451	529123	Food and Beverage Services - Wine Cost	134,090		
188,635	237,006	96,189	529124	Food and Beverage Services - Beer Cost	119,990		
443	431,894	-	529125	Food and Beverage Services - Specialty Coffee	-		
(212,988)	(213,222)	(192,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(249,000)		
880	186	2,000	529129	Food and Beverage Services - Other	3,000		
6,765,750	3,064,513	1,630,699	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,663,789		
50,277	3,387,740	3,896,047	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	3,888,987		
9,681	22,014	12,000	529132	Food and Beverage Services - Payroll Laundry	45,000		
260,921	362,086	221,274	529133	Food and Beverage Services - Subcontractor Payout	291,075		
45,587	37,441	19,500	529134	Food and Beverage Services - Rental Exp - Equipment	19,000		
(2,174)	19,102	7,700	529135	Food and Beverage Services - Replacements	11,700		
3,903	1,759	2,800	529136	Food and Beverage Services - Travel - Meals and Entertainment	3,800		
8,319	2,393	4,000	529137	Food and Beverage Services - Travel - Lodging	4,000		
9,689	944,321	1,928,702	529139	Food and Beverage Services - Other Labor and Related	1,991,142		
3,231	5,504	5,500	529140	Food and Beverage Services - Employee Welfare	5,500		
4,600	6,161	7,300	529150	Food and Beverage Services - Services - Software License Fees	7,300		
49,781	54,556	35,500	529151	Food and Beverage Services - Services - Contract Cleaning	57,600		
(17,996)	1,900	1,000	529152	Food and Beverage Services - Services - Consulting	2,000		
4,319	10,077	5,600	529153	Food and Beverage Services - Services - Legal	8,000		
10,882	19,710	12,600	529154	Food and Beverage Services - Services - Repair and Maintenance	12,000		
23,595	4,422	4,000	529155	Food and Beverage Services - Services - Professional	9,000		
30,019	45,615	39,500	529157	Food and Beverage Services - Services - Security	37,500		
11,248	1,175	5,500	529158	Food and Beverage Services - Services - Technology R and M	6,500		
15,594	19,527	13,750	529159	Food and Beverage Services - Services - Telecommunications	13,750		
606	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-		
2,130	500	15,000	529161	Food and Beverage Services - Supplies - Equipment	-		
1,183	5,039	500	529169	Food and Beverage Services - Services - Other	2,000		
38,549	151,616	77,200	529170	Food and Beverage Services - Supplies - Cafeteria	88,000		
350	45	200	529171	Food and Beverage Services - Supplies - Flowers and Decoration	600		
191,361	186,277	196,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	174,000		
5,154	276	950	529173	Food and Beverage Services - Supplies - Misc.	1,950		
13,268	12,167	16,780	529174	Food and Beverage Services - Supplies - Office	18,000		
1,750	3,192	-	529175	Food and Beverage Services - Supplies - Operating	-		
-	1,263	-	529176	Food and Beverage Services - Supplies - Serveware	-		

## Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
5,129	2,646	-	529179	Food and Beverage Services - Services - Other	-		
136,345	95,119	(71,860)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	(67,517)		
-	(438)	470,000	529190	Food and Beverage Services - Reserve Capital 2%	480,000		
282,816	444,257	(143,720)	529191	Food and Beverage Services - Spent Capital Reserve 2%	(135,034)		
-	102	235,000	529192	Food and Beverage Services - Reserve Maintenance 1%	240,000		
153,638	167,355	(71,860)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	(67,517)		
411	612	235,000	529194	Food and Beverage Services - Reserve Utilities 1%	240,000		
26,279	34,505	(71,860)	529195	Food and Beverage Services - Spent Utility Reserve 1%	(67,517)		
-	665	235,000	529196	Food and Beverage Services - Reserve Marketing 1%	240,000		
53,809	251,148	-	529197	Food and Beverage Services - Qualitative Incentive	-		
437,561	528,361	530,204	529198	Food and Beverage Services - Net Gross Receipts Percent	560,571		
222,534	392,452	292,971	529199	Food and Beverage Services - Percent of Net Profit	366,255		
239,515	253,875	247,807	529210	Parking Services - Parking Lot Management	266,392		
-	-	-	530000	Payments to Other Agencies	-		
103,851	119,368	119,773	530010	License and Permit Fees	110,873		
31,145	27,698	30,576	531000	Taxes (Non-Payroll)	37,000		
1,923,094	3,259	4,500	532000	Government Assessments	4,500		
-	14,607	-	540000	Charges for Services	169,700		
-	-	-	545000	Travel	-		
79,273	121,221	153,277	545100	Travel and Lodging	178,109		
11,685	9,440	21,305	545200	Mileage, Taxi and Parking	72,775		
51,613	49,519	79,245	545300	Meals and Entertainment	81,340		
34,889	51,031	80,230	545500	Staff Development	79,275		
34,990	50,582	75,695	545520	Conference Fees	82,427		
58,442	60,979	87,249	549000	Miscellaneous Expenditures	86,174		
450,344	465,350	81,976	549010	Tri-Met Transit Pass	506,883		
20,997	3,434	-	552000	Bad Debt Expense	-		
<b>27,003,957</b>	<b>28,649,047</b>	<b>29,652,204</b>		<b>Total Materials and Services</b>	<b>31,509,026</b>		
<b>Capital Outlay</b>							
49,700	58,827	1,110,000	571000	Improve-Other than Bldg	2,060,000		
3,989,900	3,379,121	5,383,600	572000	Buildings and Related	5,046,828		
291,672	608,082	1,904,900	574000	Equipment and Vehicles	931,500		
99,926	204,359	40,000	575000	Office Furn and Equip	620,000		
187,033	103,516	45,000	579000	Intangible Assets	-		
<b>4,618,230</b>	<b>4,353,906</b>	<b>8,483,500</b>		<b>Total Capital Outlay</b>	<b>8,658,328</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
				<b><i>Interfund Transfers</i></b>			
3,315,935	3,663,124	4,156,377	580000	Transfer for Indirect Costs	4,080,228		
1,188,651	1,426,050	4,586,176	581000	Transfer of Resources	5,184,628		
142,347	97,604	69,345	582000	Transfer for Direct Costs	72,212		
440,000	220,000	179,988	586000	Interfund Loan - Principal	179,988		
2,064	7,400	9,449	586500	Interfund Loan - Interest	10,799		
<b>5,088,997</b>	<b>5,414,178</b>	<b>9,001,335</b>		<b>Total Interfund Transfers</b>	<b>9,527,855</b>		
				<b><i>Contingency</i></b>			
-	-	2,515,000	701002	Contingency - Operating	2,515,000		
-	-	5,272,853	701003	Contingency - New Capital-Business Strategy Reserve	6,219,393		
-	-	13,458,027	706000	Contingency - Renew and Replacement	21,993,979		
-	-	2,613,665	709000	Contingency - All Other	3,752,642		
-	-	<b>23,859,545</b>		<b>Total Contingency</b>	<b>34,481,014</b>		
				<b><i>Unappropriated Fund Balance</i></b>			
3,734,869	7,979,696	-	801001	Unapp FB - Restricted by TLT Agreement	-		
8,724,304	8,718,999	-	805000	Unapp FB - Reserves	-		
13,934,171	17,372,004	-	805200	Unapp FB - Renew and Replace Reserve	-		
238,000	-	-	805450	Unapp FB - PERS Reserve	-		
-	171,622	-	805900	Unapp FB - Other Reserves and Designations	-		
5,428,615	6,123,521	-	805910	Unapp FB - New Capital Business Strategy	-		
<b>32,059,959</b>	<b>40,365,842</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$85,067,635</b>	<b>\$96,479,689</b>	<b>\$90,857,203</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$104,751,630</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - MERC Administration)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
2,100,888	3,244,587	3,464,588	320530	Fund Bal-Restr for Capital TLT	7,003,338		
272,159	272,162	421,199	340000	Fund Bal-Unassigned/Undesignated	471,601		
12,000	12,000	-	341500	Fund Bal-Dsg PERS	-		
658,075	556,606	463,606	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	713,983		
<b>3,043,122</b>	<b>4,085,355</b>	<b>4,349,393</b>		<b>Total Beginning Fund Balance</b>	<b>8,188,922</b>		
<i>Current Revenue</i>							
1,923,700	5,241,751	-	413000	Hotel/Motel Tax	-		
-	17,384	-	451998	Deferred Rental Rev Collected	-		
25	22	-	465000	Miscellaneous Charges for Svc	-		
12,280	16,760	12,000	470000	Interest on Investments	18,000		
(669)	673	-	471900	Unrealized Gain/Loss -FMV Adj	-		
155	-	-	489100	Refunds/Reimbursements	-		
<b>1,935,490</b>	<b>5,276,590</b>	<b>12,000</b>		<b>Total Current Revenue</b>	<b>18,000</b>		
<i>Interfund Transfers</i>							
-	-	1,259,590	499310	Intrafund Clearing Direct	1,250,977		
(780,000)	(1,483,000)	(820,000)	499500	Intrafund Clearing Capital	(2,391,740)		
<b>(780,000)</b>	<b>(1,483,000)</b>	<b>439,590</b>		<b>Total Interfund Transfers</b>	<b>(1,140,763)</b>		
<b>\$4,198,612</b>	<b>\$7,878,945</b>	<b>\$4,800,983</b>		<b>TOTAL RESOURCES</b>	<b>\$7,066,159</b>		

## Expenditures

<i>Personnel Services</i>							
521,545	546,306	553,132	501000	Reg Employees-Full Time-Exempt	601,296		
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	51,809		
-	-	-	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(43,462)		
-	16,596	-	502000	Reg Employees-Part Time-Exempt	-		
28,995	3,030	10,000	503000	Temporary Employees - Hourly	10,000		
2,125	2,400	2,400	508600	Mobile Comm Allowance	2,400		
42,237	43,755	53,081	511000	Fringe - Payroll Taxes	55,047		
62,594	58,750	85,385	512000	Fringe - Retirement PERS	82,822		
78,987	94,249	101,088	513000	Fringe - Health and Welfare	101,001		
-	-	13,988	514000	Fringe - Unemployment	-		
1,286	1,388	2,411	515000	Fringe - Other Benefits	2,519		
-	5,494	9,476	519000	Pension Oblig Bonds Contrib	13,063		
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>739,568</b>	<b>773,769</b>	<b>830,961</b>		<b>Total Personnel Services</b>	<b>876,495</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - MERC Administration)</b>							
<i>Materials and Services</i>							
310	2,195	1,500	520100	Office Supplies	1,500		
245	1,413	15,000	520110	Computer Equipment	16,000		
5,695	8,380	9,500	520120	Meetings Expenditures	13,000		
210	146	-	520130	Postage	-		
899	635	3,500	520140	OfficeSupply-PromoandConsult Sup	3,500		
1,541	1,041	-	520500	Operating Supplies	-		
-	167	-	520510	Operating Supplies - Small Tools, Equip	-		
-	-	500	520580	Operating Supplies - Uniforms	500		
2,231	1,111	3,925	521100	Membership and Professional Dues	3,925		
1,862	1,005	1,500	521200	Publications and Subscriptions	1,500		
4,399	-	3,000	521510	Maintenance and Repairs Supplies - Technology	3,000		
-	-	-	524000	Contracted Professional Svcs	-		
19,219	20,006	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	20,000		
12,035	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	2,500		
25	-	4,000	524050	Contracted Prof Svcs - Advertising	4,000		
-	5,001	1,500	524060	Contracted Prof Svcs - Information Technology Services	1,500		
73,655	91,449	168,500	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	218,500		
1,423	-	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000		
4,619	7,387	5,000	524600	Sponsorship Expenditures	5,000		
434	-	2,400	525120	Utility Services - Telecommunications	2,400		
784	-	22,500	526040	Maintenance and Repair Services - Technology	22,500		
58,621	116,084	145,000	526300	Software Maintenance	155,000		
656	-	660	526530	Rentals - Office Equipment	660		
-	-	-	528000	Other Purchased Services	-		
25,433	10,317	25,200	528030	Other Purchased Services - Delivery, Shipping and Courier	25,200		
8,718	12,437	15,000	528400	Other Purchased Services - Printing and Graphics	15,000		
-	-	-	530000	Payments to Other Agencies	-		
-	-	-	545000	Travel	-		
2,660	7,646	12,500	545100	Travel and Lodging	12,500		
661	275	1,600	545200	Mileage, Taxi and Parking	1,600		
742	331	3,300	545300	Meals and Entertainment	3,300		
1,351	5,576	5,600	545500	Staff Development	4,600		
755	3,947	4,500	545520	Conference Fees	4,500		
94	733	400	549000	Miscellaneous Expenditures	400		
-	-	-	549010	Tri-Met Transit Pass	-		
<b>229,275</b>	<b>297,282</b>	<b>479,585</b>		<b>Total Materials and Services</b>	<b>543,085</b>		

## Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - MERC Administration)</b>								
<i>Capital Outlay</i>								
99,926	54,000	-	575000	Office Furn and Equip		250,000		
187,033	-	-	579000	Intangible Assets		-		
<b>286,959</b>	<b>54,000</b>	-		<b>Total Capital Outlay</b>		<b>250,000</b>		
<i>Interfund Transfers</i>								
-	12,000	-	581000	Transfer of Resources		2,100		
-	<b>12,000</b>	-		<b>Total Interfund Transfers</b>		<b>2,100</b>		
<i>Contingency</i>								
-	-	65,000	701002	Contingency - Operating		65,000		
-	-	811,772	706000	Contingency - Renew and Replacement		1,576,837		
-	-	2,613,665	709000	Contingency - All Other		3,752,642		
-	-	<b>3,490,437</b>		<b>Total Contingency</b>		<b>5,394,479</b>		
<i>Unappropriated Fund Balance</i>								
3,244,587	7,003,338	-	801001	Unapp FB - Restricted by TLT Agreement		-		
272,162	284,162	-	805000	Unapp FB - Reserves		-		
556,606	713,983	-	805200	Unapp FB - Renew and Replace Reserve		-		
12,000	-	-	805450	Unapp FB - PERS Reserve		-		
<b>4,085,355</b>	<b>8,001,483</b>	-		<b>Total Unappropriated Fund Balance</b>		-		
<b>\$5,341,158</b>	<b>\$9,138,534</b>	<b>\$4,800,983</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$7,066,159</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
-	4,747	-	320530	Fund Bal-Restr for Capital TLT	-		
65,000	-	-	326000	Fund Bal-Restr by IGA	-		
727,846	566,515	1,192,271	340000	Fund Bal-Unassigned/Undesignated	233,434		
21,500	21,500	-	341500	Fund Bal-Dsg PERS	-		
823,049	476,515	11,515	345200	Fund Bal-Dsg Renewal Expo	267,350		
2,297,971	2,297,958	2,297,958	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,297,958		
<b>3,935,366</b>	<b>3,367,235</b>	<b>3,501,744</b>		<b>Total Beginning Fund Balance</b>	<b>2,798,742</b>		
<i>Current Revenue</i>							
-	100,000	-	410500	Federal Grants - Indirect	-		
11,683	-	-	411000	State Grants - Direct	-		
185,621	-	-	411500	State Grants - Indirect	-		
42,500	29,250	-	412000	Local Grants - Direct	-		
157,412	-	-	412900	Intra-Metro Grants	-		
4,910	6,335	5,000	417000	Fines and Forfeits	5,600		
133,413	157,063	161,395	450000	Admission Fees	164,395		
-	-	3,750	451000	Rentals - Equipment	-		
2,967	4,342	6,500	451010	Rentals - Audio Visual Equipment Fees	6,500		
351	279	250	451015	Rentals - Presentation Equipment Fees	258		
19,916	6,335	13,875	451020	Rentals - Bleacher Fees	14,291		
10,695	10,065	10,500	451040	Rentals - Misc. Equipment Fees	10,225		
23,196	15,566	27,750	451050	Rentals - Tables and Chairs Fees	28,583		
-	-	1,250	451090	Rentals - Liquidated Damages	1,250		
(33,011)	(19,204)	-	451110	Rentals - Less Comp Services	-		
-	-	-	451120	Rentals - Less Paid by VDF/POVA	-		
(3,802)	(4,733)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-		
(16,279)	(17,674)	(19,425)	451140	Rental Refunds - Off-Site Parking Incentive	(15,813)		
19,869	20,465	20,479	452000	Rentals - Space	20,000		
1,418,857	1,474,203	1,630,877	452101	Rentals - Exhibit Hall	1,527,671		
5,098	1,874	9,111	452102	Rentals - Lobby	9,482		
29,897	34,964	36,444	452103	Rentals - Meeting Room	37,929		
275,339	158,482	145,777	452110	Rentals - Outdoor Space	151,716		
86,153	39,201	86,003	455110	Food Service Revenue - Liquor	93,383		
373,382	338,028	430,015	455120	Food Service Revenue - Beer	416,916		
93,337	11,915	57,335	455130	Food Service Revenue - Wine	62,255		
207,901	264,689	200,000	455200	Food Service Revenue - Beverage	217,163		
1,644	4,764	-	455210	Food Service Revenue - Water	-		
23,222	26,321	-	455220	Food Service Revenue - Coffee	-		
806,983	798,063	835,312	455500	Food Service Revenue - Food	756,993		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>								
25,539	9,045	-	455900	Miscellaneous Food and Beverage Revenue		-		
50,685	55,049	55,000	455920	Recovery - Billed Gratuity		77,000		
2,349	3,388	-	455930	Recovery - Billed Labor		-		
307	1,471	-	455942	Food Service Rev - Rental Equipment		-		
315,214	375,211	250,000	455950	Subcontractor Revenue		375,000		
1,279	446	-	455951	Sub Contract Reimbursement - Short		-		
(1,532)	(18,810)	(2,500)	455990	Misc Food and Beverage - Less Comp Services		(2,500)		
-	-	-	457200	Merchanise Buyout/Merch_Buy		750		
3,256	5,825	5,000	457500	Advertising Revenue		5,000		
-	-	5,000	457540	Website Advertising		5,000		
135,284	160,428	160,000	458310	Utility Services - Commission-Electrical		160,000		
4,391	4,032	5,000	458500	Utility Services - Natural Gas		5,000		
3,500	4,325	6,000	458600	Utility Services - Refuse Removal		6,000		
8,530	7,709	15,500	458700	Utility Services - Telephone and Hookup		10,000		
36,645	38,264	45,000	458800	Utility Services - WiFi - Internet Network		50,000		
24,367	22,771	27,000	459100	Commissions - ATM		27,000		
1,527	8,694	10,000	459920	Commissions - Tickets		13,000		
141	-	-	459940	Commissions - Vending Machine		-		
1,463,510	1,265,298	1,549,783	462000	Parking Fees		1,390,039		
66,728	66,630	79,460	462130	Parking Fees - Exhibitor		89,460		
76,369	57,092	66,238	462190	Parking Fees - Lot Buy Out		66,238		
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease		43,955		
-	-	5,000	464500	Reimbursed Services		5,000		
5,944	3,282	9,302	464511	Reimbursed Services - Production		9,302		
20,892	27,917	25,045	464512	Reimbursed Services - Security		27,761		
3,377	6,586	3,900	464514	Reimbursed Services - License and Permits Billed		7,500		
23,958	20,535	24,425	464521	Reimbursed Services - City Police		27,327		
-	212	-	464523	Reimbursed Services - Traffic Control		-		
23,947	29,998	31,280	464591	Reimbursed Services - Ticket Printing Fee		31,280		
-	-	2,540	464900	Reimbursed Labor		3,200		
50,758	56,593	56,916	464901	Reimbursed Labor - Admission		60,235		
4,804	5,318	6,279	464902	Reimbursed Labor - Admission Lead		6,489		
-	-	3,000	464904	Reimbursed Labor - Audio Visual		1,500		
29,800	29,954	36,107	464908	Reimbursed Labor - EMT and Medical		35,188		
2,089	2,938	5,000	464912	Reimb Labor-Oper and Setup		5,000		
-	91	-	464914	Reimbursed Labor - Security		-		
51,007	57,038	57,300	464917	Reimbursed Labor - Ticket Sellers		60,400		
27,115	28,581	28,278	464918	Reimbursed Labor - Ticket Supervisor		31,744		
39,876	3,141	2,695	465000	Miscellaneous Charges for Svc		7,600		
19,917	16,147	18,000	470000	Interest on Investments		18,000		
773	1,267	-	471900	Unrealized Gain/Loss -FMV Adj		-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>								
-	30,000	87,188	475500	Capital Contrib and Donations		143,438		
18,088	12,364	20,000	476000	Sponsorship Revenue		20,000		
(994)	(4,334)	-	480000	Cash Over and Short		-		
13,724	18,632	17,000	480010	Credit Card Machine Fees Billed		18,500		
9	2,458	-	480020	Finance Charges		-		
5,190	3,125	-	481000	Sale of Capital Assets		-		
157	-	-	489100	Refunds/Reimbursements		-		
370	10,010	1,250	489110	Damage Reimbursements		750		
<b>6,484,099</b>	<b>5,933,267</b>	<b>6,423,139</b>		<b>Total Current Revenue</b>		<b>6,349,953</b>		
<b>Interfund Transfers</b>								
-	336,666	327,333	497000	Transfer of Resources		280,000		
-	-	(123,336)	499310	Intrafund Clearing Direct		-		
165,000	360,000	280,000	499500	Intrafund Clearing Capital		1,016,740		
<b>165,000</b>	<b>696,666</b>	<b>483,997</b>		<b>Total Interfund Transfers</b>		<b>1,296,740</b>		
<b>\$10,584,465</b>	<b>\$9,997,168</b>	<b>\$10,408,880</b>	<b>TOTAL RESOURCES</b>			<b>\$10,445,435</b>		

## Expenditures

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Personnel Services</b>								
459,145	480,487	483,866	501000	Reg Employees-Full Time-Exempt		515,028		
274,878	382,077	398,076	501500	Reg Empl-Full Time-Non-Exempt		407,581		
-	-	(80,444)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(141,000)		
67,193	59,203	66,557	502500	Reg Empl-Part Time-Non-Exempt		54,774		
28,517	19,108	49,526	503000	Temporary Employees - Hourly		70,423		
98,625	112,254	141,881	504300	Non-Reimbursable Labor		153,097		
144,271	151,616	143,931	504500	Reimbursable Labor		148,311		
2,406	3,927	2,500	508000	Overtime		2,500		
-	-	2,206	508500	Premium Pay		2,206		
1,320	1,130	720	508600	Mobile Comm Allowance		720		
-	-	-	508900	Merit/Bonus Pay		-		
90,075	99,885	108,077	511000	Fringe - Payroll Taxes		113,506		
128,203	136,370	171,809	512000	Fringe - Retirement PERS		169,812		
183,860	201,093	282,368	513000	Fringe - Health and Welfare		259,390		
27,470	6,108	5,985	514000	Fringe - Unemployment		4,008		
2,717	2,943	6,182	515000	Fringe - Other Benefits		6,707		
-	10,414	14,227	519000	Pension Oblig Bonds Contrib		19,548		
1,800	1,800	-	519500	Fringe - Insurance - Opt Out		-		
<b>1,510,480</b>	<b>1,668,415</b>	<b>1,797,467</b>		<b>Total Personnel Services</b>		<b>1,786,611</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>							
<i><b>Materials and Services</b></i>							
5,995	6,544	3,000	520100	Office Supplies	3,000		
4,638	-	3,000	520110	Computer Equipment	2,000		
205	241	400	520130	Postage	300		
3,053	3,929	11,800	520140	OfficeSupply-PromoandConsult Sup	17,000		
13,637	31,260	13,750	520500	Operating Supplies	11,250		
3,188	2,853	4,000	520510	Operating Supplies - Small Tools, Equip	4,000		
141	9,333	600	520520	Operating Supplies - Audio Visual	600		
499	1,334	2,000	520540	Operating Supplies - Medical and Veterinary	2,000		
1,081	808	2,700	520550	Operating Supplies - Telecommunications	2,000		
1,439	6,878	10,000	520560	Operating Supplies - Tickets	8,000		
2,722	4,269	4,640	520580	Operating Supplies - Uniforms	4,117		
737	491	4,100	520590	Operating Supplies - Sustainability	3,000		
-	-	-	521000	Subscriptions and Dues	-		
3,915	2,807	4,782	521100	Membership and Professional Dues	4,933		
765	1,133	200	521200	Publications and Subscriptions	-		
9,821	6,139	13,000	521400	Fuels and Lubricants - General	10,000		
-	750	-	521510	Maintenance and Repairs Supplies - Technology	-		
14,719	7,395	20,000	521520	Maintenance and Repairs Supplies - Building	15,000		
3,920	5,307	7,500	521521	Maintenance and Repairs Supplies - HVAC	7,500		
26,178	23,785	30,000	521530	Maintenance and Repairs Supplies - Custodial	28,000		
14,901	7,409	10,000	521540	Maintenance and Repairs Supplies - Electrical	9,000		
9,228	2,333	7,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	5,000		
2,863	4,237	3,000	521560	Maintenance and Repairs Supplies - Equipment	3,000		
1,219	182	600	521570	Maintenance and Repairs Supplies - Vehicles	600		
317	-	400	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	1,000		
-	3,000	27,000	524040	Contracted Prof Svcs - Promotion and Public Relations	40,000		
50,956	23,827	33,000	524050	Contracted Prof Svcs - Advertising	25,000		
2,248	25,620	5,000	524060	Contracted Prof Svcs - Information Technology Services	10,000		
23,563	10,555	46,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	15,000		
101	1,817	500	524075	Contracted Prof Svcs - Recruiting Services	500		
11,948	1,000	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	500	-	524600	Sponsorship Expenditures	-		
6,300	3,000	8,000	525110	Utility Services - Internet	8,000		
14,745	20,442	16,500	525120	Utility Services - Telecommunications	17,500		
341,918	328,553	351,000	525130	Utility Services - Electricity	315,000		
91,639	72,860	99,000	525140	Utility Services - Natural Gas	89,000		
29,729	32,896	34,000	525150	Utility Services - Sanitation and Refuse Removal	36,000		
84,334	125,644	142,031	525160	Utility Services - Water and Sewer	176,156		
2,930	-	-	525500	Cleaning Services	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>							
6,542	4,085	-	526000	Maintenance and Repair Services	9,560		
81,737	37,481	104,750	526010	Maintenance and Repair Services - Building	104,750		
2,460	2,125	2,600	526013	Maintenance and Repair Services - Elevator and Escalator	3,000		
13,241	4,811	3,000	526014	Maintenance and Repair Services - HVAC	3,000		
7,066	5,756	6,000	526020	Maintenance and Repair Services - Equipment	6,000		
8,682	1,646	3,000	526030	Maintenance and Repair Services - Grounds	3,000		
5,112	10,459	16,000	526040	Maintenance and Repair Services - Technology	15,000		
-	-	1,000	526050	Maintenance and Repair Services - Vehicles	1,000		
20,372	53,748	57,300	526100	Capital Maintenance - CIP	46,000		
-	-	7,500	526200	Capital Maintenance - Non-CIP	7,500		
-	-	1,250	526500	Rentals	-		
8,877	3,137	2,265	526520	Rentals - Equipment	4,015		
2,109	2,892	3,500	526530	Rentals - Office Equipment	3,500		
2,975	2,900	11,970	526540	Rentals - Vehicle	9,216		
8,139	8,290	7,500	526550	Rentals - Production	9,250		
49,012	12,300	7,500	526560	Rentals - Parking Space	7,500		
1,100	-	3,500	526580	Rentals - Audio Visual	10,000		
389	234	-	528000	Other Purchased Services	-		
3,713	2,278	3,825	528030	Other Purchased Services - Delivery, Shipping and Courier	3,325		
903	907	900	528060	Other Purchased Services - EMT and Medical	900		
44,851	36,768	43,485	528091	Other Purchased Services - City Police	27,964		
58,455	22,827	14,431	528092	Other Purchased Services - Traffic Control	18,254		
-	-	-	528095	Other Purchased Services - Physical Capacity Testing	350		
27	-	-	528099	Other Purchased Services - Sustainability	-		
28,133	29,179	26,141	528120	Other Purch Services - Reimb - Security	28,848		
-	1,560	2,250	528150	Other Purch Services - Reimb - Audio Visual	-		
1,659	834	4,000	528200	Banking Services	1,500		
65,743	47,853	40,000	528210	Credit Card Fees	30,000		
31,449	33,213	22,000	528300	Other Purchased Services - Temporary Help Services	30,000		
16,116	8,096	13,000	528400	Other Purchased Services - Printing and Graphics	13,000		
375	306	400	529101	Food and Beverage Services - Advertising and Promotion	400		
108	108	125	529102	Food and Beverage Services - Banking Fees	125		
-	-	12,000	529103	Food and Beverage Services - Credit Card Expense	12,000		
110	-	100	529104	Food and Beverage Services - Postage	100		
33,877	25,451	39,667	529106	Food and Beverage Services - General Insurance	46,690		
1,170	6,121	2,000	529107	Food and Beverage Services - Cash Over/Short	3,000		
-	193	250	529109	Food and Beverage Services - Services - Vehicles	250		
440	587	500	529110	Food and Beverage Services - Freight Chargeouts	500		
699	479	1,500	529111	Food and Beverage Services - Recruiting	1,500		
7,119	5,674	9,414	529112	Food and Beverage Services - Other	9,414		
273,248	227,825	319,203	529120	Food and Beverage Services - Food Cost	255,729		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>							
99,308	95,788	160,262	529121	Food and Beverage Services - Beverage Cost	129,179		
11,867	6,949	-	529122	Food and Bev Svcs-Liquor Cost	6,842		
27,943	2,431	-	529123	Food and Beverage Services - Wine Cost	2,100		
84,088	78,651	-	529124	Food and Beverage Services - Beer Cost	57,295		
-	42,282	-	529125	Food and Beverage Services - Specialty Coffee	-		
(47,721)	(42,026)	(49,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(49,000)		
-	186	-	529129	Food and Beverage Services - Other	-		
765,429	257,619	226,096	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	234,000		
-	386,543	395,000	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	410,000		
1,672	2,888	-	529132	Food and Beverage Services - Payroll Laundry	-		
168,293	249,500	131,250	529133	Food and Beverage Services - Subcontractor Payout	187,500		
25,887	24,528	2,500	529134	Food and Beverage Services - Rental Exp - Equipment	5,000		
26	2,885	1,500	529135	Food and Beverage Services - Replacements	2,500		
915	183	-	529136	Food and Beverage Services - Travel - Meals and Entertainment	-		
3,189	-	-	529137	Food and Beverage Services - Travel - Lodging	-		
1,114	85,212	125,000	529139	Food and Beverage Services - Other Labor and Related	130,000		
502	193	500	529140	Food and Beverage Services - Employee Welfare	500		
2,093	1,642	2,500	529150	Food and Beverage Services - Services - Software License Fees	2,500		
7,380	8,490	9,000	529151	Food and Beverage Services - Services - Contract Cleaning	9,000		
1,447	571	600	529153	Food and Beverage Services - Services - Legal	3,000		
42	6,209	600	529154	Food and Beverage Services - Services - Repair and Maintenance	2,000		
52,466	1,958	2,000	529155	Food and Beverage Services - Services - Professional	4,000		
2,302	2,973	2,500	529157	Food and Beverage Services - Services - Security	2,500		
3,383	459	1,500	529158	Food and Beverage Services - Services - Technology R and M	1,500		
1,399	941	1,750	529159	Food and Beverage Services - Services - Telecommunications	1,750		
-	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-		
-	-	15,000	529161	Food and Beverage Services - Supplies - Equipment	-		
4,903	25,000	15,000	529170	Food and Beverage Services - Supplies - Cafeteria	-		
-	24	120	529171	Food and Beverage Services - Supplies - Flowers and Decoration	120		
11,304	8,171	12,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	12,000		
535	139	500	529173	Food and Beverage Services - Supplies - Misc.	500		
2,544	2,656	2,500	529174	Food and Beverage Services - Supplies - Office	2,500		
1,063	292	-	529175	Food and Beverage Services - Supplies - Operating	-		
-	239	-	529176	Food and Beverage Services - Supplies - Serviceware	-		
-	-	-	529179	Food and Beverage Services - Services - Other	-		
7,773	3,929	19,000	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	19,962		
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-		
16,640	30,094	38,000	529191	Food and Beverage Services - Spent Capital Reserve 2%	39,924		
-	102	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>							
25,732	30,905	19,000	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	19,962		
204	612	-	529194	Food and Beverage Services - Reserve Utilities 1%	-		
2,206	1,862	19,000	529195	Food and Beverage Services - Spent Utility Reserve 1%	19,962		
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-		
25,164	12,231	-	529197	Food and Beverage Services - Qualitative Incentive	-		
61,251	62,779	61,750	529198	Food and Beverage Services - Net Gross Receipts Percent	64,877		
21,599	27,950	35,000	529199	Food and Beverage Services - Percent of Net Profit	35,000		
98,822	92,967	97,807	529210	Parking Services - Parking Lot Management	106,392		
6,490	6,618	5,550	530010	License and Permit Fees	7,000		
31,145	27,698	30,576	531000	Taxes (Non-Payroll)	37,000		
1,370	1,236	5,560	545100	Travel and Lodging	6,650		
1,124	1,348	2,200	545200	Mileage, Taxi and Parking	2,300		
8,690	4,004	4,455	545300	Meals and Entertainment	3,205		
638	184	2,300	545500	Staff Development	1,550		
42	1,420	4,600	545520	Conference Fees	4,530		
2,515	3,651	1,800	549000	Miscellaneous Expenditures	1,100		
-	603	-	552000	Bad Debt Expense	-		
<b>3,116,375</b>	<b>2,943,020</b>	<b>3,117,605</b>		<b>Total Materials and Services</b>	<b>3,126,296</b>		
<b><i>Capital Outlay</i></b>							
49,700	14,400	110,000	571000	Improve-Other than Bldg	60,000		
797,774	368,132	795,100	572000	Buildings and Related	845,740		
115,036	75,520	415,900	574000	Equipment and Vehicles	170,000		
-	20,389	40,000	575000	Office Furn and Equip	-		
<b>962,510</b>	<b>478,441</b>	<b>1,361,000</b>		<b>Total Capital Outlay</b>	<b>1,075,740</b>		
<b><i>Interfund Transfers</i></b>							
327,324	406,544	555,157	580000	Transfer for Indirect Costs	530,430		
1,188,651	1,209,550	1,186,176	581000	Transfer of Resources	1,182,528		
<b>1,515,975</b>	<b>1,616,094</b>	<b>1,741,333</b>		<b>Total Interfund Transfers</b>	<b>1,712,958</b>		
<b><i>Contingency</i></b>							
-	-	350,000	701002	Contingency - Operating	350,000		
-	-	2,041,475	701003	Contingency - New Capital-Business Strategy Reserve	2,393,830		
-	-	-	706000	Contingency - Renew and Replacement	-		
<b>-</b>	<b>-</b>	<b>2,391,475</b>		<b>Total Contingency</b>	<b>2,743,830</b>		

## Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>MERC Fund (Visitor Venues - Expo Center)</b>							
<i>Unappropriated Fund Balance</i>							
4,747	203,434	-	801001	Unapp FB - Restricted by TLT Agreement	-		
566,515	344,710	-	805000	Unapp FB - Reserves	-		
476,515	291,763	-	805200	Unapp FB - Renew and Replace Reserve	-		
21,500	-	-	805450	Unapp FB - PERS Reserve	-		
-	30,000	-	805900	Unapp FB - Other Reserves and Designations	-		
2,297,958	2,297,958	-	805910	Unapp FB - New Capital Business Strategy	-		
<b>3,367,235</b>	<b>3,167,865</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$10,472,575</b>	<b>\$9,873,835</b>	<b>\$10,408,880</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$10,445,435</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
124,823	485,535	-	320530	Fund Bal-Restr for Capital TLT	-		
270,000	-	-	326000	Fund Bal-Restr by IGA	-		
6,495,021	6,230,283	8,322,592	340000	Fund Bal-Unassigned/Undesignated	7,193,207		
125,500	125,500	-	341500	Fund Bal-Dsg PERS	-		
6,065,523	6,593,503	5,656,079	345300	Fund Bal-Dsg Renewal OCC	9,499,030		
1,334,856	1,334,856	1,800,000	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,821,308		
<b>14,415,723</b>	<b>14,769,677</b>	<b>15,778,671</b>		<b>Total Beginning Fund Balance</b>	<b>18,513,545</b>		
<i>Current Revenue</i>							
20,739	6,878	-	411000	State Grants - Direct	-		
1,800	-	-	411500	State Grants - Indirect	-		
9,609,783	9,519,489	10,097,485	413000	Hotel/Motel Tax	10,593,288		
1,826,052	1,682,329	1,548,281	413300	Visitor Development Fund Alloc	5,771,546		
450,000	462,694	472,781	413310	Enhanced Marketing VDF	486,118		
-	-	-	414500	Government Contributions	-		
1,637	2,112	1,000	417000	Fines and Forfeits	1,000		
1,572	3,376	2,000	450000	Admission Fees	3,000		
1,271,634	1,804,366	1,484,000	451010	Rentals - Audio Visual Equipment Fees	1,800,000		
14,978	20,799	15,000	451015	Rentals - Presentation Equipment Fees	19,000		
5,023	19,860	11,000	451020	Rentals - Bleacher Fees	11,000		
8,744	10,209	8,500	451030	Rentals - Dance Floor Fees	8,500		
24,072	23,044	35,480	451040	Rentals - Misc. Equipment Fees	23,000		
2,232	1,892	-	451041	Rentals - ATM	-		
46,295	53,702	40,000	451050	Rentals - Tables and Chairs Fees	45,000		
95,678	65,026	-	451090	Rentals - Liquidated Damages	-		
(350,551)	(314,068)	(21,000)	451110	Rentals - Less Comp Services	(21,000)		
(855,592)	(1,140,539)	-	451120	Rentals - Less Paid by VDF/POVA	-		
3,255	4,948	-	452000	Rentals - Space	2,500		
2,059,654	2,516,971	3,982,881	452101	Rentals - Exhibit Hall	3,998,617		
19,622	25,680	-	452102	Rentals - Lobby	-		
580,528	676,590	-	452103	Rentals - Meeting Room	-		
846,770	1,191,520	-	452104	Rentals - Ballroom	-		
8,558	30,092	-	452109	Rentals - Other Space	-		
855,592	1,153,725	-	452190	Rentals - Paid by VDF/POVA	-		
146,517	224,097	212,500	455110	Food Service Revenue - Liquor	300,000		
211,950	297,166	262,500	455120	Food Service Revenue - Beer	309,680		
214,813	193,747	240,000	455130	Food Service Revenue - Wine	300,000		
256,940	313,089	260,000	455200	Food Service Revenue - Beverage	300,000		
42,803	32,263	-	455210	Food Service Revenue - Water	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
494,612	498,783	-	455220	Food Service Revenue - Coffee	-		
36,504	43,677	450,000	455310	Food Service Rev - Spec Coffee Regular	500,000		
138,695	152,164	-	455320	Food Service Rev - Spec Coffee Espresso	-		
3,651	3,173	-	455330	Food Service Rev - Spec Coffee Other	-		
92,696	107,509	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-		
59	-	-	455350	Food Service Rev - Spec Coffee Other Bev	-		
70,144	75,813	-	455360	Food Service Rev - Spec Coffee Baked Goods	-		
15,290	18,549	-	455370	Food Service Rev - Spec Coffee Food	-		
32,952	39,377	-	455380	Food Service Revenue - Smoothies	-		
35,642	36,267	-	455390	Food Service Rev - Spec Coffee Retail Food	-		
6,510,466	8,304,666	8,380,000	455500	Food Service Revenue - Food	8,381,000		
26,020	39,999	-	455900	Miscellaneous Food and Beverage Revenue	-		
1,398,912	1,856,626	1,750,000	455920	Recovery - Billed Gratuity	1,684,320		
119,223	148,548	150,000	455930	Recovery - Billed Labor	150,000		
6,499	8,237	-	455941	Food Service Rev - Rental Linens	-		
56,607	36,556	-	455942	Food Service Rev - Rental Equipment	-		
92,356	110,289	95,000	455950	Subcontractor Revenue	125,000		
3,809	447	-	455951	Sub Contract Reimbursement - Short	-		
(34,631)	(78,407)	(50,000)	455990	Misc Food and Beverage - Less Comp Services	(50,000)		
-	22,616	-	455998	Deferred Food and Bev Revenue Collected	-		
391	28	-	456100	Retail Sales - Brochure Display	-		
15,575	15,050	15,000	457510	Advertising Rev - Banner Outdoors	15,250		
250	500	-	457520	Display Advertising	2,000		
7,505	18,080	9,500	458200	Utility Services - Compressed Air	10,500		
991,614	1,363,913	1,232,000	458300	Utility Services - Electricity and Hookup	1,275,000		
2,288	2,839	3,750	458500	Utility Services - Natural Gas	3,750		
1,036	1,887	2,500	458600	Utility Services - Refuse Removal	2,500		
21,113	34,531	30,000	458700	Utility Services - Telephone and Hookup	30,000		
572,312	896,281	755,000	458800	Utility Services - WiFi - Internet Network	775,000		
7,825	7,259	7,000	458910	Utility Services - Freight	7,500		
2,969	8,763	5,200	458920	Utility Services - Water and Sewer	6,000		
14,534	15,158	13,000	458930	Utility Services - Keys	14,500		
3,695	8,262	-	458940	Utility Services - Storage	5,000		
21	743	-	458950	Utility Services - Supplies Billed AV	-		
7,139	7,209	6,300	458960	Utility Services - Rent Portable Sink	7,000		
27,334	18,710	17,000	459100	Commissions - ATM	18,000		
4,539	10,627	12,500	459920	Commissions - Tickets	14,000		
2,110	41	-	459922	Commissions - Ticket Service Charge	-		
1,150,470	1,481,717	1,300,000	462000	Parking Fees	1,450,000		
56,789	44,371	50,000	462100	Parking Fees - Contract	50,000		
59,542	62,947	60,000	462120	Parking Fees - Employee	60,000		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>								
(3,632)	(3,204)	8,000	462130	Parking Fees - Exhibitor		8,000		
86,130	93,334	90,000	462140	Parking Fees - Special Pass		90,000		
1,535	-	-	462190	Parking Fees - Lot Buy Out		-		
78,576	92,372	80,000	464514	Reimbursed Services - License and Permits Billed		80,000		
16,098	39,988	8,000	464521	Reimbursed Services - City Police		8,000		
-	-	-	464523	Reimbursed Services - Traffic Control		-		
25,508	32,556	35,000	464591	Reimbursed Services - Ticket Printing Fee		40,000		
-	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee		-		
-	270	-	464593	Reimbursed Services - Coat Check Revenue		-		
162,459	168,759	172,500	464901	Reimbursed Labor - Admission		98,436		
28,688	33,529	36,975	464902	Reimbursed Labor - Admission Lead		24,230		
55,274	62,708	60,000	464903	Reimbursed Labor - Aisle Cleaning		60,000		
308,572	381,153	310,000	464904	Reimbursed Labor - Audio Visual		350,000		
46,147	109,867	57,000	464905	Reimbursed Labor - Booth Cleaning		65,000		
-	-	7,500	464906	Reimbursed Labor - Coat Check		7,481		
59,371	70,010	60,000	464908	Reimbursed Labor - EMT and Medical		60,000		
-	-	500	464909	Reimbursed Labor - Event Service		500		
69,640	96,490	72,000	464912	Reimb Labor-Oper and Setup		75,000		
5,367	12,996	6,600	464913	Reimbursed Labor - Porter		10,000		
38,782	55,427	44,000	464914	Reimbursed Labor - Security		44,000		
8,307	22,555	15,000	464916	Reimbursed Labor - Technical		22,000		
21,344	32,223	24,000	464917	Reimbursed Labor - Ticket Sellers		30,000		
14,877	15,735	15,000	464918	Reimbursed Labor - Ticket Supervisor		16,000		
2,428	767	-	464920	Reimbursed Labor - Utility		-		
12,461	21,665	-	464921	Reimbursed Labor - Staging Fees		15,000		
25,564	15,855	22,000	465000	Miscellaneous Charges for Svc		5,200		
65,622	74,190	30,000	470000	Interest on Investments		75,000		
(831)	1,747	-	471900	Unrealized Gain/Loss -FMV Adj		-		
-	125,000	242,188	475500	Capital Contrib and Donations		398,438		
23,770	47,056	36,000	476000	Sponsorship Revenue		20,000		
(582)	4,808	-	480000	Cash Over and Short		-		
11,159	16,495	15,000	480010	Credit Card Machine Fees Billed		16,000		
4,995	5,052	-	480020	Finance Charges		-		
0	3,602	-	489000	Miscellaneous Revenue		-		
1,803	14,633	-	489100	Refunds/Reimbursements		-		
350	375	-	489101	Key Reimbursement		-		
362	12,278	-	489110	Damage Reimbursements		-		
<b>30,639,799</b>	<b>35,965,154</b>	<b>34,393,421</b>		<b>Total Current Revenue</b>		<b>40,105,854</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>								
<i>Interfund Transfers</i>								
1,919,916	-	-	496900	Internal Loan Proceeds		-		
418,633	801,597	751,599	497000	Transfer of Resources		320,000		
-	-	(707,841)	499310	Intrafund Clearing Direct		(808,751)		
615,000	1,123,000	540,000	499500	Intrafund Clearing Capital		1,375,000		
<b>2,953,549</b>	<b>1,924,597</b>	<b>583,758</b>		<b>Total Interfund Transfers</b>		<b>886,249</b>		
<b>\$48,009,071</b>	<b>\$52,659,428</b>	<b>\$50,755,850</b>	<b>TOTAL RESOURCES</b>			<b>\$59,505,648</b>		

## Expenditures

<i>Personnel Services</i>								
2,043,833	2,269,726	2,576,514	501000	Reg Employees-Full Time-Exempt		2,737,112		
3,037,209	3,178,369	3,582,531	501500	Reg Empl-Full Time-Non-Exempt		3,717,172		
-	-	(266,728)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(420,132)		
35,798	35,592	77,890	502500	Reg Empl-Part Time-Non-Exempt		108,706		
36,526	34,966	18,171	503000	Temporary Employees - Hourly		22,575		
174,239	202,310	200,607	504300	Non-Reimbursable Labor		204,797		
567,222	649,015	640,484	504500	Reimbursable Labor		649,111		
99,786	140,611	113,887	508000	Overtime		127,077		
-	-	188,892	508500	Premium Pay		193,965		
7,265	8,950	13,200	508600	Mobile Comm Allowance		13,800		
-	-	7,942	508900	Merit/Bonus Pay		-		
-	-	31,250	508921	Sales Incentive Program (Budgetary)		31,250		
493,168	536,195	622,846	511000	Fringe - Payroll Taxes		654,217		
729,303	738,394	971,105	512000	Fringe - Retirement PERS		942,305		
1,246,528	1,346,072	1,794,682	513000	Fringe - Health and Welfare		1,850,873		
-	5,000	-	513305	Health Savings - Metro Contrib/HSA Contrib		-		
38,792	31,315	13,887	514000	Fringe - Unemployment		40,446		
35,494	35,317	55,076	515000	Fringe - Other Benefits		47,442		
-	60,166	93,160	519000	Pension Oblig Bonds Contrib		129,855		
4,275	7,350	2,400	519500	Fringe - Insurance - Opt Out		2,400		
<b>8,549,439</b>	<b>9,279,349</b>	<b>10,737,796</b>		<b>Total Personnel Services</b>		<b>11,052,971</b>		
<i>Materials and Services</i>								
14,404	34,518	27,420	520100	Office Supplies		24,620		
29,261	36,513	31,600	520110	Computer Equipment		34,694		
12,989	19,760	28,479	520120	Meetings Expenditures		29,029		
574	524	2,183	520130	Postage		2,183		
22,872	42,362	61,000	520140	OfficeSupply-PromoandConsult Sup		61,000		
46,888	57,819	53,400	520500	Operating Supplies		59,200		
55,870	8,398	53,000	520510	Operating Supplies - Small Tools, Equip		54,750		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
30,596	23,728	19,000	520520	Operating Supplies - Audio Visual	16,500		
-	326	400	520530	Operating Supplies - Coat Check	400		
4,233	2,609	3,000	520540	Operating Supplies - Medical and Veterinary	3,000		
5,444	3,321	5,100	520550	Operating Supplies - Telecommunications	6,000		
5,021	4,906	4,000	520560	Operating Supplies - Tickets	4,000		
30,274	17,023	25,700	520571	Operating Supplies - Show and Stage	25,700		
24,583	26,407	29,900	520580	Operating Supplies - Uniforms	32,640		
5,147	5,511	9,500	520590	Operating Supplies - Sustainability	9,500		
-	-	-	521000	Subscriptions and Dues	-		
32,205	34,975	40,615	521100	Membership and Professional Dues	41,064		
812	767	922	521200	Publications and Subscriptions	1,100		
10,253	9,077	10,300	521400	Fuels and Lubricants - General	10,300		
19,674	6,542	22,000	521500	Maintenance and Repairs Supplies	17,000		
9,783	5,654	19,500	521510	Maintenance and Repairs Supplies - Technology	19,500		
30,854	37,136	36,350	521520	Maintenance and Repairs Supplies - Building	38,350		
39,497	67,906	45,300	521521	Maintenance and Repairs Supplies - HVAC	63,750		
40,481	50,127	47,700	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	27,400		
44,515	55,601	40,000	521530	Maintenance and Repairs Supplies - Custodial	50,000		
30,453	39,306	34,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000		
39,273	81,242	45,900	521540	Maintenance and Repairs Supplies - Electrical	51,900		
1,628	1,971	1,800	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1,800		
39,040	61,803	44,950	521560	Maintenance and Repairs Supplies - Equipment	47,250		
17	-	760	521570	Maintenance and Repairs Supplies - Vehicles	500		
-	-	-	521580	Maintenance and Repairs Supplies - Security	-		
-	1,000	-	524000	Contracted Professional Svcs	-		
-	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
255,832	309,696	340,000	524020	Contracted Prof Svcs - Attorney and Legal	275,000		
56,257	1,160	290,000	524030	Contracted Prof Svcs - Architect	400,000		
-	3,200	30,000	524040	Contracted Prof Svcs - Promotion and Public Relations	30,000		
75,061	49,871	100,200	524050	Contracted Prof Svcs - Advertising	100,200		
11,482	41,525	25,000	524060	Contracted Prof Svcs - Information Technology Services	25,000		
168,419	67,599	681,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	347,250		
325	1,399	5,500	524075	Contracted Prof Svcs - Recruiting Services	500		
18,132	474,456	140,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	130,000		
675,779	-	-	524500	Marketing Expenditures	-		
2,202,039	3,100,000	3,350,000	524510	Sales and Marketing Contract	3,600,000		
86,924	-	-	524512	Minority Marketing	-		
1,000	500	2,500	524600	Sponsorship Expenditures	2,500		
450,000	462,694	472,781	524700	Visitor Develop Marketing	486,118		
64,430	63,045	46,000	525110	Utility Services - Internet	64,500		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
42,427	36,020	41,500	525120	Utility Services - Telecommunications	41,500		
734,051	776,981	815,000	525130	Utility Services - Electricity	815,000		
115,313	97,635	135,750	525140	Utility Services - Natural Gas	110,700		
28,671	63,249	43,775	525150	Utility Services - Sanitation and Refuse Removal	55,300		
174,539	192,331	197,000	525160	Utility Services - Water and Sewer	287,500		
20,290	19,735	40,500	525500	Cleaning Services	84,500		
1,304	4,647	2,250	526000	Maintenance and Repair Services	2,750		
151,105	144,748	115,000	526010	Maintenance and Repair Services - Building	130,000		
7,420	50,586	150,000	526011	Maintenance and Repair Services - Painting	100,000		
1,052	150	3,300	526012	Maintenance and Repair Services - Electricity	3,000		
174,656	216,506	180,500	526013	Maintenance and Repair Services - Elevator and Escalator	190,000		
28,459	82,947	36,400	526014	Maintenance and Repair Services - HVAC	66,500		
-	2,613	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
36,381	47,840	63,350	526020	Maintenance and Repair Services - Equipment	59,350		
81,172	63,207	59,570	526030	Maintenance and Repair Services - Grounds	125,000		
30,378	20,163	71,350	526040	Maintenance and Repair Services - Technology	78,500		
-	1,755	1,560	526050	Maintenance and Repair Services - Vehicles	1,750		
60,955	65,554	75,000	526060	Maintenance and Repair Services - Safety	60,000		
139,360	33,358	-	526100	Capital Maintenance - CIP	-		
1,114	8,553	3,900	526300	Software Maintenance	4,800		
10,142	4,030	10,000	526520	Rentals - Equipment	10,000		
15,458	3,383	1,000	526530	Rentals - Office Equipment	1,500		
1,584	1,579	1,500	526540	Rentals - Vehicle	1,500		
79,277	93,423	83,414	526555	Rentals - Air Space	168,414		
2,712	4,256	4,120	526560	Rentals - Parking Space	4,120		
282,150	442,509	300,000	526580	Rentals - Audio Visual	378,000		
19,347	39,735	53,000	528000	Other Purchased Services	53,000		
8,501	5,986	4,450	528030	Other Purchased Services - Delivery, Shipping and Courier	4,450		
1,602	1,142	780	528060	Other Purchased Services - EMT and Medical	780		
5,096	2,921	19,000	528070	Other Purchased Services - Trade Shows	6,000		
12,061	38,665	8,000	528091	Other Purchased Services - City Police	8,000		
228	-	1,000	528092	Other Purchased Services - Traffic Control	1,000		
11,554	11,932	15,000	528094	Other Purchased Services - Linens	13,000		
1,853	2,575	2,500	528095	Other Purchased Services - Physical Capacity Testing	2,500		
3,082	17,347	9,900	528099	Other Purchased Services - Sustainability	9,900		
14,549	3,534	14,500	528120	Other Purch Services - Reimb - Security	14,500		
15,400	13,343	15,000	528140	Other Purch Services - Reimb - Talent and Entertainment	10,000		
57,746	90,094	54,000	528150	Other Purch Services - Reimb - Audio Visual	80,000		
925	1,443	10,959	528200	Banking Services	5,000		
184,266	176,174	151,888	528210	Credit Card Fees	160,000		
3	-	-	528220	ATM Fees and Services	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
47,235	91,343	37,400	528300	Other Purchased Services - Temporary Help Services	42,400		
3,992	4,580	9,545	528400	Other Purchased Services - Printing and Graphics	8,000		
1,871	3,290	2,000	529101	Food and Beverage Services - Advertising and Promotion	2,000		
360	570	360	529102	Food and Beverage Services - Banking Fees	360		
-	-	35,000	529103	Food and Beverage Services - Credit Card Expense	35,000		
35	189	-	529104	Food and Beverage Services - Postage	-		
198,667	243,622	284,632	529106	Food and Beverage Services - General Insurance	284,632		
(6,621)	(978)	-	529107	Food and Beverage Services - Cash Over/Short	-		
2,076	1,574	2,000	529108	Food and Beverage Services - Rental Exp - Vehicle	2,000		
2,204	562	1,500	529109	Food and Beverage Services - Services - Vehicles	1,500		
2,067	3,196	2,000	529110	Food and Beverage Services - Freight Chargeouts	2,000		
1,674	13,314	2,000	529111	Food and Beverage Services - Recruiting	7,500		
8,404	8,415	10,500	529112	Food and Beverage Services - Other	10,500		
1,922,523	1,619,424	2,053,000	529120	Food and Beverage Services - Food Cost	2,402,363		
343,597	350,888	346,363	529121	Food and Beverage Services - Beverage Cost	-		
31,955	35,227	38,000	529122	Food and Bev Svcs-Liquor Cost	-		
59,107	38,174	45,000	529123	Food and Beverage Services - Wine Cost	-		
46,467	68,874	48,000	529124	Food and Beverage Services - Beer Cost	-		
443	378,205	-	529125	Food and Beverage Services - Specialty Coffee	-		
(146,615)	(148,790)	(125,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(175,000)		
5,036,733	2,159,051	1,119,133	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,195,330		
50,277	2,689,828	2,806,821	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	2,687,957		
6,856	15,806	12,000	529132	Food and Beverage Services - Payroll Laundry	45,000		
62,967	66,423	52,074	529133	Food and Beverage Services - Subcontractor Payout	65,625		
19,690	12,322	16,000	529134	Food and Beverage Services - Rental Exp - Equipment	12,000		
(2,200)	14,753	5,000	529135	Food and Beverage Services - Replacements	5,000		
1,921	542	2,000	529136	Food and Beverage Services - Travel - Meals and Entertainment	2,000		
5,130	2,393	4,000	529137	Food and Beverage Services - Travel - Lodging	4,000		
6,328	727,420	1,560,053	529139	Food and Beverage Services - Other Labor and Related	1,609,355		
2,396	4,030	5,000	529140	Food and Beverage Services - Employee Welfare	5,000		
2,507	4,520	4,800	529150	Food and Beverage Services - Services - Software License Fees	4,800		
37,311	43,168	24,000	529151	Food and Beverage Services - Services - Contract Cleaning	45,000		
1,985	583	-	529152	Food and Beverage Services - Services - Consulting	-		
1,561	9,506	5,000	529153	Food and Beverage Services - Services - Legal	5,000		
9,254	9,421	12,000	529154	Food and Beverage Services - Services - Repair and Maintenance	10,000		
(28,870)	2,464	2,000	529155	Food and Beverage Services - Services - Professional	5,000		
12,909	21,834	15,000	529157	Food and Beverage Services - Services - Security	5,000		
2,100	67	-	529158	Food and Beverage Services - Services - Technology R and M	-		
12,782	16,419	12,000	529159	Food and Beverage Services - Services - Telecommunications	12,000		
606	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
2,130	500	-	529161	Food and Beverage Services - Supplies - Equipment	-		
526	3,953	-	529169	Food and Beverage Services - Services - Other	-		
31,449	110,566	60,000	529170	Food and Beverage Services - Supplies - Cafeteria	83,000		
50	-	-	529171	Food and Beverage Services - Supplies - Flowers and Decoration	-		
160,805	148,205	165,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	142,000		
4,028	26	-	529173	Food and Beverage Services - Supplies - Misc.	-		
6,602	7,875	8,000	529174	Food and Beverage Services - Supplies - Office	7,000		
687	297	-	529175	Food and Beverage Services - Supplies - Operating	-		
-	214	-	529176	Food and Beverage Services - Supplies - Serviceware	-		
3,993	-	-	529179	Food and Beverage Services - Services - Other	-		
104,503	60,349	(117,500)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	(120,000)		
-	(438)	470,000	529190	Food and Beverage Services - Reserve Capital 2%	480,000		
217,345	350,573	(235,000)	529191	Food and Beverage Services - Spent Capital Reserve 2%	(240,000)		
-	-	235,000	529192	Food and Beverage Services - Reserve Maintenance 1%	240,000		
109,893	109,697	(117,500)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	(120,000)		
-	-	235,000	529194	Food and Beverage Services - Reserve Utilities 1%	240,000		
18,695	23,471	(117,500)	529195	Food and Beverage Services - Spent Utility Reserve 1%	(120,000)		
-	665	235,000	529196	Food and Beverage Services - Reserve Marketing 1%	240,000		
15,146	182,214	-	529197	Food and Beverage Services - Qualitative Incentive	-		
308,766	370,053	381,875	529198	Food and Beverage Services - Net Gross Receipts Percent	390,000		
160,489	273,947	211,256	529199	Food and Beverage Services - Percent of Net Profit	250,000		
140,692	160,908	150,000	529210	Parking Services - Parking Lot Management	160,000		
89,230	95,108	92,645	530010	License and Permit Fees	80,645		
1,919,916	-	1,000	532000	Government Assessments	1,000		
49,917	70,000	88,590	545100	Travel and Lodging	100,490		
7,595	5,292	10,775	545200	Mileage, Taxi and Parking	10,805		
18,840	12,485	32,200	545300	Meals and Entertainment	33,250		
23,800	40,589	61,405	545500	Staff Development	61,200		
22,842	27,553	40,050	545520	Conference Fees	48,175		
22,664	44,391	35,474	549000	Miscellaneous Expenditures	35,474		
423,074	436,370	45,076	549010	Tri-Met Transit Pass	466,293		
20,997	2,736	-	552000	Bad Debt Expense	-		
<b>18,894,859</b>	<b>19,244,450</b>	<b>19,442,503</b>		<b>Total Materials and Services</b>	<b>20,192,666</b>		
<b><i>Capital Outlay</i></b>							
-	44,427	1,000,000	571000	Improve-Other than Bldg	2,000,000		
2,596,010	1,717,969	1,956,400	572000	Buildings and Related	1,048,568		
129,051	347,725	1,010,000	574000	Equipment and Vehicles	761,500		
-	129,970	-	575000	Office Furn and Equip	370,000		
-	82,690	-	579000	Intangible Assets	-		
<b>2,725,061</b>	<b>2,322,780</b>	<b>3,966,400</b>		<b>Total Capital Outlay</b>	<b>4,180,068</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Oregon Convention Center)</b>							
<i>Interfund Transfers</i>							
1,843,570	2,080,459	2,381,662	580000	Transfer for Indirect Costs	2,366,532		
-	125,500	3,400,000	581000	Transfer of Resources	4,000,000		
142,347	97,604	69,345	582000	Transfer for Direct Costs	72,212		
440,000	220,000	179,988	586000	Interfund Loan - Principal	179,988		
2,064	7,400	9,449	586500	Interfund Loan - Interest	10,799		
<b>2,427,981</b>	<b>2,530,963</b>	<b>6,040,444</b>		<b>Total Interfund Transfers</b>	<b>6,629,531</b>		
<i>Contingency</i>							
-	-	1,500,000	701002	Contingency - Operating	1,500,000		
-	-	1,274,078	701003	Contingency - New Capital-Business Strategy Reserve	1,821,308		
-	-	7,794,629	706000	Contingency - Renew and Replacement	14,129,104		
-	-	<b>10,568,707</b>		<b>Total Contingency</b>	<b>17,450,412</b>		
<i>Unappropriated Fund Balance</i>							
485,535	772,924	-	801001	Unapp FB - Restricted by TLT Agreement	-		
6,230,283	6,355,783	-	805000	Unapp FB - Reserves	-		
6,593,503	9,499,030	-	805200	Unapp FB - Renew and Replace Reserve	-		
125,500	-	-	805450	Unapp FB - PERS Reserve	-		
-	125,000	-	805900	Unapp FB - Other Reserves and Designations	-		
1,334,856	1,821,308	-	805910	Unapp FB - New Capital Business Strategy	-		
<b>14,769,677</b>	<b>18,574,045</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$47,367,017</b>	<b>\$51,951,587</b>	<b>\$50,755,850</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$59,505,648</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
65,000	-	-	326000	Fund Bal-Restr by IGA	-		
1,655,344	1,655,344	2,401,804	340000	Fund Bal-Unassigned/Undesignated	2,477,004		
79,000	79,000	-	341500	Fund Bal-Dsg PERS	-		
5,425,009	6,307,547	5,073,423	345400	Fun Bal-DsgG Renewal P'5	6,867,229		
1,795,801	1,795,801	2,029,925	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,004,255		
<b>9,020,154</b>	<b>9,837,692</b>	<b>9,505,152</b>		<b>Total Beginning Fund Balance</b>	<b>11,348,488</b>		
<i>Current Revenue</i>							
-	36,125	-	411000	State Grants - Direct	-		
-	5,275	-	412000	Local Grants - Direct	40,000		
35,000	78,494	-	412900	Intra-Metro Grants	15,000		
1,294,405	1,311,226	1,345,973	413000	Hotel/Motel Tax	1,371,029		
645,000	663,195	667,620	413300	Visitor Development Fund Alloc	696,769		
814,794	837,608	853,950	414500	Government Contributions	871,029		
1,650,581	2,029,289	1,710,586	450000	Admission Fees	1,908,000		
45,116	52	-	450101	Admission User Fees - Children's Theater	-		
-	145,742	426,700	450300	Admission - Special Concerts	1,048,800		
30,540	37,520	25,000	451010	Rentals - Audio Visual Equipment Fees	25,000		
15,085	20,153	-	451040	Rentals - Misc. Equipment Fees	10,000		
2,406	1,491	-	451050	Rentals - Tables and Chairs Fees	1,000		
(283,258)	(404,022)	(240,351)	451110	Rentals - Less Comp Services	(187,907)		
54,663	57,950	-	451998	Deferred Rental Rev Collected	-		
8,895	20,754	22,236	452000	Rentals - Space	22,236		
17,085	33,215	9,000	452102	Rentals - Lobby	-		
1,346,527	1,571,699	1,340,060	452105	Rentals - Theater	1,382,343		
3,400	3,635	300	452109	Rentals - Other Space	-		
4,140	5,040	1,220	452110	Rentals - Outdoor Space	-		
290,703	414,588	326,092	455110	Food Service Revenue - Liquor	424,253		
285,788	478,185	253,626	455120	Food Service Revenue - Beer	329,975		
555,181	841,851	507,253	455130	Food Service Revenue - Wine	659,949		
257,315	372,746	271,743	455200	Food Service Revenue - Beverage	353,544		
4,194	7,140	-	455210	Food Service Revenue - Water	-		
26,352	17,341	-	455220	Food Service Revenue - Coffee	-		
540,905	693,387	1,148,264	455500	Food Service Revenue - Food	1,327,398		
10,545	8,781	69,000	455900	Miscellaneous Food and Beverage Revenue	69,000		
70,436	81,175	88,000	455920	Recovery - Billed Gratuity	88,000		
11,800	21,648	-	455930	Recovery - Billed Labor	-		
505	7,903	-	455942	Food Service Rev - Rental Equipment	-		
45,379	76,829	-	455950	Subcontractor Revenue	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>							
42	171	-	455951	Sub Contract Reimbursement - Short	-		
(7,699)	(35,146)	-	455990	Misc Food and Beverage - Less Comp Services	-		
2,403	2,621	-	455998	Deferred Food and Bev Revenue Collected	-		
16,676	16,776	15,000	457100	Gift Shop Sales	16,000		
-	-	59,500	457500	Advertising Revenue	51,000		
-	-	-	457530	Advertising Rev - Marquee	1,000		
-	3,630	-	457560	Advert Rev - Printed Material/Adv Rev PM	-		
-	800	-	457570	Advert Rev - Social Media/Adv Rev SM	-		
49,840	62,430	45,000	458300	Utility Services - Electricity and Hookup	45,000		
52	18	1,000	458600	Utility Services - Refuse Removal	10,000		
1,175	1,750	1,200	458700	Utility Services - Telephone and Hookup	1,200		
13,360	16,118	12,000	458800	Utility Services - WiFi - Internet Network	12,000		
7,226	6,092	7,000	459100	Commissions - ATM	7,000		
7,500	11,250	-	459200	Commissions - Outside Catering	-		
-	-	-	459800	Commissions-Promoter Rev Share/Pro RevShr	5,000		
82,123	134,447	98,450	459910	Commissions - Souvenir Sales	116,250		
1,312	1,102	1,100	459921	Commissions - Ticket Exchange	1,100		
2,276,900	3,022,061	3,336,908	459922	Commissions - Ticket Service Charge	2,330,800		
20,000	20,000	20,000	459930	Ticket Advertising Allowance	20,000		
55,822	60,784	62,235	464512	Reimbursed Services - Security	174,529		
1,596	1,368	2,750	464514	Reimbursed Services - License and Permits Billed	3,500		
295,049	345,728	275,000	464515	Reimbursed Services - Stagehand	300,000		
370	9,215	72,000	464516	Reimbursed Services - Marketing/Reim Mktg	155,650		
-	11,415	11,200	464522	Reimbursed Services - Piano Tuning	11,200		
9,563	8,475	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000		
6,596	3,994	2,500	464599	Reimbursed Services - Miscellaneous	2,500		
29,146	34,541	32,625	464902	Reimbursed Labor - Admission Lead	33,836		
46,491	51,147	51,440	464906	Reimbursed Labor - Coat Check	55,006		
26,683	32,620	31,138	464907	Reimbursed Labor - Elevator Operator	31,667		
3,577	5,605	5,040	464908	Reimbursed Labor - EMT and Medical	5,168		
92,194	106,293	99,108	464910	Reimbursed Labor - Gate	101,941		
135,514	151,922	117,365	464911	Reimbursed Labor - House Manager	133,593		
76,405	83,435	83,510	464912	Reimb Labor-Oper and Setup	112,275		
130,755	148,488	147,290	464915	Reimbursed Labor - Stagedoor	152,615		
25,269	28,652	19,142	464917	Reimbursed Labor - Ticket Sellers	19,916		
32,943	35,193	25,038	464918	Reimbursed Labor - Ticket Supervisor	25,358		
411,324	479,802	477,987	464919	Reimbursed Labor - Ushers	512,901		
1,186,586	1,248,792	1,254,554	464922	Reimbursed Labor - Stagehand	1,321,624		
174,104	261,672	378,247	465000	Miscellaneous Charges for Svc	300,864		
68,417	59,247	17,000	470000	Interest on Investments	60,000		
(8,669)	6,640	-	471900	Unrealized Gain/Loss -FMV Adj	-		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>								
16,507	35,081	14,000	472000	Interest Revenue - Licensee		-		
85,000	-	58,125	475000	Donations and Bequests - Oper		108,625		
-	45,000	-	475500	Capital Contrib and Donations		-		
31,567	29,251	39,600	476000	Sponsorship Revenue		60,000		
(9,791)	(4,850)	(15,000)	480000	Cash Over and Short		(15,000)		
35,296	36,766	34,327	480010	Credit Card Machine Fees Billed		36,000		
17,477	22,742	-	480020	Finance Charges		-		
22,864	22,741	36,900	489000	Miscellaneous Revenue		40,590		
2,287	4,564	-	489100	Refunds/Reimbursements		-		
<b>13,255,334</b>	<b>16,106,456</b>	<b>15,768,551</b>		<b>Total Current Revenue</b>		<b>16,828,126</b>		
<i>Interfund Transfers</i>								
-	-	46,200	497000	Transfer of Resources		-		
-	-	(428,413)	499310	Intrafund Clearing Direct		(442,226)		
-	-	<b>(382,213)</b>		<b>Total Interfund Transfers</b>		<b>(442,226)</b>		
<b>\$22,275,488</b>	<b>\$25,944,148</b>	<b>\$24,891,490</b>		<b>TOTAL RESOURCES</b>		<b>\$27,734,388</b>		

## Expenditures

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<i>Personnel Services</i>								
1,278,427	1,389,070	1,488,323	501000	Reg Employees-Full Time-Exempt		1,473,039		
557,303	627,576	777,394	501500	Reg Empl-Full Time-Non-Exempt		915,161		
-	-	(234,148)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(115,000)		
43,905	11,332	5,775	502500	Reg Empl-Part Time-Non-Exempt		-		
10,229	4,130	28,039	503000	Temporary Employees - Hourly		4,300		
515,015	581,251	816,394	504300	Non-Reimbursable Labor		878,370		
1,403,934	1,530,387	1,505,832	504500	Reimbursable Labor		1,524,494		
292,841	326,808	243,266	508000	Overtime		292,471		
-	-	168,690	508500	Premium Pay		296,070		
342,004	373,192	249,391	511000	Fringe - Payroll Taxes		254,782		
454,751	464,000	428,855	512000	Fringe - Retirement PERS		391,243		
543,658	574,479	925,733	513000	Fringe - Health and Welfare		851,720		
-	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib		-		
43,331	35,172	35,777	514000	Fringe - Unemployment		18,496		
9,809	10,124	12,125	515000	Fringe - Other Benefits		14,788		
-	38,211	42,949	519000	Pension Oblig Bonds Contrib		59,396		
1,800	3,450	-	519500	Fringe - Insurance - Opt Out		-		
<b>5,497,004</b>	<b>5,975,182</b>	<b>6,494,395</b>		<b>Total Personnel Services</b>		<b>6,859,330</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>							
<i>Materials and Services</i>							
10,680	9,374	19,500	520100	Office Supplies	19,750		
22,080	16,993	10,000	520110	Computer Equipment	15,000		
1,074	433	2,450	520120	Meetings Expenditures	3,550		
4,593	4,213	10,000	520130	Postage	10,000		
96	-	-	520140	OfficeSupply-PromoandConsult Sup	1,000		
7,093	14,969	24,000	520500	Operating Supplies	24,000		
10,842	6,377	11,400	520510	Operating Supplies - Small Tools, Equip	11,400		
1,688	3,180	2,000	520530	Operating Supplies - Coat Check	2,000		
3,427	2,113	2,750	520550	Operating Supplies - Telecommunications	2,750		
1,735	2,615	4,250	520570	Operating Supplies - Production	4,250		
18,830	9,198	12,000	520571	Operating Supplies - Show and Stage	12,000		
11,922	11,420	18,370	520580	Operating Supplies - Uniforms	18,370		
11,039	9,892	12,090	521100	Membership and Professional Dues	12,915		
1,267	1,155	1,800	521200	Publications and Subscriptions	1,800		
483	1,022	1,000	521400	Fuels and Lubricants - General	1,000		
1,319	-	-	521500	Maintenance and Repairs Supplies	-		
195	67	-	521510	Maintenance and Repairs Supplies - Technology	-		
34,648	43,414	31,000	521520	Maintenance and Repairs Supplies - Building	31,000		
3,764	4,510	12,000	521521	Maintenance and Repairs Supplies - HVAC	12,000		
50,636	65,445	48,200	521530	Maintenance and Repairs Supplies - Custodial	56,700		
15,259	24,959	25,000	521540	Maintenance and Repairs Supplies - Electrical	25,000		
357	83	500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	500		
30,045	29,349	30,100	521560	Maintenance and Repairs Supplies - Equipment	35,260		
-	-	500	521570	Maintenance and Repairs Supplies - Vehicles	500		
450	103	1,500	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	1,500		
13,704	15,945	12,000	522500	Retail	13,000		
-	1,000	-	524000	Contracted Professional Svcs	-		
-	100	200	524040	Contracted Prof Svcs - Promotion and Public Relations	200		
9,389	4,972	12,000	524050	Contracted Prof Svcs - Advertising	16,000		
13,678	2,420	5,000	524060	Contracted Prof Svcs - Information Technology Services	5,000		
17,360	37,237	36,300	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	36,750		
25	134	-	524075	Contracted Prof Svcs - Recruiting Services	-		
-	1,870	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	32,990	151,300	524500	Marketing Expenditures	303,200		
2,775	7,400	3,700	524600	Sponsorship Expenditures	5,000		
40,178	43,319	44,000	525120	Utility Services - Telecommunications	60,500		
302,138	367,588	320,840	525130	Utility Services - Electricity	325,000		
90,622	64,594	88,000	525140	Utility Services - Natural Gas	73,000		
21,229	28,044	27,500	525150	Utility Services - Sanitation and Refuse Removal	30,000		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>							
83,394	81,377	102,000	525160	Utility Services - Water and Sewer	102,000		
-	-	1,500	525500	Cleaning Services	1,500		
-	697	500	526000	Maintenance and Repair Services	500		
144,742	183,967	163,667	526010	Maintenance and Repair Services - Building	226,500		
2,751	2,557	4,000	526012	Maintenance and Repair Services - Electricity	4,600		
46,092	52,952	51,500	526013	Maintenance and Repair Services - Elevator and Escalator	60,000		
41,921	38,749	71,400	526014	Maintenance and Repair Services - HVAC	73,700		
42,754	14,869	45,000	526020	Maintenance and Repair Services - Equipment	45,000		
8,358	7,545	15,000	526030	Maintenance and Repair Services - Grounds	15,000		
-	185	-	526040	Maintenance and Repair Services - Technology	-		
40	20	1,000	526050	Maintenance and Repair Services - Vehicles	1,000		
4,150	245,657	-	526100	Capital Maintenance - CIP	-		
1,884	7,921	3,000	526300	Software Maintenance	3,000		
-	9,600	27,575	526510	Rentals - Building	43,785		
1,545	5,706	16,500	526520	Rentals - Equipment	58,500		
22,415	25,577	25,000	526530	Rentals - Office Equipment	25,000		
-	672	5,000	526550	Rentals - Production	7,000		
143,709	177,884	190,524	526555	Rentals - Air Space	190,524		
-	3,665	8,000	526580	Rentals - Audio Visual	81,000		
-	662	1,848	527000	Insurance	7,993		
-	3,862	-	528000	Other Purchased Services	-		
5,303	5,600	4,500	528030	Other Purchased Services - Delivery, Shipping and Courier	4,500		
717	907	3,108	528060	Other Purchased Services - EMT and Medical	4,872		
695,547	956,661	1,123,862	528080	Other Purchased Services - Agency Fees	880,000		
2,515	10,890	12,000	528093	Other Purchased Services - Piano Tuning	12,000		
-	-	225	528095	Other Purchased Services - Physical Capacity Testing	225		
5,492	7,151	2,500	528110	Other Purch Services - Reimb - Show Services	2,500		
49,687	52,023	57,049	528120	Other Purch Services - Reimb - Security	162,955		
381,482	392,544	375,000	528130	Other Purch Services - Reimb - Stagehand	400,000		
15,024	39,586	-	528140	Other Purch Services - Reimb - Talent and Entertainment	-		
9,808	-	-	528160	Other Purch Services - Reimb - Stage Equipment	-		
170	4,200	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-		
318	11	600	528200	Banking Services	350		
416,544	498,140	550,000	528210	Credit Card Fees	398,671		
-	4,312	11,250	528300	Other Purchased Services - Temporary Help Services	37,250		
7,736	6,186	26,650	528400	Other Purchased Services - Printing and Graphics	40,200		
-	43,472	168,100	528600	Other Purchased Services - Artist and Talent	412,080		
-	16,769	26,850	528610	Other Purchased Services - Artist Hosp	79,375		
-	19,210	51,340	528620	Other Purchased Services - Music License and Royalty	93,189		
-	409	-	528630	Promoter Rev Share Payment	-		
900	566	1,000	529101	Food and Beverage Services - Advertising and Promotion	1,000		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>								
60	60	50	529102	Food and Beverage Services - Banking Fees		50		
-	-	38,000	529103	Food and Beverage Services - Credit Card Expense		46,000		
197	-	200	529104	Food and Beverage Services - Postage		300		
44,175	50,207	60,000	529106	Food and Beverage Services - General Insurance		62,699		
1,466	76	2,000	529107	Food and Beverage Services - Cash Over/Short		2,000		
99	315	-	529108	Food and Beverage Services - Rental Exp - Vehicle		-		
380	237	-	529109	Food and Beverage Services - Services - Vehicles		-		
-	278	-	529110	Food and Beverage Services - Freight Chargeouts		-		
1,365	1,863	1,200	529111	Food and Beverage Services - Recruiting		3,200		
5,904	2,595	-	529112	Food and Beverage Services - Other		-		
162,048	151,613	305,066	529120	Food and Beverage Services - Food Cost		334,301		
59,887	76,816	51,631	529121	Food and Beverage Services - Beverage Cost		67,173		
54,210	79,122	61,957	529122	Food and Bev Svcs-Liquor Cost		80,608		
106,261	149,998	101,451	529123	Food and Beverage Services - Wine Cost		131,990		
58,081	89,481	48,189	529124	Food and Beverage Services - Beer Cost		62,695		
-	11,406	-	529125	Food and Beverage Services - Specialty Coffee		-		
(18,653)	(22,406)	(18,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)		(25,000)		
880	-	2,000	529129	Food and Beverage Services - Other		3,000		
963,588	647,842	285,470	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt		234,459		
-	311,369	694,226	529131	Food and Beverage Services - Direct Salary and Wage - Hourly		791,030		
1,154	3,320	-	529132	Food and Beverage Services - Payroll Laundry		-		
29,661	46,163	37,950	529133	Food and Beverage Services - Subcontractor Payout		37,950		
10	592	1,000	529134	Food and Beverage Services - Rental Exp - Equipment		2,000		
-	1,464	1,200	529135	Food and Beverage Services - Replacements		4,200		
1,067	1,034	800	529136	Food and Beverage Services - Travel - Meals and Entertainment		1,800		
2,247	131,689	243,649	529139	Food and Beverage Services - Other Labor and Related		251,787		
334	1,281	-	529140	Food and Beverage Services - Employee Welfare		-		
5,090	2,898	2,500	529151	Food and Beverage Services - Services - Contract Cleaning		3,600		
(19,982)	1,318	1,000	529152	Food and Beverage Services - Services - Consulting		2,000		
1,311	-	-	529153	Food and Beverage Services - Services - Legal		-		
1,586	4,081	-	529154	Food and Beverage Services - Services - Repair and Maintenance		-		
14,809	20,808	22,000	529157	Food and Beverage Services - Services - Security		30,000		
5,765	650	4,000	529158	Food and Beverage Services - Services - Technology R and M		5,000		
1,413	2,167	-	529159	Food and Beverage Services - Services - Telecommunications		-		
658	1,085	500	529169	Food and Beverage Services - Services - Other		2,000		
2,198	16,050	2,200	529170	Food and Beverage Services - Supplies - Cafeteria		5,000		
300	21	80	529171	Food and Beverage Services - Supplies - Flowers and Decoration		480		
19,252	29,901	19,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry		20,000		
590	110	450	529173	Food and Beverage Services - Supplies - Misc.		1,450		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>							
4,122	1,637	6,280	529174	Food and Beverage Services - Supplies - Office	8,500		
-	2,603	-	529175	Food and Beverage Services - Supplies - Operating	-		
-	810	-	529176	Food and Beverage Services - Supplies - Serviceware	-		
1,136	2,646	-	529179	Food and Beverage Services - Services - Other	-		
24,069	30,840	26,640	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	32,521		
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-		
48,832	63,590	53,280	529191	Food and Beverage Services - Spent Capital Reserve 2%	65,042		
-	-	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-		
18,012	26,753	26,640	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	32,521		
207	-	-	529194	Food and Beverage Services - Reserve Utilities 1%	-		
5,379	9,172	26,640	529195	Food and Beverage Services - Spent Utility Reserve 1%	32,521		
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-		
13,500	56,702	-	529197	Food and Beverage Services - Qualitative Incentive	-		
67,544	95,528	86,579	529198	Food and Beverage Services - Net Gross Receipts Percent	105,694		
40,446	90,555	46,715	529199	Food and Beverage Services - Percent of Net Profit	81,255		
8,130	17,642	21,578	530010	License and Permit Fees	23,228		
3,178	3,259	3,500	532000	Government Assessments	3,500		
-	14,607	-	540000	Charges for Services	169,700		
25,326	42,339	46,627	545100	Travel and Lodging	58,469		
2,305	2,525	6,730	545200	Mileage, Taxi and Parking	58,070		
23,341	32,699	39,290	545300	Meals and Entertainment	41,585		
9,100	4,682	10,925	545500	Staff Development	11,925		
11,351	17,662	26,545	545520	Conference Fees	25,222		
33,170	12,203	49,575	549000	Miscellaneous Expenditures	49,200		
27,270	28,980	36,900	549010	Tri-Met Transit Pass	40,590		
0	95	-	552000	Bad Debt Expense	-		
<b>4,763,448</b>	<b>6,164,296</b>	<b>6,612,511</b>		<b>Total Materials and Services</b>	<b>7,646,979</b>		
<b><i>Capital Outlay</i></b>							
596,115	1,293,021	2,632,100	572000	Buildings and Related	3,152,520		
47,585	184,838	479,000	574000	Equipment and Vehicles	-		
-	20,826	45,000	579000	Intangible Assets	-		
<b>643,700</b>	<b>1,498,685</b>	<b>3,156,100</b>		<b>Total Capital Outlay</b>	<b>3,152,520</b>		
<b><i>Interfund Transfers</i></b>							
1,145,041	1,176,121	1,219,558	580000	Transfer for Indirect Costs	1,183,266		
-	79,000	-	581000	Transfer of Resources	-		
<b>1,145,041</b>	<b>1,255,121</b>	<b>1,219,558</b>		<b>Total Interfund Transfers</b>	<b>1,183,266</b>		

# Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)</b>							
				<b><i>Contingency</i></b>			
-	-	600,000	701002	Contingency - Operating	600,000		
-	-	1,957,300	701003	Contingency - New Capital-Business Strategy Reserve	2,004,255		
-	-	4,851,626	706000	Contingency - Renew and Replacement	6,288,038		
-	-	<b>7,408,926</b>		<b>Total Contingency</b>	<b>8,892,293</b>		
				<b><i>Unappropriated Fund Balance</i></b>			
1,655,344	1,734,344	-	805000	Unapp FB - Reserves	-		
6,307,547	6,867,228	-	805200	Unapp FB - Renew and Replace Reserve	-		
79,000	-	-	805450	Unapp FB - PERS Reserve	-		
-	16,622	-	805900	Unapp FB - Other Reserves and Designations	-		
1,795,801	2,004,255	-	805910	Unapp FB - New Capital Business Strategy	-		
<b>9,837,692</b>	<b>10,622,449</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$21,886,885</b>	<b>\$25,515,733</b>	<b>\$24,891,490</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$27,734,388</b>		



# Natural Areas Fund



## Natural Areas Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	78,247,452	65,755,125	45,089,142	35,169,986			(22.00%)
<b>Current Revenues</b>							
Interest Earnings	551,006	404,005	338,168	351,700			4.00%
Grants	1,142,564	-	-	-			0.00%
Charges for Services	4,732	-	-	-			0.00%
Contributions from Private Sources	207,063	-	-	-			0.00%
Miscellaneous Revenue	44	2,880	-	-			0.00%
Other Financing Sources	1,684,225	-	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>3,589,634</b>	<b>406,885</b>	<b>338,168</b>	<b>351,700</b>			<b>4.00%</b>
<b>TOTAL RESOURCES</b>	<b>\$81,837,086</b>	<b>\$66,162,010</b>	<b>\$45,427,310</b>	<b>\$35,521,686</b>			<b>(21.81%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	1,829,585	1,857,788	2,413,251	2,517,131			4.30%
Materials and Services	4,487,412	2,348,182	7,150,000	2,500,000			(65.03%)
Capital Outlay	8,192,493	8,002,746	20,010,000	10,425,500			(47.90%)
<b>Subtotal Current Expenditures</b>	<b>14,509,490</b>	<b>12,208,716</b>	<b>29,573,251</b>	<b>15,442,631</b>			<b>(47.78%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	246,231	17,794	1,349,239	1,683,994			24.81%
Interfund Reimbursements	1,326,240	1,557,889	1,403,485	1,408,117			0.33%
Fund Equity Transfers	-	29,000	-	-			0.00%
<b>Subtotal Interfund Transfers</b>	<b>1,572,471</b>	<b>1,604,683</b>	<b>2,752,724</b>	<b>3,092,111</b>			<b>12.33%</b>
Contingency	-	-	10,000,000	12,000,000			20.00%
Unappropriated Fund Balance	65,755,125	52,348,611	3,101,335	4,986,944			60.80%
<b>Subtotal Contingency/Ending Balance</b>	<b>65,755,125</b>	<b>52,348,611</b>	<b>13,101,335</b>	<b>16,986,944</b>			<b>29.66%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$81,837,086</b>	<b>\$66,162,010</b>	<b>\$45,427,310</b>	<b>\$35,521,686</b>			<b>(21.81%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>14.30</b>	<b>20.05</b>	<b>20.25</b>	<b>20.49</b>			<b>1.19%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.24</b>

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 between summer 2018 to spring 2019. 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 2016-17 is \$35.2 million.

### **CURRENT REVENUES**

#### **Interest earnings**

Interest is budgeted at \$351,700 for FY2016-17. 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 20.49 FTE, an increase from FY 2015-16 of 0.24.

#### **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. For FY 2016-17 \$7.0 million is budgeted for land acquisition and \$3.4 million for capital expenditures projects to increase access to natural areas acquired through the 2006 Natural Areas Bond Program.

**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 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Natural Areas Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
78,247,452	65,755,125	45,089,142	324000	Fund Bal-Restr for Bond Cap	35,169,986		
-	-	-	341500	Fund Bal-Dsg PERS	-		
<b>78,247,452</b>	<b>65,755,125</b>	<b>45,089,142</b>		<b>Total Beginning Fund Balance</b>	<b>35,169,986</b>		
<i>Current Revenue</i>							
300,000	-	-	410500	Federal Grants - Indirect	-		
842,564	-	-	410900	Fed Capital Grants - Indirect	-		
4,732	-	-	465000	Miscellaneous Charges for Svc	-		
720,695	(10,645)	338,168	470000	Interest on Investments	351,700		
(169,689)	407,150	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	7,500	-	473000	Gain or Loss on Sale of Investment	-		
207,063	-	-	475500	Capital Contrib and Donations	-		
1,684,225	-	-	481000	Sale of Capital Assets	-		
-	2,880	-	489000	Miscellaneous Revenue	-		
44	-	-	489100	Refunds/Reimbursements	-		
<b>3,589,634</b>	<b>406,885</b>	<b>338,168</b>		<b>Total Current Revenue</b>	<b>351,700</b>		
<b>\$81,837,086</b>	<b>\$66,162,010</b>	<b>\$45,427,310</b>		<b>TOTAL RESOURCES</b>	<b>\$35,521,686</b>		

## Expenditures

<i>Personnel Services</i>							
1,066,875	1,177,536	1,479,590	501000	Reg Employees-Full Time-Exempt	1,498,193		
192,704	170,756	195,395	501500	Reg Empl-Full Time-Non-Exempt	226,677		
34,109	23,222	30,385	502000	Reg Employees-Part Time-Exempt	72,353		
34,412	-	-	503000	Temporary Employees - Hourly	-		
20,573	-	-	503100	Temporary Employees - Salaried	-		
2,817	8,029	-	508000	Overtime	-		
2,770	2,775	-	508600	Mobile Comm Allowance	-		
111,245	113,152	143,366	511000	Fringe - Payroll Taxes	151,558		
157,071	144,010	216,313	512000	Fringe - Retirement PERS	210,611		
195,958	193,113	314,928	513000	Fringe - Health and Welfare	313,667		
1,601	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
2,058	1,021	1,021	514000	Fringe - Unemployment	1,021		
3,793	3,811	6,672	515000	Fringe - Other Benefits	7,106		
-	12,713	25,581	519000	Pension Oblig Bonds Contrib	35,945		
3,600	4,650	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,829,585</b>	<b>1,857,788</b>	<b>2,413,251</b>		<b>Total Personnel Services</b>	<b>2,517,131</b>		

# Natural Areas Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Natural Areas Fund</b>							
<i><b>Materials and Services</b></i>							
12,709	1,635	-	520100	Office Supplies	-		
11,439	11,309	-	520110	Computer Equipment	-		
1,405	579	-	520120	Meetings Expenditures	-		
2,000	9,400	-	520130	Postage	-		
9,983	4,382	-	520500	Operating Supplies	-		
6,295	1,883	-	520510	Operating Supplies - Small Tools, Equip	-		
61	-	-	520520	Operating Supplies - Audio Visual	-		
938	11	-	520580	Operating Supplies - Uniforms	-		
25	-	-	521000	Subscriptions and Dues	-		
2,073	2,593	-	521100	Membership and Professional Dues	-		
106	521	-	521200	Publications and Subscriptions	-		
7,805	7,242	-	521400	Fuels and Lubricants - General	-		
-	967	-	521500	Maintenance and Repairs Supplies	-		
30	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
3,917	2,072	-	521520	Maintenance and Repairs Supplies - Building	-		
5,088	1,503	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
418	169	-	521560	Maintenance and Repairs Supplies - Equipment	-		
1,484	121	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
123	-	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-		
75,745	287,535	-	524000	Contracted Professional Svcs	-		
4,098	4,721	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
53,831	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
253	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
834	1,205	-	524050	Contracted Prof Svcs - Advertising	-		
16,000	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Ser	-		
500	925	-	524600	Sponsorship Expenditures	-		
28,448	6,960	-	525000	Contracted Property Services	-		
-	1,010	-	525100	Utility Services	-		
271	115	-	525120	Utility Services - Telecommunications	-		
3,879	316	-	525130	Utility Services - Electricity	-		
65	1,023	-	525160	Utility Services - Water and Sewer	-		
1,230	-	-	526010	Maintenance and Repair Services - Building	-		
810	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
-	825	-	526030	Maintenance and Repair Services - Grounds	-		
570	40	-	526050	Maintenance and Repair Services - Vehicles	-		
4,800	-	-	526100	Capital Maintenance - CIP	-		
100	-	-	526500	Rentals	-		
-	240	-	526540	Rentals - Vehicle	-		
2,280	2,280	-	526560	Rentals - Parking Space	-		
34,185	(3,473)	-	528000	Other Purchased Services	-		

# Natural Areas Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Natural Areas Fund</b>							
137	100	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
870	-	-	528300	Other Purchased Services - Temporary Help Services	-		
2,527	10,865	-	528400	Other Purchased Services - Printing and Graphics	-		
3,491,764	1,191,358	5,000,000	530000	Payments to Other Agencies	1,500,000		
5,050	11,047	-	530010	License and Permit Fees	-		
4,321	21,913	-	531000	Taxes (Non-Payroll)	-		
323,328	191,481	-	531500	Grants to Other Governments	-		
-	278,901	-	531800	Contributions to Other Govt	-		
353,302	281,807	2,150,000	544500	Grants and Loans	1,000,000		
232	37	-	545000	Travel	-		
7,252	2,683	-	545100	Travel and Lodging	-		
587	301	-	545200	Mileage, Taxi and Parking	-		
763	1,044	-	545300	Meals and Entertainment	-		
338	2,926	-	545500	Staff Development	-		
-	53	-	545510	Tuition Reimbursement	-		
3,143	5,557	-	545520	Conference Fees	-		
<b>4,487,411</b>	<b>2,348,182</b>	<b>7,150,000</b>		<b>Total Materials and Services</b>	<b>2,500,000</b>		
				<b><u>Capital Outlay</u></b>			
5,948,187	7,805,190	19,000,000	570000	Land	7,000,000		
1,123,934	37,451	1,010,000	571000	Improve-Other than Bldg	3,425,500		
733,172	108,765	-	571500	Intangibles - Non-Depreciable	-		
93,992	1,090	-	572000	Buildings and Related	-		
22,201	-	-	574000	Equipment and Vehicles	-		
271,008	50,250	-	579000	Intangible Assets	-		
<b>8,192,493</b>	<b>8,002,746</b>	<b>20,010,000</b>		<b>Total Capital Outlay</b>	<b>10,425,500</b>		
				<b><u>Interfund Transfers</u></b>			
1,326,240	1,557,889	1,403,485	580000	Transfer for Indirect Costs	1,408,117		
-	29,000	-	581000	Transfer of Resources	-		
246,231	17,794	1,349,239	582000	Transfer for Direct Costs	1,683,994		
<b>1,572,471</b>	<b>1,604,683</b>	<b>2,752,724</b>		<b>Total Interfund Transfers</b>	<b>3,092,111</b>		
				<b><u>Contingency</u></b>			
-	-	10,000,000	700000	Contingency	12,000,000		
-	-	<b>10,000,000</b>		<b>Total Contingency</b>	<b>12,000,000</b>		
				<b><u>Unappropriated Fund Balance</u></b>			
65,755,125	52,348,611	3,101,335	801000	Unapp FB - Restricted	4,986,944		
<b>65,755,125</b>	<b>52,348,611</b>	<b>3,101,335</b>		<b>Total Unappropriated Fund Balance</b>	<b>4,986,944</b>		
<b>\$81,837,085</b>	<b>\$66,162,010</b>	<b>\$45,427,310</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$35,521,686</b>		



**Open  
Spaces  
Fund**



## Open Spaces Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	682,991	535,640	389,068	751,980			93.28%
<b>Current Revenues</b>							
Interest Earnings	4,133	2,683	2,918	7,506			157.23%
<b>Subtotal Current Revenues</b>	<b>4,133</b>	<b>2,683</b>	<b>2,918</b>	<b>7,506</b>			<b>157.23%</b>
<b>TOTAL RESOURCES</b>	<b>\$687,124</b>	<b>\$538,323</b>	<b>\$391,986</b>	<b>\$759,486</b>			<b>93.75%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	3,856	3,830	5,000	5,000			0.00%
Capital Outlay	147,628	13,341	386,986	754,486			94.96%
<b>Subtotal Current Expenditures</b>	<b>151,484</b>	<b>17,171</b>	<b>391,986</b>	<b>759,486</b>			<b>93.75%</b>
Unappropriated Fund Balance	535,640	521,152	-	-			0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>535,640</b>	<b>521,152</b>	<b>-</b>	<b>-</b>			
<b>TOTAL REQUIREMENTS</b>	<b>\$687,124</b>	<b>\$538,323</b>	<b>\$391,986</b>	<b>\$759,486</b>			<b>93.75%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

## **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.



# Open Spaces Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Open Spaces Fund</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
682,991	535,640	389,068	324000	Fund Bal-Restr for Bond Cap	751,980		
<b>682,991</b>	<b>535,640</b>	<b>389,068</b>		<b>Total Beginning Fund Balance</b>	<b>751,980</b>		
				<i><b>Current Revenue</b></i>			
3,856	2,310	2,918	470000	Interest on Investments	7,506		
277	373	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>4,133</b>	<b>2,683</b>	<b>2,918</b>		<b>Total Current Revenue</b>	<b>7,506</b>		
<b>\$687,124</b>	<b>\$538,323</b>	<b>\$391,986</b>	<b>TOTAL RESOURCES</b>		<b>\$759,486</b>		
<b>Expenditures</b>							
				<i><b>Materials and Services</b></i>			
1,949	-	-	520510	Operating Supplies - Small Tools, Equip	-		
86	3,407	-	524000	Contracted Professional Svcs	-		
1,820	-	5,000	525000	Contracted Property Services	5,000		
-	423	-	530000	Payments to Other Agencies	-		
<b>3,856</b>	<b>3,830</b>	<b>5,000</b>		<b>Total Materials and Services</b>	<b>5,000</b>		
				<i><b>Capital Outlay</b></i>			
147,628	13,341	386,986	570000	Land	754,486		
<b>147,628</b>	<b>13,341</b>	<b>386,986</b>		<b>Total Capital Outlay</b>	<b>754,486</b>		
				<i><b>Unappropriated Fund Balance</b></i>			
535,640	521,152	-	801000	Unapp FB - Restricted	-		
<b>535,640</b>	<b>521,152</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>		
<b>\$687,124</b>	<b>\$538,323</b>	<b>\$391,986</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$759,486</b>		



**Oregon Zoo  
Capital  
Asset  
Management  
Fund**



## Oregon Zoo Capital Asset Management Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	2,391,794	3,622,737	3,032,113	5,287,700			74.39%
<b>Current Revenues</b>							
Interest Earnings	20,507	21,288	10,000	17,500			75.00%
Grants	25,000	-	-	-			0.00%
Contributions from Private Sources	2,366,618	2,057,542	-	488,000			n/a
Miscellaneous Revenue	-	162,838	500,000	-			(100.00%)
<b>Subtotal Current Revenues</b>	<b>2,412,125</b>	<b>2,241,668</b>	<b>510,000</b>	<b>505,500</b>			<b>(0.88%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	50,000			n/a
Interfund Loans	-	1,500,000	1,728,000	-			(100.00%)
Fund Equity Transfers	200,000	-	1,867,910	964,900			(48.34%)
<b>Subtotal Interfund Transfers</b>	<b>200,000</b>	<b>1,500,000</b>	<b>3,595,910</b>	<b>1,014,900</b>			<b>(71.78%)</b>
<b>TOTAL RESOURCES</b>	<b>\$5,003,919</b>	<b>\$7,364,405</b>	<b>\$7,138,023</b>	<b>\$6,808,100</b>			<b>(4.62%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	261,269	314,717	768,256	128,883			(83.22%)
Capital Outlay	1,119,913	4,030,314	5,308,058	3,087,745			(41.83%)
<b>Subtotal Current Expenditures</b>	<b>1,381,182</b>	<b>4,345,031</b>	<b>6,076,314</b>	<b>3,216,628</b>			<b>(47.06%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	198,400	-			(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>198,400</b>	<b>-</b>			<b>(100.00%)</b>
Contingency	-	-	260,809	1,594,582			511.40%
Unappropriated Fund Balance	3,622,737	3,019,374	602,500	1,996,890			231.43%
<b>Subtotal Contingency/Ending Balance</b>	<b>3,622,737</b>	<b>3,019,374</b>	<b>863,309</b>	<b>3,591,472</b>			<b>316.01%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$5,003,919</b>	<b>\$7,364,405</b>	<b>\$7,138,023</b>	<b>\$6,808,100</b>			<b>(4.62%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

Prior to FY 2015-16, the Oregon Zoo Capital Asset Management Fund was included in the General Asset Management Fund. In FY 2015-16, the Oregon Zoo Capital Account and the Oregon Zoo's share of the renewal and replacement account formerly budgeted in the General Asset Management Fund are now budgeted in the Oregon Zoo Capital Asset Management Fund. For purposes of the budget document, the historical data for the Oregon Zoo Capital Account is presented with the new Oregon Zoo Capital Asset Management Fund. The historical renewal and replacement information related to Oregon Zoo assets still resides in the General Asset Management Fund. It was not possible to cleanly separate this data from all other renewal and replacement data. No changes to historical transaction data were needed as a result of this reorganization.

# Oregon Zoo Capital Asset Management Fund

The Oregon Zoo Capital Asset Management Fund was established in FY 2015-16 and was created by segregating the zoo-designated resources in the General Asset Management Fund. This fund accounts for major non-bond capital acquisition and construction projects and provides for the ongoing and future renewal and replacement of the Oregon Zoo's assets.

## **BEGINNING FUND BALANCE**

This amount represents fund balance from the Oregon Zoo Capital Projects Account, previously a part of the General Asset Management Fund, and is a designated resource for non-bond funded capital projects supplementing bond activities, major repair work funded by an interfund loan from the Solid Waste Fund taken in FY 2014-15 and FY 2015-16, and unassigned resources available for renewal and replacement projects.

## **CURRENT REVENUES**

### **Donations**

In support of the bond-funded construction of the new zoo education center, the Oregon Zoo Foundation has pledged \$488,000 to enhance youth program areas of the building.

### **Interfund transfers**

Several transfers are budgeted to occur in FY 2016-17: two transfers from the Metro General Fund and the Zoo Operating Fund to support renewal and replacement projects, a transfer from the Zoo Operating Fund to support capital projects, and a transfer from the Parks and Natural Areas Local Option Levy to support programmatic features of the new education center.

## **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 consists of roof replacement projects for FY2016-17. Capital maintenance projects exceeding \$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 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 2016-17 contingency is comprised of a general contingency and reserve to provide for unforeseen events and a specific contingency for renewal and replacement projects in case a planned project is accelerated or becomes necessary due to failure.

**ENDING FUND BALANCE**

This represents the balance of reserves associated with non-bond funds for capital projects related to the Oregon Zoo Animal Infrastructure and Welfare Bond. All other balances have been budgeted as contingency to provide the most flexibility to the zoo.

# Oregon Zoo Capital Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Capital Asset Management Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
2,391,794	3,622,737	3,032,113	320500	Fund Bal-Restr for Capital	3,455,000		
-	-	-	340000	Fund Bal-Unassigned/Undesignated	1,832,700		
<b>2,391,794</b>	<b>3,622,737</b>	<b>3,032,113</b>		<b>Total Beginning Fund Balance</b>	<b>5,287,700</b>		
<i>Current Revenue</i>							
25,000	-	-	410000	Federal Grants - Direct	-		
-	-	500,000	414200	Intergovernmental Misc Revenue	-		
22,248	18,420	10,000	470000	Interest on Investments	17,500		
(1,741)	2,867	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	65,000	-	475000	Donations and Bequests - Oper	-		
2,366,618	1,992,542	-	475500	Capital Contrib and Donations	488,000		
-	162,738	-	489000	Miscellaneous Revenue	-		
-	100	-	489100	Refunds/Reimbursements	-		
<b>2,412,125</b>	<b>2,241,667</b>	<b>510,000</b>		<b>Total Current Revenue</b>	<b>505,500</b>		
<i>Interfund Transfers</i>							
-	1,500,000	1,728,000	496900	Internal Loan Proceeds	-		
200,000	-	1,867,910	497000	Transfer of Resources	964,900		
-	-	-	498000	Transfer for Direct Costs	50,000		
<b>200,000</b>	<b>1,500,000</b>	<b>3,595,910</b>		<b>Total Interfund Transfers</b>	<b>1,014,900</b>		
<b>\$5,003,919</b>	<b>\$7,364,404</b>	<b>\$7,138,023</b>		<b>TOTAL RESOURCES</b>	<b>\$6,808,100</b>		

## Expenditures

<i>Materials and Services</i>							
-	56	-	520120	Meetings Expenditures	-		
13,170	-	7,030	520500	Operating Supplies	-		
1,530	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
479	798	-	521520	Maintenance and Repairs Supplies - Building	-		
1,839	-	-	521521	Maintenance and Repairs Supplies - HVAC	-		
1,900	-	-	521540	Maintenance and Repairs Supplies - Electrical	-		
10	5,401	-	524000	Contracted Professional Svcs	-		
-	35,553	-	524030	Contracted Prof Svcs - Architect	-		
-	950	-	524050	Contracted Prof Svcs - Advertising	-		
43,065	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
18,499	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		

## Oregon Zoo Capital Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Capital Asset Management Fund</b>							
-	5,425	-	526000	Maintenance and Repair Services	-		
42,298	6,120	-	526010	Maintenance and Repair Services - Building	-		
-	4,400	-	526012	Maintenance and Repair Services - Electricity	-		
175	-	-	526014	Maintenance and Repair Services - HVAC	-		
360	-	-	526060	Maintenance and Repair Services - Safety	-		
-	253,817	261,226	526100	Capital Maintenance - CIP	128,883		
132,690	-	-	526200	Capital Maintenance - Non-CIP	-		
-	1,030	-	527000	Insurance	-		
-	10	500,000	528000	Other Purchased Services	-		
-	30	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
10	877	-	528400	Other Purchased Services - Printing and Graphics	-		
-	250	-	530000	Payments to Other Agencies	-		
5,244	-	-	530010	License and Permit Fees	-		
<b>261,269</b>	<b>314,717</b>	<b>768,256</b>		<b>Total Materials and Services</b>	<b>128,883</b>		
<b><i>Capital Outlay</i></b>							
41,329	11,497	1,283,444	570000	Land	-		
-	-	60,813	571000	Improve-Other than Bldg	62,029		
1,052,984	115,692	492,561	572000	Buildings and Related	525,518		
25,600	3,274,235	1,448,110	573000	Exhibits and Related	961,374		
-	457,740	503,004	574000	Equipment and Vehicles	313,824		
-	-	113,314	574500	Vehicles	-		
-	83,512	1,406,812	576000	Railroad Equip and Facilities	1,225,000		
-	4,138	-	578800	Art and Collections	-		
-	83,500	-	579000	Intangible Assets	-		
<b>1,119,913</b>	<b>4,030,314</b>	<b>5,308,058</b>		<b>Total Capital Outlay</b>	<b>3,087,745</b>		
<b><i>Interfund Transfers</i></b>							
-	-	198,400	582000	Transfer for Direct Costs	-		
-	-	<b>198,400</b>		<b>Total Interfund Transfers</b>	-		
<b><i>Contingency</i></b>							
-	-	260,809	700000	Contingency	1,594,582		
-	-	<b>260,809</b>		<b>Total Contingency</b>	<b>1,594,582</b>		
<b><i>Unappropriated Fund Balance</i></b>							
3,622,737	3,019,374	602,500	801000	Unapp FB - Restricted	1,996,890		
<b>3,622,737</b>	<b>3,019,374</b>	<b>602,500</b>		<b>Total Unappropriated Fund Balance</b>	<b>1,996,890</b>		
<b>\$5,003,919</b>	<b>\$7,364,405</b>	<b>\$7,138,023</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$6,808,100</b>		

**Oregon Zoo  
Infrastructure  
and Animal  
Welfare Fund**



## Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	69,528,793	46,733,813	21,157,612	40,506,138			91.45%
<b>Current Revenues</b>							
Interest Earnings	247,003	131,036	150,000	200,000			33.33%
Bond Proceeds	-	-	40,000,000	-			(100.00%)
<b>Subtotal Current Revenues</b>	<b>247,003</b>	<b>131,036</b>	<b>40,150,000</b>	<b>200,000</b>			<b>(99.50%)</b>
<b>TOTAL RESOURCES</b>	<b>\$69,775,796</b>	<b>\$46,864,849</b>	<b>\$61,307,612</b>	<b>\$40,706,138</b>			<b>(33.60%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	581,205	650,939	729,775	761,226			4.31%
Materials and Services	24,779	25,877	265,000	15,000			(94.34%)
Capital Outlay	22,193,847	22,734,584	18,843,728	6,184,676			(67.18%)
<b>Subtotal Current Expenditures</b>	<b>22,799,830</b>	<b>23,411,400</b>	<b>19,838,503</b>	<b>6,960,902</b>			<b>(64.91%)</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	242,153	357,831	704,656	667,418			(5.28%)
Fund Equity Transfers	-	9,000	-	-			0.00%
<b>Subtotal Interfund Transfers</b>	<b>242,153</b>	<b>366,831</b>	<b>704,656</b>	<b>667,418</b>			<b>(5.28%)</b>
Contingency	-	-	3,968,000	5,340,128			34.58%
Unappropriated Fund Balance	46,733,813	23,086,619	36,796,453	27,737,690			(24.62%)
<b>Subtotal Contingency/Ending Balance</b>	<b>46,733,813</b>	<b>23,086,619</b>	<b>40,764,453</b>	<b>33,077,818</b>			<b>(18.86%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$69,775,796</b>	<b>\$46,864,850</b>	<b>\$61,307,612</b>	<b>\$40,706,138</b>			<b>(33.60%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>5.75</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

# **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, \$65 million in May 2012, and an additional \$30 million in March 2016. During the March 2016 sale, Metro's AAA bond rating and strong financial position resulted in a \$3.3 million premium to the fund. The beginning fund balance, projected to be \$40.5 million, represents funds carried over from the previous year and are reserved for the execution of capital construction projects.

## **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.

### **Capital outlay**

Major capital projects during FY 2016-17 include the completion of the zoo education center and the design of a new Polar Bear Habitat. 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 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
69,528,793	46,733,813	21,157,612	324000	Fund Bal-Restr for Bond Cap	40,506,138		
<b>69,528,793</b>	<b>46,733,813</b>	<b>21,157,612</b>		<b>Total Beginning Fund Balance</b>	<b>40,506,138</b>		
<i>Current Revenue</i>							
304,997	(335,717)	150,000	470000	Interest on Investments	200,000		
(57,994)	466,753	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	-	40,000,000	490000	Gen Obligation Bond Proceeds	-		
<b>247,003</b>	<b>131,036</b>	<b>40,150,000</b>		<b>Total Current Revenue</b>	<b>200,000</b>		
<b>\$69,775,796</b>	<b>\$46,864,849</b>	<b>\$61,307,612</b>	<b>TOTAL RESOURCES</b>		<b>\$40,706,138</b>		
<b>Expenditures</b>							
<i>Personnel Services</i>							
338,812	388,997	393,981	501000	Reg Employees-Full Time-Exempt	415,646		
86,107	90,223	118,035	502000	Reg Employees-Part Time-Exempt	124,108		
2,974	-	-	503000	Temporary Employees - Hourly	-		
8	-	-	508000	Overtime	-		
1,940	3,240	-	508600	Mobile Comm Allowance	-		
35,335	39,678	43,038	511000	Fringe - Payroll Taxes	45,510		
51,191	56,479	71,731	512000	Fringe - Retirement PERS	71,195		
50,437	66,214	93,312	513000	Fringe - Health and Welfare	91,848		
13,182	-	-	514000	Fringe - Unemployment	-		
1,219	1,391	1,998	515000	Fringe - Other Benefits	2,124		
-	4,717	7,680	519000	Pension Oblig Bonds Contrib	10,795		
<b>581,205</b>	<b>650,939</b>	<b>729,775</b>		<b>Total Personnel Services</b>	<b>761,226</b>		
<i>Materials and Services</i>							
3,960	3,048	5,000	520100	Office Supplies	5,000		
3,431	4,563	-	520110	Computer Equipment	-		
437	1,044	-	520120	Meetings Expenditures	-		
-	58	-	520130	Postage	-		
2,011	67	10,000	520500	Operating Supplies	10,000		
-	40	-	520510	Operating Supplies - Small Tools, Equip	-		
230	230	-	521200	Publications and Subscriptions	-		
72	-	-	521500	Maintenance and Repairs Supplies	-		
4,098	4,721	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
778	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	8,888	-	524030	Contracted Prof Svcs - Architect	-		
959	834	-	524050	Contracted Prof Svcs - Advertising	-		

## Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>							
347	-	-	524500	Marketing Expenditures	-		
1,226	468	250,000	528000	Other Purchased Services	-		
4,696	868	-	528400	Other Purchased Services - Printing and Graphics	-		
1,250	668	-	545100	Travel and Lodging	-		
187	102	-	545200	Mileage, Taxi and Parking	-		
134	179	-	545300	Meals and Entertainment	-		
715	-	-	545500	Staff Development	-		
246	100	-	545520	Conference Fees	-		
<b>24,778</b>	<b>25,877</b>	<b>265,000</b>		<b>Total Materials and Services</b>	<b>15,000</b>		
<b><i>Capital Outlay</i></b>							
180,776	1,013,277	11,284,406	572000	Buildings and Related	4,392,685		
21,947,249	21,611,464	7,425,498	573000	Exhibits and Related	1,679,335		
-	-	-	575000	Office Furn and Equip	-		
65,822	109,843	133,824	578800	Art and Collections	112,656		
<b>22,193,847</b>	<b>22,734,584</b>	<b>18,843,728</b>		<b>Total Capital Outlay</b>	<b>6,184,676</b>		
<b><i>Interfund Transfers</i></b>							
242,153	357,831	704,656	580000	Transfer for Indirect Costs	667,418		
-	9,000	-	581000	Transfer of Resources	-		
<b>242,153</b>	<b>366,831</b>	<b>704,656</b>		<b>Total Interfund Transfers</b>	<b>667,418</b>		
<b><i>Contingency</i></b>							
-	-	3,968,000	700000	Contingency	5,340,128		
-	-	<b>3,968,000</b>		<b>Total Contingency</b>	<b>5,340,128</b>		
<b><i>Unappropriated Fund Balance</i></b>							
46,733,813	23,086,619	36,796,453	801000	Unapp FB - Restricted	27,737,690		
<b>46,733,813</b>	<b>23,086,619</b>	<b>36,796,453</b>		<b>Total Unappropriated Fund Balance</b>	<b>27,737,690</b>		
<b>\$69,775,795</b>	<b>\$46,864,850</b>	<b>\$61,307,612</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$40,706,138</b>		

**Oregon Zoo  
Operating  
Fund**



## Oregon Zoo Operating Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	-	-	-	1,000,000			n/a
<b>Current Revenues</b>							
Interest Earnings	-	-	-	10,000			n/a
Grants	128,028	143,444	182,690	179,190			(1.92%)
Charges for Services	20,586,582	21,230,866	23,328,428	26,672,809			14.34%
Contributions from Private Sources	292,904	445,343	970,272	620,362			(36.06%)
Miscellaneous Revenue	75,694	39,898	80,000	80,000			0.00%
Other Financing Sources	48,506	6,799	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>21,131,713</b>	<b>21,866,350</b>	<b>24,561,390</b>	<b>27,562,361</b>			<b>12.22%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	1,344,678	112,534	452,880	465,384			2.76%
Fund Equity Transfers	11,163,043	12,551,269	14,376,600	12,546,000			(12.73%)
<b>Subtotal Interfund Transfers</b>	<b>12,507,721</b>	<b>12,663,803</b>	<b>14,829,480</b>	<b>13,011,384</b>			<b>(12.26%)</b>
<b>TOTAL RESOURCES</b>	<b>\$33,639,434</b>	<b>\$34,530,153</b>	<b>\$39,390,870</b>	<b>\$41,573,745</b>			<b>5.54%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	18,090,174	18,841,658	21,131,303	21,889,020			3.59%
Materials and Services	12,191,427	12,062,486	13,371,979	14,074,643			5.25%
Capital Outlay	35,106	90,358	20,000	20,000			0.00%
<b>Subtotal Current Expenditures</b>	<b>30,316,706</b>	<b>30,994,502</b>	<b>34,523,282</b>	<b>35,983,663</b>			<b>4.23%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	144,659	130,294	135,164	343,717			154.30%
Interfund Reimbursements	2,792,839	3,004,007	3,362,634	3,470,260			3.20%
Fund Equity Transfers	385,230	397,600	403,650	510,825			26.55%
Interfund Loans	-	3,750	16,140	265,280			1543.62%
<b>Subtotal Interfund Transfers</b>	<b>3,322,728</b>	<b>3,535,651</b>	<b>3,917,588</b>	<b>4,590,082</b>			<b>17.17%</b>
Contingency	-	-	950,000	1,000,000			5.26%
<b>Subtotal Contingency/Ending Balance</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>1,000,000</b>			<b>5.26%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$33,639,434</b>	<b>\$34,530,153</b>	<b>\$39,390,870</b>	<b>\$41,573,745</b>			<b>5.54%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>167.60</b>	<b>179.65</b>	<b>192.65</b>	<b>192.60</b>			<b>(0.03%)</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>(0.05)</b>

Prior to FY 2015-16 the Oregon Zoo was included in the General Fund. The Oregon Zoo is now budgeted as an Enterprise Fund separate from the General Fund. For purposes of the budget document historical data is presented with the Oregon Zoo Operating Fund. In order to balance the General Fund and the Oregon Zoo Operating Fund, all historical internal non-budgetary transfers between the Oregon Zoo and the General Fund are now reflected as budgetary interfund transfers. As a result, the historical data will not match the CAFR for those years. Please see the appendices for a listing of all historical transaction changes made as a result of this reorganization.

The Oregon Zoo Operating Fund is an enterprise fund that was created by segregating zoo activity from Metro's General Fund in FY 2015-16. The zoo's activities had historically been recorded in a sub-fund of the General Fund, and historical data was able to be isolated and moved into the new enterprise fund.

## **BEGINNING FUND BALANCE**

The Zoo Operating Fund's beginning fund balance is \$1.0 million dollars for FY 2016-17.

## **CURRENT REVENUES**

### **Grants**

The Oregon Zoo receives about \$179,000 in grants to support conservation projects from various government agencies at the State and Federal level. Grant funding fluctuates annually based on project need and available funding.

### **Enterprise revenue**

These are revenues derived from the income producing activities of the Oregon Zoo, and include admissions fees, membership revenue, food and beverage sales, gift shop commissions, train rides, education fees and space rentals. Most revenue estimates are based upon per capita revenue projections combined with estimated attendance figures. As a seasonal attraction, zoo revenues are heavily dependent on weather conditions.

Budgeted enterprise revenues in FY 2016-17 are up 14 percent, or \$3.3 million dollars, from the prior fiscal year. The Oregon Zoo is expecting a substantial increase in guest visits based on the opening of Elephant Lands in December 2015, an anticipated attendance figure of 1.7 million, and a shift to seasonal admissions pricing spring 2016. Per capita revenue results have steadily been increasing over the last two fiscal periods and are projected to continue to grow in FY 2016-17 with new food and beverage offerings and business process improvements.

### **Donations**

This category includes contributions from individuals and organizations in support of general operations or specific projects. The amount budgeted in this area is primarily, but not exclusively, support from the Oregon Zoo Foundation, and is not comprehensive of the support the zoo receives from the Oregon Zoo Foundation.

### **Miscellaneous revenue**

The zoo receives a minor amount of revenue that cannot be classified in any other category. It is expected that these types of inflows will not exceed \$80,000 in FY 2016-17.

### **Interfund transfers**

The Oregon Zoo Operating Fund receives support from several other Metro funds: the General Fund, the Solid Waste Fund, the Smith and Bybee Wetlands Fund and the Natural Areas Fund. The General Fund transfer comprises 97 percent of the interfund transfers to the Oregon Zoo Operating Fund. The Solid Waste, Smith and Bybee Wetlands and Natural Areas funds support specific educational programs housed and managed at the zoo and amounts are determined by direct costs.

## **CURRENT EXPENDITURES**

### **Personnel services**

This category includes salary, wage and fringe benefits for the 192.60 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund. Overall FTE decreased by a net 0.05 from the FY 2015-16 Adopted Budget.

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 divisions 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. A 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 5 percent from FY 2015-16. This change can largely be attributed to an expected increase in visitor attendance due to the opening of Elephant Lands and the related expenditures required to service the demand.

### **Capital outlay**

Most major capital projects and renewal and replacement projects are budgeted in the Zoo Capital Asset Management Fund. Budgeted expenditures in this category are for capital equipment purchases that do not meet the threshold for projects in the Oregon Zoo Capital Asset Management Fund.

### **Interfund Transfers**

There are five types of transfers from the Oregon Zoo Operating Fund: (1) interfund reimbursements for risk management services, (2) an interfund loan payment to the Solid Waste Fund, the last year of funding two large capital renovation projects, (3) a transfer of resources for debt service on the Washington Park Light Rail Station, (4) a transfer for direct costs of Finance and Regulatory Services staffing and (5) transfers for central service charges as allocated through the cost allocation plan.

### **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 2016-17 contingency is currently only a general contingency and reserve to provide for unforeseen events.

## **ENDING FUND BALANCE**

All fund balances have been budgeted in contingency reserves to provide the most flexibility to the zoo in FY 2016-17 to respond to any material reduction in enterprise revenues or unforeseen needs. The contingency amount represents contingencies and fund balances combined.

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
<b>Revenues</b>							
-	-	-	340000	<i>Beginning Fund Balance</i> Fund Bal-Unassigned/Undesignated	1,000,000		
-	-	-		<b>Total Beginning Fund Balance</b>	<b>1,000,000</b>		
<i>Current Revenue</i>							
50,500	50,000	122,190	410000	Federal Grants - Direct	122,190		
77,528	93,444	60,500	410500	Federal Grants - Indirect	57,000		
1,567	-	-	414200	Intergovernmental Misc Revenue	-		
7,964	1,216	-	417000	Fines and Forfeits	-		
6,416,503	6,858,960	7,540,611	450000	Admission Fees	8,795,042		
162,892	172,074	185,850	450100	Conservation Surcharge	180,540		
1,950,000	2,000,000	1,984,000	450200	Admission - Memberships	1,926,000		
1,638,771	1,652,730	1,684,491	450300	Admission - Special Concerts	2,450,000		
74,214	86,451	103,500	451000	Rentals - Equipment	90,500		
(66,616)	(298,772)	-	451110	Rentals - Less Comp Services	(286,000)		
103,752	220,014	99,000	452000	Rentals - Space	233,400		
(0)	1,888	-	455000	Food and Beverage Service Revenue	63,883		
545,127	414,778	483,162	455100	Food Service Revenue - Alcohol	494,472		
4,883,397	5,394,240	6,006,050	455500	Food Service Revenue - Food	6,593,045		
108,372	93,637	57,724	456000	Retail Sales	65,625		
2,211,161	2,500,493	2,720,000	457100	Gift Shop Sales	3,400,000		
5,753	4,418	4,000	459100	Commissions - ATM	4,000		
12,529	2,493	-	459940	Commissions - Vending Machine	-		
422,066	21,416	25,000	462000	Parking Fees	25,000		
-	-	-	462120	Parking Fees - Employee	30,000		
1,073,858	1,113,328	1,115,488	463000	Tuition and Lectures	1,216,247		
104,790	53,200	33,895	463500	Exhibit Shows	34,395		
384,072	587,055	774,089	464000	Railroad Rides	858,529		
(35)	-	-	464500	Reimbursed Services	-		
276,863	228,461	254,031	464900	Reimbursed Labor	238,131		
40	6,202	47,537	465000	Miscellaneous Charges for Svc	12,000		
-	-	-	470000	Interest on Investments	10,000		
292,904	445,343	970,272	475000	Donations and Bequests - Oper	620,362		
-	-	-	475500	Capital Contrib and Donations	-		
279,075	117,800	210,000	476000	Sponsorship Revenue	248,000		
12	220	-	480000	Cash Over and Short	-		
48,506	6,799	-	481000	Sale of Capital Assets	-		
53,237	34,200	80,000	489000	Miscellaneous Revenue	80,000		
12,914	4,263	-	489100	Refunds/Reimbursements	-		
<b>21,131,713</b>	<b>21,866,350</b>	<b>24,561,390</b>		<b>Total Current Revenue</b>	<b>27,562,361</b>		

## Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
				<i>Interfund Transfers</i>			
11,163,043	12,551,269	14,376,600	497000	Transfer of Resources	12,546,000		
1,344,678	112,534	452,880	498000	Transfer for Direct Costs	465,384		
<b>12,507,721</b>	<b>12,663,803</b>	<b>14,829,480</b>		<b>Total Interfund Transfers</b>	<b>13,011,384</b>		
<b>\$33,639,434</b>	<b>\$34,530,153</b>	<b>\$39,390,870</b>		<b>TOTAL RESOURCES</b>	<b>\$41,573,745</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
4,417,119	4,582,899	5,469,978	501000	Reg Employees-Full Time-Exempt	5,815,475		
4,516,094	4,752,227	5,217,199	501500	Reg Empl-Full Time-Non-Exempt	5,278,737		
103,881	102,328	66,309	502000	Reg Employees-Part Time-Exempt	32,895		
621,823	790,825	1,119,707	502500	Reg Empl-Part Time-Non-Exempt	1,103,425		
1,910,453	2,770,357	2,822,738	503000	Temporary Employees - Hourly	3,173,862		
1,392,172	457,853	-	504000	Seasonal Employees	-		
333	380	-	504500	Reimbursable Labor	-		
350,825	395,673	266,691	508000	Overtime	276,912		
20,300	20,075	22,950	508600	Mobile Comm Allowance	21,000		
1,107,471	1,150,230	1,243,984	511000	Fringe - Payroll Taxes	1,313,277		
1,265,511	1,204,144	1,533,884	512000	Fringe - Retirement PERS	1,473,049		
2,177,952	2,335,130	2,995,319	513000	Fringe - Health and Welfare	2,947,411		
5,000	11,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
148,273	93,664	104,034	514000	Fringe - Unemployment	91,014		
35,941	35,870	49,551	515000	Fringe - Other Benefits	52,379		
-	121,633	218,959	519000	Pension Oblig Bonds Contrib	309,584		
17,025	17,370	-	519500	Fringe - Insurance - Opt Out	-		
<b>18,090,174</b>	<b>18,841,658</b>	<b>21,131,303</b>		<b>Total Personnel Services</b>	<b>21,889,020</b>		
<i><b>Materials and Services</b></i>							
45,037	47,466	52,480	520100	Office Supplies	52,578		
35,249	45,548	31,300	520110	Computer Equipment	39,105		
9,990	14,056	20,420	520120	Meetings Expenditures	19,170		
353	765	15,560	520130	Postage	5,060		
25	4,217	17,495	520140	OfficeSupply-PromoandConsult Sup	17,495		
1,277,744	671,491	871,277	520500	Operating Supplies	1,115,788		
51,165	124,469	54,350	520510	Operating Supplies - Small Tools, Equip	71,700		
94	52	-	520520	Operating Supplies - Audio Visual	-		
-	10	-	520530	Operating Supplies - Coat Check	-		
6,958	56,945	69,790	520535	Operating Supplies - Food for Prg Part	67,730		
210,095	286,445	397,300	520540	Operating Supplies - Medical and Veterinary	241,125		
-	53,048	19,450	520545	Exhibit Materials - Habitat/Exh Mat H	22,750		
-	10,372	15,200	520546	Enrichment Materials - Zoo An/Enrich Mat	16,200		
61	1,152	-	520550	Operating Supplies - Telecommunications	-		
77,923	89,936	77,260	520580	Operating Supplies - Uniforms	80,110		
-	544,953	500,800	520600	Animal Food	500,800		
-	24,940	9,200	520610	Animal Food - Enrichment	9,200		
335	2,338	-	521000	Subscriptions and Dues	-		
50,454	52,578	63,484	521100	Membership and Professional Dues	63,149		

## Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
10,138	4,531	5,675	521200	Publications and Subscriptions	5,875		
77,429	53,772	84,100	521400	Fuels and Lubricants - General	84,100		
15,203	25,736	30,100	521500	Maintenance and Repairs Supplies	30,100		
498	2,270	-	521510	Maintenance and Repairs Supplies - Technology	-		
92,376	100,104	90,000	521520	Maintenance and Repairs Supplies - Building	65,000		
30,125	43,373	35,000	521521	Maintenance and Repairs Supplies - HVAC	57,000		
222	1,185	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
1,418	-	-	521530	Maintenance and Repairs Supplies - Custodial	-		
21,396	28,764	40,000	521540	Maintenance and Repairs Supplies - Electrical	42,000		
12,900	23,970	6,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	6,500		
151,735	167,933	160,885	521560	Maintenance and Repairs Supplies - Equipment	136,700		
32,078	29,328	50,000	521570	Maintenance and Repairs Supplies - Vehicles	50,000		
1,382,636	1,457,498	1,643,250	522000	Food	-		
-	50	-	522100	Cost of Food and Beverage	1,748,129		
2,133	101,428	129,960	522105	Cost of Food-Tableware Supplies	137,269		
9,432	4,780	-	522500	Retail	-		
2,634,949	1,722,407	2,210,286	524000	Contracted Professional Svcs	2,468,101		
1,354	13,689	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	3,000	-	524030	Contracted Prof Svcs - Architect	-		
7,350	29,569	1,000	524040	Contracted Prof Svcs - Promotion and Public Relations	1,000		
561,170	536,005	484,006	524050	Contracted Prof Svcs - Advertising	477,256		
-	21,971	39,600	524060	Contracted Prof Svcs - Information Technology Services	14,600		
50,325	33,238	50,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	10,000		
-	81,518	-	524075	Contracted Prof Svcs - Recruiting Services	-		
1,920	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000		
-	15,900	-	524500	Marketing Expenditures	-		
7,000	5,330	5,000	524600	Sponsorship Expenditures	6,000		
1,302	-	-	525000	Contracted Property Services	-		
54,365	38,903	47,414	525120	Utility Services - Telecommunications	47,232		
619,124	646,475	665,500	525130	Utility Services - Electricity	665,500		
203,222	206,430	225,000	525140	Utility Services - Natural Gas	225,000		
44,687	56,380	50,000	525150	Utility Services - Sanitation and Refuse Removal	60,000		
1,174,389	1,243,319	1,265,000	525160	Utility Services - Water and Sewer	1,265,000		
22,554	19,183	38,000	525500	Cleaning Services	33,000		
12,855	3,407	39,750	526000	Maintenance and Repair Services	88,750		
134,966	147,216	152,500	526010	Maintenance and Repair Services - Building	127,500		
2,214	19,163	20,000	526012	Maintenance and Repair Services - Electricity	20,000		
8,190	8,176	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
10,189	9,185	30,000	526014	Maintenance and Repair Services - HVAC	30,000		
225	3,250	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
184,374	178,886	230,150	526020	Maintenance and Repair Services - Equipment	228,250		
22,690	51,672	85,700	526030	Maintenance and Repair Services - Grounds	85,700		
744	8,437	24,617	526040	Maintenance and Repair Services - Technology	24,617		
19,225	17,632	10,000	526050	Maintenance and Repair Services - Vehicles	10,000		
5,290	-	-	526060	Maintenance and Repair Services - Safety	-		
90	-	25,000	526200	Capital Maintenance - Non-CIP	25,000		
-	11,346	7,960	526300	Software Maintenance	7,960		
50,591	10,103	86,750	526500	Rentals	86,750		
40,268	40,191	40,700	526510	Rentals - Building	40,700		
97,543	84,277	47,000	526520	Rentals - Equipment	44,700		
118	-	-	526530	Rentals - Office Equipment	-		
-	939	6,000	526540	Rentals - Vehicle	6,000		
3,830	2,500	3,000	526560	Rentals - Parking Space	3,000		
259,051	170,690	246,910	528000	Other Purchased Services	185,759		
1,201	352	-	528010	Other Purchased Services - Commissions	-		
7	5,440	-	528020	Other Purchased Services - Audio Visual	-		
8,677	19,243	3,450	528030	Other Purchased Services - Delivery, Shipping and Courier	3,450		
25	25	-	528040	Other Purchased Services - Meeting Planner	-		
-	318	-	528060	Other Purchased Services - EMT and Medical	-		
-	50,055	-	528080	Other Purchased Services - Agency Fees	-		
328	33,708	-	528094	Other Purchased Services - Linens	-		
-	5,710	-	528150	Other Purch Services - Reimb - Audio Visual	-		
267,113	294,986	221,000	528210	Credit Card Fees	245,000		
61,046	51,070	50,000	528300	Other Purchased Services - Temporary Help Services	50,000		
129,210	88,664	137,930	528400	Other Purchased Services - Printing and Graphics	137,930		
-	222	-	528500	Cemetery Services Expenditures	-		
1,559,829	1,656,302	1,853,000	529000	Operations Contracts	2,190,000		
419	-	-	529400	Special Waste Disposal Fees	-		
4,402	4,039	15,880	530000	Payments to Other Agencies	15,880		
8,476	10,588	35,635	530010	License and Permit Fees	36,485		
7,043	75	-	540000	Charges for Services	-		
34	27	-	544000	Program Purchases	-		
121,099	136,399	78,300	544500	Grants and Loans	68,300		
39,732	1,149	46,325	545000	Travel	39,825		
64,016	67,313	86,100	545100	Travel and Lodging	98,100		
7,555	8,018	1,700	545200	Mileage, Taxi and Parking	1,500		
10,621	10,459	-	545300	Meals and Entertainment	700		
20,086	14,171	40,020	545500	Staff Development	38,920		
1,050	592	1,500	545510	Tuition Reimbursement	1,500		
16,139	19,217	19,120	545520	Conference Fees	22,645		
-	445	-	545530	Outreach Development	-		

## Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
145	15	-	548000	Fee Reimbursements	-		
18,554	11,679	33,640	549000	Miscellaneous Expenditures	31,700		
3,254	7,442	5,700	549010	Tri-Met Transit Pass	5,700		
-	1,737	8,000	549020	Misc. Exp - Animal Purchases	8,000		
-	47,131	75,000	549025	Misc. Exp - Animal Shipments	75,000		
<b>12,191,427</b>	<b>12,062,486</b>	<b>13,371,979</b>		<b>Total Materials and Services</b>	<b>14,074,643</b>		
<b><i>Capital Outlay</i></b>							
-	-	-	572000	Buildings and Related	-		
31,713	70,674	20,000	574000	Equipment and Vehicles	20,000		
3,393	-	-	578800	Art and Collections	-		
-	19,685	-	579000	Intangible Assets	-		
<b>35,106</b>	<b>90,358</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>20,000</b>		
<b><i>Interfund Transfers</i></b>							
2,792,839	3,004,007	3,362,634	580000	Transfer for Indirect Costs	3,470,260		
385,230	397,600	403,650	581000	Transfer of Resources	510,825		
144,659	130,294	135,164	582000	Transfer for Direct Costs	343,717		
-	-	-	586000	Interfund Loan - Principal	233,000		
-	3,750	16,140	586500	Interfund Loan - Interest	32,280		
<b>3,322,728</b>	<b>3,535,651</b>	<b>3,917,588</b>		<b>Total Interfund Transfers</b>	<b>4,590,082</b>		
<b><i>Contingency</i></b>							
-	-	950,000	701002	Contingency - Operating	1,000,000		
-	-	<b>950,000</b>		<b>Total Contingency</b>	<b>1,000,000</b>		
<b>\$33,639,434</b>	<b>\$34,530,153</b>	<b>\$39,390,870</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$41,573,745</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Administration)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
781,684	704,102	832,376	501000	Reg Employees-Full Time-Exempt	967,198		
64,600	68,863	72,840	502500	Reg Empl-Part Time-Non-Exempt	74,130		
28,376	26,078	30,000	503000	Temporary Employees - Hourly	30,000		
436	470	300	508000	Overtime	300		
2,325	1,900	1,800	508600	Mobile Comm Allowance	1,800		
64,449	58,293	78,635	511000	Fringe - Payroll Taxes	90,287		
91,399	84,859	113,485	512000	Fringe - Retirement PERS	118,642		
148,784	167,721	155,520	513000	Fringe - Health and Welfare	153,012		
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	250	538	514000	Fringe - Unemployment	12,912		
2,014	2,002	3,496	515000	Fringe - Other Benefits	3,978		
-	6,983	14,032	519000	Pension Oblig Bonds Contrib	21,430		
1,800	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,187,867</b>	<b>1,125,521</b>	<b>1,303,022</b>		<b>Total Personnel Services</b>	<b>1,473,689</b>		
<i>Materials and Services</i>							
9,995	10,035	5,800	520100	Office Supplies	5,800		
21,452	25,754	25,000	520110	Computer Equipment	32,805		
951	4,736	5,000	520120	Meetings Expenditures	5,000		
7	656	13,000	520130	Postage	2,500		
38,353	68,037	123,302	520500	Operating Supplies	405,433		
-	1,331	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-		
300	11	-	520580	Operating Supplies - Uniforms	-		
-	210	-	521000	Subscriptions and Dues	-		
22,465	23,053	25,000	521100	Membership and Professional Dues	25,000		
306	350	-	521200	Publications and Subscriptions	-		
71	-	-	521540	Maintenance and Repairs Supplies - Electrical	-		
39,754	67,831	35,000	524000	Contracted Professional Svcs	5,000		
1,354	13,689	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
206	-	600	524050	Contracted Prof Svcs - Advertising	600		
47,376	29,838	45,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000		
-	81,518	-	524075	Contracted Prof Svcs - Recruiting Services	-		
4,500	1,830	5,000	524600	Sponsorship Expenditures	5,000		
3,750	140	-	526010	Maintenance and Repair Services - Building	-		
1,352	2,317	2,700	526020	Maintenance and Repair Services - Equipment	2,700		
1,222	-	-	526030	Maintenance and Repair Services - Grounds	-		
45	1,350	-	526040	Maintenance and Repair Services - Technology	-		
-	1,169	-	526520	Rentals - Equipment	-		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Oregon Zoo Operating Fund (Zoo Administration)</b>							
11,548	16,631	32,500	528000	Other Purchased Services	2,500		
-	30	-	528020	Other Purchased Services - Audio Visual	-		
18	4,427	100	528030	Other Purchased Services - Delivery, Shipping and Courier	100		
-	2,736	-	528300	Other Purchased Services - Temporary Help Services	-		
663	3,041	9,300	528400	Other Purchased Services - Printing and Graphics	9,300		
50	732	-	530000	Payments to Other Agencies	-		
170	50	-	530010	License and Permit Fees	-		
7,043	75	-	540000	Charges for Services	-		
104,443	85,763	10,000	544500	Grants and Loans	-		
2,399	345	20,950	545000	Travel	19,450		
12,051	1,234	-	545100	Travel and Lodging	-		
546	1,183	-	545200	Mileage, Taxi and Parking	-		
781	1,316	-	545300	Meals and Entertainment	-		
599	135	2,500	545500	Staff Development	2,500		
-	368	-	545510	Tuition Reimbursement	-		
2,469	1,496	-	545520	Conference Fees	-		
732	9,725	-	549000	Miscellaneous Expenditures	-		
<b>336,970</b>	<b>463,145</b>	<b>360,752</b>		<b>Total Materials and Services</b>	<b>528,688</b>		
<i>Capital Outlay</i>							
-	30,598	-	574000	Equipment and Vehicles	-		
-	<b>30,598</b>	-		<b>Total Capital Outlay</b>	-		
<i>Interfund Transfers</i>							
2,792,839	3,004,007	3,362,634	580000	Transfer for Indirect Costs	3,470,260		
385,230	397,600	403,650	581000	Transfer of Resources	510,825		
144,659	130,294	135,164	582000	Transfer for Direct Costs	343,717		
-	-	-	586000	Interfund Loan - Principal	233,000		
-	3,750	16,140	586500	Interfund Loan - Interest	32,280		
<b>3,322,728</b>	<b>3,535,651</b>	<b>3,917,588</b>		<b>Total Interfund Transfers</b>	<b>4,590,082</b>		
<i>Contingency</i>							
-	-	950,000	701002	Contingency - Operating	1,000,000		
-	-	<b>950,000</b>		<b>Total Contingency</b>	<b>1,000,000</b>		
<b>\$4,847,565</b>	<b>\$5,154,915</b>	<b>\$6,531,362</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$7,592,459</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Education)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
804,189	763,740	918,403	501000	Reg Employees-Full Time-Exempt	926,548		
238,050	262,771	274,466	501500	Reg Empl-Full Time-Non-Exempt	284,606		
41,456	14,664	-	502000	Reg Employees-Part Time-Exempt	-		
29,036	37,478	107,761	502500	Reg Empl-Part Time-Non-Exempt	126,931		
521,477	456,543	469,228	503000	Temporary Employees - Hourly	563,005		
-	2,851	-	504000	Seasonal Employees	-		
-	380	-	504500	Reimbursable Labor	-		
70,670	70,223	64,683	508000	Overtime	74,904		
3,785	2,610	4,710	508600	Mobile Comm Allowance	2,760		
143,904	135,213	153,761	511000	Fringe - Payroll Taxes	162,665		
165,461	140,743	193,228	512000	Fringe - Retirement PERS	175,931		
168,139	186,180	318,816	513000	Fringe - Health and Welfare	305,426		
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
6,455	4,914	8,211	514000	Fringe - Unemployment	8,211		
3,657	3,283	5,394	515000	Fringe - Other Benefits	5,646		
-	12,879	27,244	519000	Pension Oblig Bonds Contrib	38,618		
7,200	5,400	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,205,478</b>	<b>2,103,872</b>	<b>2,545,905</b>		<b>Total Personnel Services</b>	<b>2,675,251</b>		
<i>Materials and Services</i>							
2,853	11,173	15,120	520100	Office Supplies	15,120		
4,675	5,927	2,500	520110	Computer Equipment	2,500		
6,674	7,136	8,600	520120	Meetings Expenditures	7,800		
146	41	2,500	520130	Postage	2,500		
25	4,217	17,495	520140	OfficeSupply-PromoandConsult Sup	17,495		
104,502	33,364	95,819	520500	Operating Supplies	92,319		
-	322	500	520510	Operating Supplies - Small Tools, Equip	500		
94	-	-	520520	Operating Supplies - Audio Visual	-		
-	10	-	520530	Operating Supplies - Coat Check	-		
6,958	56,945	69,790	520535	Operating Supplies - Food for Prg Part	67,730		
-	43	-	520540	Operating Supplies - Medical and Veterinary	-		
-	15	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-		
13,523	35,324	17,310	520580	Operating Supplies - Uniforms	16,310		
-	30	-	521000	Subscriptions and Dues	-		
1,775	885	4,125	521100	Membership and Professional Dues	3,975		
3,145	558	735	521200	Publications and Subscriptions	735		
1,743	661	3,100	521400	Fuels and Lubricants - General	3,100		
161	470	-	521500	Maintenance and Repairs Supplies	-		
49	-	-	521510	Maintenance and Repairs Supplies - Technology	-		

## Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Education)</b>							
213	75	3,600	521560	Maintenance and Repairs Supplies - Equipment	3,600		
657	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
-	-	100	522105	Cost of Food-Tableware Supplies	100		
983,750	112,163	268,600	524000	Contracted Professional Svcs	253,100		
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations	500		
1,476	219	426	524050	Contracted Prof Svcs - Advertising	426		
2,799	3,400	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
2,500	3,500	-	524600	Sponsorship Expenditures	1,000		
1,302	-	-	525000	Contracted Property Services	-		
1,744	2,365	3,562	525120	Utility Services - Telecommunications	3,412		
8	-	2,750	526000	Maintenance and Repair Services	2,750		
1,847	-	-	526012	Maintenance and Repair Services - Electricity	-		
-	630	-	526040	Maintenance and Repair Services - Technology	-		
90	435	-	526050	Maintenance and Repair Services - Vehicles	-		
397	-	4,750	526500	Rentals	4,750		
100	200	1,400	526510	Rentals - Building	1,400		
258	250	800	526520	Rentals - Equipment	-		
-	63	1,000	526540	Rentals - Vehicle	1,000		
1,330	-	-	526560	Rentals - Parking Space	-		
20,413	100,261	25,870	528000	Other Purchased Services	20,370		
7	-	-	528020	Other Purchased Services - Audio Visual	-		
127	749	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	270	-	528060	Other Purchased Services - EMT and Medical	-		
328	-	-	528094	Other Purchased Services - Linens	-		
51,501	19,838	55,000	528210	Credit Card Fees	40,000		
27,338	11,969	11,380	528400	Other Purchased Services - Printing and Graphics	11,380		
-	222	-	528500	Cemetery Services Expenditures	-		
-	-	10,750	530000	Payments to Other Agencies	10,750		
174	-	-	530010	License and Permit Fees	-		
34	27	-	544000	Program Purchases	-		
392	64	6,500	545000	Travel	1,500		
9,770	14,320	25,000	545100	Travel and Lodging	30,000		
2,128	2,258	1,700	545200	Mileage, Taxi and Parking	1,500		
1,537	2,027	-	545300	Meals and Entertainment	-		
808	5,475	7,040	545500	Staff Development	7,040		
1,050	-	1,500	545510	Tuition Reimbursement	1,500		
5,507	3,265	6,775	545520	Conference Fees	6,775		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Education)</b>							
-	445	-	545530	Outreach Development	-		
145	15	-	548000	Fee Reimbursements	-		
3,797	1,143	7,640	549000	Miscellaneous Expenditures	5,700		
3,254	7,442	5,700	549010	Tri-Met Transit Pass	5,700		
<b>1,273,103</b>	<b>450,210</b>	<b>689,937</b>		<b>Total Materials and Services</b>	<b>644,337</b>		
<b>\$3,478,582</b>	<b>\$2,554,083</b>	<b>\$3,235,842</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$3,319,588</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Facilities Mgmt)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
304,452	264,058	485,467	501000	Reg Employees-Full Time-Exempt	481,454		
1,093,298	986,493	976,957	501500	Reg Empl-Full Time-Non-Exempt	987,446		
-	-	53,143	502500	Reg Empl-Part Time-Non-Exempt	57,495		
171,110	128,318	156,519	503000	Temporary Employees - Hourly	156,519		
46,509	38,599	30,300	508000	Overtime	30,300		
1,200	600	600	508600	Mobile Comm Allowance	600		
134,942	116,645	143,230	511000	Fringe - Payroll Taxes	144,566		
129,416	113,413	162,698	512000	Fringe - Retirement PERS	150,143		
339,635	309,695	357,696	513000	Fringe - Health and Welfare	351,912		
40,480	8,619	9,110	514000	Fringe - Unemployment	9,110		
5,280	4,460	6,231	515000	Fringe - Other Benefits	6,456		
-	13,448	25,532	519000	Pension Oblig Bonds Contrib	34,262		
1,800	-	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,268,124</b>	<b>1,984,349</b>	<b>2,407,483</b>		<b>Total Personnel Services</b>	<b>2,410,263</b>		
<i>Materials and Services</i>							
3,764	7,156	4,250	520100	Office Supplies	4,250		
3,826	1,581	-	520110	Computer Equipment	-		
1,468	802	750	520120	Meetings Expenditures	750		
43,958	9,755	18,000	520500	Operating Supplies	12,000		
12,176	20,387	7,000	520510	Operating Supplies - Small Tools, Equip	7,000		
-	52	-	520520	Operating Supplies - Audio Visual	-		
-	41,353	-	520545	Exhibit Materials - Habitat/Exh Mat H	-		
29	-	-	520550	Operating Supplies - Telecommunications	-		
10,792	4,081	6,800	520580	Operating Supplies - Uniforms	6,800		
-	240	-	521000	Subscriptions and Dues	-		
1,220	106	-	521100	Membership and Professional Dues	-		
160	576	600	521200	Publications and Subscriptions	600		
43,019	48,833	81,000	521400	Fuels and Lubricants - General	81,000		
216	17,603	20,000	521500	Maintenance and Repairs Supplies	20,000		
449	2,270	-	521510	Maintenance and Repairs Supplies - Technology	-		
91,870	99,212	90,000	521520	Maintenance and Repairs Supplies - Building	65,000		
30,125	43,373	35,000	521521	Maintenance and Repairs Supplies - HVAC	57,000		
3	1,185	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
892	-	-	521530	Maintenance and Repairs Supplies - Custodial	-		
21,325	28,053	40,000	521540	Maintenance and Repairs Supplies - Electrical	42,000		
12,320	5,153	1,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1,500		
143,616	158,624	129,500	521560	Maintenance and Repairs Supplies - Equipment	111,500		
31,367	28,857	50,000	521570	Maintenance and Repairs Supplies - Vehicles	50,000		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Facilities Mgmt)</b>							
3,324	26,868	35,000	524000	Contracted Professional Svcs	185,000		
-	3,000	-	524030	Contracted Prof Svcs - Architect	-		
69	231	-	524050	Contracted Prof Svcs - Advertising	-		
150	-	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000		
1,920	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000		
38,043	32,363	40,000	525120	Utility Services - Telecommunications	40,000		
617,230	644,602	665,500	525130	Utility Services - Electricity	665,500		
184,652	206,430	225,000	525140	Utility Services - Natural Gas	225,000		
1,174,253	1,243,319	1,265,000	525160	Utility Services - Water and Sewer	1,265,000		
10,030	75	-	525500	Cleaning Services	-		
9,929	1,614	36,000	526000	Maintenance and Repair Services	36,000		
123,481	144,358	152,500	526010	Maintenance and Repair Services - Building	127,500		
367	19,163	20,000	526012	Maintenance and Repair Services - Electricity	20,000		
8,190	8,176	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
10,189	9,185	30,000	526014	Maintenance and Repair Services - HVAC	30,000		
43,895	23,620	27,000	526020	Maintenance and Repair Services - Equipment	27,000		
21,468	21,534	52,000	526030	Maintenance and Repair Services - Grounds	52,000		
-	4,474	-	526040	Maintenance and Repair Services - Technology	-		
17,831	16,697	10,000	526050	Maintenance and Repair Services - Vehicles	10,000		
90	-	25,000	526200	Capital Maintenance - Non-CIP	25,000		
-	1,752	4,500	526300	Software Maintenance	4,500		
7	4,756	-	526500	Rentals	-		
24,456	32,462	15,000	526520	Rentals - Equipment	15,000		
11,648	1,928	50,000	528000	Other Purchased Services	-		
243	183	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
25	-	-	528040	Other Purchased Services - Meeting Planner	-		
772	646	950	528400	Other Purchased Services - Printing and Graphics	950		
335	1,077	-	530000	Payments to Other Agencies	-		
3,328	1,449	9,786	530010	License and Permit Fees	9,786		
559	-	-	545000	Travel	-		
1,226	(169)	6,000	545100	Travel and Lodging	6,000		
211	15	-	545200	Mileage, Taxi and Parking	-		
408	75	-	545300	Meals and Entertainment	-		
2,950	2,144	2,000	545500	Staff Development	2,000		
569	-	-	545520	Conference Fees	-		
<b>2,764,442</b>	<b>2,971,281</b>	<b>3,192,636</b>		<b>Total Materials and Services</b>	<b>3,242,636</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Facilities Mgmt)</b>							
				<i>Capital Outlay</i>			
23,912	-	-	574000	Equipment and Vehicles	-		
3,393	-	-	578800	Art and Collections	-		
<b>27,305</b>	-	-		<b>Total Capital Outlay</b>	-		
<b>\$5,059,871</b>	<b>\$4,955,630</b>	<b>\$5,600,119</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$5,652,899</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Guest Services)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
817,627	880,735	932,102	501000	Reg Employees-Full Time-Exempt	969,717		
857,726	734,298	806,588	501500	Reg Empl-Full Time-Non-Exempt	805,988		
242,121	334,315	473,932	502500	Reg Empl-Part Time-Non-Exempt	465,032		
839,878	1,761,920	2,005,300	503000	Temporary Employees - Hourly	2,262,647		
1,392,172	455,002	-	504000	Seasonal Employees	-		
333	-	-	504500	Reimbursable Labor	-		
69,672	100,786	58,818	508000	Overtime	58,818		
4,550	5,725	6,600	508600	Mobile Comm Allowance	6,600		
353,687	358,817	345,421	511000	Fringe - Payroll Taxes	378,903		
407,042	324,562	374,318	512000	Fringe - Retirement PERS	386,984		
496,065	450,951	701,399	513000	Fringe - Health and Welfare	690,971		
1,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
86,211	58,723	70,405	514000	Fringe - Unemployment	43,756		
8,679	8,070	9,789	515000	Fringe - Other Benefits	10,332		
-	32,409	58,952	519000	Pension Oblig Bonds Contrib	88,113		
600	3,570	-	519500	Fringe - Insurance - Opt Out	-		
<b>5,577,363</b>	<b>5,511,883</b>	<b>5,843,624</b>		<b>Total Personnel Services</b>	<b>6,167,861</b>		
<i>Materials and Services</i>							
5,653	7,021	10,200	520100	Office Supplies	10,200		
3,660	6,742	-	520110	Computer Equipment	-		
85	519	5,000	520120	Meetings Expenditures	5,000		
4	-	-	520130	Postage	-		
391,289	358,244	403,920	520500	Operating Supplies	384,420		
2,690	51,382	2,000	520510	Operating Supplies - Small Tools, Equip	21,500		
-	942	-	520540	Operating Supplies - Medical and Veterinary	-		
32	-	-	520550	Operating Supplies - Telecommunications	-		
42,659	36,602	38,750	520580	Operating Supplies - Uniforms	51,750		
50	250	-	521000	Subscriptions and Dues	-		
1,089	1,180	2,900	521100	Membership and Professional Dues	2,900		
436	350	-	521200	Publications and Subscriptions	-		
32,657	4,230	-	521400	Fuels and Lubricants - General	-		
13,981	944	-	521500	Maintenance and Repairs Supplies	-		
506	460	-	521520	Maintenance and Repairs Supplies - Building	-		
219	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
526	-	-	521530	Maintenance and Repairs Supplies - Custodial	-		
-	711	-	521540	Maintenance and Repairs Supplies - Electrical	-		
4,674	3,174	21,000	521560	Maintenance and Repairs Supplies - Equipment	21,000		
54	471	-	521570	Maintenance and Repairs Supplies - Vehicles	-		

# Oregon Zoo Operating Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Guest Services)</b>							
1,382,581	1,457,498	1,643,250	522000	Food	-		
-	50	-	522100	Cost of Food and Beverage	1,748,129		
2,133	101,428	129,860	522105	Cost of Food-Tableware Supplies	137,169		
9,432	4,780	-	522500	Retail	-		
1,351,575	1,236,605	1,391,891	524000	Contracted Professional Svcs	1,861,891		
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations	500		
1,662	4,755	8,200	524050	Contracted Prof Svcs - Advertising	8,200		
-	7,552	39,600	524060	Contracted Prof Svcs - Information Technology Services	14,600		
13,532	3,145	2,220	525120	Utility Services - Telecommunications	2,220		
1,894	1,873	-	525130	Utility Services - Electricity	-		
44,687	56,380	50,000	525150	Utility Services - Sanitation and Refuse Removal	60,000		
12,524	15,737	34,000	525500	Cleaning Services	29,000		
(1,300)	1,000	-	526000	Maintenance and Repair Services	-		
7,735	2,718	-	526010	Maintenance and Repair Services - Building	-		
225	3,250	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
126,234	119,604	153,350	526020	Maintenance and Repair Services - Equipment	153,350		
-	575	-	526030	Maintenance and Repair Services - Grounds	-		
699	1,751	24,617	526040	Maintenance and Repair Services - Technology	24,617		
1,304	500	-	526050	Maintenance and Repair Services - Vehicles	-		
5,290	-	-	526060	Maintenance and Repair Services - Safety	-		
-	9,594	-	526300	Software Maintenance	-		
50,187	5,347	82,000	526500	Rentals	82,000		
36,509	28,425	27,300	526510	Rentals - Building	27,300		
69,306	37,555	20,200	526520	Rentals - Equipment	20,200		
118	-	-	526530	Rentals - Office Equipment	-		
-	876	5,000	526540	Rentals - Vehicle	5,000		
2,500	2,500	3,000	526560	Rentals - Parking Space	3,000		
165,820	24,780	116,000	528000	Other Purchased Services	116,500		
1,201	352	-	528010	Other Purchased Services - Commissions	-		
-	1,673	-	528020	Other Purchased Services - Audio Visual	-		
380	542	850	528030	Other Purchased Services - Delivery, Shipping and Courier	850		
-	25	-	528040	Other Purchased Services - Meeting Planner	-		
-	50,055	-	528080	Other Purchased Services - Agency Fees	-		
-	33,708	-	528094	Other Purchased Services - Linens	-		
-	5,710	-	528150	Other Purch Services - Reimb - Audio Visual	-		
215,612	275,148	166,000	528210	Credit Card Fees	205,000		
61,046	48,333	50,000	528300	Other Purchased Services - Temporary Help Services	50,000		
14,027	8,957	23,500	528400	Other Purchased Services - Printing and Graphics	23,500		
1,559,829	1,656,302	1,853,000	529000	Operations Contracts	2,190,000		
419	-	-	529400	Special Waste Disposal Fees	-		
3,920	2,231	5,130	530000	Payments to Other Agencies	5,130		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Guest Services)</b>							
3,259	7,400	24,535	530010	License and Permit Fees	24,535		
-	56	-	544500	Grants and Loans	-		
726	-	14,225	545000	Travel	14,225		
1,569	3,081	-	545100	Travel and Lodging	-		
309	76	-	545200	Mileage, Taxi and Parking	-		
243	258	-	545300	Meals and Entertainment	-		
7,978	1,244	19,850	545500	Staff Development	19,850		
473	2,209	-	545520	Conference Fees	-		
-	380	1,000	549000	Miscellaneous Expenditures	1,000		
<b>5,655,903</b>	<b>5,699,242</b>	<b>6,372,848</b>		<b>Total Materials and Services</b>	<b>7,324,536</b>		
<b><i>Capital Outlay</i></b>							
-	-	-	572000	Buildings and Related	-		
7,801	40,053	20,000	574000	Equipment and Vehicles	20,000		
-	19,685	-	579000	Intangible Assets	-		
<b>7,801</b>	<b>59,738</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>20,000</b>		
<b>\$11,241,067</b>	<b>\$11,270,863</b>	<b>\$12,236,472</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$13,512,397</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Living Collections)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
1,114,663	1,349,220	1,621,344	501000	Reg Employees-Full Time-Exempt	1,693,639		
2,286,636	2,720,870	3,112,057	501500	Reg Empl-Full Time-Non-Exempt	3,200,697		
-	14,920	-	502000	Reg Employees-Part Time-Exempt	-		
286,066	350,169	412,031	502500	Reg Empl-Part Time-Non-Exempt	358,377		
326,244	366,373	144,354	503000	Temporary Employees - Hourly	144,354		
159,755	182,283	112,590	508000	Overtime	112,590		
5,800	6,200	6,600	508600	Mobile Comm Allowance	6,600		
349,481	416,672	454,720	511000	Fringe - Payroll Taxes	465,251		
379,628	443,475	576,003	512000	Fringe - Retirement PERS	532,550		
848,195	1,028,372	1,290,816	513000	Fringe - Health and Welfare	1,277,682		
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
15,011	21,158	15,770	514000	Fringe - Unemployment	17,025		
13,926	15,711	21,441	515000	Fringe - Other Benefits	22,564		
-	48,277	81,034	519000	Pension Oblig Bonds Contrib	110,190		
5,625	8,400	-	519500	Fringe - Insurance - Opt Out	-		
<b>5,791,030</b>	<b>6,973,100</b>	<b>7,848,760</b>		<b>Total Personnel Services</b>	<b>7,941,519</b>		
<i>Materials and Services</i>							
20,294	8,765	11,710	520100	Office Supplies	11,808		
179	1,762	1,500	520110	Computer Equipment	1,500		
639	229	950	520120	Meetings Expenditures	500		
673,612	165,213	214,136	520500	Operating Supplies	203,516		
36,132	51,829	44,850	520510	Operating Supplies - Small Tools, Equip	42,700		
210,095	285,460	397,300	520540	Operating Supplies - Medical and Veterinary	241,125		
-	11,695	19,450	520545	Exhibit Materials - Habitat/Exh Mat H	22,750		
-	9,025	15,200	520546	Enrichment Materials - Zoo An/Enrich Mat	16,200		
-	1,152	-	520550	Operating Supplies - Telecommunications	-		
10,358	13,917	14,400	520580	Operating Supplies - Uniforms	5,250		
-	544,953	500,800	520600	Animal Food	500,800		
-	24,940	9,200	520610	Animal Food - Enrichment	9,200		
36	-	-	521000	Subscriptions and Dues	-		
23,435	25,889	27,354	521100	Membership and Professional Dues	27,169		
2,153	693	4,300	521200	Publications and Subscriptions	4,500		
10	48	-	521400	Fuels and Lubricants - General	-		
-	183	-	521500	Maintenance and Repairs Supplies	-		
-	399	-	521520	Maintenance and Repairs Supplies - Building	-		
-	18,704	5,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	5,000		
3,187	5,695	6,785	521560	Maintenance and Repairs Supplies - Equipment	600		
55	-	-	522000	Food	-		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Living Collections)</b>								
87,722	252,940	163,860	524000	Contracted Professional Svcs		161,610		
-	734	-	524050	Contracted Prof Svcs - Advertising		-		
915	990	1,632	525120	Utility Services - Telecommunications		1,600		
18,569	-	-	525140	Utility Services - Natural Gas		-		
136	-	-	525160	Utility Services - Water and Sewer		-		
-	3,371	4,000	525500	Cleaning Services		4,000		
251	205	1,000	526000	Maintenance and Repair Services		50,000		
-	-	-	526013	Maintenance and Repair Services - Elevator and Escalator		-		
12,848	32,944	41,700	526020	Maintenance and Repair Services - Equipment		39,800		
-	29,563	33,700	526030	Maintenance and Repair Services - Grounds		33,700		
-	232	-	526040	Maintenance and Repair Services - Technology		-		
3,659	11,566	12,000	526510	Rentals - Building		12,000		
3,523	12,288	11,000	526520	Rentals - Equipment		9,500		
50	542	16,000	528000	Other Purchased Services		15,000		
7,908	13,293	2,500	528030	Other Purchased Services - Delivery, Shipping and Courier		2,500		
-	48	-	528060	Other Purchased Services - EMT and Medical		-		
1,738	1,557	-	528400	Other Purchased Services - Printing and Graphics		-		
1,545	1,689	1,314	530010	License and Permit Fees		2,164		
16,656	50,579	68,300	544500	Grants and Loans		68,300		
28,831	725	2,650	545000	Travel		2,650		
36,534	44,087	55,100	545100	Travel and Lodging		62,100		
4,302	4,158	-	545200	Mileage, Taxi and Parking		-		
7,181	5,850	-	545300	Meals and Entertainment		700		
6,686	4,675	7,130	545500	Staff Development		6,030		
-	75	-	545510	Tuition Reimbursement		-		
6,856	10,270	11,815	545520	Conference Fees		15,340		
13,967	432	-	549000	Miscellaneous Expenditures		-		
-	1,737	8,000	549020	Misc. Exp - Animal Purchases		8,000		
-	47,131	75,000	549025	Misc. Exp - Animal Shipments		75,000		
<b>1,240,063</b>	<b>1,702,228</b>	<b>1,789,636</b>		<b>Total Materials and Services</b>		<b>1,662,612</b>		
				<b>Capital Outlay</b>				
-	23	-	574000	Equipment and Vehicles		-		
-	<b>23</b>	-		<b>Total Capital Outlay</b>		-		
<b>\$7,031,093</b>	<b>\$8,675,350</b>	<b>\$9,638,396</b>		<b>TOTAL REQUIREMENTS</b>		<b>\$9,604,131</b>		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Marketing)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
594,504	621,043	680,286	501000	Reg Employees-Full Time-Exempt	776,919		
40,383	47,795	47,131	501500	Reg Empl-Full Time-Non-Exempt	-		
62,425	72,744	66,309	502000	Reg Employees-Part Time-Exempt	32,895		
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	21,460		
23,367	31,125	17,337	503000	Temporary Employees - Hourly	17,337		
3,784	3,314	-	508000	Overtime	-		
2,640	3,040	2,640	508600	Mobile Comm Allowance	2,640		
61,009	64,590	68,217	511000	Fringe - Payroll Taxes	71,605		
92,565	97,092	114,152	512000	Fringe - Retirement PERS	108,799		
177,133	192,210	171,072	513000	Fringe - Health and Welfare	168,408		
116	-	-	514000	Fringe - Unemployment	-		
2,384	2,344	3,200	515000	Fringe - Other Benefits	3,403		
-	7,637	12,165	519000	Pension Oblig Bonds Contrib	16,971		
<b>1,060,311</b>	<b>1,142,932</b>	<b>1,182,509</b>		<b>Total Personnel Services</b>	<b>1,220,437</b>		
<i><b>Materials and Services</b></i>							
2,476	3,315	5,400	520100	Office Supplies	5,400		
1,457	3,783	2,300	520110	Computer Equipment	2,300		
173	634	120	520120	Meetings Expenditures	120		
197	68	60	520130	Postage	60		
26,030	36,878	16,100	520500	Operating Supplies	18,100		
167	549	-	520510	Operating Supplies - Small Tools, Equip	-		
291	-	-	520580	Operating Supplies - Uniforms	-		
249	1,609	-	521000	Subscriptions and Dues	-		
470	1,465	4,105	521100	Membership and Professional Dues	4,105		
3,938	2,004	40	521200	Publications and Subscriptions	40		
846	6,535	10,100	521500	Maintenance and Repairs Supplies	10,100		
-	33	-	521520	Maintenance and Repairs Supplies - Building	-		
579	113	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
46	365	-	521560	Maintenance and Repairs Supplies - Equipment	-		
168,824	25,999	315,935	524000	Contracted Professional Svcs	1,500		
7,350	29,569	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
557,757	530,065	474,780	524050	Contracted Prof Svcs - Advertising	468,030		
-	14,420	-	524060	Contracted Prof Svcs - Information Technology Services	-		
-	15,900	-	524500	Marketing Expenditures	-		
131	41	-	525120	Utility Services - Telecommunications	-		
3,967	588	-	526000	Maintenance and Repair Services	-		
45	401	5,400	526020	Maintenance and Repair Services - Equipment	5,400		
-	-	3,460	526300	Software Maintenance	3,460		

# Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Oregon Zoo Operating Fund (Zoo Marketing)</b>							
-	553	-	526520	Rentals - Equipment	-		
49,572	26,548	6,540	528000	Other Purchased Services	31,389		
-	3,737	-	528020	Other Purchased Services - Audio Visual	-		
-	50	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
84,673	62,495	92,800	528400	Other Purchased Services - Printing and Graphics	92,800		
97	-	-	530000	Payments to Other Agencies	-		
6,825	16	2,000	545000	Travel	2,000		
2,866	4,760	-	545100	Travel and Lodging	-		
59	327	-	545200	Mileage, Taxi and Parking	-		
472	934	-	545300	Meals and Entertainment	-		
1,066	498	1,500	545500	Staff Development	1,500		
-	149	-	545510	Tuition Reimbursement	-		
265	1,977	530	545520	Conference Fees	530		
58	-	25,000	549000	Miscellaneous Expenditures	25,000		
<b>920,946</b>	<b>776,379</b>	<b>966,170</b>		<b>Total Materials and Services</b>	<b>671,834</b>		
<b>\$1,981,257</b>	<b>\$1,919,311</b>	<b>\$2,148,679</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,892,271</b>		



**Parks and  
Natural  
Areas Local  
Option Levy  
Fund**



## Parks and Natural Areas Local Option Levy Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	-	5,171,039	5,696,220	3,884,294			(31.81%)
<b>Current Revenues</b>							
Real Property Taxes	10,068,297	11,414,902	12,167,482	13,602,132			11.79%
Interest Earnings	26,162	38,711	36,010	6,000			(83.34%)
Grants	221,415	717,788	119,000	100,000			(15.97%)
Contributions from Private Sources	-	130,000	-	-			0.00%
Miscellaneous Revenue	25	-	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>10,315,899</b>	<b>12,301,401</b>	<b>12,322,492</b>	<b>13,708,132</b>			<b>11.24%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	148,500	-			(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>148,500</b>	<b>-</b>			<b>(100.00%)</b>
<b>TOTAL RESOURCES</b>	<b>\$10,315,899</b>	<b>\$17,472,440</b>	<b>\$18,167,212</b>	<b>\$17,592,426</b>			<b>(3.16%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	1,094,434	2,641,181	3,189,861	2,659,044			(16.64%)
Materials and Services	2,252,252	5,621,894	6,073,392	5,085,000			(16.27%)
Capital Outlay	868,220	3,338,136	4,201,971	1,800,000			(57.16%)
<b>Subtotal Current Expenditures</b>	<b>4,214,907</b>	<b>11,601,212</b>	<b>13,465,224</b>	<b>9,544,044</b>			<b>(29.12%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	929,953	1,286,558	3,276,459	3,483,141			6.31%
Interfund Reimbursements	-	318,788	673,560	1,294,754			92.23%
Fund Equity Transfers	-	16,000	-	16,800			n/a
<b>Subtotal Interfund Transfers</b>	<b>929,953</b>	<b>1,621,346</b>	<b>3,950,019</b>	<b>4,794,695</b>			<b>21.38%</b>
Contingency	-	-	751,969	3,253,687			332.69%
Unappropriated Fund Balance	5,171,039	4,249,882	-	-			0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>5,171,039</b>	<b>4,249,882</b>	<b>751,969</b>	<b>3,253,687</b>			<b>332.69%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$10,315,899</b>	<b>\$17,472,440</b>	<b>\$18,167,212</b>	<b>\$17,592,426</b>			<b>(3.16%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>21.65</b>	<b>30.90</b>	<b>33.80</b>	<b>29.73</b>			<b>(12.04%)</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>(4.07)</b>

## **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 \$3.9 million for FY 2016-17.

### **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 \$13.6 million in property tax revenues from the tax levy.

### **CURRENT EXPENDITURES**

#### **Personnel services**

Salaries and benefits for 29.73 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This sum is 18.5 percent of the budgeted expenditures and includes a net decrease of 4.07 FTE than in the prior fiscal year. The change in FTE is due to the transfer of 0.6 FTE from the Solid Waste Fund, the transfer of 1.34 FTE to the Natural Areas Fund, and 3.33 FTE to the General Fund. No additional FTE were added in FY 2016-17.

#### **Materials and services**

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 35.0 percent of the proposed expenditures for FY 2016-17. 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 \$1.8 million in spending, and will be used to restore and replace pathways, aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

#### **Interfund transfers**

\$4.8 million will be spent on transfers to other funds 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. All anticipated unexpended funds for FY 2016-17 have been included in the Contingency category.

# Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund</b>							
<b><u>Revenues</u></b>							
				<b><i>Beginning Fund Balance</i></b>			
-	5,171,039	-	323000	Funs Bal-Restricted for Parks Oper Levy	-		
-	-	-	341500	Fund Bal-Dsg PERS	-		
-	-	2,547,000	349000	Fund Balance-Unassigned/Reserved	2,348,073		
-	-	3,149,220	350000	Fund Balance-Assigned	1,536,221		
-	<b>5,171,039</b>	<b>5,696,220</b>		<b>Total Beginning Fund Balance</b>	<b>3,884,294</b>		
				<b><i>Current Revenue</i></b>			
10,049,719	11,299,849	11,919,982	401000	Real Property Taxes-Current Yr	13,402,132		
-	95,844	247,500	401500	Real Property Taxes-Prior Yrs	200,000		
8,974	10,382	-	401800	Payment in Lieu of R Prop Tax	-		
9,604	8,827	-	401900	Interest and Penalty-R Prop Tax	-		
-	129,441	-	410500	Federal Grants - Indirect	-		
221,414	588,347	119,000	411000	State Grants - Direct	100,000		
34,842	34,859	36,010	470000	Interest on Investments	6,000		
(8,681)	3,852	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	130,000	-	475500	Capital Contrib and Donations	-		
25	-	-	489100	Refunds/Reimbursements	-		
<b>10,315,898</b>	<b>12,301,401</b>	<b>12,322,492</b>		<b>Total Current Revenue</b>	<b>13,708,132</b>		
				<b><i>Interfund Transfers</i></b>			
-	-	148,500	497000	Transfer of Resources	-		
-	-	<b>148,500</b>		<b>Total Interfund Transfers</b>	-		
<b>\$10,315,898</b>	<b>\$17,472,440</b>	<b>\$18,167,212</b>		<b>TOTAL RESOURCES</b>	<b>\$17,592,426</b>		

## Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
510,588	1,121,597	1,444,434	501000	Reg Employees-Full Time-Exempt	1,022,837		
232,674	369,593	548,077	501500	Reg Empl-Full Time-Non-Exempt	638,572		
763	-	132,547	502000	Reg Employees-Part Time-Exempt	80,544		
36,229	70,956	62,222	502500	Reg Empl-Part Time-Non-Exempt	55,077		
37,000	184,513	-	503000	Temporary Employees - Hourly	-		
1,990	14,079	-	503100	Temporary Employees - Salaried	-		
5,877	260,863	-	504000	Seasonal Employees	-		
19,452	53,160	15,489	508000	Overtime	-		
974	3,686	-	508600	Mobile Comm Allowance	-		
69,245	150,833	185,381	511000	Fringe - Payroll Taxes	168,828		
71,875	137,189	234,031	512000	Fringe - Retirement PERS	189,699		
101,901	239,527	525,658	513000	Fringe - Health and Welfare	455,072		
2,390	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
2,277	4,635	9,020	515000	Fringe - Other Benefits	8,428		
-	15,627	33,002	519000	Pension Oblig Bonds Contrib	39,987		
1,200	5,925	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,094,434</b>	<b>2,641,181</b>	<b>3,189,861</b>		<b>Total Personnel Services</b>	<b>2,659,044</b>		
<i><b>Materials and Services</b></i>							
14,213	78,538	-	520100	Office Supplies	-		
12,837	24,829	-	520110	Computer Equipment	-		
1,604	6,139	-	520120	Meetings Expenditures	-		
3,800	15,050	-	520130	Postage	-		
174,844	406,060	-	520500	Operating Supplies	-		
7,147	23,289	-	520510	Operating Supplies - Small Tools, Equip	-		
-	8,197	-	520550	Operating Supplies - Telecommunications	-		
-	2,799	-	520580	Operating Supplies - Uniforms	-		
1,124	120	-	521100	Membership and Professional Dues	-		
-	986	-	521200	Publications and Subscriptions	-		
883	30,563	-	521400	Fuels and Lubricants - General	-		
380	-	-	521500	Maintenance and Repairs Supplies	-		
165	1,062	-	521520	Maintenance and Repairs Supplies - Building	-		
3,893	80,123	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
-	17,485	-	521560	Maintenance and Repairs Supplies - Equipment	-		
757,742	1,801,644	879,000	524000	Contracted Professional Svcs	665,000		
269	773	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
282	5,192	-	524050	Contracted Prof Svcs - Advertising	-		
-	16,161	-	524060	Contracted Prof Svcs - Information Technology Services	-		

# Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund</b>							
-	7,305	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
1,302	1,003	-	524500	Marketing Expenditures	-		
1,500	1,100	-	524600	Sponsorship Expenditures	-		
1,036,216	2,043,303	3,694,392	525000	Contracted Property Services	2,920,000		
-	475	-	525100	Utility Services	-		
-	1,112	-	525120	Utility Services - Telecommunications	-		
355	26,232	-	525130	Utility Services - Electricity	-		
962	31,804	-	525150	Utility Services - Sanitation and Refuse Removal	-		
148	1,214	-	525160	Utility Services - Water and Sewer	-		
5,783	12,642	-	526000	Maintenance and Repair Services	-		
-	26,880	-	526010	Maintenance and Repair Services - Building	-		
9,257	-	-	526012	Maintenance and Repair Services - Electricity	-		
-	31,014	-	526020	Maintenance and Repair Services - Equipment	-		
7,865	47,450	-	526030	Maintenance and Repair Services - Grounds	-		
-	1,140	-	526040	Maintenance and Repair Services - Technology	-		
-	23,580	-	526050	Maintenance and Repair Services - Vehicles	-		
-	76,400	-	526100	Capital Maintenance - CIP	-		
17,977	-	-	526200	Capital Maintenance - Non-CIP	-		
3,690	5,068	-	526500	Rentals	-		
460	1,140	-	526510	Rentals - Building	-		
874	7,089	-	526520	Rentals - Equipment	-		
665	1,140	-	526560	Rentals - Parking Space	-		
29,103	23,802	-	528000	Other Purchased Services	-		
-	437	-	528020	Other Purchased Services - Audio Visual	-		
1,605	1,302	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
870	-	-	528300	Other Purchased Services - Temporary Help Services	-		
26,045	33,935	-	528400	Other Purchased Services - Printing and Graphics	-		
118,787	388,512	-	530000	Payments to Other Agencies	-		
587	10,042	-	530010	License and Permit Fees	-		
-	288,779	1,500,000	544500	Grants and Loans	1,500,000		
-	25	-	545000	Travel	-		
1,444	1,519	-	545100	Travel and Lodging	-		
376	1,407	-	545200	Mileage, Taxi and Parking	-		
508	403	-	545300	Meals and Entertainment	-		
3,644	2,436	-	545500	Staff Development	-		
825	-	-	545510	Tuition Reimbursement	-		
2,221	2,640	-	545520	Conference Fees	-		
-	445	-	545530	Outreach Development	-		
-	109	-	549000	Miscellaneous Expenditures	-		
<b>2,252,252</b>	<b>5,621,894</b>	<b>6,073,392</b>		<b>Total Materials and Services</b>	<b>5,085,000</b>		

## Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund</b>							
<i>Capital Outlay</i>							
-	65,676	-	570000	Land	-	-	-
612,301	2,480,976	2,771,971	571000	Improve-Other than Bldg	900,000	-	-
5,086	-	-	571500	Intangibles - Non-Depreciable	-	-	-
42,450	401,994	1,400,000	572000	Buildings and Related	900,000	-	-
41,245	91,685	-	574000	Equipment and Vehicles	-	-	-
163,639	138,105	-	574500	Vehicles	-	-	-
-	7,784	-	575000	Office Furn and Equip	-	-	-
3,500	-	30,000	578800	Art and Collections	-	-	-
-	151,915	-	579000	Intangible Assets	-	-	-
<b>868,220</b>	<b>3,338,136</b>	<b>4,201,971</b>		<b>Total Capital Outlay</b>	<b>1,800,000</b>		
<i>Interfund Transfers</i>							
-	318,788	673,560	580000	Transfer for Indirect Costs	1,294,754	-	-
-	16,000	-	581000	Transfer of Resources	16,800	-	-
929,953	1,286,558	3,276,459	582000	Transfer for Direct Costs	3,483,141	-	-
<b>929,953</b>	<b>1,621,346</b>	<b>3,950,019</b>		<b>Total Interfund Transfers</b>	<b>4,794,695</b>		
<i>Contingency</i>							
-	-	751,969	701002	Contingency - Operating	3,253,687	-	-
-	-	<b>751,969</b>		<b>Total Contingency</b>	<b>3,253,687</b>		
<i>Unappropriated Fund Balance</i>							
5,171,039	4,249,882	-	801000	Unapp FB - Restricted	-	-	-
<b>5,171,039</b>	<b>4,249,882</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$10,315,899</b>	<b>\$17,472,440</b>	<b>\$18,167,212</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$17,592,426</b>		

# Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund (Parks and Nature)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
510,588	1,121,597	1,444,434	501000	Reg Employees-Full Time-Exempt	1,022,837		
221,720	369,593	548,077	501500	Reg Empl-Full Time-Non-Exempt	638,572		
763	-	132,547	502000	Reg Employees-Part Time-Exempt	80,544		
-	-	62,222	502500	Reg Empl-Part Time-Non-Exempt	55,077		
37,000	184,513	-	503000	Temporary Employees - Hourly	-		
1,990	14,079	-	503100	Temporary Employees - Salaried	-		
5,877	254,990	-	504000	Seasonal Employees	-		
18,550	51,022	15,489	508000	Overtime	-		
974	3,261	-	508600	Mobile Comm Allowance	-		
65,235	144,317	185,381	511000	Fringe - Payroll Taxes	168,828		
65,707	128,522	234,031	512000	Fringe - Retirement PERS	189,699		
93,776	232,288	525,658	513000	Fringe - Health and Welfare	455,072		
2,390	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
2,113	4,358	9,020	515000	Fringe - Other Benefits	8,428		
-	14,827	33,002	519000	Pension Oblig Bonds Contrib	39,987		
1,200	5,325	-	519500	Fringe - Insurance - Opt Out	-		
<b>1,027,882</b>	<b>2,537,691</b>	<b>3,189,861</b>		<b>Total Personnel Services</b>	<b>2,659,044</b>		
<i>Materials and Services</i>							
14,213	78,526	-	520100	Office Supplies	-		
10,337	22,863	-	520110	Computer Equipment	-		
1,416	6,035	-	520120	Meetings Expenditures	-		
3,800	15,050	-	520130	Postage	-		
170,148	401,982	-	520500	Operating Supplies	-		
7,147	23,289	-	520510	Operating Supplies - Small Tools, Equip	-		
-	8,197	-	520550	Operating Supplies - Telecommunications	-		
-	856	-	520580	Operating Supplies - Uniforms	-		
1,124	120	-	521100	Membership and Professional Dues	-		
-	392	-	521200	Publications and Subscriptions	-		
773	30,301	-	521400	Fuels and Lubricants - General	-		
380	-	-	521500	Maintenance and Repairs Supplies	-		
165	1,062	-	521520	Maintenance and Repairs Supplies - Building	-		
3,893	80,123	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
-	17,485	-	521560	Maintenance and Repairs Supplies - Equipment	-		
746,285	1,692,808	879,000	524000	Contracted Professional Svcs	665,000		
269	773	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
282	5,192	-	524050	Contracted Prof Svcs - Advertising	-		
-	16,161	-	524060	Contracted Prof Svcs - Information Technology Services	-		
1,302	1,003	-	524500	Marketing Expenditures	-		

## Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund (Parks and Nature)</b>							
1,500	600	-	524600	Sponsorship Expenditures	-		
1,036,216	2,043,303	3,694,392	525000	Contracted Property Services	2,920,000		
-	475	-	525100	Utility Services	-		
-	426	-	525120	Utility Services - Telecommunications	-		
355	26,232	-	525130	Utility Services - Electricity	-		
962	31,804	-	525150	Utility Services - Sanitation and Refuse Removal	-		
148	1,214	-	525160	Utility Services - Water and Sewer	-		
5,783	12,642	-	526000	Maintenance and Repair Services	-		
-	26,880	-	526010	Maintenance and Repair Services - Building	-		
9,257	-	-	526012	Maintenance and Repair Services - Electricity	-		
-	31,014	-	526020	Maintenance and Repair Services - Equipment	-		
7,865	47,450	-	526030	Maintenance and Repair Services - Grounds	-		
-	23,580	-	526050	Maintenance and Repair Services - Vehicles	-		
-	76,400	-	526100	Capital Maintenance - CIP	-		
17,977	-	-	526200	Capital Maintenance - Non-CIP	-		
3,690	5,068	-	526500	Rentals	-		
460	1,040	-	526510	Rentals - Building	-		
874	7,089	-	526520	Rentals - Equipment	-		
29,003	23,251	-	528000	Other Purchased Services	-		
-	437	-	528020	Other Purchased Services - Audio Visual	-		
1,605	1,302	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
870	-	-	528300	Other Purchased Services - Temporary Help Services	-		
26,045	33,935	-	528400	Other Purchased Services - Printing and Graphics	-		
118,787	388,512	-	530000	Payments to Other Agencies	-		
587	10,042	-	530010	License and Permit Fees	-		
-	25	-	545000	Travel	-		
1,444	1,216	-	545100	Travel and Lodging	-		
376	721	-	545200	Mileage, Taxi and Parking	-		
508	291	-	545300	Meals and Entertainment	-		
2,623	1,786	-	545500	Staff Development	-		
2,221	1,635	-	545520	Conference Fees	-		
-	445	-	545530	Outreach Development	-		
-	109	-	549000	Miscellaneous Expenditures	-		
<b>2,230,688</b>	<b>5,201,141</b>	<b>4,573,392</b>		<b>Total Materials and Services</b>	<b>3,585,000</b>		
<b><u>Capital Outlay</u></b>							
-	65,676	-	570000	Land	-		
612,301	2,480,976	2,771,971	571000	Improve-Other than Bldg	900,000		
5,086	-	-	571500	Intangibles - Non-Depreciable	-		
42,450	401,994	1,400,000	572000	Buildings and Related	900,000		
41,245	91,685	-	574000	Equipment and Vehicles	-		

# Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund (Parks and Nature)</b>							
144,551	138,105	-	574500	Vehicles	-		
-	7,784	-	575000	Office Furn and Equip	-		
3,500	-	30,000	578800	Art and Collections	-		
-	151,915	-	579000	Intangible Assets	-		
<b>849,132</b>	<b>3,338,136</b>	<b>4,201,971</b>		<b>Total Capital Outlay</b>	<b>1,800,000</b>		
<i><b>Interfund Transfers</b></i>							
-	318,788	673,560	580000	Transfer for Indirect Costs	1,294,754		
-	16,000	-	581000	Transfer of Resources	16,800		
929,953	1,286,558	3,276,459	582000	Transfer for Direct Costs	3,483,141		
<b>929,953</b>	<b>1,621,346</b>	<b>3,950,019</b>		<b>Total Interfund Transfers</b>	<b>4,794,695</b>		
<i><b>Contingency</b></i>							
-	-	751,969	701002	Contingency - Operating	3,253,687		
-	-	<b>751,969</b>		<b>Total Contingency</b>	<b>3,253,687</b>		
<i><b>Unappropriated Fund Balance</b></i>							
5,171,039	4,249,882	-	801000	Unapp FB - Restricted	-		
<b>5,171,039</b>	<b>4,249,882</b>	-		<b>Total Unappropriated Fund Balance</b>	-		
<b>\$10,208,695</b>	<b>\$16,948,196</b>	<b>\$16,667,212</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$16,092,426</b>		

## Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund (Oregon Zoo) - moved to the Oregon Zoo Operating Fund in FY 2015-16</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
10,954	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
36,229	70,956	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	-	-	503000	Temporary Employees - Hourly	-	-	-
-	5,873	-	504000	Seasonal Employees	-	-	-
902	2,139	-	508000	Overtime	-	-	-
-	425	-	508600	Mobile Comm Allowance	-	-	-
4,011	6,516	-	511000	Fringe - Payroll Taxes	-	-	-
6,168	8,667	-	512000	Fringe - Retirement PERS	-	-	-
8,125	7,239	-	513000	Fringe - Health and Welfare	-	-	-
164	277	-	515000	Fringe - Other Benefits	-	-	-
-	800	-	519000	Pension Oblig Bonds Contrib	-	-	-
-	600	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>66,553</b>	<b>103,491</b>	-		<b>Total Personnel Services</b>	-	-	-
<i><b>Materials and Services</b></i>							
-	12	-	520100	Office Supplies	-	-	-
2,500	1,966	-	520110	Computer Equipment	-	-	-
188	104	-	520120	Meetings Expenditures	-	-	-
4,697	4,078	-	520500	Operating Supplies	-	-	-
-	1,943	-	520580	Operating Supplies - Uniforms	-	-	-
-	594	-	521200	Publications and Subscriptions	-	-	-
111	262	-	521400	Fuels and Lubricants - General	-	-	-
11,457	108,836	-	524000	Contracted Professional Svcs	-	-	-
-	7,305	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	500	-	524600	Sponsorship Expenditures	-	-	-
-	687	-	525120	Utility Services - Telecommunications	-	-	-
-	1,140	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	-	526500	Rentals	-	-	-
-	100	-	526510	Rentals - Building	-	-	-
665	1,140	-	526560	Rentals - Parking Space	-	-	-
100	551	-	528000	Other Purchased Services	-	-	-
-	-	-	530000	Payments to Other Agencies	-	-	-
-	-	-	545000	Travel	-	-	-
-	302	-	545100	Travel and Lodging	-	-	-
-	686	-	545200	Mileage, Taxi and Parking	-	-	-
-	112	-	545300	Meals and Entertainment	-	-	-
1,021	650	-	545500	Staff Development	-	-	-
825	-	-	545510	Tuition Reimbursement	-	-	-

# Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund (Oregon Zoo) - moved to the Oregon Zoo Operating Fund in FY 2015-16</b>							
-	1,005	-	545520	Conference Fees	-		
<b>21,564</b>	<b>131,974</b>	-		<b>Total Materials and Services</b>	-		
<i>Capital Outlay</i>							
19,088	-	-	574500	Vehicles	-		
<b>19,088</b>	-	-		<b>Total Capital Outlay</b>	-		
<b>\$107,204</b>	<b>\$235,464</b>			<b>\$0 TOTAL REQUIREMENTS</b>	<b>\$0</b>		

# Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund (Non-Department)</b>							
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	288,779	1,500,000	544500	Grants and Loans	1,500,000		
-	<b>288,779</b>	<b>1,500,000</b>		<b>Total Materials and Services</b>	<b>1,500,000</b>		
<b>\$0</b>	<b>\$288,779</b>	<b>\$1,500,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,500,000</b>		

**Risk  
Management  
Fund**



## Risk Management Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	3,181,812	2,490,274	2,305,697	1,948,000			(15.51%)
<b>Current Revenues</b>							
Interest Earnings	21,667	16,312	10,000	10,000			0.00%
Grants	93,434	12,208	50,000	50,000			0.00%
Charges for Services	10,770	22,042	-	-			0.00%
Internal Charges for Services	419,536	317,509	255,566	203,088			(20.53%)
Miscellaneous Revenue	208,726	242,156	10,000	10,000			0.00%
<b>Subtotal Current Revenues</b>	<b>754,134</b>	<b>610,226</b>	<b>325,566</b>	<b>273,088</b>			<b>(16.12%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	64,168	65,704	70,390	-			(100.00%)
Interfund Reimbursements	993,610	1,179,616	1,275,069	1,673,704			31.26%
<b>Subtotal Interfund Transfers</b>	<b>1,057,778</b>	<b>1,245,320</b>	<b>1,345,459</b>	<b>1,673,704</b>			<b>24.40%</b>
<b>TOTAL RESOURCES</b>	<b>\$4,993,724</b>	<b>\$4,345,820</b>	<b>\$3,976,722</b>	<b>\$3,894,792</b>			<b>(2.06%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	2,221,708	1,122,207	2,480,980	2,552,703			2.89%
<b>Subtotal Current Expenditures</b>	<b>2,221,708</b>	<b>1,122,207</b>	<b>2,480,980</b>	<b>2,552,703</b>			<b>2.89%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	25,000			n/a
Fund Equity Transfers	281,742	301,451	324,892	-			(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>281,742</b>	<b>301,451</b>	<b>324,892</b>	<b>25,000</b>			<b>(92.31%)</b>
Contingency	-	-	69,000	1,261,572			1728.37%
Unappropriated Fund Balance	2,490,274	2,922,162	1,101,850	55,517			(94.96%)
<b>Subtotal Contingency/Ending Balance</b>	<b>2,490,274</b>	<b>2,922,162</b>	<b>1,170,850</b>	<b>1,317,089</b>			<b>12.49%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$4,993,724</b>	<b>\$4,345,820</b>	<b>\$3,976,722</b>	<b>\$3,894,792</b>			<b>(2.06%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

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.

## **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 2014 Metro received its latest scheduled independent actuarial report; Metro's Risk Management Fund exceeds the 90 percent confidence goal recommended by the actuary. The next actuarial report will be issued in summer 2016.

## **CURRENT EXPENDITURES**

### **Materials and services**

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

## **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 \$380,000 has been expensed for the probable final costs of workers' compensation, general liability and property claims. Metro will obtain another actuarial review at the end of FY 2015-16, using a 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 Management Fund to be used toward the agency cost of health insurance or wellness programs.



# Risk Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
2,986,960	2,295,422	2,225,180	340000	Fund Bal-Unassigned/Undesignated	1,867,483		
62,170	62,170	62,170	344000	Fund Bal-Dsg Health Non-Rep	62,170		
114,335	114,335	-	344100	Fund Bal-Dsg Health AFSCME	-		
18,347	18,347	18,347	344200	Fund Bal-Dsg Health Othr Rep	18,347		
<b>3,181,812</b>	<b>2,490,274</b>	<b>2,305,697</b>		<b>Total Beginning Fund Balance</b>	<b>1,948,000</b>		
<i>Current Revenue</i>							
93,434	12,208	50,000	411500	State Grants - Indirect	50,000		
10,770	22,042	-	445000	Insurance Recovery Revenue	-		
419,536	317,509	255,566	445500	Insurance Premiums-Unemployment	203,088		
20,989	13,692	10,000	470000	Interest on Investments	10,000		
679	2,619	-	471900	Unrealized Gain/Loss -FMV Adj	-		
-	-	10,000	489000	Miscellaneous Revenue	10,000		
208,726	242,156	-	489100	Refunds/Reimbursements	-		
<b>754,134</b>	<b>610,225</b>	<b>325,566</b>		<b>Total Current Revenue</b>	<b>273,088</b>		
<i>Interfund Transfers</i>							
993,610	1,179,616	1,275,069	497500	Transfer for Indirect Costs	1,673,704		
64,168	65,704	70,390	498000	Transfer for Direct Costs	-		
<b>1,057,778</b>	<b>1,245,320</b>	<b>1,345,459</b>		<b>Total Interfund Transfers</b>	<b>1,673,704</b>		
<b>\$4,993,724</b>	<b>\$4,345,819</b>	<b>\$3,976,722</b>		<b>TOTAL RESOURCES</b>	<b>\$3,894,792</b>		

## Expenditures

<i>Materials and Services</i>							
-	750	-	520120	Meetings Expenditures	-		
318	270	2,110	520500	Operating Supplies	2,152		
-	200	-	522100	Cost of Food and Beverage	-		
15,155	15,598	54,920	524000	Contracted Professional Svcs	56,018		
28	-	-	525120	Utility Services - Telecommunications	-		
694,196	1,046,455	1,033,280	527000	Insurance	1,128,750		
8,332	12,192	5,150	528000	Other Purchased Services	5,253		
-	-	-	545300	Meals and Entertainment	-		
3,400	5,184	-	545500	Staff Development	-		
-	530	-	545520	Conference Fees	-		
992,898	581,045	985,000	547500	Claims Paid	610,000		
502,073	(553,000)	400,000	547600	Actuarial Claims Expense	750,000		
5,308	12,983	520	549000	Miscellaneous Expenditures	530		
<b>2,221,708</b>	<b>1,122,207</b>	<b>2,480,980</b>		<b>Total Materials and Services</b>	<b>2,552,703</b>		

## Risk Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
				<b><i>Capital Outlay</i></b>			
-	-	-	574500	Vehicles	-		
-	-	-		<b>Total Capital Outlay</b>	-		
				<b><i>Interfund Transfers</i></b>			
281,742	301,451	324,892	581000	Transfer of Resources	-		
-	-	-	582000	Transfer for Direct Costs	25,000		
<b>281,742</b>	<b>301,451</b>	<b>324,892</b>		<b>Total Interfund Transfers</b>	<b>25,000</b>		
				<b><i>Contingency</i></b>			
-	-	69,000	700000	Contingency	1,261,572		
-	-	<b>69,000</b>		<b>Total Contingency</b>	<b>1,261,572</b>		
				<b><i>Unappropriated Fund Balance</i></b>			
2,295,422	2,841,645	788,290	805000	Unapp FB - Reserves	-		
194,852	80,517	313,560	805900	Unapp FB - Other Reserves and Designations	55,517		
<b>2,490,274</b>	<b>2,922,162</b>	<b>1,101,850</b>		<b>Total Unappropriated Fund Balance</b>	<b>55,517</b>		
<b>\$4,993,724</b>	<b>\$4,345,820</b>	<b>\$3,976,722</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$3,894,792</b>		

**Smith and  
Bybee  
Wetlands  
Fund**



# Smith and Bybee Wetlands Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	3,590,890	3,446,278	3,155,725	2,913,986			(7.66%)
<b>Current Revenues</b>							
Interest Earnings	21,980	17,265	23,668	29,140			23.12%
<b>Subtotal Current Revenues</b>	<b>21,980</b>	<b>17,265</b>	<b>23,668</b>	<b>29,140</b>			<b>23.12%</b>
<b>TOTAL RESOURCES</b>	<b>\$3,612,870</b>	<b>\$3,463,543</b>	<b>\$3,179,393</b>	<b>\$2,943,126</b>			<b>(7.43%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	61,777	149,746	250,000	350,000			40.00%
Capital Outlay	-	-	50,000	100,000			100.00%
<b>Subtotal Current Expenditures</b>	<b>61,777</b>	<b>149,746</b>	<b>300,000</b>	<b>450,000</b>			<b>50.00%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	104,815	87,697	127,114	121,752			(4.22%)
<b>Subtotal Interfund Transfers</b>	<b>104,815</b>	<b>87,697</b>	<b>127,114</b>	<b>121,752</b>			<b>(4.22%)</b>
Contingency	-	-	1,000,000	1,000,000			0.00%
Unappropriated Fund Balance	3,446,278	3,226,100	1,752,279	1,371,374			(21.74%)
<b>Subtotal Contingency/Ending Balance</b>	<b>3,446,278</b>	<b>3,226,100</b>	<b>2,752,279</b>	<b>2,371,374</b>			<b>(13.84%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$3,612,870</b>	<b>\$3,463,543</b>	<b>\$3,179,393</b>	<b>\$2,943,126</b>			<b>(7.43%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>0.00</b>

## **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 Nature.

### **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 earnings 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 Nature 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.

### **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.



# Smith and Bybee Wetlands Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Smith and Bybee Wetlands Fund</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
3,590,890	3,446,278	3,155,725	326000	Fund Bal-Restr by IGA	2,913,986		
<b>3,590,890</b>	<b>3,446,278</b>	<b>3,155,725</b>		<b>Total Beginning Fund Balance</b>	<b>2,913,986</b>		
				<i>Current Revenue</i>			
21,359	14,838	23,668	470000	Interest on Investments	29,140		
622	2,427	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<b>21,980</b>	<b>17,265</b>	<b>23,668</b>		<b>Total Current Revenue</b>	<b>29,140</b>		
<b>\$3,612,870</b>	<b>\$3,463,543</b>	<b>\$3,179,393</b>		<b>TOTAL RESOURCES</b>	<b>\$2,943,126</b>		
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	993	-	520100	Office Supplies	-		
-	44,349	-	520500	Operating Supplies	-		
-	158	-	520510	Operating Supplies - Small Tools, Equip	-		
-	156	-	521500	Maintenance and Repairs Supplies	-		
-	67	-	521510	Maintenance and Repairs Supplies - Technology	-		
-	391	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
26,644	9,354	-	524000	Contracted Professional Svcs	-		
22,013	81,323	250,000	525000	Contracted Property Services	350,000		
-	188	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
13,119	12,768	-	530000	Payments to Other Agencies	-		
<b>61,777</b>	<b>149,746</b>	<b>250,000</b>		<b>Total Materials and Services</b>	<b>350,000</b>		
				<i>Capital Outlay</i>			
-	-	50,000	571000	Improve-Other than Bldg	100,000		
-	-	<b>50,000</b>		<b>Total Capital Outlay</b>	<b>100,000</b>		
				<i>Interfund Transfers</i>			
104,815	87,697	127,114	582000	Transfer for Direct Costs	121,752		
<b>104,815</b>	<b>87,697</b>	<b>127,114</b>		<b>Total Interfund Transfers</b>	<b>121,752</b>		
				<i>Contingency</i>			
-	-	1,000,000	700000	Contingency	1,000,000		
-	-	<b>1,000,000</b>		<b>Total Contingency</b>	<b>1,000,000</b>		
				<i>Unappropriated Fund Balance</i>			
3,446,278	3,226,100	1,752,279	805000	Unapp FB - Reserves	1,371,374		
<b>3,446,278</b>	<b>3,226,100</b>	<b>1,752,279</b>		<b>Total Unappropriated Fund Balance</b>	<b>1,371,374</b>		
<b>\$3,612,870</b>	<b>\$3,463,543</b>	<b>\$3,179,393</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$2,943,126</b>		



**Solid  
Waste  
Revenue  
Fund**



## Solid Waste Revenue Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
<b>RESOURCES</b>							
Beginning Fund Balance	39,971,367	43,119,323	42,393,597	46,564,168			9.84%
<b>Current Revenues</b>							
Interest Earnings	243,299	213,970	314,960	452,722			43.74%
Grants	80,000	-	-	-			0.00%
Contributions from Governments	-	-	-	45,000			n/a
Charges for Services	58,486,677	62,646,549	64,282,713	69,370,212			7.91%
Miscellaneous Revenue	29,703	43,443	77,000	77,000			0.00%
Other Financing Sources	51,139	17,333	-	-			0.00%
<b>Subtotal Current Revenues</b>	<b>58,890,818</b>	<b>62,921,295</b>	<b>64,674,673</b>	<b>69,944,934</b>			<b>8.15%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	75,504	58,951	60,514	17,310			(71.40%)
Interfund Loans	-	3,750	16,140	475,280			2844.73%
Fund Equity Transfers	88,226	138,777	80,502	205,642			155.45%
<b>Subtotal Interfund Transfers</b>	<b>163,730</b>	<b>201,478</b>	<b>157,156</b>	<b>698,232</b>			<b>344.29%</b>
<b>TOTAL RESOURCES</b>	<b>\$99,025,915</b>	<b>\$106,242,096</b>	<b>\$107,225,426</b>	<b>\$117,207,334</b>			<b>9.31%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	9,827,903	10,705,616	12,367,973	13,445,313			8.71%
Materials and Services	39,263,110	42,447,489	45,857,182	48,398,311			5.54%
Capital Outlay	371,138	720,907	3,191,275	3,536,050			10.80%
<b>Subtotal Current Expenditures</b>	<b>49,462,151</b>	<b>53,874,012</b>	<b>61,416,430</b>	<b>65,379,674</b>			<b>6.45%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	1,863,929	381,002	712,884	888,607			24.65%
Interfund Reimbursements	4,580,512	4,899,722	5,260,027	5,150,099			(2.09%)
Fund Equity Transfers	-	149,500	103,110	23,100			(77.60%)
Interfund Loans	-	1,500,000	1,728,000	2,000,000			15.74%
<b>Subtotal Interfund Transfers</b>	<b>6,444,441</b>	<b>6,930,224</b>	<b>7,804,021</b>	<b>8,061,806</b>			<b>3.30%</b>
Contingency	-	-	16,028,619	14,993,016			(6.46%)
Unappropriated Fund Balance	43,119,323	45,437,860	21,976,356	28,772,838			30.93%
<b>Subtotal Contingency/Ending Balance</b>	<b>43,119,323</b>	<b>45,437,860</b>	<b>38,004,975</b>	<b>43,765,854</b>			<b>15.16%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$99,025,915</b>	<b>\$106,242,096</b>	<b>\$107,225,426</b>	<b>\$117,207,334</b>			<b>9.31%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>90.75</b>	<b>101.30</b>	<b>107.45</b>	<b>112.46</b>			<b>4.66%</b>
<b>FTE CHANGE FROM FY 2015-16 AMENDED BUDGET</b>							<b>5.01</b>

# Solid Waste Revenue Fund

The Solid Waste Revenue Fund is an enterprise fund accounting for 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, adopted in 1989, placed restrictions on the use of this fund as a condition of issuing \$28 million in revenue bonds financing major capital components of Metro's solid waste system. The ordinance established the following accounts within the fund facilitating 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 established in the Master Bond Ordinance for its budget.

## BEGINNING FUND BALANCE

The Solid Waste Fund's beginning fund balance of \$46.6 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 \$6.0 million in reserves for landfill closure, \$9.4 million in the Renewal and Replacement Account, \$6.2 million for capital reserves, \$11.9 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 by three user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. These fees total more than \$66 million in forecasted revenues for the solid waste system, a 7.8 percent increase over FY 2015-16 due to forecasted tonnage and a minimal rate increase. 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-owned 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) will be \$10.00 in FY 2016-17, a decrease of \$2.00. The transaction fee at automated scale houses will be \$2.00 in FY 2016-17, a reduction of \$1.00. The adopted rates for FY 2016-17 include a \$0.09 increase in the Regional System Fee to \$18.48 per ton and a \$1.27 (1.3 percent) increase in the Metro Tip Fee to \$96.25 per ton. The recent recovery in the economy has stabilized solid waste generation. Tonnage for FY 2016-17 at Metro transfer stations and at the regional level is forecasted to increase 10 percent compared to the FY 2015-16 forecast.

## CURRENT EXPENDITURES

### Personnel services

Budgeted FTE for FY 2016-17 totals 112.46, a 5.21 increase over FY 2015-16. The Resource Conservation and Recycling Division transitioned 2.00 FTE from Solid Waste Compliance and Operations and added a new 0.60 FTE in an Education Specialist I, dedicated to the School Education Program. These additions (2.60 FTE) bring the Total FTE of the Resource Conservation and Recycling Division to 25.85.

Property and Environmental Services Administration increased the payroll allocation of two staff members and decreased the allocation of four other staff members for a net reduction of 1.50 FTE. Additionally, four (4.00 FTE) current communications

staff members dedicated to solid waste operations will now be directly funded through the Solid Waste Revenue Fund instead of a transfer to the General Fund. An additional 1.00 FTE Communications Program Supervisor II position was also added. These allocation changes, transition of funding for existing dedicated communications staff and the addition of 1.00 new FTE result in a net increase of 3.50 FTE over the prior year.

The Solid Waste Compliance and Cleanup division transferred 3.00 FTE in from other divisions, 2.00 from Finance and Regulatory Services and 1.00 from Resource Conservation and Recycling. The division transferred 1.00 Senior Regional Planner out to Resource Conservation and Recycling and added 1.00 new FTE in a Program Supervisor I for a new 3rd cleanup crew. Combined, these changes result in a 3.00 FTE increase to the division.

Solid Waste Operations made several minor administrative payroll allocation adjustments (decrease of 0.09 FTE) to scale house technician positions and transferred 2.00 FTE out, one each to Resource Conservation and Recycling and Solid Waste Compliance and Cleanup. These transfers and adjustments result in a decrease of 2.09 FTE net change in the division.

### **Materials and services**

Materials and services are budgeted to increase by approximately 6.0 percent (\$2.7 million) from the FY 2015-16 budget. This increase is due primarily to major maintenance costs and cost of living increases in the contracts for processing, transporting, and landfilling wasted driven by tonnage increases at Metro transfer stations.

### **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 \$3.5 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 (\$1.0 Million) and the St. Johns Landfill Remediation project (\$0.4 million).

### **Transfers**

Transfers to other funds include internal service charges for central services and for Geographic Information System services provided by the Research Center. The FY 2016-17 budget includes an Interfund Loan transfer (\$2.0 million) to the General Asset Management Fund for several Metro Regional Center facility renewal projects including a roof replacement, building envelope repairs, air handlers and security system. The loan will be repaid over a 10 year period.

**Contingency**

The total Solid Waste Fund contingency for FY 2016-17 is \$15.0 million. The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2016-17 the operating contingency, is budgeted at \$2.0 million. The remaining contingency of \$13.0 million consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

**ENDING FUND BALANCE**

The unappropriated ending fund balance of \$28.8 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 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Revenue Fund Resources</b>							
<i><b>Beginning Fund Balance</b></i>							
33,279,378	36,376,777	36,652,086	340000	Fund Bal-Unassigned/Undesignated	40,549,083		
6,691,989	6,593,046	5,741,511	340600	Fund Bal-Dsg Closure	6,015,085		
-	149,500	-	341500	Fund Bal-Dsg PERS	-		
<b>39,971,367</b>	<b>43,119,323</b>	<b>42,393,597</b>		<b>Total Beginning Fund Balance</b>	<b>46,564,168</b>		
<i><b>Current Revenue</b></i>							
-	-	-	405000	Excise Taxes	-		
80,000	-	-	412000	Local Grants - Direct	-		
-	-	-	414500	Government Contributions	45,000		
9,193	18,903	5,000	417000	Fines and Forfeits	5,000		
-	-	-	418000	Contract and Professional Servic	-		
-	214	950	421000	Documents and Publications	950		
1,258,608	1,361,188	1,300,000	423000	Product Sales	1,400,000		
26,613,409	29,244,568	30,009,423	430000	Disposal Fees	32,477,047		
-	133	-	430200	Disposal Fees - Unspecified	-		
20,532,795	21,298,427	22,346,193	430500	Regional System Fee	24,597,694		
2,687,309	2,902,585	2,786,208	433000	Transaction Fee - Manual	2,737,749		
274,353	287,064	302,493	433100	Transaction Fee - Automation	205,920		
6,725	5,277	-	433300	Uncovered Surcharge	-		
3,279	2,470	4,000	434000	Tire Disposal Fee	4,000		
1,091,696	1,088,049	1,260,374	434200	Organics Fee - Commercial	1,086,865		
3,736,216	3,281,502	3,800,579	434300	Organics Fee - Residential	3,440,738		
349,264	711,270	333,696	434500	Yard Debris Disposal Fee	736,930		
56,894	62,010	62,052	435000	Orphan Site Account Fee	66,815		
479,551	527,104	529,832	435500	DEQ Promotion Fee	868,591		
7,469	7,095	31,913	436000	RefrigerationUnit Disposal Fee	31,913		
135,727	139,052	120,000	436500	H2W Disposal Fee	120,000		
-	35	-	436800	Paint Recycling Fees	-		
1,131,360	1,521,211	1,300,000	436900	Paint Care Revenue	1,500,000		
80,378	101,426	80,000	437000	Conditionally Exempt Gen. Fees	80,000		
136	-	-	440000	Salvage Revenue	-		
14,100	22,200	15,000	441000	Franchise Fees	15,000		
-	-	-	442000	Natural Gas Recovery Revenue	-		
23	116	-	460000	Administrative Fees	-		
5	-	-	463500	Exhibit Shows	-		
18,041	77,970	-	464500	Reimbursed Services	-		
8,059	2,165	-	464900	Reimbursed Labor	-		
1,280	3,417	-	465000	Miscellaneous Charges for Svc	-		
242,165	189,376	314,960	470000	Interest on Investments	452,722		
1,134	24,593	-	471900	Unrealized Gain/Loss -FMV Adj	-		

## Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Revenue Fund Resources</b>							
3,058	2,262	-	480000	Cash Over and Short	-		
51,139	17,333	-	481000	Sale of Capital Assets	-		
412	89	-	482000	Program Income	-		
14,714	9,390	22,000	489000	Miscellaneous Revenue	22,000		
2,326	12,799	50,000	489100	Refunds/Reimbursements	50,000		
<b>58,890,818</b>	<b>62,921,295</b>	<b>64,674,673</b>		<b>Total Current Revenue</b>	<b>69,944,934</b>		
<i><b>Interfund Transfers</b></i>							
-	-	-	496000	Interfund Loan - Principal	433,000		
-	3,750	16,140	496500	Interfund Loan - Interest	42,280		
88,226	138,777	80,502	497000	Transfer of Resources	205,642		
75,504	58,951	60,514	498000	Transfer for Direct Costs	17,310		
<b>163,730</b>	<b>201,478</b>	<b>157,156</b>		<b>Total Interfund Transfers</b>	<b>698,232</b>		
<b>\$99,025,915</b>	<b>\$106,242,096</b>	<b>\$107,225,426</b>		<b>TOTAL RESOURCES</b>	<b>\$117,207,334</b>		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Solid Waste Operating Account</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
3,646,350	4,074,057	5,196,564	501000	Reg Employees-Full Time-Exempt	5,609,498		
2,279,263	2,386,563	2,314,869	501500	Reg Empl-Full Time-Non-Exempt	2,775,423		
242,684	222,779	140,078	502000	Reg Employees-Part Time-Exempt	85,154		
511,061	499,698	473,031	502500	Reg Empl-Part Time-Non-Exempt	480,606		
295,898	349,100	392,123	503000	Temporary Employees - Hourly	411,730		
30,976	39,969	167,405	508000	Overtime	175,774		
4,705	4,985	-	508600	Mobile Comm Allowance	-		
582,570	628,417	672,986	511000	Fringe - Payroll Taxes	744,335		
942,315	993,794	1,174,515	512000	Fringe - Retirement PERS	1,219,346		
1,218,157	1,354,938	1,667,910	513000	Fringe - Health and Welfare	1,720,973		
6,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
22,076	24,598	16,415	514000	Fringe - Unemployment	10,245		
31,073	32,228	32,044	515000	Fringe - Other Benefits	35,774		
-	73,990	120,033	519000	Pension Oblig Bonds Contrib	176,455		
14,775	14,499	-	519500	Fringe - Insurance - Opt Out	-		
<b>9,827,902</b>	<b>10,705,616</b>	<b>12,367,973</b>		<b>Total Personnel Services</b>	<b>13,445,313</b>		
<i><b>Materials and Services</b></i>							
46,302	47,336	66,300	520100	Office Supplies	71,138		
73,210	30,737	20,200	520110	Computer Equipment	26,200		
3,660	6,035	750	520120	Meetings Expenditures	750		
6,735	588	11,500	520130	Postage	11,500		
1,611	3,784	-	520140	OfficeSupply-PromoandConsult Sup	-		
658,078	954,199	712,800	520500	Operating Supplies	915,700		
79,454	129,118	-	520510	Operating Supplies - Small Tools, Equip	-		
1,269	347	-	520520	Operating Supplies - Audio Visual	-		
1,037	1,208	-	520540	Operating Supplies - Medical and Veterinary	-		
122	613	600	520550	Operating Supplies - Telecommunications	1,600		
-	25	-	520560	Operating Supplies - Tickets	-		
-	1,045	-	520570	Operating Supplies - Production	-		
15,825	31,835	-	520580	Operating Supplies - Uniforms	-		
897	183	13,300	521000	Subscriptions and Dues	12,828		
18,852	22,975	14,400	521100	Membership and Professional Dues	18,450		
4,616	3,228	-	521200	Publications and Subscriptions	-		
2,485,273	2,155,240	2,696,311	521300	Fuels - Waste Transport	2,771,572		
49,151	42,130	61,300	521400	Fuels and Lubricants - General	61,300		
7,650	9,657	272,900	521500	Maintenance and Repairs Supplies	237,400		
1,385	50	-	521510	Maintenance and Repairs Supplies - Technology	-		
11,548	6,313	-	521520	Maintenance and Repairs Supplies - Building	-		
1,664	15,510	-	521521	Maintenance and Repairs Supplies - HVAC	-		

# Solid Waste Revenue Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account</b>							
245	6,913	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
369	69	-	521530	Maintenance and Repairs Supplies - Custodial	-		
21,934	7,524	-	521540	Maintenance and Repairs Supplies - Electrical	-		
12,823	4,294	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
48,005	85,911	-	521560	Maintenance and Repairs Supplies - Equipment	-		
10,140	12,852	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000		
194	-	-	521580	Maintenance and Repairs Supplies - Security	-		
2,299	1,380	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
29,190	18,867	25,000	522500	Retail	25,000		
1,846,146	2,244,399	3,791,550	524000	Contracted Professional Svcs	3,648,875		
1,310	601	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
5,686	6,978	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
65,435	11,133	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	50,000		
20,503	5,215	-	524050	Contracted Prof Svcs - Advertising	2,500		
10,071	770	-	524060	Contracted Prof Svcs - Information Technology Services	-		
204,785	49,388	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
3,314	1,471	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	568	-	524500	Marketing Expenditures	-		
366	-	-	524510	Sales and Marketing Contract	-		
57,645	114,577	88,000	524600	Sponsorship Expenditures	72,000		
4,000	-	-	524710	Marketing Incentives	-		
3,748	8,442	-	525000	Contracted Property Services	-		
9,577	3,575	124,300	525100	Utility Services	124,304		
2,884	-	-	525110	Utility Services - Internet	-		
35,414	35,829	-	525120	Utility Services - Telecommunications	-		
54,473	53,894	-	525130	Utility Services - Electricity	-		
11,364	7,815	-	525140	Utility Services - Natural Gas	-		
92,407	126,526	88,000	525150	Utility Services - Sanitation and Refuse Removal	138,000		
16,371	25,802	-	525160	Utility Services - Water and Sewer	-		
26,022	25,310	28,000	525500	Cleaning Services	25,000		
12,063	4,082	329,800	526000	Maintenance and Repair Services	287,800		
18,898	67,072	-	526010	Maintenance and Repair Services - Building	-		
4,115	10,270	-	526012	Maintenance and Repair Services - Electricity	-		
16,034	37,370	-	526014	Maintenance and Repair Services - HVAC	-		
171	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
103,922	123,413	-	526020	Maintenance and Repair Services - Equipment	-		
41,350	48,993	-	526030	Maintenance and Repair Services - Grounds	-		
1,667	590	-	526040	Maintenance and Repair Services - Technology	-		
10,968	16,149	-	526050	Maintenance and Repair Services - Vehicles	-		
-	1,641	-	526060	Maintenance and Repair Services - Safety	-		
1,500	5,376	-	526300	Software Maintenance	17,500		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Operating Account</b>								
4,231	3,962	174,400	526500	Rentals		171,900		
108,756	117,310	-	526510	Rentals - Building		-		
8,911	2,708	-	526520	Rentals - Equipment		-		
1,505	1,505	-	526530	Rentals - Office Equipment		-		
1,495	155	7,500	526540	Rentals - Vehicle		-		
8,645	10,260	2,300	526560	Rentals - Parking Space		2,300		
73,881	37,866	251,250	528000	Other Purchased Services		289,160		
-	360	-	528020	Other Purchased Services - Audio Visual		-		
2,762	14,280	2,300	528030	Other Purchased Services - Delivery, Shipping and Courier		10,000		
6,579	-	-	528040	Other Purchased Services - Meeting Planner		-		
40	-	-	528060	Other Purchased Services - EMT and Medical		-		
95	-	-	528095	Other Purchased Services - Physical Capacity Testing		-		
142,974	172,039	11,000	528210	Credit Card Fees		11,000		
486,548	654,002	480,000	528300	Other Purchased Services - Temporary Help Services		630,000		
106,081	126,619	177,300	528400	Other Purchased Services - Printing and Graphics		97,300		
-	51	-	529000	Operations Contracts		-		
9,205,932	9,621,773	9,842,258	529300	Disposal Fees - Landfill		9,553,245		
804,224	844,275	952,000	529400	Special Waste Disposal Fees		921,200		
7,710,659	8,598,225	8,699,180	529500	Waste Transport		9,430,737		
7,371,894	8,259,257	8,459,379	529600	Transfer Station Operations		9,603,205		
4,346,184	3,865,372	4,434,532	529700	Organics Processing Fees		3,743,867		
144,105	97,950	452,632	530000	Payments to Other Agencies		644,184		
397,438	438,603	-	530010	License and Permit Fees		-		
508	520	500	531000	Taxes (Non-Payroll)		500		
1,657,060	2,695,988	3,216,600	531500	Grants to Other Governments		3,576,500		
-	-	7,000	531800	Contributions to Other Govt		-		
10,000	25,000	130,000	544500	Grants and Loans		110,000		
18,828	5,995	-	544600	Intra-Metro Grants		-		
1,946	3,407	29,900	545000	Travel		29,950		
13,844	22,223	10,000	545100	Travel and Lodging		10,000		
4,869	4,790	-	545200	Mileage, Taxi and Parking		-		
3,501	6,089	-	545300	Meals and Entertainment		3,000		
10,558	15,631	55,140	545500	Staff Development		68,346		
16,979	22,162	5,000	545510	Tuition Reimbursement		5,000		
26,124	18,655	12,500	545520	Conference Fees		18,000		
5	-	-	548000	Fee Reimbursements		-		
365	1,359	-	549000	Miscellaneous Expenditures		-		
<b>38,973,275</b>	<b>42,325,603</b>	<b>45,808,682</b>		<b>Total Materials and Services</b>		<b>47,449,811</b>		
<b>\$48,801,177</b>	<b>\$53,031,218</b>	<b>\$58,176,655</b>		<b>TOTAL REQUIREMENTS</b>		<b>\$60,895,124</b>		

## Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Solid Waste Operating Account (Finance and Regulatory Services)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
274,926	342,615	235,364	501000	Reg Employees-Full Time-Exempt	34,828		
24,537	-	-	503000	Temporary Employees - Hourly	-		
90	-	-	508000	Overtime	-		
24,411	27,668	19,777	511000	Fringe - Payroll Taxes	2,941		
38,331	49,124	34,760	512000	Fringe - Retirement PERS	3,065		
50,954	53,404	38,880	513000	Fringe - Health and Welfare	7,656		
733	921	903	515000	Fringe - Other Benefits	145		
-	3,435	3,530	519000	Pension Oblig Bonds Contrib	696		
-	900	-	519500	Fringe - Insurance - Opt Out	-		
<b>413,982</b>	<b>478,067</b>	<b>333,214</b>		<b>Total Personnel Services</b>	<b>49,331</b>		
<i><b>Materials and Services</b></i>							
5,096	43	11,900	520100	Office Supplies	12,138		
1,968	910	-	520110	Computer Equipment	-		
-	1,318	-	520120	Meetings Expenditures	-		
16	-	-	520550	Operating Supplies - Telecommunications	-		
-	-	1,400	521000	Subscriptions and Dues	1,428		
744	915	-	521100	Membership and Professional Dues	-		
11,878	156,511	222,000	524000	Contracted Professional Svcs	22,236		
50	-	-	524050	Contracted Prof Svcs - Advertising	-		
-	-	200	525100	Utility Services	204		
-	199	-	525120	Utility Services - Telecommunications	-		
918	53	500	528000	Other Purchased Services	510		
-	-	2,500	545000	Travel	2,550		
1,813	1,063	10,300	545500	Staff Development	10,506		
<b>22,482</b>	<b>161,011</b>	<b>248,800</b>		<b>Total Materials and Services</b>	<b>49,572</b>		
<b>\$436,464</b>	<b>\$639,078</b>	<b>\$582,014</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$98,903</b>		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Operating Account (Property and Environmental Services)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
3,371,424	3,731,442	4,961,200	501000	Reg Employees-Full Time-Exempt	5,574,670		
2,279,263	2,386,563	2,314,869	501500	Reg Empl-Full Time-Non-Exempt	2,775,423		
242,684	222,779	140,078	502000	Reg Employees-Part Time-Exempt	85,154		
511,061	499,698	473,031	502500	Reg Empl-Part Time-Non-Exempt	480,606		
271,360	349,100	392,123	503000	Temporary Employees - Hourly	411,730		
30,886	39,969	167,405	508000	Overtime	175,774		
4,705	4,985	-	508600	Mobile Comm Allowance	-		
558,159	600,749	653,209	511000	Fringe - Payroll Taxes	741,394		
903,984	944,670	1,139,755	512000	Fringe - Retirement PERS	1,216,281		
1,167,203	1,301,534	1,629,030	513000	Fringe - Health and Welfare	1,713,317		
6,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
22,076	24,598	16,415	514000	Fringe - Unemployment	10,245		
30,339	31,307	31,141	515000	Fringe - Other Benefits	35,629		
-	70,555	116,503	519000	Pension Oblig Bonds Contrib	175,759		
14,775	13,599	-	519500	Fringe - Insurance - Opt Out	-		
<b>9,413,920</b>	<b>10,227,549</b>	<b>12,034,759</b>		<b>Total Personnel Services</b>	<b>13,395,982</b>		
<i><b>Materials and Services</b></i>							
41,206	47,293	54,400	520100	Office Supplies	59,000		
71,242	29,828	20,200	520110	Computer Equipment	26,200		
3,660	4,718	750	520120	Meetings Expenditures	750		
6,735	588	11,500	520130	Postage	11,500		
1,611	3,784	-	520140	OfficeSupply-PromoandConsult Sup	-		
658,078	954,199	712,800	520500	Operating Supplies	915,700		
79,454	129,118	-	520510	Operating Supplies - Small Tools, Equip	-		
1,269	347	-	520520	Operating Supplies - Audio Visual	-		
1,037	1,208	-	520540	Operating Supplies - Medical and Veterinary	-		
107	613	600	520550	Operating Supplies - Telecommunications	1,600		
-	25	-	520560	Operating Supplies - Tickets	-		
-	1,045	-	520570	Operating Supplies - Production	-		
15,825	31,835	-	520580	Operating Supplies - Uniforms	-		
897	183	11,900	521000	Subscriptions and Dues	11,400		
18,108	22,060	14,400	521100	Membership and Professional Dues	18,450		
4,616	3,228	-	521200	Publications and Subscriptions	-		
2,485,273	2,155,240	2,696,311	521300	Fuels - Waste Transport	2,771,572		
49,151	42,130	61,300	521400	Fuels and Lubricants - General	61,300		
7,650	9,657	272,900	521500	Maintenance and Repairs Supplies	237,400		
1,385	50	-	521510	Maintenance and Repairs Supplies - Technology	-		
11,548	6,313	-	521520	Maintenance and Repairs Supplies - Building	-		
1,664	15,510	-	521521	Maintenance and Repairs Supplies - HVAC	-		

## Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Operating Account (Property and Environmental Services)</b>							
245	6,913	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
369	69	-	521530	Maintenance and Repairs Supplies - Custodial	-		
21,934	7,524	-	521540	Maintenance and Repairs Supplies - Electrical	-		
12,823	4,294	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
48,005	85,911	-	521560	Maintenance and Repairs Supplies - Equipment	-		
10,140	12,852	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000		
194	-	-	521580	Maintenance and Repairs Supplies - Security	-		
2,299	1,380	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
29,190	18,867	25,000	522500	Retail	25,000		
1,834,268	2,087,888	3,569,550	524000	Contracted Professional Svcs	3,626,639		
1,310	601	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
5,686	6,978	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
65,435	11,133	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	50,000		
20,453	5,215	-	524050	Contracted Prof Svcs - Advertising	2,500		
10,071	770	-	524060	Contracted Prof Svcs - Information Technology Services	-		
204,785	49,388	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
3,314	1,471	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	568	-	524500	Marketing Expenditures	-		
366	-	-	524510	Sales and Marketing Contract	-		
57,645	114,577	88,000	524600	Sponsorship Expenditures	72,000		
4,000	-	-	524710	Marketing Incentives	-		
3,748	8,442	-	525000	Contracted Property Services	-		
9,577	3,575	124,100	525100	Utility Services	124,100		
2,884	-	-	525110	Utility Services - Internet	-		
35,414	35,631	-	525120	Utility Services - Telecommunications	-		
54,473	53,894	-	525130	Utility Services - Electricity	-		
11,364	7,815	-	525140	Utility Services - Natural Gas	-		
92,407	126,526	88,000	525150	Utility Services - Sanitation and Refuse Removal	138,000		
16,371	25,802	-	525160	Utility Services - Water and Sewer	-		
26,022	25,310	28,000	525500	Cleaning Services	25,000		
12,063	4,082	329,800	526000	Maintenance and Repair Services	287,800		
18,898	67,072	-	526010	Maintenance and Repair Services - Building	-		
4,115	10,270	-	526012	Maintenance and Repair Services - Electricity	-		
16,034	37,370	-	526014	Maintenance and Repair Services - HVAC	-		
171	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
103,922	123,413	-	526020	Maintenance and Repair Services - Equipment	-		
41,350	48,993	-	526030	Maintenance and Repair Services - Grounds	-		
1,667	590	-	526040	Maintenance and Repair Services - Technology	-		
10,968	16,149	-	526050	Maintenance and Repair Services - Vehicles	-		
-	1,641	-	526060	Maintenance and Repair Services - Safety	-		
1,500	5,376	-	526300	Software Maintenance	17,500		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Operating Account (Property and Environmental Services)</b>							
4,231	3,962	174,400	526500	Rentals	171,900		
108,756	117,310	-	526510	Rentals - Building	-		
8,911	2,708	-	526520	Rentals - Equipment	-		
1,505	1,505	-	526530	Rentals - Office Equipment	-		
1,495	155	7,500	526540	Rentals - Vehicle	-		
8,645	10,260	2,300	526560	Rentals - Parking Space	2,300		
72,963	37,813	250,750	528000	Other Purchased Services	288,650		
-	360	-	528020	Other Purchased Services - Audio Visual	-		
2,762	14,280	2,300	528030	Other Purchased Services - Delivery, Shipping and Courier	10,000		
6,579	-	-	528040	Other Purchased Services - Meeting Planner	-		
40	-	-	528060	Other Purchased Services - EMT and Medical	-		
95	-	-	528095	Other Purchased Services - Physical Capacity Testing	-		
142,974	172,039	11,000	528210	Credit Card Fees	11,000		
486,548	654,002	480,000	528300	Other Purchased Services - Temporary Help Services	630,000		
106,081	126,619	177,300	528400	Other Purchased Services - Printing and Graphics	97,300		
-	51	-	529000	Operations Contracts	-		
9,205,932	9,621,773	9,842,258	529300	Disposal Fees - Landfill	9,553,245		
804,224	844,275	952,000	529400	Special Waste Disposal Fees	921,200		
7,710,659	8,598,225	8,699,180	529500	Waste Transport	9,430,737		
7,371,894	8,259,257	8,459,379	529600	Transfer Station Operations	9,603,205		
4,346,184	3,865,372	4,434,532	529700	Organics Processing Fees	3,743,867		
144,105	97,950	452,632	530000	Payments to Other Agencies	644,184		
397,438	438,603	-	530010	License and Permit Fees	-		
508	520	500	531000	Taxes (Non-Payroll)	500		
1,657,060	2,695,988	3,216,600	531500	Grants to Other Governments	3,576,500		
-	-	7,000	531800	Contributions to Other Govt	-		
10,000	25,000	130,000	544500	Grants and Loans	110,000		
18,828	5,995	-	544600	Intra-Metro Grants	-		
1,946	3,407	27,400	545000	Travel	27,400		
13,844	22,223	10,000	545100	Travel and Lodging	10,000		
4,869	4,790	-	545200	Mileage, Taxi and Parking	-		
3,501	6,089	-	545300	Meals and Entertainment	3,000		
8,745	14,568	44,840	545500	Staff Development	57,840		
16,979	22,162	5,000	545510	Tuition Reimbursement	5,000		
26,124	18,655	12,500	545520	Conference Fees	18,000		
5	-	-	548000	Fee Reimbursements	-		
365	1,359	-	549000	Miscellaneous Expenditures	-		
<b>38,950,792</b>	<b>42,164,591</b>	<b>45,559,882</b>	<b>Total Materials and Services</b>		<b>47,400,239</b>		
<b>\$48,364,713</b>	<b>\$52,392,140</b>	<b>\$57,594,641</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$60,796,221</b>		

## Solid Waste Revenue Fund

				<i>For Information Only</i>			
FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account (PES - Administration)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
429,056	424,918	486,264	501000	Reg Employees-Full Time-Exempt	803,414		
108,592	104,703	184,552	501500	Reg Empl-Full Time-Non-Exempt	260,070		
43,375	46,445	60,769	502000	Reg Employees-Part Time-Exempt	-		
-	4,694	-	503000	Temporary Employees - Hourly	-		
919	3,182	-	508000	Overtime	-		
46,174	45,892	61,516	511000	Fringe - Payroll Taxes	89,699		
75,152	79,096	108,219	512000	Fringe - Retirement PERS	144,282		
65,264	97,228	143,855	513000	Fringe - Health and Welfare	195,187		
1,826	1,587	2,895	515000	Fringe - Other Benefits	4,250		
-	5,604	10,973	519000	Pension Oblig Bonds Contrib	21,270		
3,375	1,800	-	519500	Fringe - Insurance - Opt Out	-		
<b>773,732</b>	<b>815,149</b>	<b>1,059,043</b>		<b>Total Personnel Services</b>	<b>1,518,172</b>		
<i>Materials and Services</i>							
17	691	-	520100	Office Supplies	8,500		
-	1,232	-	520110	Computer Equipment	-		
545	89	-	520120	Meetings Expenditures	-		
-	24,975	-	520500	Operating Supplies	-		
150	-	-	521000	Subscriptions and Dues	-		
75	1,393	-	521100	Membership and Professional Dues	-		
484	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
-	515	-	526040	Maintenance and Repair Services - Technology	-		
-	-	-	528000	Other Purchased Services	6,000		
209	2,799	-	545100	Travel and Lodging	-		
884	80	-	545200	Mileage, Taxi and Parking	-		
213	693	-	545300	Meals and Entertainment	-		
710	1,706	-	545500	Staff Development	5,500		
-	343	-	545520	Conference Fees	-		
<b>3,288</b>	<b>34,516</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>20,000</b>		
<b>\$777,020</b>	<b>\$849,665</b>	<b>\$1,059,043</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,538,172</b>		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Solid Waste Operating Account (PES - Solid Waste Compliance and Cleanup)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
443,349	532,883	1,052,777	501000	Reg Employees-Full Time-Exempt	1,423,326		
60,928	62,855	64,438	501500	Reg Empl-Full Time-Non-Exempt	65,791		
120,004	83,075	-	502000	Reg Employees-Part Time-Exempt	-		
16,950	-	-	503000	Temporary Employees - Hourly	-		
44	11	-	508000	Overtime	-		
52,394	55,225	93,907	511000	Fringe - Payroll Taxes	125,540		
90,155	94,150	155,001	512000	Fringe - Retirement PERS	200,042		
117,755	129,639	202,176	513000	Fringe - Health and Welfare	244,932		
1,758	1,855	4,356	515000	Fringe - Other Benefits	5,812		
-	6,788	16,758	519000	Pension Oblig Bonds Contrib	29,784		
<b>903,337</b>	<b>966,483</b>	<b>1,589,413</b>		<b>Total Personnel Services</b>	<b>2,095,227</b>		
<i><b>Materials and Services</b></i>							
9,575	8,630	16,700	520100	Office Supplies	17,700		
39	-	2,700	520110	Computer Equipment	2,700		
615	220	-	520120	Meetings Expenditures	-		
-	20	-	520130	Postage	-		
601	1,067	1,100	520500	Operating Supplies	1,100		
14	133	-	520510	Operating Supplies - Small Tools, Equip	-		
-	121	-	520520	Operating Supplies - Audio Visual	-		
119	1,186	-	520580	Operating Supplies - Uniforms	-		
54	74	4,100	521000	Subscriptions and Dues	4,100		
3,230	3,490	-	521100	Membership and Professional Dues	-		
172	270	-	521200	Publications and Subscriptions	-		
17,831	13,087	24,200	521400	Fuels and Lubricants - General	27,200		
-	-	600	521500	Maintenance and Repairs Supplies	3,100		
-	50	-	521510	Maintenance and Repairs Supplies - Technology	-		
-	210	-	521540	Maintenance and Repairs Supplies - Electrical	-		
145	-	-	521560	Maintenance and Repairs Supplies - Equipment	-		
1,451	375	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
539,545	564,244	733,000	524000	Contracted Professional Svcs	925,239		
5,606	6,255	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
850	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
-	7,500	-	524600	Sponsorship Expenditures	-		
505	-	8,000	525100	Utility Services	8,000		
2,324	2,033	-	525120	Utility Services - Telecommunications	-		
-	746	-	525150	Utility Services - Sanitation and Refuse Removal	-		
3,617	20	23,600	526000	Maintenance and Repair Services	23,600		

## Solid Waste Revenue Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account (PES - Solid Waste Compliance and Cleanup)</b>							
171	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
2,785	5,026	-	526050	Maintenance and Repair Services - Vehicles	-		
-	1,516	-	526510	Rentals - Building	-		
976	-	-	526540	Rentals - Vehicle	-		
6,840	6,840	-	526560	Rentals - Parking Space	-		
8,456	2,475	9,750	528000	Other Purchased Services	22,750		
1,586	154	-	528400	Other Purchased Services - Printing and Graphics	-		
16,743	21,715	25,100	529300	Disposal Fees - Landfill	37,100		
902	-	7,900	545000	Travel	7,900		
1,240	519	-	545100	Travel and Lodging	-		
165	14	-	545200	Mileage, Taxi and Parking	-		
406	140	-	545300	Meals and Entertainment	3,000		
-	1,463	5,200	545500	Staff Development	5,200		
-	1,348	-	545510	Tuition Reimbursement	-		
1,130	490	-	545520	Conference Fees	-		
<b>627,694</b>	<b>651,434</b>	<b>861,950</b>	<b>Total Materials and Services</b>		<b>1,088,689</b>		
<b>\$1,531,030</b>	<b>\$1,617,917</b>	<b>\$2,451,363</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$3,183,916</b>		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
<b>Solid Waste Operating Account (PES - Solid Waste Operations)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
1,370,277	1,435,330	1,995,572	501000	Reg Employees-Full Time-Exempt	1,604,546		
1,898,536	2,058,462	1,869,097	501500	Reg Empl-Full Time-Non-Exempt	2,223,263		
457,346	441,704	339,537	502500	Reg Empl-Part Time-Non-Exempt	342,207		
201,159	233,799	270,373	503000	Temporary Employees - Hourly	283,892		
25,462	31,724	167,405	508000	Overtime	175,774		
4,705	4,710	-	508600	Mobile Comm Allowance	-		
333,364	353,719	343,396	511000	Fringe - Payroll Taxes	341,184		
531,961	547,890	619,509	512000	Fringe - Retirement PERS	576,368		
742,115	803,402	921,416	513000	Fringe - Health and Welfare	877,432		
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
14,968	15,994	15,037	514000	Fringe - Unemployment	8,867		
22,243	23,074	16,615	515000	Fringe - Other Benefits	16,829		
-	41,429	61,229	519000	Pension Oblig Bonds Contrib	80,838		
7,800	7,500	-	519500	Fringe - Insurance - Opt Out	-		
<b>5,611,935</b>	<b>6,000,737</b>	<b>6,619,186</b>		<b>Total Personnel Services</b>	<b>6,531,200</b>		
<i><b>Materials and Services</b></i>							
22,137	31,266	29,700	520100	Office Supplies	24,800		
64,170	19,236	10,000	520110	Computer Equipment	10,000		
1,978	3,403	-	520120	Meetings Expenditures	-		
6,721	568	11,000	520130	Postage	11,000		
1,611	3,770	-	520140	OfficeSupply-PromoandConsult Sup	-		
626,481	915,446	691,900	520500	Operating Supplies	896,100		
79,440	127,111	-	520510	Operating Supplies - Small Tools, Equip	-		
1,269	226	-	520520	Operating Supplies - Audio Visual	-		
1,037	1,208	-	520540	Operating Supplies - Medical and Veterinary	-		
107	-	-	520550	Operating Supplies - Telecommunications	-		
-	25	-	520560	Operating Supplies - Tickets	-		
-	1,045	-	520570	Operating Supplies - Production	-		
15,706	30,649	-	520580	Operating Supplies - Uniforms	-		
276	20	6,600	521000	Subscriptions and Dues	6,600		
2,837	3,234	-	521100	Membership and Professional Dues	-		
3,387	1,881	-	521200	Publications and Subscriptions	-		
2,485,273	2,155,240	2,696,311	521300	Fuels - Waste Transport	2,771,572		
31,321	28,171	35,600	521400	Fuels and Lubricants - General	32,600		
7,650	9,651	272,300	521500	Maintenance and Repairs Supplies	234,300		
901	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
11,548	6,313	-	521520	Maintenance and Repairs Supplies - Building	-		
1,664	15,510	-	521521	Maintenance and Repairs Supplies - HVAC	-		

## Solid Waste Revenue Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account (PES - Solid Waste Operations)</b>							
245	2,264	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
369	69	-	521530	Maintenance and Repairs Supplies - Custodial	-		
21,934	3,114	-	521540	Maintenance and Repairs Supplies - Electrical	-		
7,762	4,294	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
46,275	85,911	-	521560	Maintenance and Repairs Supplies - Equipment	-		
8,667	12,386	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
194	-	-	521580	Maintenance and Repairs Supplies - Security	-		
2,299	1,380	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
29,190	18,867	25,000	522500	Retail	25,000		
785,755	483,839	1,038,700	524000	Contracted Professional Svcs	748,200		
1,310	601	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
80	723	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
3,000	525	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	50,000		
19,045	4,163	-	524050	Contracted Prof Svcs - Advertising	-		
1,664	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
203,935	49,388	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-		
-	1,471	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	568	-	524500	Marketing Expenditures	-		
366	-	-	524510	Sales and Marketing Contract	-		
5,000	18,565	-	524600	Sponsorship Expenditures	-		
4,000	-	-	524710	Marketing Incentives	-		
3,748	8,442	-	525000	Contracted Property Services	-		
9,071	3,575	116,100	525100	Utility Services	116,100		
2,884	-	-	525110	Utility Services - Internet	-		
31,833	32,308	-	525120	Utility Services - Telecommunications	-		
54,473	53,894	-	525130	Utility Services - Electricity	-		
11,364	7,815	-	525140	Utility Services - Natural Gas	-		
92,407	125,780	88,000	525150	Utility Services - Sanitation and Refuse Removal	138,000		
16,371	25,802	-	525160	Utility Services - Water and Sewer	-		
26,022	25,310	28,000	525500	Cleaning Services	25,000		
8,446	4,062	303,700	526000	Maintenance and Repair Services	261,700		
18,898	67,072	-	526010	Maintenance and Repair Services - Building	-		
4,115	10,270	-	526012	Maintenance and Repair Services - Electricity	-		
16,034	37,370	-	526014	Maintenance and Repair Services - HVAC	-		
102,876	123,381	-	526020	Maintenance and Repair Services - Equipment	-		
41,350	48,993	-	526030	Maintenance and Repair Services - Grounds	-		
1,667	-	-	526040	Maintenance and Repair Services - Technology	-		
8,167	10,858	-	526050	Maintenance and Repair Services - Vehicles	-		
-	1,641	-	526060	Maintenance and Repair Services - Safety	-		
-	2,316	-	526300	Software Maintenance	-		

# Solid Waste Revenue Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account (PES - Solid Waste Operations)</b>								
2,111	1,827	169,400	526500	Rentals		166,400		
108,756	115,794	-	526510	Rentals - Building		-		
8,911	2,708	-	526520	Rentals - Equipment		-		
1,505	1,505	-	526530	Rentals - Office Equipment		-		
318	155	-	526540	Rentals - Vehicle		-		
1,140	1,140	-	526560	Rentals - Parking Space		-		
23,060	25,229	226,000	528000	Other Purchased Services		236,000		
-	360	-	528020	Other Purchased Services - Audio Visual		-		
1,613	14,171	2,300	528030	Other Purchased Services - Delivery, Shipping and Courier		10,000		
6,579	-	-	528040	Other Purchased Services - Meeting Planner		-		
40	-	-	528060	Other Purchased Services - EMT and Medical		-		
95	-	-	528095	Other Purchased Services - Physical Capacity Testing		-		
142,974	172,039	11,000	528210	Credit Card Fees		11,000		
486,548	654,002	480,000	528300	Other Purchased Services - Temporary Help Services		630,000		
16,900	35,847	4,300	528400	Other Purchased Services - Printing and Graphics		4,300		
-	51	-	529000	Operations Contracts		-		
9,189,189	9,600,057	9,817,158	529300	Disposal Fees - Landfill		9,516,145		
804,224	844,275	952,000	529400	Special Waste Disposal Fees		921,200		
7,710,659	8,598,225	8,699,180	529500	Waste Transport		9,430,737		
7,371,894	8,259,257	8,459,379	529600	Transfer Station Operations		9,603,205		
4,346,184	3,865,372	4,434,532	529700	Organics Processing Fees		3,743,867		
17,500	28,666	452,632	530000	Payments to Other Agencies		644,184		
397,438	438,603	-	530010	License and Permit Fees		-		
508	520	500	531000	Taxes (Non-Payroll)		500		
1,044	3,407	19,500	545000	Travel		19,500		
7,845	13,473	-	545100	Travel and Lodging		-		
3,261	2,883	-	545200	Mileage, Taxi and Parking		-		
2,041	4,301	-	545300	Meals and Entertainment		-		
7,085	6,157	39,640	545500	Staff Development		37,140		
16,979	20,814	-	545510	Tuition Reimbursement		-		
11,852	11,218	-	545520	Conference Fees		-		
5	-	-	548000	Fee Reimbursements		-		
389	1,359	-	549000	Miscellaneous Expenditures		-		
<b>35,644,978</b>	<b>37,354,403</b>	<b>39,170,432</b>		<b>Total Materials and Services</b>		<b>40,325,150</b>		
<b>\$41,256,913</b>	<b>\$43,355,140</b>	<b>\$45,789,618</b>		<b>TOTAL REQUIREMENTS</b>		<b>\$46,856,350</b>		

# Solid Waste Revenue Fund

				<i>For Information Only</i>			
FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account (PES - Resource Conservation Recycling)</b>							
<b>Expenditures</b>							
<i>Personnel Services</i>							
1,128,743	1,338,311	1,426,587	501000	Reg Employees-Full Time-Exempt	1,743,384		
211,207	160,543	196,782	501500	Reg Empl-Full Time-Non-Exempt	226,299		
79,305	93,259	79,309	502000	Reg Employees-Part Time-Exempt	85,154		
53,715	57,994	133,494	502500	Reg Empl-Part Time-Non-Exempt	138,399		
53,252	110,607	121,750	503000	Temporary Employees - Hourly	127,838		
4,461	5,052	-	508000	Overtime	-		
-	275	-	508600	Mobile Comm Allowance	-		
126,227	145,912	154,390	511000	Fringe - Payroll Taxes	184,971		
206,716	223,534	257,026	512000	Fringe - Retirement PERS	295,589		
242,069	271,264	361,583	513000	Fringe - Health and Welfare	395,766		
4,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
7,108	8,604	1,378	514000	Fringe - Unemployment	1,378		
4,513	4,792	7,275	515000	Fringe - Other Benefits	8,738		
-	16,733	27,543	519000	Pension Oblig Bonds Contrib	43,867		
3,600	4,299	-	519500	Fringe - Insurance - Opt Out	-		
<b>2,124,916</b>	<b>2,445,180</b>	<b>2,767,117</b>		<b>Total Personnel Services</b>	<b>3,251,383</b>		
<i>Materials and Services</i>							
9,476	6,705	8,000	520100	Office Supplies	8,000		
7,034	9,360	7,500	520110	Computer Equipment	13,500		
522	1,005	750	520120	Meetings Expenditures	750		
14	-	500	520130	Postage	500		
-	14	-	520140	OfficeSupply-PromoandConsult Sup	-		
30,996	12,710	19,800	520500	Operating Supplies	18,500		
-	1,873	-	520510	Operating Supplies - Small Tools, Equip	-		
-	613	600	520550	Operating Supplies - Telecommunications	1,600		
418	89	1,200	521000	Subscriptions and Dues	700		
11,966	13,943	14,400	521100	Membership and Professional Dues	18,450		
1,058	1,077	-	521200	Publications and Subscriptions	-		
-	873	1,500	521400	Fuels and Lubricants - General	1,500		
-	6	-	521500	Maintenance and Repairs Supplies	-		
-	4,649	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
-	4,200	-	521540	Maintenance and Repairs Supplies - Electrical	-		
5,061	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
1,585	-	-	521560	Maintenance and Repairs Supplies - Equipment	-		
22	90	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000		
508,968	1,039,805	1,797,850	524000	Contracted Professional Svcs	1,953,200		
62,435	10,608	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
1,408	1,052	-	524050	Contracted Prof Svcs - Advertising	2,500		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Operating Account (PES - Resource Conservation Recycling)</b>							
8,406	770	-	524060	Contracted Prof Svcs - Information Technology Services	-		
3,314	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
52,645	88,512	88,000	524600	Sponsorship Expenditures	72,000		
1,258	1,289	-	525120	Utility Services - Telecommunications	-		
-	-	2,500	526000	Maintenance and Repair Services	2,500		
1,046	32	-	526020	Maintenance and Repair Services - Equipment	-		
-	75	-	526040	Maintenance and Repair Services - Technology	-		
16	266	-	526050	Maintenance and Repair Services - Vehicles	-		
1,500	3,060	-	526300	Software Maintenance	17,500		
2,120	2,135	5,000	526500	Rentals	5,500		
201	-	7,500	526540	Rentals - Vehicle	-		
665	2,280	2,300	526560	Rentals - Parking Space	2,300		
41,447	10,109	15,000	528000	Other Purchased Services	23,900		
1,148	109	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
0	(0)	-	528210	Credit Card Fees	-		
87,594	90,618	173,000	528400	Other Purchased Services - Printing and Graphics	93,000		
126,605	69,283	-	530000	Payments to Other Agencies	-		
1,657,060	2,695,988	3,216,600	531500	Grants to Other Governments	3,576,500		
-	-	7,000	531800	Contributions to Other Govt	-		
10,000	25,000	130,000	544500	Grants and Loans	110,000		
18,828	5,995	-	544600	Intra-Metro Grants	-		
4,550	5,432	10,000	545100	Travel and Lodging	10,000		
559	1,813	-	545200	Mileage, Taxi and Parking	-		
842	955	-	545300	Meals and Entertainment	-		
950	5,241	-	545500	Staff Development	10,000		
-	-	5,000	545510	Tuition Reimbursement	5,000		
13,142	6,604	12,500	545520	Conference Fees	18,000		
(25)	-	-	549000	Miscellaneous Expenditures	-		
<b>2,674,833</b>	<b>4,124,238</b>	<b>5,527,500</b>		<b>Total Materials and Services</b>	<b>5,966,400</b>		
<b>\$4,799,750</b>	<b>\$6,569,418</b>	<b>\$8,294,617</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$9,217,783</b>		

## Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste Landfill Closure</b>							
				<i>Materials and Services</i>			
77,578	101,973	48,500	524000	Contracted Professional Svcs	48,500		
49,259	14,109	-	530000	Payments to Other Agencies	-		
<b>126,837</b>	<b>116,082</b>	<b>48,500</b>		<b>Total Materials and Services</b>	<b>48,500</b>		
				<i>Capital Outlay</i>			
12,722	-	550,000	571000	Improve-Other than Bldg	550,000		
-	-	45,000	574000	Equipment and Vehicles	75,000		
<b>12,722</b>	<b>-</b>	<b>595,000</b>		<b>Total Capital Outlay</b>	<b>625,000</b>		
<b>\$139,559</b>	<b>\$116,082</b>	<b>\$643,500</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$673,500</b>		
<b>Solid Waste Renewal and Replacement</b>							
				<i>Materials and Services</i>			
-	-	-	524000	Contracted Professional Svcs	250,000		
47,658	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
2,547	-	-	526014	Maintenance and Repair Services - HVAC	-		
69,693	1,632	-	526100	Capital Maintenance - CIP	-		
29,826	210	-	526200	Capital Maintenance - Non-CIP	550,000		
1,227	-	-	528000	Other Purchased Services	-		
3,118	-	-	528400	Other Purchased Services - Printing and Graphics	-		
<b>154,068</b>	<b>1,842</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>800,000</b>		
				<i>Capital Outlay</i>			
-	-	-	571000	Improve-Other than Bldg	140,000		
-	3,340	891,000	572000	Buildings and Related	395,000		
60,751	-	121,875	574000	Equipment and Vehicles	1,375,000		
83,193	97,782	83,400	574500	Vehicles	170,050		
53,294	11,491	-	575000	Office Furn and Equip	6,000		
<b>197,238</b>	<b>112,613</b>	<b>1,096,275</b>		<b>Total Capital Outlay</b>	<b>2,086,050</b>		
<b>\$351,306</b>	<b>\$114,455</b>	<b>\$1,096,275</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$2,886,050</b>		

# Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
<b>Solid Waste General Account</b>							
<i><b>Materials and Services</b></i>							
75	-	-	520100	Office Supplies	-	-	-
250	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
3,765	838	-	524000	Contracted Professional Svcs	100,000	-	-
605	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	3,125	-	526010	Maintenance and Repair Services - Building	-	-	-
4,235	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
<b>8,930</b>	<b>3,963</b>	-		<b>Total Materials and Services</b>	<b>100,000</b>		
<i><b>Capital Outlay</b></i>							
-	118,857	-	571000	Improve-Other than Bldg	-	-	-
100,186	-	1,175,000	572000	Buildings and Related	330,000	-	-
60,992	-	225,000	574000	Equipment and Vehicles	50,000	-	-
-	-	-	574500	Vehicles	145,000	-	-
-	489,436	100,000	579000	Intangible Assets	300,000	-	-
<b>161,179</b>	<b>608,294</b>	<b>1,500,000</b>		<b>Total Capital Outlay</b>	<b>825,000</b>		
<b>\$170,108</b>	<b>\$612,256</b>	<b>\$1,500,000</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$925,000</b>		
<b>Solid Waste Revenue Fund (General Expenses)</b>							
<i><b>Interfund Transfers</b></i>							
4,580,512	4,899,722	5,260,027	580000	Transfer for Indirect Costs	5,150,099	-	-
-	149,500	103,110	581000	Transfer of Resources	23,100	-	-
1,863,929	381,002	712,884	582000	Transfer for Direct Costs	888,607	-	-
-	1,500,000	1,728,000	586900	Internal Loan Advances	2,000,000	-	-
<b>6,444,441</b>	<b>6,930,224</b>	<b>7,804,021</b>		<b>Total Interfund Transfers</b>	<b>8,061,806</b>		
<i><b>Contingency</b></i>							
-	-	2,000,000	701002	Contingency - Operating	2,000,000	-	-
-	-	5,141,072	705000	Contingency - Landfill Closure	5,401,736	-	-
-	-	8,887,547	706000	Contingency - Renew and Replacement	7,591,280	-	-
-	-	<b>16,028,619</b>		<b>Total Contingency</b>	<b>14,993,016</b>		
<i><b>Unappropriated Fund Balance</b></i>							
9,331,030	9,263,091	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
149,500	-	-	805450	Unapp FB - PERS Reserve	-	-	-
6,593,046	6,509,762	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
27,045,747	29,665,007	21,976,356	805900	Unapp FB - Other Reserves and Designations	28,772,838	-	-
<b>43,119,323</b>	<b>45,437,860</b>	<b>21,976,356</b>		<b>Total Unappropriated Fund Balance</b>	<b>28,772,838</b>		
<b>\$49,563,764</b>	<b>\$52,368,084</b>	<b>\$45,808,996</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$51,827,660</b>		



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# Capital Improvement Plan Detail





## **Organizational unit summary 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 2016-17 through FY 2020-21, includes 183 projects with anticipated new spending of \$145.1 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 Fund Renewal and Replacement Account increases each fiscal year for existing assets. When significant new assets are added, the contribution to this fund also increases. For FY 2016-17, the increase is 3 percent.



# Information Services



## Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>GENERAL FUND RENEWAL AND REPLACEMENT</b>								
Information Technology R&R Projects < \$100,000	Various	0	362,389	349,671	524,745	573,808	130,702	1,941,315
Peoplesoft Renewal and Replacement (Incl. Carryforward)	65612	0	138,753	144,358	0	0	0	283,111
PeopleSoft Supplier Contract Management Module (CF)	65612A	0	100,000	0	0	0	0	100,000
Executive Conference Room 301	TBD	0	100,000	0	0	0	0	100,000
Website - R&R	TBD	0	0	0	264,113	0	0	264,113
Netapp 3050 (Alex) File Server	TBD	0	0	0	275,000	0	0	275,000
MRC Wiring plant (twisted copper and fiber)	TBD	0	0	0	0	190,236	0	190,236
Palo Alto Firewall - 2 count	TBD	0	0	0	0	0	120,285	120,285
<b>TOTAL GENERAL FUND RENEWAL AND REPLACEMENT</b>		<b>\$0</b>	<b>\$701,142</b>	<b>\$494,029</b>	<b>\$1,063,858</b>	<b>\$764,044</b>	<b>\$250,987</b>	<b>\$3,274,060</b>
<b>GENERAL FUND</b>								
Customer Relationship Software (CF)	65675A	29,150	100,000					129,150
<b>TOTAL GENERAL FUND</b>		<b>29,150</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,150</b>
<b>CAPITAL FUND</b>								
PCI Remediation	TBD	0	250,000	0	0	0	0	250,000
Project Management Software - Horizon II	01555	127,000	75,000	0	0	0	0	202,000
Data Storage Backup & Recovery System Update	TBD	0	250,000	0	0	0	0	250,000
<b>TOTAL CAPITAL FUND</b>		<b>127,000</b>	<b>575,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$702,000</b>
<b>TOTAL INFORMATION SERVICES</b>		<b>\$156,150</b>	<b>\$1,376,142</b>	<b>\$494,029</b>	<b>\$1,063,858</b>	<b>\$764,044</b>	<b>\$250,987</b>	<b>\$4,105,210</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>		<b>\$3,949,060</b>	<b>Total Number of Projects 12</b>					

## Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	831,142	494,029	1,063,858	764,044	250,987
Fund Balance- Reserve for One Time Expenditures	0	420,000	0	0	0	0
Interfund Transfer - SW	0	125,000	0	0	0	0
<b>Total- Information Services</b>	<b>\$0</b>	<b>\$1,376,142</b>	<b>\$494,029</b>	<b>\$1,063,858</b>	<b>\$764,044</b>	<b>\$250,987</b>

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 2016-17 through FY 2020-21 Information Services capital budget contains 12 projects; eight 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 2016-17, projects include multiple server upgrades, a new supplier contract management module and replacement of a/v equipment in a major conference room. Information Services will also be making upgrades to Metro's payment card and data storage backup systems, while continuing to lead an agency-wide migration to a Voice over Internet Protocol (VoIP) phone system. Two significant projects for customer relationship and project management software, which began in FY 2014-15, are scheduled to be implemented in FY 2016-17.

### **PROJECT FUNDING**

Projects for agency-wide applications are generally funded by cost allocation transfers from the participating funds into the General Asset Management Fund. Metro's Reserve for One-Time Expenditure is also helping fund a collection of Information Services projects including the Data Storage Backup Update, both software projects and a portion of the Payment Card System Upgrade. The rest of the Payment Card System Upgrade is funded by a loan from the Solid Waste Fund. All other projects will be funded from Metro's Renewal and Replacement account.

### **OPERATIONAL IMPACTS**

The operational impact for most of these projects is the ongoing cost to fund renewal and replacement, system support and maintenance cost. By implementing the supplier contract management module, Metro will be able to expedite the internal contract approval process and achieve other procurement efficiencies. Upgrades to the payment card and data storage system will bring the agency into compliance with current standards and prevent the risk of data loss and ensure Metro can continue facilitating credit card transactions.



# Parks and Nature



## Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>REGIONAL PARKS CAPITAL FUND</b>								
St. Johns Prairie Trail & Overlook	TBD		150,000	700,000	0	0	0	850,000
								0
<b>TOTAL REGIONAL PARKS CAPITAL FUND</b>			<b>\$0</b>	<b>\$150,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$850,000</b>
<b>PARKS GENERAL FUND RENEWAL AND REPLACEMENT</b>								
Parks R&R Projects < \$100,000	Various	0	505,813	319,325	319,325	319,325	319,325	1,783,113
VOIP Phone System Upgrade Phase I - Blue Lake/Oxbow (CF)	65701B	0	9,000	0	0	0	0	9,000
VOIP Phone System Upgrade Phase II - Blue Lake/Oxbow	65701C	0	0	25,489	0	0	0	25,489
Parks Fleet (includes CF)	TBD	0	178,117	310,014	277,668	131,405	76,615	973,819
Golf Cart path asphalt @ Glendoveer Golf	TBD	0	160,000	0	0	0	0	160,000
Gravel Trails (2 miles) @ Oxbow Park	TBD	0	252,404	0	0	0	0	252,404
Chinook Landing Asphalt Pavement	RPRR07	0	0	270,703	0	0	0	270,703
Chinook Landing Boarding Dock and Steel Pilings	RPRR06	0	0	0	0	140,599	0	140,599
<b>TOTAL PARKS GENERAL FUND RENEWAL AND REPLACEMENT</b>			<b>\$0</b>	<b>\$1,105,334</b>	<b>\$925,531</b>	<b>\$596,993</b>	<b>\$591,329</b>	<b>\$395,940</b>
<b>NATURAL AREAS FUND</b>								
Natural Areas Acquisition	TBD	102,830,000	7,000,000	5,000,000	5,000,000	0	0	119,830,000
Orenco Nature Park (Sale)	G13052	1,100,000	570,000	0	0	0	0	1,670,000
Orenco Nature Park (Bond)	G13052	0	1,100,000	0	0	0	0	1,100,000
Tualatin River Launch (Bond)	71904	200,000	400,000	0	0	0	0	600,000
Tualatin River Launch (Special/Grant)	71904	0	288,500	0	0	0	0	288,500
Riverwalk (Bond)	WF010	172,000	1,000,000	750,000	750,000	1,250,000	400,000	4,322,000
Chimney Pk Trail and Columbia Blvd Br. Xing (Bond)	BA010	350,000	300,000	1,250,000	0	0	0	1,900,000
Chehalem Ridge (Bond)	LA110	100,000	150,000	600,000	2,050,000	0	0	2,900,000
East Buttes (Bond)	LA200	30,500	100,000	245,000	1,425,000	0	0	1,800,500
Fanno Creek	TBD		225,000	25,000	550,000	0	0	800,000
Sellwood Gap	G24010	346,500	12,000	0	0	0	0	358,500
N. Columbia Slough Bridge (Bond)	TBD	50,000	80,000	0	600,000	0	0	730,000
N. Columbia Slough Bridge (Grant)	TBD	0	0	0	0	1,771,000	0	1,771,000
Marine Drive	BA020	50,000	200,000	1,000,000	1,250,000	0	0	2,500,000
<b>TOTAL NATURAL AREAS FUND</b>			<b>\$105,229,000</b>	<b>\$11,425,500</b>	<b>\$8,870,000</b>	<b>\$11,625,000</b>	<b>\$3,021,000</b>	<b>\$400,000</b>
<b>PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND</b>								
Tualatin Forest (Burlington Forest/McCarty/Ennis)	LA120	50,000	250,000	477,500	0	0	0	777,500
Killin Design & Construction	LA300	150,000	250,000	450,000	0	0	0	850,000
Newell Canyon - Design & Construction (Incl CF)	LA250	50,000	250,000	477,500	0	0	0	777,500
Chehalem Ridge (Levy)	LA110	0	25,000	0	0	0	0	25,000
East Buttes (Levy)	LA200	0	25,000	0	0	0	0	25,000
East Council Creek	TBD	0	25,000	0	0	0	0	25,000
Oxbow Park Nature Play Area	LI003	75,000	100,000	50,000	0	0	0	225,000
Oxbow Park Nature Play Area (Grant)	LI003	0	100,000	67,500	0	0	0	167,500
Blue Lake Curry Yard	LI202	0	450,000	0	0	0	0	450,000
Blue Lake Office	LI213	0	400,000	0	0	0	0	400,000
Oxbow Office	TBD	0	50,000	1,300,000	0	0	0	1,350,000
Sauvie Island Boat Dock	LI503	0	125,000	0	0	0	0	125,000
Smith and Bybee Pathway Renovations	TBD	0	0	0	100,000	0	0	100,000
Blue Lake Well Pump	LI212	0	0	0	100,000	0	0	100,000
Oxbow Park Well Pump	TBD	0	0	0	100,000	0	0	100,000
<b>TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND</b>			<b>\$325,000</b>	<b>\$2,050,000</b>	<b>\$2,822,500</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL PARKS AND NATURE</b>			<b>\$105,554,000</b>	<b>\$14,730,834</b>	<b>\$13,318,031</b>	<b>\$12,521,993</b>	<b>\$3,612,329</b>	<b>\$795,940</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>			<b>\$44,979,127</b>	<b>Total Number of Projects 32</b>				

## Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	1,105,334	925,531	596,993	591,329	395,940
Fund Balance- Capital Reserve	0	150,000	700,000	0	0	0
G.O. Bonds- Natural Areas	105,229,000	11,137,000	8,870,000	11,625,000	1,250,000	400,000
Grants / Funding From Other Agencies	0	388,500	67,500	0	1,771,000	0
Local Options Levy	50,000	1,950,000	2,755,000	300,000	0	0
<b>Total- Parks and Nature</b>		<b>\$105,279,000</b>	<b>\$14,730,834</b>	<b>\$13,318,031</b>	<b>\$12,521,993</b>	<b>\$3,612,329</b>

Parks and Nature capital projects include the acquisition of natural areas, improvements at Metro regional parks and the planning and development of new facilities for the parks system.

## OVERVIEW OF PROJECTS

### Regional Parks Capital

Regional Parks Capital includes one new project in the five-year CIP for the construction a new trail and overlook at the old St. Johns landfill site that is being restored as a natural area.

### Parks General Fund Renewal and Replacement

The CIP includes eight Parks and Natural areas renewal and replacement projects. Among the five projects scheduled to begin in FY 2016-17 are multiple fleet replacements and improvements to the trails at both Oxbow Park and Glendoveer Golf Course.

### Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy includes eight regional parks projects and 15 natural areas projects in the five-year CIP. Major projects include substantial renovations to buildings and play areas at Blue Lake and Oxbow parks. This capital plan also includes the continued acquisition of natural areas and several design and construction projects funded by the Parks and Natural Areas Local Option Levy. Natural areas projects in FY 2016-17 include the Willamette Falls Riverwalk, as well as improvements to the Chimney Park Trail and Orenco Nature Park.

## PROJECTS FUNDING

The land purchases are funded by the Natural Areas Bond Fund, while the Parks and Natural Areas Local Option Levy, periodic grants and both capital and renewal and replacement reserves provide funding for restoration, improvements and increased public access at Metro's regional parks and natural areas.

## OPERATIONAL IMPACTS

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



# Property and Environmental Services



# Total projects summary by year

## Total Project Summary with Major Funding Sources

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>CAPITAL FUND</b>								
MRC Space Plan Remodel (Includes CF)	01327	118,000	326,000	0	0	0	0	444,000
Motor Pool Fleet Vehicle (2)	70001	0	55,000	0	0	0	0	55,000
<b>TOTAL CAPITAL FUND</b>			<b>\$381,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$499,000</b>
<b>MRC GENERAL FUND RENEWAL AND REPLACEMENT</b>								
Property Services R&R Projects < \$100,000	Various	0	184,739	87,600	12,433	22,329	20,000	327,101
MRC Rooftop Airhandler RAC (Units 1-4)	TBD	0	75,000	663,434	0	0	0	738,434
MRC Rooftop Airhandler RAC (Units 1-4) Phase II	TBD	0	0	761,000	0	0	0	761,000
MRC Security System (Includes CF)	01503	0	145,600	30,000	0	0	0	175,600
PES Fleet (MRC Fleet + DAS Replacement+carryforward)	70001	0	103,630	0	0	51,409	30,655	185,694
Central Environmental System (CF)	01324	25,000	101,800	0	0	0	0	126,800
VOIP Phone System Upgrade Phase I (CF)	65701B	0	140,400	0	0	0	0	140,400
MRC Building Envelope Phase II (Loan Portion)	01325A	0	217,000	0	0	0	0	217,000
MRC Roof Phase I (General Fund CF)	01320	61,282	503,718	0	0	0	0	565,000
MRC Roof Phase II (Loan Portion)	01320A	0	607,541	0	0	0	0	607,541
Table 6 Tenant Improvements	TBD	0	280,000	0	0	0	0	280,000
VOIP Phone System Upgrade Phase II	65701C	0	0	445,132	0	0	0	445,132
MRC Daycare Carpets	TBD	0	0	0	156,600	0	0	156,600
Parking Structure Resealing	TBD	0	0	0	0	233,750	0	233,750
<b>TOTAL MRC GENERAL FUND RENEWAL AND REPLACEMENT</b>		<b>\$86,282</b>	<b>\$2,359,428</b>	<b>\$1,987,166</b>	<b>\$169,033</b>	<b>\$307,488</b>	<b>\$50,655</b>	<b>\$4,960,052</b>
<b>SOLID WASTE GENERAL ACCOUNT</b>								
Metro Central Camera Expansion	77106	100,000	25,000	0	0	0	0	125,000
Metro South Camera Expansion	77102	100,000	25,000	0	0	0	0	125,000
SW Roadmap Project (Least Cost Planning Model)	65770	150,000	300,000	0	0	0	0	450,000
Regulatory Affairs TL3 Grapple Truck	76856	0	145,000	0	0	0	0	145,000
Metro Central Stormwater Improvements	76873	0	100,000	0	0	0	0	100,000
Metro Central Organics Improvements	76872	0	230,000	0	0	0	0	230,000
<b>TOTAL SOLID WASTE GENERAL ACCOUNT</b>		<b>\$350,000</b>	<b>\$825,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,175,000</b>
<b>SOLID WASTE LANDFILL CLOSURE ACCOUNT</b>								
SILF - replace PLC and data device	77002	0	75,000	0	0	0	0	75,000
SILF - adapting flares to lower gas flow rates	77001	0	100,000	50,000	0	0	0	150,000
St. Johns Landfill - Remediation	76995	0	400,000	0	0	0	0	400,000
St. Johns - Habitat Restoration (subproject)	76995A	0	50,000	50,000	50,000	0	0	150,000
<b>TOTAL SOLID WASTE LANDFILL CLOSURE ACCOUNT</b>		<b>\$0</b>	<b>\$625,000</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,000</b>
<b>SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT</b>								
SW Renewal and Replacement Acct <\$100K	Various	30,000	136,250	160,000	300,000	282,858	379,150	1,288,258
VOIP Phone System Upgrade Phase I (cf)	65701B	0	6,000	0	0	0	0	6,000
VOIP Phone System Upgrade Phase II	65701C	0	0	14,016	0	0	0	14,016
SW Fleet (incl. carryforward)	70001	0	138,800	307,933	69,850	137,859	58,150	712,592
Metro Central - Annual Concrete Repair	77125	50,000	50,000	50,000	50,000	50,000	50,000	300,000
MSS Pit Wall Refurbishment	77111	0	110,000	0	0	0	0	110,000
Metro South Bays - 1&2 Ventilations System	76836	0	140,000	0	0	0	0	140,000
MSS HHW Roof Replacement	77110	0	155,000	0	0	0	0	155,000
2nd Floor PES Furniture Replacement	TBD	0	550,000	0	0	0	0	550,000
Metro Central - Compactor #1	TBD	0	400,000	1,000,000	0	0	0	1,400,000
Metro South - Compactor #1	TBD	0	400,000	1,000,000	0	0	0	1,400,000
Metro Central - Replace Slow Speed Shredder	76889	0	550,000	0	0	0	0	550,000
Metro Central- Conveyor #1	TBD	0	0	400,000	0	0	0	400,000
Platform Scale MCS-B	TBD	0	0	0	150,000	0	0	150,000
Metro Central - Compactor #3	TBD	0	0	0	400,000	1,000,000	0	1,400,000
Metro South - Compactor #2	TBD	0	0	0	400,000	1,000,000	0	1,400,000
Platform Scale MSS #1, 70ft	TBD	0	0	0	0	150,000	150,000	300,000
Metro Central - Conveyor #3	TBD	0	0	0	0	400,000	0	400,000
Metro Central - Compactor #2	TBD	0	0	0	0	0	1,400,000	1,400,000
<b>TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT</b>		<b>\$80,000</b>	<b>\$2,636,050</b>	<b>\$2,931,949</b>	<b>\$1,369,850</b>	<b>\$3,020,717</b>	<b>\$2,037,300</b>	<b>\$12,075,866</b>
<b>TOTAL PROPERTY AND ENVIRONMENTAL SERVICES</b>		<b>\$516,282</b>	<b>\$6,826,478</b>	<b>\$5,019,115</b>	<b>\$1,588,883</b>	<b>\$3,328,205</b>	<b>\$2,087,955</b>	<b>\$19,484,918</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>		<b>\$18,968,636</b>	<b>Total Number of Projects 45</b>					

## OVERVIEW OF PROJECTS

### General Renewal and Replacement and Capital

Of the 16 Property Services projects, all but two are scheduled renewal and replacement projects. In FY 2016-17 five major projects will take place at the Metro Regional Center (MRC): improvements to both the building envelope and onsite cafe, a new space plan, infrastructure for the Voice over Internet Protocol phone system, as well as replacement of the building's roof.

### 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 six General Account projects. The largest projects, planned for FY 2016-17 are improvements to organic waste processing facilities at the Metro Central transfer station and the Solid Waste Roadmap project.

#### 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 four 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 project in the current five-year plan is the replacement of the Slow Speed Shredder at the Metro Central transfer station.

## MAJOR FUNDING SOURCES

Most capital projects associated with Property Services have been funded by renewal and replacement reserves or special one-time appropriations. In FY 2016-17, Property Services will also receive additional funding via a loan from the Solid Waste Fund for MRC building projects. The loan will be repaid with interest over 10 years. Primary financing for Solid Waste projects derives from reserves established for that purpose.

### Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	166,282	3,860,937	4,158,115	1,538,883	3,328,205	2,087,955
Fund Balance- Capital Reserve	350,000	1,206,000	0	0	0	0
Interfund Loan - SW to MRC	0	1,134,541	761,000	0	0	0
Fund Balance- Landfill Closure	0	625,000	100,000	50,000	0	0
<b>Total- Property and Environmental Services</b>	<b>\$516,282</b>	<b>\$6,826,478</b>	<b>\$5,019,115</b>	<b>\$1,588,883</b>	<b>\$3,328,205</b>	<b>\$2,087,955</b>



# Visitor Venues





Metro's Visitor Venues include the Oregon Convention Center (OCC), the Portland's Centers for the Arts (Portland's), 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.

## **Visitor Venues**

## Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>MERC FUND</b>								
PCI Compliance (Venue Hardware)	TBD	0	250,000	0	0	0	0	250,000
<b>TOTAL MERC ADMIN</b>		<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>		<b>\$250,000</b>	<b>Total Number of Projects 1</b>					

## Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	250,000	0	0	0	0
<b>Total- MERC Admin</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The MERC Admin Subfund is used to budget projects and activities that benefit all three MERC venues.

**OVERVIEW OF PROJECTS**

The MERC Admin budget for FY 2016-17 through FY 2020-21 contains one capital project. The project includes new hardware and system upgrades necessary to bring the payment card system at MERC venues into compliance with standards outlined by the Payment Card Institute (PCI) and avoid the risk of losing the ability to accept credit card transactions.

**PROJECT FUNDING**

MERC Admin project funding in this five-year plan comes from renewal and replacement reserves.

## OCC Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>MERC FUND</b>								
OCC Projects <\$100,000	Various	0	286,500	769,493	769,493	769,493	769,493	3,364,472
MLK/OBR/Holladay Plaza/Entrance Construction (includes CF)	8R082	44,427	2,000,000	0	0	0	0	2,044,427
CCTV Replacement (CF)	8R032	230,000	450,000	0	0	0	0	680,000
OCC Cardboard Baler & Canopy (New Capital)		0	130,000	0	0	0	0	130,000
OCC OM4 Network Upgrade (R&R)		0	130,000	0	0	0	0	130,000
OCC Audio Visual Equipment (MTOCA)		0	150,000	0	0	0	0	150,000
OCC WiFi Network Upgrade (MTOCA)		0	170,000	0	0	0	0	170,000
OCC Drinking Fountains Replacement (R&R)		0	175,000	0	0	0	0	175,000
OCC Mass Notification & EST-3 Fire Alarm Notification Upgrades (TLT Pooled)		0	375,000	0	0	0	0	375,000
VOIP Phone System Upgrade Phase II - OCC Share	65701C	0	313,568	0	0	0	0	313,568
Meeting Room & Ballroom Digital Signage	8N024	0	0	350,000	0	0	0	350,000
Built in Catering Bars		0	0	100,000	0	0	0	100,000
OCC Kitchen Digester (Aramark)		0	0	140,000	0	0	0	140,000
Orbit Café Concession Remodel		0	0	350,000	0	0	0	350,000
Mtg Room/Ballroom Chair Replacement - (10,000)		0	0	960,000	0	0	0	960,000
OCC Facility Carpet Replacement (R&R)		0	0	2,300,000	0	0	0	2,300,000
HVAC System Replacement (R&R)		0	0	0	200,000	0	0	200,000
Public Circulation Furniture Replacement (TLT Pooled)		0	0	0	250,000	0	0	250,000
SkyView Remodel (Aramark)		0	0	0	400,000	0	0	400,000
Oregon Ballroom Renovation (TLT Pooled)		0	0	0	1,500,000	0	0	1,500,000
Original Facility Restroom Renovation (TLT Pooled)		0	0	0	1,750,000	0	0	1,750,000
Table Replacement (Expansion Side) (R&R)		0	0	0	0	575,000	0	575,000
External Digital Signage Replacement - Construction		0	0	0	0	600,000	0	600,000
Boiler Replacement (two of three) (R&R)		0	0	0	0	975,000	0	975,000
Exhibit Hall Folding Chair Replacement - (12,000) (R&R)		0	0	0	0	0	1,100,000	1,100,000
Chiller Unit Replacement (four) (R&R)		0	0	0	0	0	1,750,000	1,750,000
Cooling Tower Replacement (four) (R&R)		0	0	0	0	0	975,000	975,000
<b>TOTAL OREGON CONVENTION CENTER</b>			<b>\$274,427</b>	<b>\$4,180,068</b>	<b>\$4,969,493</b>	<b>\$4,869,493</b>	<b>\$2,919,493</b>	<b>\$4,594,493</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>			<b>\$21,533,040</b>	<b>Total Number of Projects 27</b>				

## OCC Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	44,427	1,468,568	4,129,493	969,493	2,919,493	4,594,493
TLT Capital Reserves	0	1,375,000	0	3,500,000	0	0
MTOCA	0	320,000	0	0	0	0
Business Strategy Reserves	230,000	516,500	350,000	0	0	0
Currently Unfunded / Aramark	0	500,000	490,000	400,000	0	0
<b>Total- Oregon Convention Center</b>	<b>\$274,427</b>	<b>\$4,180,068</b>	<b>\$4,969,493</b>	<b>\$4,869,493</b>	<b>\$2,919,493</b>	<b>\$4,594,493</b>

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 2016-17 through FY 2020-21 OCC capital budget contains 27 projects; most projects are renewal and replacement. The largest projects during FY 2016-17 include upgrades to multiple OCC building entrances, upgrades to the fire alarm system and replacement of CCTV infrastructure. 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. Aramark, the catering contractor at OCC, will fund select projects that benefit food and beverage operations.

## Portland'5 Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>MERC FUND</b>								
P'5 Projects <\$100,000	Various		260,000	270,000	95,000	80,000	0	705,000
P5 Keller Electrical Panels Replacement (R&R)		0	25,000	300,000	0	0	0	325,000
P5 Keller Main Switchgear (R&R)		0	25,000	300,000	0	0	0	325,000
P5 VOIP Phone System Upgrade Phase II	65701C	0	141,520	0	0	0	0	141,520
P5 ASCH Shell Rigging Overhaul (R&R)	8R092	0	150,000	0	0	0	0	150,000
P5 AHH Fire Alarm System (R&R)		0	175,000	0	0	0	0	175,000
8R099 - ASCH Portland Sign-assessment: re-paint, re-light (CF)	8R099	0	360,000	0	0	0	0	360,000
P5 AHH - FOH Elevator Overhaul (2) (R&R)		0	480,000	0	0	0	0	480,000
P5 Keller Exterior Concrete Panels Repair (R&R)		0	500,000	0	0	0	0	500,000
Keller - Roof and Drains Replacement (inc CF)	8R098	0	1,036,000	0	0	0	0	1,036,000
P5 ASCH Seat cushion/fabric replacement (R&R)		0	0	60,000	60,000	0	0	120,000
P5 ASCH - Roof Drains (R&R)		0	0	100,000	0	0	0	100,000
P5 ASCH Park Street Marquee (R&R)		0	0	100,000	0	150,000	0	250,000
P5 ASCH Audience Chamber Lighting Update to LED (R&R)		0	0	100,000	0	0	0	100,000
AHH-Storage Racking Systems - Basement & NMK Backstage	8R129	0	0	100,000	0	0	0	100,000
P5 AHH/ASCH/Keller - Operations Dept/NMK Improvements/Renovations (R&R)		0	0	150,000	0	0	0	150,000
P5 ASCH Broadway Marquee (R&R)		0	0	150,000	0	160,000	0	310,000
P5 AHH/ASCH/Keller -Access Control/CCTV replacement		0	0	200,000	0	0	0	200,000
P5 Keller Backstage Dressing Tower Elevator Overhaul (R&R)		0	0	260,000	0	0	0	260,000
ASCH - Cooling Tower Replacement	8R120	0	0	350,000	0	0	0	350,000
P5 AHH Demand Control Ventilation/VAV HVAC Units (R&R)		0	0	0	15,000	100,000	0	115,000
P5 Keller Stage HVAC Improvements (R&R)		0	0	0	100,000	0	0	100,000
P5 Keller FOH Lobby Carpet Tile (R&R)		0	0	0	125,000	0	0	125,000
P5 Keller Main Speakers (R&R)		0	0	0	125,000	0	0	125,000
P5 Keller Carpet Front of House (R&R)		0	0	0	150,000	0	0	150,000
P5 Keller HVAC Controls Upgrades (R&R)		0	0	0	350,000	0	0	350,000
P5 ASCH Backstage Elevators Overhaul (R&R)		0	0	0	0	180,000	0	180,000
P5 AHH Roof (R&R)		0	0	0	0	200,000	0	200,000
P5 Keller Fore Stage (Pit) Elevator Lift (R&R)		0	0	0	0	250,000	0	250,000
P5 Keller Front of House Elevators Overhaul (2) (R&R)		0	0	0	0	0	520,000	520,000
P5 AHH EIFS Replacement Phase III (R&R)		0	0	0	0	0	350,000	350,000
P5 ASCH FOH Elevator Overhaul (R&R)		0	0	0	0	0	250,000	250,000
<b>TOTAL Portland'5</b>		<b>\$0</b>	<b>\$3,152,520</b>	<b>\$2,440,000</b>	<b>\$1,020,000</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>	<b>\$8,852,520</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>		<b>\$8,852,520</b>	<b>Total Number of Projects 32</b>					

## Portland'5 Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	3,092,520	2,360,000	1,020,000	1,120,000	1,120,000
Aramark / Unfunded	0	60,000	0	0	0	0
Fund Balance- New Capital	0	0	80,000	0	0	0
<b>Total- P'5</b>	<b>\$0</b>	<b>\$3,152,520</b>	<b>\$2,440,000</b>	<b>\$1,020,000</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>

## **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. Portland'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**

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. Portland'5 provides world class entertainment spaces for residents and visitors in three buildings.

### **PROJECT FUNDING**

Most projects in this five-year plan are funded by renewal and replacement reserves. Other projects are funded through dedicated capital reserves or contributions from Metro's catering contractor.

## Expo Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>MERC FUND</b>								
Expo R&R <\$100K			251,740	264,500	90,000	65,000	60,000	731,240
Expo - Parking Lot Asphalt Maintenance / Replacement	8R040	0	60,000	60,000	160,000	60,000	60,000	400,000
Expo Hall A Carpet & Paint (R&R)	TBD	0	100,000	0	0	0	0	100,000
Expo Halls D & E Solar Project (TLT Pooled)	TBD	0	100,000	0	0	0	0	100,000
EXPO Electronic Reader Board	8N011	0	125,000	0	0	0	0	125,000
Hall D & E HVAC - Condition Analysis & Repair Budget	8R137	0	135,000	0	0	0	135,000	270,000
EXPO - Hall D Roof Repairs/Replacement	8R136	0	350,000	0	0	0	0	350,000
Expo Halls ABC Exterior Paint	TBD	0	0	120,000	0	0	0	120,000
Roof Repair - Hall C Recoat	TBD	0	0	125,000	0	0	0	125,000
Expo Halls ABC Interior Paint (R&R)	TBD	0	0	0	120,000	0	0	120,000
Expo Hall E Roof Replacement (TLT Pooled)	TBD	0	0	0	525,000	525,000	0	1,050,000
Expo Electrical Equipment (New Bus/Capital)	TBD	0	0	0	0	150,000	0	150,000
Roof Repair - Hall E Loading Dock (TLT Pooled)	TBD	0	0	0	0	0	375,000	375,000
Expo Pipe & Drape (New Bus/Capital)	TBD	0	0	0	0	0	125,000	125,000
<b>TOTAL EXPO CENTER</b>		<b>0</b>	<b>\$1,121,740</b>	<b>\$569,500</b>	<b>\$895,000</b>	<b>\$800,000</b>	<b>\$755,000</b>	<b>\$4,141,240</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>			<b>\$4,141,240</b>	<b>Total Number of Projects 14</b>				

## Expo Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	476,740	349,000	350,000	115,000	110,000
Fund Balance - New Capital	0	0	10,000	10,000	150,000	125,000
TLT Capital Reserves	0	520,000	180,000	535,000	535,000	520,000
Aramark Capital	0	125,000	30,500	0	0	0
<b>Total- Expo Center</b>	<b>\$0</b>	<b>\$1,121,740</b>	<b>\$569,500</b>	<b>\$895,000</b>	<b>\$800,000</b>	<b>\$755,000</b>

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 2016-17 through FY 2020-21 Expo capital budget contains 14 projects; all are renewal and replacement. The largest projects in FY 2016-17 include a roof replacement at Exhibit Hall D and the assessment and repair of facility HVAC systems.

## **PROJECT FUNDING**

Funding in this five-year plan comes from a mixture of funding from renewal and replacement reserves, the MERC pooled capital account from transient lodging tax, capital reserves and contributions from Expo's catering contractor for concessions projects.

## Oregon Zoo Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
<b>ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND</b>								
Primate & Rhino Habitat	ZIP005	0	85,708	972,640	2,506,201	10,638,550	0	14,203,099
One-Percent for Art Design and Installation	ZIP012	0	112,656	107,400	107,400	0	0	327,456
Campus and Habitat Interpretive Design	ZIP013	0	287,790	132,704	19,186	0	0	439,680
Education Center (CDZ)	ZIP006	0	4,558,173	0	0	0	0	4,558,173
Polar Bear Habitat	ZIP004	0	1,713,872	13,671,247	14,971	0	0	15,400,090
<b>TOTAL ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND</b>		<b>\$0</b>	<b>\$6,758,199</b>	<b>\$14,883,991</b>	<b>\$2,647,758</b>	<b>\$10,638,550</b>	<b>\$0</b>	<b>\$34,928,498</b>
<b>ZOO CAPITAL FUND</b>								
Lower Track Remediation	ZOO52	0	1,225,000	0	0	0	0	1,225,000
Education Center -Backyard Habitat / Café	ZIP006		695,130	0	0	0	0	695,130
<b>TOTAL ZOO CAPITAL FUND</b>		<b>\$0</b>	<b>\$1,920,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,920,130</b>
<b>GENERAL FUND RENEWAL AND REPLACEMENT</b>								
Zoo R&R Projects < \$100,000	ZGFRR01	0	858,685	555,371	504,252	751,997	630,340	3,300,645
Admin Bldg HVAC Unit 1 Education (CF)	ZRW067	0	118,849	0	0	0	0	118,849
WAY-FINDING SIGN SYSTEM (CF)	ZRW152	0	152,295	0	0	0	0	152,295
Railroad Roundhouse Roof (CF)	ZRW148	0	128,883	0	0	0	0	128,883
VOIP Infrastructure Remediation (CF)	65701B	0	127,200	0	0	0	0	127,200
VOIP Phone System Upgrade Phase II	65701C	0	0	332,231	0	0	0	332,231
Stellar Cove Digital Control System	ZGFRR07	0	0	121,899	0	0	0	121,899
Vet Medical Center X-Ray Machine	ZGFRR08	0	0	211,482	0	0	0	211,482
ZR37 - Africa Interpretive Graphics	ZR37	0	0	0	113,000	0	0	113,000
ZGFRR10 - Gateway Ticketing System	ZGFRR10	0	0	0	157,000	0	0	157,000
Railroad Tunnel 1200 kw Generator	TBD	0	0	0	209,757	453,000	0	662,757
Const/Maint 450 kw Generator	TBD	0	0	0	0	101,960	0	101,960
Cascade Crest - Elevator	TBD	0	0	0	0	0	100,000	100,000
Admin Building Carpet 1st & 2nd Floor	ZRW129	0	0	0	0	0	100,000	100,000
<b>TOTAL GENERAL FUND RENEWAL AND REPLACEMENT</b>		<b>\$0</b>	<b>\$1,385,911</b>	<b>\$1,220,983</b>	<b>\$984,009</b>	<b>\$1,306,957</b>	<b>\$830,340</b>	<b>\$5,728,200</b>
<b>TOTAL OREGON ZOO</b>		<b>\$0</b>	<b>\$10,064,240</b>	<b>\$16,104,974</b>	<b>\$3,631,767</b>	<b>\$11,945,507</b>	<b>\$830,340</b>	<b>\$42,576,828</b>
<b>FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21</b>			<b>\$42,576,828</b>	<b>Total Number of Projects 20</b>				

## Oregon Zoo Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
G.O. Bonds- Zoo	0	6,758,199	14,883,991	2,647,758	10,638,550	0
Donations - OZF	0	488,000	0	0	0	0
Interfund Loan - SW	0	1,225,000	0	0	0	0
Local Option Levy	0	50,000	0	0	0	0
Fund Balance- Capital Reserves	0	157,130	0	0	0	0
Fund Balance- Renewal and Replacement	0	1,385,911	1,220,983	984,009	1,306,957	830,340
<b>Total- Oregon Zoo</b>	<b>\$0</b>	<b>\$10,064,240</b>	<b>\$16,104,974</b>	<b>\$3,631,767</b>	<b>\$11,945,507</b>	<b>\$830,340</b>

The FY 2016-17 through FY 2020-21 Oregon Zoo capital budget includes 20 projects. Five projects are related to the Oregon Zoo Infrastructure and Animal Welfare bond measure.

## OVERVIEW OF PROJECTS

The FY 2016-17 through FY 2020-21 Oregon Zoo capital budget includes 20 projects. Five projects are related to the Oregon Zoo Infrastructure and Animal Welfare bond measure.

- 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 Projects account of the Zoo Capital Asset Management Fund.

Non-bond projects in FY2016-17 include significant renovations to the Zoo Train and Education Center, as well as HVAC replacements and improvements to the zoo way-finding system.

## PROJECT FUNDING

Of the \$42.6 million in zoo projects in the FY 2016-17 through FY 2020-21 CIP, \$34.9 million (82 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The Zoo Renewal and Replacement Account provides \$5.7 million (13 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. The Zoo will also receive a \$50,000 contribution from the Parks & Natural Areas Local Option Levy to help fund an exhibit at the Education Center.



## 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
Natural Areas Program, Refunding Series 2014 .....	D-6
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A .....	D-7
Oregon Zoo Infrastructure and Animal Welfare, 2016 Series .....	D-8
Full Faith and Credit Refunding Bonds, 2006 Series .....	D-9
Full Faith and Credit Refunding Bonds, 2013 Series .....	D-10
Limited Tax Pension Obligation Bonds, 2005 Series .....	D-11





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.

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

<b>Amount issued</b>	\$18,085,000
<b>Issue date</b>	May 12, 2005
<b>Original issue True Interest Rate (TIC)</b>	3.689%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aa1
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$2,210,000

Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total F/Y Debt Service</b>
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
<b>Total</b>		<b>\$2,210,000.00</b>	<b>\$88,400.00</b>	<b>\$2,298,400.00</b>	<b>\$2,298,400.00</b>

# 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. In November 2014 Metro refunded the callable portion of the 2007 Series bonds. A small portion of the Series 2007 bonds remained after the refunding. Debt service will be paid from property taxes assessed on real property within the Metro region.

<b>Amount issued</b>	\$124,295,000
<b>Issue date</b>	April 3, 2007
<b>Original issue True Interest Rate (TIC)</b>	4.0759%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$5,095,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2016	-	-	127,375.00	127,375.00	
6/1/2017	5.00%	5,095,000	127,375.00	5,222,375.00	5,349,750.00
<b>Total</b>		<b>\$5,095,000</b>	<b>\$254,750</b>	<b>\$5,349,750</b>	<b>\$5,349,750</b>

## 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.

<b>Amount issued</b>	\$75,000,000
<b>Issue date</b>	June 6, 2012
<b>Original issue True Interest Rate (TIC)</b>	2.2256%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$58,730,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
<b>Total</b>		<b>\$58,730,000</b>	<b>\$18,286,500</b>	<b>\$77,016,500</b>	<b>\$77,016,500</b>

# General Obligation Bonds, Natural Areas, Refunding Series 2014

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. In November 2014 Metro refunded the callable portion of the Natural Areas Series 2007 bonds. At the same time, the debt was restructured to shorten the maturity date from June 2026 to June 2020. The combination of actions resulted in a net present savings of \$9,656,437, almost 15 percent of refunded bonds. The remaining portion of the bond authorization will be issued in approximately 2019. Debt service will be paid from property taxes assessed on real property within the Metro region.

<b>Amount issued</b>	\$57,955,000
<b>Issue date</b>	Nov. 5, 2014
<b>Original issue True Interest Rate (TIC)</b>	1.1121%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$47,200,000

## Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2016	-	-	1,019,575.00	1,019,575.00	
6/1/2017	4.00%	4,810,000	1,019,575.00	5,829,575.00	6,849,150.00
12/1/2017	-	-	923,375.00	923,375.00	
6/1/2018	4.00%	13,160,000	923,375.00	14,083,375.00	15,006,750.00
12/1/2018	-	-	660,175.00	660,175.00	
6/1/2019	4.00%	14,115,000	660,175.00	14,775,175.00	15,435,350.00
12/1/2019	-	-	377,875.00	377,875.00	
6/1/2020	5.00%	15,115,000	377,875.00	15,492,875.00	15,870,750.00
<b>Total</b>		<b>\$47,200,000</b>	<b>\$5,962,000</b>	<b>\$53,162,000</b>	<b>\$53,162,000</b>

# 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.

<b>Amount issued</b>	\$65,000,000
<b>Issue date</b>	June 6, 2012
<b>Original issue True Interest Rate (TIC)</b>	2.3822%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$47,330,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
<b>Total</b>		<b>\$47,330,000</b>	<b>\$15,540,175</b>	<b>\$62,870,175</b>	<b>\$62,870,175</b>

**General  
Obligation  
Bonds,  
Oregon Zoo  
Infrastructure  
and Animal  
Welfare Bonds,  
2016 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 \$5,000,000 were issued December 22, 2008. A second series of bonds were 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 \$65,000,000 of bonds was issued in May 2012. This series issues \$30 million of the remaining \$40 million authorization. The balance is anticipated to be issued in 2019.

<b>Amount issued</b>	\$30,000,000
<b>Issue date</b>	Mar. 24, 2016
<b>Original issue True Interest Rate (TIC)</b>	0.9180%
<b>Ratings as of date of issuance</b>	
<b>Moody’s</b>	Aaa
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$30,000,000

**Semi-annual debt service schedule**

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2016	-	-	1,029,166.67	1,029,166.67	
6/1/2017	5.00%	4,975,000	750,000.00	5,725,000.00	6,754,166.67
12/1/2017	-	-	625,625.00	625,625.00	
6/1/2018	5.00%	8,095,000	625,625.00	8,720,625.00	9,346,250.00
12/1/2018	-	-	423,250.00	423,250.00	
6/1/2019	5.00%	8,825,000	423,250.00	9,248,250.00	9,671,500.00
12/1/2019	-	-	202,625.00	202,625.00	
6/1/2020	5.00%	8,105,000	202,625.00	8,307,625.00	8,510,250.00
<b>Total</b>		<b>\$30,000,000</b>	<b>\$4,282,167</b>	<b>\$34,282,167</b>	<b>\$34,282,167</b>

## 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.

<b>Amount issued</b>	\$14,700,000
<b>Issue date</b>	April 20, 2006
<b>Original Issue True Interest Rate (TIC)</b>	4.3278%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	A2
<b>Insured to:</b>	Aaa
<b>Principal Outstanding Balance as of July 1, 2016</b>	\$8,680,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
<b>Total</b>		<b>\$8,680,000.00</b>	<b>\$1,918,109.38</b>	<b>\$10,598,109.38</b>	<b>\$10,598,109.38</b>

# 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.

<b>Amount issued</b>	\$12,600,000
<b>Issue date</b>	Feb. 26, 2013
<b>Original issue True Interest Rate (TIC)</b>	1.668%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2016</b>	\$9,290,000

## 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	Total Debt Service	Total F/Y Debt Service
8-1-16	1.000%	1,245,000	72,333.75	165,000	825.00	1,410,000	73,158.75	1,483,158.75	
2-1-17			66,108.75			0	66,108.75	66,108.75	1,549,267.50
8-1-17	1.000%	1,270,000	66,108.75			1,270,000	66,108.75	1,336,108.75	
2-1-18			59,758.75			0	59,758.75	59,758.75	1,395,867.50
8-1-18	1.300%	1,280,000	59,758.75			1,280,000	59,758.75	1,339,758.75	
2-1-19			51,438.75			0	51,438.75	51,438.75	1,391,197.50
8-1-19	1.550%	1,295,000	51,438.75			1,295,000	51,438.75	1,346,438.75	
2-1-20			41,402.50			0	41,402.50	41,402.50	1,387,841.25
8-1-20	1.850%	1,320,000	41,402.50			1,320,000	41,402.50	1,361,402.50	
2-1-21			29,192.50			0	29,192.50	29,192.50	1,390,595.00
8-1-21	2.100%	1,345,000	29,192.50			1,345,000	29,192.50	1,374,192.50	
2-1-22			15,070.00			0	15,070.00	15,070.00	1,389,262.50
8-1-22	2.200%	1,370,000	15,070.00			1,370,000	15,070.00	1,385,070.00	1,385,070.00
<b>Total</b>		<b>\$9,125,000</b>	<b>\$598,276.25</b>	<b>\$165,000</b>	<b>\$825.00</b>	<b>\$9,290,000</b>	<b>\$599,101.25</b>	<b>\$9,889,101.25</b>	<b>\$9,889,101.25</b>

## 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.

<b>Amount issued</b>	\$24,290,000
<b>Issue date</b>	Sept. 23, 2005
<b>Original Issue True Interest Rate (TIC)</b>	5.0420%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	A3
<b>Insured to:</b>	Aaa
<b>Principal Outstanding Balance as of July 1, 2016</b>	\$20,155,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
<b>Total</b>		<b>\$20,155,000.00</b>	<b>\$7,403,434.08</b>	<b>\$27,558,434.08</b>	<b>\$27,558,434.08</b>



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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 a 15-year history of 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 245.41 on the 1982–84=100 reference base.

For FY 2016-17 the budget authorizes 97 percent of the limit.

### 15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
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
2015–16	242.68	2.30	21,539,000
2016–17	245.41	1.10	21,776,000

## 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's 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 86 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, solid waste excise tax is calculated by a per-ton fee instead of a percentage of the tipping fee. 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 \$18.3 million in FY 2016-17. 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 2016-17 will be \$11.76 per ton, an increase of 28 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

	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Budgeted FY 2015-16	Budgeted FY 2016-17
<b>EXCISE TAX RATE: 7.50%*</b>								
Planning	15,190	10,525	7,374	6,665	6,687	6,107	0	0
Parks and Enviro Svc - Gen Fund**	230,182	216,964	232,462	306,802	596,496	677,811	475,234	235,135
Portland Expo Center	386,499	350,500	453,167	429,998	449,897	425,966	510,381	499,757
Oregon Convention Center	1,221,797	1,396,147	1,351,302	1,585,421	1,393,700	1,794,326	1,782,704	1,845,767
Solid Waste	-	-	-	-	-	-	14,599,030	15,695,081
Solid Waste - Metro Facilities	4,755,699	5,113,487	5,168,875	5,055,955	5,293,764	5,581,100	-	-
Solid Waste - Non-Metro Facilities	6,354,996	6,980,372	7,199,734	7,972,419	8,262,246	8,102,628	-	-
<b>TOTAL EXCISE TAX EARNED</b>	<b>\$12,964,363</b>	<b>\$14,067,995</b>	<b>\$14,412,914</b>	<b>\$15,357,261</b>	<b>\$16,002,790</b>	<b>\$16,587,938</b>	<b>\$17,367,349</b>	<b>\$18,275,740</b>

\* 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 2016-17 budget excise tax rate is \$11.76 per ton.

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

## FY 2016-17 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
<b>General Fund</b>	Risk Management Fund	Indirect	\$485,676	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs, including \$44,938 from the Planning subfund.
	Zoo Operating Fund	Resource	\$12,546,000	Allocation for general operations
	Zoo Renewal and Replacement Fund	Resource	\$619,900	Renewal and replacement contribution to provide for General Fund assets
	Parks Capital Fund	Resource	\$23,610	Purchase of Glendoveer merchandise
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,383,443	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.
	Solid Waste Revenue Fund	Resource	\$205,642	Transfer to support agency Sustainability program.
	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.
	Willamette Falls Capital Fund	Resource	\$186,670	Transfer for salary and M&S in the Willamette Falls project
	General Asset Management Fund	Resource	\$1,371,325	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks, Sustainability, and Information Services.
	General Asset Management Fund	Resource	\$500,000	Transfer to the renewal and replacement subfund to support specific R&R projects in FY 2016-17.
	General Fund New Capital	Direct	\$639,000	One-time transfers for Backup and Recovery Solution and PCI Remediation, as well as transfers for project management software, fleet vehicles, and the Zoo Roadmap.
	<b>MERC Fund</b>	General Fund	Indirect	\$3,686,336
Risk Management Fund		Indirect	\$393,892	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	\$4,000,000	Transfer to OCC Hotel Escrow Account for development contribution and funds for the Expo Center's Hall D.
General Revenue Bond Fund (Debt Service Account)		Resource	\$1,182,528	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.
Renewal and Replacement Fund		Resource	\$2,100	Renewal & replacement costs for the MERC admin subfund
General Fund		Direct	\$72,212	Reimbursed salary costs for hotel project.
General Fund	Interfund Loan	\$190,787	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.	

## FY 2016-17 Budget transfers, *continued*

<b>From (Expenditures)</b>	<b>To (Resources)</b>	<b>Type</b>	<b>\$ Amount</b>	<b>Purpose</b>
<b>Natural Areas Fund</b>	General Fund	Indirect	\$1,402,658	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	\$5,459	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$469,564	A direct transfer for Communications operating expenditures
	Planning Fund	Direct	\$214,430	Project expenses for the Data Resource Center
	Willamette Falls Capital Fund	Direct	\$1,000,000	Portion for FY 16-17 Of the \$5,000,000 for the WF Riverwalk Project.
<b>Parks and Natural Areas Local Option Levy Fund</b>	General Fund	Indirect	\$1,293,721	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	\$1,033	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$874,655	Charges for services provided by General Fund staff in support of the Levy program.
	General Fund	Direct	\$2,010,320	Property Taxes.
	General Fund	Direct	\$82,526	Increase in legal counsel by 0.5 FTE.
	Zoo Operating Fund	Direct	\$402,969	Parks education funding.
	Planning Fund	Direct	\$112,671	Use of Planning department personnel for Active Transportation and of Research Center services.
	Renewal and Replacement Fund	Resources	\$16,800	Levy share of the R&R Loan Repayment to the SW Fund for a \$2,000,000 loan for MRC Capital projects.
<b>Solid Waste Revenue Fund</b>	General Fund	Indirect	\$4,862,314	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	\$287,785	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Parks and Nature)	Direct	\$6,873	Natural Technician Support for St. Johns Landfill
	General Fund	Direct	\$150,000	Diversity plan funding
	General Fund (Property and Environmental Services)	Direct	\$12,000	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	Zoo Operating Fund	Direct	\$59,721	Waste reduction education support.
	Planning Fund	Direct	\$535,013	Charges for services provided by the Data Resource Center and for data maintenance
	General Fund New Capital	Direct	\$125,000	PCI Remediation project
	Renewal and Replacement Fund	Resource	\$23,100	SW Funding share of Loan Repayment made by Fund 611 to SW Fund for the \$2,000,000 MRC capital projects loan
	Renewal and Replacement Fund	Loan	\$2,000,000	Loan to Fund 611 Renewal & Replacement for MRC Capital Projects

## FY 2016-17 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
<b>Zoo Operating Fund</b>	General Fund	Indirect	\$2,971,550	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	\$498,710	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$140,687	Finance Manager.
	General Fund	Direct	\$203,030	CPMO Services
	General Revenue Bond Fund (Debt Service Account)	Resource	\$165,825	Light Rail Station debt service.
	Zoo Capital Projects	Resource	\$95,000	Transfer of Picnic Lands capital cost to Capital Fund
	Zoo Renewal and Replacement	Resource	\$250,000	Transfer to R&R fund
	Solid Waste Operating Account	Interfund Loan	\$265,280	Principal and Interest on outstanding interfund loan.
<b>Community Enhancement Fund</b>	Solid Waste Revenue Fund	Direct	\$17,310	Charges for administrative support
	Parks Capital Fund	Resource	\$851,000	St. John's Prairie Trail Project
<b>General Asset Management Fund</b>	Solid Waste Revenue Fund	Loan	\$210,000	Principal and interest on loan for MRC projects
<b>Oregon Zoo Infrastructure and Animal Welfare Fund</b>	General Fund	Indirect	\$666,269	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	\$1,149	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
<b>Risk Management Fund</b>	General Fund	Direct	\$25,000	HR Physical capacity testing
<b>Smith and Bybee Wetlands Fund</b>	General Fund	Direct	\$121,752	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
<b>TOTAL FY 2016-17 TRANSFERS</b>			<b>\$50,520,295</b>	

# **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, 2016, fund balance designations are:

Fund	FY 2016-17 Beginning Fund Balance	FY 2016-17 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$27,119,307	\$0	\$10,097,074	\$5,168,000	\$0	\$11,854,233
General Obligation Bond Debt Service Fund	270,000	0	270,000	0	0	0
General Revenue Bond Fund	13,464,947	0	10,058,000	3,400,000	0	6,947
General Asset Management Fund	10,237,362	0	5,521,278	0	0	4,716,084
Natural Areas Fund	35,169,986	0	35,169,986	0	0	0
Natural Areas Local Option Levy Fund	3,884,294	0	3,884,294	0	0	0
Open Spaces Fund	751,980	0	751,980	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	40,506,138	0	40,506,138	0	0	0
Pioneer Cemetery Perpetual Care Fund	567,254	532,036	0	0	35,218	0
Rehab. And Enhancement Fund	1,377,259	0	1,377,259	0	0	0
Smith and Bybee Wetlands Fund	2,913,986	0	2,913,986	0	0	0
<b>TOTAL FUND BALANCE DESIGNATIONS</b>	<b>\$136,262,513</b>	<b>\$532,036</b>	<b>\$110,549,995</b>	<b>\$8,568,000</b>	<b>\$35,218</b>	<b>\$16,577,264</b>

## 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 2015-16 General Fund.

<b>Total Beginning Fund Balance / Reserves</b>		<b>\$27,119,307</b>
<b>340000 - Fund Bal-Unassigned/Undesignated</b>		<b>\$3,300,000</b>
Undesignated	3,300,000	
<b>326100 - Fund Bal-Restr by TOD IGA</b>		<b>\$10,097,074</b>
Reserved for Transit Oriented Development Program	10,097,074	
<b>330300 - Fund Bal-Comm for CET</b>		<b>\$5,168,000</b>
Reserved for Local Gov't Grants (CET)	5,168,000	
<b>340300 - Fund Bal-Dsg Debt Service</b>		<b>\$1,288,152</b>
Reserve for Future Debt Service - Metro Regional Center	716,997	
Reserve for Future Debt Service Pension Bonds	571,155	
<b>340500 - Fund Bal-Dsg Comm Invest Initiative</b>		<b>\$395,000</b>
Carryover for RISE	395,000	
<b>341500 - Fund Bal-Dsg PERS</b>		<b>\$3,425,587</b>
PERS Reserve	3,425,587	
<b>349000 - Fund Bal-Unassigned/Reserved</b>		<b>\$3,445,494</b>
PERS Reserve	2,856,528	
<b>349000 - Fund Bal-Unassigned/Reserved</b>		<b>\$3,333,827</b>
<i>Planning &amp; Development / Research Center</i>		
Planning Department - Grant matching funds and other carryover	1,103,863	
Project Carryover - Enterprising Places (DOF)	505,200	
Enterprise Places (formerly Development Opportunity Fund)	576,000	
<i>Central Service Departments</i>		
CRM project software	100,000	
Cost Allocation Plan Adjustments	1,736,431	
<b>Total Ending Reserves (Contingency / Unappropriated Balance)</b>		<b>\$27,511,839</b>
<b>701001 - Contingency - Opportunity Account</b>		<b>\$215,000</b>
Council Opportunity Account (per Council policy)	500,000	
Reduction: Least Cost Planning	(150,000)	
Reduction: Metroscope enhancement for UGR	(135,000)	
<b>709000 - Contingency - All Other</b>		<b>\$5,461,000</b>
<i>Planning &amp; Development / Research Center</i>		
Powell/Division	1,050,000	
Enterprising Places	400,000	
SW Corridor	1,600,000	
TOD ~ Program Purchases	2,000,000	
<i>Central Service Departments</i>		
Reserved for HR Diversity/Outreach Analyst	111,000	
Reserved for Diversity Program spending plan	300,000	

<b>Total Ending Reserves (Contingency / Unappropriated Balance)</b>		<b>\$27,511,839</b>
<b>801002 - Unapp FB - Restricted CET</b>		<b>\$4,698,550</b>
Reserved for Local Gov't Grants (CET)	4,698,550	
<b>801003 - Unapp FB - Restricted TOD</b>		<b>\$6,365,810</b>
Reserved for Transit Oriented Development Program	6,365,810	
<b>805100 - Unapp FB - Stabilization Reserve</b>		<b>\$1,795,000</b>
Stabilization Reserve	1,795,000	
<b>805400 - Unapp FB - Reserve for Future Debt Service</b>		<b>\$1,418,886</b>
Reserve for Future Debt Service - Metro Regional Center bonds	847,731	
Reserve for Future Debt Service Pension Obligation Bonds	571,155	
<b>805450 - Unapp FB - PERS Reserve</b>		<b>\$2,788,014</b>
PERS Reserve	2,788,014	
<b>805900 - Unapp FB - Other Reserves &amp; Designations</b>		<b>\$2,353,414</b>
Planning Department - Grant matching funds and other carryover	1,034,013	
Reserved for Cost Allocation Adjustments	1,319,401	

## Oregon Zoo Historical Changes

The Oregon Zoo is now budgeted as an Enterprise Fund separate from the General Fund. For purposes of the budget document, historical data is presented with the Oregon Zoo Operating Fund. In order to balance the General Fund and the Oregon Zoo Operating Fund, all historical internal non-budgetary transfers between the Oregon Zoo and the General Fund are now reflected as budgetary interfund transfers. As a result, the historical data will not match the CAFR for those years. The table below identifies the specific transaction changes that were made to the historical columns of the budget document.

		FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual
<b>OREGON ZOO OPERATING FUND</b>				
<b>Revenues</b>				
<b>Changed from (non-budgetary lines)</b>				
<b><i>Intrafund Transfers</i></b>				
499100	Transfer of Resources	(10,076,114)	(11,163,043)	(12,551,269)
<b>Total Intrafund Transfers</b>		<b>(10,076,114)</b>	<b>(11,163,043)</b>	<b>(12,551,269)</b>
<b>Changed to (budgetary lines)</b>				
<b><i>Interfund Transfers</i></b>				
497000	Transfer of Resources	10,076,114	11,163,043	12,551,269
<b>Total Interfund Transfers</b>		<b>10,076,114</b>	<b>11,163,043</b>	<b>12,551,269</b>
<b>Expenditures</b>				
<b>Changed from (non-budgetary lines)</b>				
<b><i>Intrafund Transfers</i></b>				
589200	Transfer for Indirect Costs	(2,416,549)	(2,512,667)	(2,547,473)
589300	Transfer for Direct Costs	(62,613)	(144,659)	(130,294)
<b>Total Intrafund Transfers</b>		<b>(2,479,162)</b>	<b>(2,657,326)</b>	<b>(2,677,767)</b>
<b>Changed to (budgetary lines)</b>				
<b><i>Interfund Transfers</i></b>				
580000	Transfer for Indirect Costs	2,416,549	2,512,667	2,547,473
582000	Transfer for Direct Costs	62,613	144,659	130,294
<b>Total Interfund Transfers</b>		<b>2,479,162</b>	<b>2,657,326</b>	<b>2,677,767</b>

		FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual
<b>GENERAL FUND</b>				
<b>Revenues</b>				
<b>Changed from (non-budgetary lines)</b>				
<b><u>Intrafund Transfers</u></b>				
499100	Transfer for Indirect Costs	(2,416,549)	(2,512,667)	(2,547,473)
499300	Transfer for Direct Costs	(62,613)	(144,659)	(130,294)
<b>Total Intrafund Transfers</b>		<b>(2,479,162)</b>	<b>(2,657,326)</b>	<b>(2,677,767)</b>
<b>Changed to (budgetary lines)</b>				
<b><u>Interfund Transfers</u></b>				
497000	Transfer for Indirect Costs	2,416,549	2,512,667	2,547,473
498000	Transfer for Direct Costs	62,613	144,659	130,294
<b>Total Interfund Transfers</b>		<b>2,479,162</b>	<b>2,657,326</b>	<b>2,677,767</b>
<b>Expenditures</b>				
<b>Changed from (non-budgetary lines)</b>				
<b><u>Intrafund Transfers</u></b>				
589100	Transfer of Resources	(10,076,114)	(11,163,043)	(12,551,269)
<b>Total Intrafund Transfers</b>		<b>(10,076,114)</b>	<b>(11,163,043)</b>	<b>(12,551,269)</b>
<b>Changed to (budgetary lines)</b>				
<b><u>Interfund Transfers</u></b>				
581000	Transfer of Resources	10,076,114	11,163,043	12,551,269
<b>Total Interfund Transfers</b>		<b>10,076,114</b>	<b>11,163,043</b>	<b>12,551,269</b>

## Fringe benefit rate calculation

The base fringe rate calculation is 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—Oregon Public Employees Retirement System (PERS), FICA, TriMet payroll tax and long-term disability. The fixed rate per FTE includes all other benefits—health and welfare (medical, dental, vision), life insurance, dependent life insurance, accidental death insurance and workers' compensation tax. All benefits are explained in detail below.

The variable rate fringe includes a component called "PERS Bond Recovery". In FY 2005–06 Metro financed its unfunded liability with the PERS through the issuance of pension obligation bonds. Metro received a 4.04 percent reduction in its direct pension costs to PERS, substituting an annual debt service payment on the outstanding pension bonds. The funding to pay the debt costs is recovered from all departments in lieu of higher direct pension costs. The PERS Bond Recovery rate is applied against estimated salaries to recover the amount needed to fund the annual debt service payments. The rate will vary from year to year depending on the annual debt payments and the estimated salaries.

For a period of years, Metro contributed between 3 percent and 6 percent to a PERS reserve. The contributions were initially made during a time of uncertainty regarding court challenges to legislative changes made to the PERS system. In FY 2012-13 and FY 2013-14, contributions were made in lieu of fully recognizing PERS employer rate reductions. Actuarial changes are made to the PERS employer rate every two years. The studies use past data to determine future contributions. The actuarial evaluation done in December 2008 calculated a reduction of approximately 3 percent to Metro's PERS employer rate at a time of significant economic downturn. It was known at the time that the employer rate would increase about 6 percent in the next actuarial study. Metro chose to contribute the 3 percent reduction to a reserve to offset future costs in lieu of immediately reallocating resources. Beginning in FY 2011-12 the accumulated PERS Reserve was used to offset all or a portion of the costs of the PERS Bond Recovery rate; this offset was expected to continue for three to five years. In FY 2016-17, the offset is 1.0 percent of the 3.0 percent PERS bond recovery rate (the other 2.0 percent being paid by departments, as the PERS Bond Debt Recovery).

### Explanation of individual benefits

**FICA (Social Security tax):** The total tax rate is 15.30 percent of salary, with half paid by the employer and half paid by the employee. The employer-paid tax is included in the benefit rate calculation. The tax is divided into two components: Medicare at 1.45 percent of salary and Old Age, Survivor and Disability Insurance at 6.20 percent of salary.

**TriMet Payroll Tax:** Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.7437 percent of salary.

**Long-Term Disability:** Benefit paid to employees in the event of qualified non-work related injury or illness. Benefit is calculated at 0.31 percent of eligible salaries and wages.

**Pension:** Metro's pension is provided through PERS. The PERS rate is divided into two components – the employer rate and the employee contribution. The employer rate is determined through actuarial studies performed every two years. The employee pick-up rate is set at 6 percent. For years, Metro paid the employee contribution on behalf of the employee, except for one collective bargaining group, which opted to receive the salary increase. Beginning July 1, 2011, all newly hired non-represented

employees began paying their own PERS employee contributions. Beginning July 1, 2012, all newly hired AFSCME employees began paying their own PERS employee contributions. As of July 1, 2014, almost all newly hired employees are now paying their own PERS employee contributions. Metro's functions employ a number of temporary, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria. For FY 2016-17 Metro's average composite employer rate is estimated at 8.8 percent.

**PERS Bond Recovery Rate:** Percent applied against pension eligible salaries to fund the annual debt service payments on the pension obligation bonds. The rate will vary from year to year depending on annual debt service payments and the estimated salaries. Historically, it has ranged from 3.0 percent to 3.2 percent. Beginning in FY 2011-12 the accumulated PERS Reserve is being used to offset all or a portion of the costs of the PERS Bond Recovery rate. Due to the continuing offset, the rate charged to departments for FY 2016-17 will be 2.0 percent. This offset is expected to last for up to five years and will be gradually increased, from the FY 2011-12 rate, to the full rate.

**Workers' Compensation Tax:** State tax calculated at \$0.014 per hour worked.

**Life Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.09 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

**Accidental Death Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.02 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

**Dependent Life Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.53 per employee per month.

**TriMet Passport Program:** Benefit paid on behalf of all regular employees. Provides annual pass for use on mass transit system. Participating agencies must meet certain criteria for eligibility for the program. Annual pass costs are based on facility location, participation rates and access to mass transit. The Metropolitan Exposition Recreation Commission contracts with TriMet for a similar program at OCC. In FY 2010-11 the TriMet Passport program went from being part of the fixed fringe cost to the cost allocation plan.

**Health and Welfare Program:** Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Historically, the cost was subject to a monthly cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Beginning July 1, 2011, Metro shifted to cost sharing for health and welfare premiums. Most employee groups now pay a 92 percent/8 percent cost sharing plan. The remaining represented group to continue to utilize a 94 percent/6 percent cost sharing plan through FY 2015-16 will discontinue that practice and move to the 92 percent/8 percent cost sharing model in 2016-17. The FY 2016-17 budget assumes that Metro's total health and welfare contribution will average \$1,276 per month per FTE. This is a decrease of 1.5 percent compared to the FY 2015-16 budgeted monthly average of \$1,296.

## Variable rate components

	Elected officials	Non-represented employees	AFSCME 3580 represented employees	Other represented employees with pick-up	Other represented employees w/o pick-up	Pension eligible temporary/seasonal employees	Non-pension eligible temporary/seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%
Long Term Disability	0.31%	0.31%	0.31%	0.31%	0.31%	0.00%	0.00%
Pension (PERS) Employee Pick-up*	6.00%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%
Pension (PERS)- Employer Rate	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	0.00%
<b>TOTAL VARIABLE RATE COMPONENT</b>	<b>23.50%</b>	<b>23.50%</b>	<b>23.50%</b>	<b>23.50%</b>	<b>17.50%</b>	<b>17.19%</b>	<b>8.39%</b>
<b>PERS BOND RECOVERY RATE</b>							
PERS Bond recovery rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%
PERS Reserve offset	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	0.00%
<b>TOTAL PERS BOND RECOVERY RATE</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>0.00%</b>

\* Almost all newly hired employees pay the 6 percent employee rate.

## Fixed rate components (annual budgeted cost)

	Elected and non-represented benefit eligible employees	AFSCME 3580-1 represented employees	Other represented benefit eligible employees	Temporary/seasonal employees
Worker Comp Tax	\$34	\$34	\$34	\$34
Life Insurance	\$54	\$54	\$54	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance	\$6	\$6	\$6	\$0
Health and Welfare	\$15,312	\$15,312	\$15,312	\$0
<b>TOTAL FIXED RATE COMPONENT</b>	<b>\$15,418</b>	<b>\$15,418</b>	<b>\$15,418</b>	<b>\$34</b>

# Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or onF-time sources of revenues are authorized for limited duration time periods only. Unless specifically rF-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 2015-16:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated in FY 2015-16</i>					
Program Analyst III	1209	Council	6/30/2016	0.50	Equity Program
Education Specialist III	1285	Oregon Zoo	6/30/2017	1.00	Evaluator
<i>Duration Extended</i>					
Venues Policy Project Coordinator	1212	MERC	6/30/2017	1.00	MERC Policy Coordination
Senior Public Affairs Specialist	1124	Planning & Development	6/30/2019	1.00	Regional Transportation Options
Program Assistant II	1300	Parks and Nature	6/30/2017	1.00	Local Option Levy/Intertribal Resource Spec
<i>Continued without Change</i>					
Program Analyst IV	1214	Parks & Environmental Services	6/30/2017	1.00	Cemetery Program
Education Specialist III	1250	Oregon Zoo	6/30/2017	1.00	Grant/OZF funds
Program Director	1260	Oregon Zoo	6/30/2018	1.00	Strategic Initiatives
Education Specialist I	1286	Oregon Zoo	6/30/2017	0.60	ZAP Program
Associate Management Analyst	1301	Property & Environmental Services	6/30/2018	0.60	Integrated Pest Management
Park Ranger	1187	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	1188	Parks and Nature	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1189	Parks and Nature	6/30/2018	1.00	Local Option Levy
Construction Coordinator	1190	Parks and Nature	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	1191	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1192	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1193	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1194	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technican	1195	Parks and Nature	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator II	1196	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1197	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1198	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1199	Parks and Nature	6/30/2018	1.00	Local Option Levy
Program Assistant II	1200	Parks and Nature	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 Counsel I	1210	Metro Attorney	6/30/2018	1.00	Local Option Levy
Senior Public Affairs Specialist	1216	Communications	6/30/2018	1.00	Local Option Levy
Service Supervisor III	1223	Parks and Nature	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1224	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1225	Parks and Nature	6/30/2018	0.80	Local Option Levy
Associate Regional Planner	1226	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Public Affairs Specialist	1240	Parks and Nature	6/30/2018	1.00	Local Option Levy
Service Supervisor IV	1263	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	1265	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	1264	Parks and Nature	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	1295	Parks and Nature	6/30/2018	1.00	Levy/NA Bond/SW
Maintenance Worker I	1296	Parks and Nature	6/30/2018	0.50	Local Option Levy
Assistant Regional Planner	1297	Parks and Nature	6/30/2018	1.00	Local Option Levy
Event Coordinator	1298	Parks and Nature	6/30/2018	0.50	Local Option Levy
Administrative Specialist I	1299	Parks and Nature	6/30/2018	0.75	Local Option Levy

<b>Position</b>	<b>Pos #</b>	<b>Organizational Unit</b>	<b>Duration</b>	<b>FTE</b>	<b>Program/Project</b>
Senior Public Affairs Specialist	1304	Communications	12/31/2017	0.50	Willamette Falls Program
<i>Position Increases</i>					
Education Specialist II	1284	Oregon Zoo	6/30/2017	0.75	Conservation Action Coordinator
<i>New Positions</i>					
Regional Principal Planner	New FY17	Planning & Development - P&D#1	6/30/2018	0.50	Housing program
Administrative Specialist III	New FY17	Parks & Nature - PARKS#1	6/30/2021	1.00	Willamette Falls Program

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:

<b>Position</b>	<b>Pos #</b>	<b>Organizational Unit</b>	<b>Duration</b>	<b>FTE</b>	<b>Program/Project</b>
Manager II	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	1222	Sustainability	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1241	Sustainability	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1242	Sustainability	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1243	Sustainability	program duration	1.00	Natural Areas bond program
Senior Public Affairs Specialist	1239	Sustainability	program duration	1.00	Natural Areas bond program

The following FTE changes are made in the FY 2016-17 Proposed Budget:

<b>Action - Eliminated Positions (during FY 2015-16)</b>	<b>FTE Change</b>
Program Analyst III	(0.50)
Marketing and Promotions Coordinator 1	(0.50)
Education Specialist III	(1.00)
Associate Visual Communications Designer	(0.50)
<b>TOTAL</b>	<b>(2.50)</b>

<b>Action - New Positions</b>	<b>FTE Change</b>
Audio Visual Supervisor	1.00
Administrative Technician	1.00
Education and Community Engagement Manager	1.00
Utility Lead	1.00
Program Supervisor I	1.00
Education Specialist I	0.50
Education Specialist I	0.60
Program Supervisor I	1.00
Administrative Specialist II	0.50
Program Analyst IV	1.00
Program Supervisor II	1.00
Limited Duration Principal Regional Planner (LD through 6/30/18)	0.50
Limited Duration Administrative Specialist III (LD for duration of project)	1.00
<b>TOTAL</b>	<b>11.10</b>

<b>Action - Misc. Actions</b>	<b>FTE Change</b>
Education Specialist II (increase FTE)	0.25
Scalehouse Technicians (misc. changes to true up FTE between budget & Pos Mgmt)	(0.09)
Senior Regional Planner	(0.50)
Principal Regional Planner	0.50
Administrative Specialist III	(0.50)
Education Specialist II (increase FTE)	0.20
<b>TOTAL</b>	<b>(0.14)</b>

<b>TOTAL</b>	<b>8.46</b>
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## Personnel Services changes detail

The preceding actions can also be summarized by organizational unit:

	<b>FTE</b>
<b>Communications</b>	
Transfer Senior Public Affairs Specialist to Parks & Nature	(1.00)
Transfer Associate Public Affairs Specilist to Parks & Nature	(1.00)
Transfer Program Supervisor II to Parks & Nature	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Program Supervisor II to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
<i>Subtotal</i>	<u>(13.00)</u>
<b>Council</b>	
Eliminate Program Analyst III (limited duration)	(0.50)
Transfer Program Analyst IV to Parks and Nature	(1.00)
<i>Subtotal</i>	<u>(1.50)</u>
<b>Finance and Regulatory Services</b>	
Transfer Senior Management Analyst to Property & Environ. Services	(1.00)
Transfer Manager II (formerly Policy Advisor I) to Property & Environ. Services	(1.00)
<i>Subtotal</i>	<u>(2.00)</u>
<b>Human Resources</b>	
Add Program Analyst IV	1.00
<i>Subtotal</i>	<u>1.00</u>
<b>Parks and Nature</b>	
Add Limited Duration Administrative Specialist III (LD for duration of project)	1.00
Transfer Program Analyst IV from Council	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Associate Public Affairs Specilist from Communications	1.00
Transfer Program Supervisor II from Communications	1.00
Transfer Misc. FTE from Property & Environ. Services (complete reorganization)	2.70
<i>Subtotal</i>	<u>7.70</u>
<b>Planning and Development</b>	
Add Administrative Specialist II	0.50
Add Limited Duration Principal Regional Planner (LD through 6/30/18)	0.50
Decrease Senior Regional Planner	(0.50)
Increase Principal Regional Planner	0.50
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Program Supervisor II from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
<i>Subtotal</i>	<u>7.00</u>
<b>Property and Environmental Services</b>	
Add Education Specialist I	0.60
Add Program Supervisor I	1.00
Add Program Supervisor II	1.00
Decrease Scalehouse Technicians	(0.09)
Transfer Senior Management Analyst from Finance & Regulatory Services	1.00
Transfer Manager II (formerly Policy Advisor I) from Finance & Regulatory Services	1.00
Increase Manager II (transferred from MERC)	0.05
Reduce Assistant Management Analyst (transferred to MERC)	(0.15)
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Misc. FTE to Parks & Nature (complete reorganization)	(2.70)
<i>Subtotal</i>	<u>5.71</u>

	<b>FTE</b>
<b>Visitor Venues</b>	
<i>MERC Administration</i>	
Reduce Manager II (transferred to Property & Environ. Services)	(0.05)
Increase Assistant Management Analyst (transferred from Property & Environ. Services)	0.15
<i>Expo Center</i>	
Eliminate Marketing and Promotions Coordinator 1	(0.50)
<i>Oregon Convention Center</i>	
Add Audio Visual Supervisor	1.00
<i>Portland's 5 Centers for the Arts</i>	
Add Administrative Technician	1.00
Add Education and Community Engagement Manager	1.00
Add Utility Lead	1.00
<i>Oregon Zoo</i>	
Eliminate Education Specialist III (limited duration)	(1.00)
Eliminate Associate Visual Communications Designer	(0.50)
Add Program Supervisor I	1.00
Add Education Specialist I	0.50
Increase Education Specialist II	0.25
Decrease Administrative Specialist III	(0.50)
Increase Education Specialist II	0.20
<i>Subtotal</i>	<u>3.55</u>
<b>Total FTE Changes</b>	<b>8.46</b>

## Four-year FTE history

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
<b>TOTAL AGENCY</b>	<b>765.79</b>	<b>811.80</b>	<b>844.05</b>	<b>852.51</b>
<b>General Fund</b>	<b>290.24</b>	<b>291.55</b>	<b>297.05</b>	<b>297.98</b>
<b>Communications</b>	<b>22.25</b>	<b>25.00</b>	<b>25.00</b>	<b>12.00</b>
Administrative Specialist IV	1.00	1.00	1.00	1.00
Asso Visual Communication Designer	1.00			
Associate Public Affairs Specialist	3.25	5.00	2.00	1.00
Digital Media Specialist		2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager II	3.00	2.00	2.00	2.00
Program Supervisor II	1.00	2.00	2.00	
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	10.00	10.00	13.00	3.00
Sr Visual Communication Designer	1.00	1.00	1.00	1.00
<b>Council</b>	<b>26.69</b>	<b>30.00</b>	<b>31.50</b>	<b>30.00</b>
Administrative Assistant II		1.00	1.00	1.00
Administrative Assistant III		1.00	1.00	1.00
Associate Public Affairs Specialist	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			
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	1.00
Manager II	1.00	1.00	1.00	1.00
Policy Advisor I	3.00	3.00	2.00	1.00
Policy Advisor II	2.00	2.00	2.00	3.00
Policy Analyst	4.00	5.00	6.00	7.00
Policy Analyst II			1.00	
Program Analyst II	1.00	1.00	1.00	
Program Analyst III	1.69	1.00	0.50	1.00
Program Analyst IV	2.00	4.00	4.00	3.00
Program Analyst V	1.00	1.00	2.00	2.00
Program Director		1.00	1.00	1.00
<b>Finance and Regulatory Services</b>	<b>36.50</b>	<b>37.00</b>	<b>37.80</b>	<b>37.80</b>
Accountant I	2.00	3.00	2.00	2.00
Accountant II	6.00	5.00	5.70	6.70
Accountant III	1.00	1.00		
Accounting Technician II	5.00	5.00	5.00	4.00
Administrative Assistant III	1.00			
Administrative Specialist II	1.00	1.00		
Assistant Management Analyst	0.70	1.70	1.00	
Associate Management Analyst	3.00	3.00	4.00	5.00
Budget Coordinator	1.00	1.00	1.00	1.00
Deputy Director	1.00			
Director	1.00	1.00	1.00	1.00
Investment Coordinator	0.80	0.80	0.80	0.80
Manager I	5.00	4.00	6.00	6.00
Manager II	2.00	1.00	1.00	1.00
Payroll Specialist		0.50	1.80	1.80
Program Analyst I		1.00	1.00	1.00
Program Analyst III	2.00	1.00	1.00	1.00
Program Analyst IV		1.00		
Program Analyst V	1.00	1.00	1.00	1.00
Program Director		1.00	1.00	1.00

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Program Supervisor II		1.00		
Senior Management Analyst	3.00	3.00	4.50	4.50
<b>Human Resources</b>	<b>17.75</b>	<b>19.00</b>	<b>19.80</b>	<b>20.80</b>
Administrative Assistant III	2.00	1.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Payroll Specialist	2.00	2.00		
Program Analyst I	2.00	3.00	3.80	3.80
Program Analyst II		1.00		
Program Analyst III	3.75	3.00	3.00	3.00
Program Analyst IV	2.00	3.00	5.00	6.00
Program Analyst V	3.00	3.00	3.00	3.00
<b>Information Services</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>
Administrative Assistant III	1.00			
Administrative Specialist IV		1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	3.00	3.00	3.00	3.00
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	2.50	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	1.00	
Systems Analyst II	4.00	3.00	3.00	2.00
Systems Analyst III	5.00	4.00	4.00	5.00
Systems Analyst IV	2.00	3.00	3.00	3.00
Technical Specialist II	4.00	4.00	4.00	4.00
Systems Administrator II				1.00
<b>Non-Departmental</b>	<b>1.00</b>			
Associate Public Affairs Specialist	1.00			
<b>Office of Metro Attorney</b>	<b>15.00</b>	<b>15.50</b>	<b>16.00</b>	<b>16.00</b>
Administrative Assistant III	1.00			
Deputy Metro Attorney		1.00	1.00	1.00
Legal Assistant I		2.00	2.00	2.00
Legal Assistant II		2.00	2.00	2.00
Legal Counsel I		0.50	1.00	1.00
Legal Counsel II	8.00	7.00	7.00	7.00
Legal Secretary	3.00			
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	2.00	2.00	2.00	2.00
<b>Office of the Auditor</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
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	3.00	3.00
Senior Management Auditor	2.00	2.00	1.00	1.00
<b>Parks and Nature</b>	<b>51.20</b>	<b>37.40</b>	<b>37.55</b>	<b>46.28</b>
Administrative Specialist II				1.00
Administrative Specialist IV	2.00	0.30	0.30	0.50
Arborist	1.00	1.00	1.00	1.00
Assistant Management Analyst	6.40	2.00	2.00	
Associate Management Analyst			0.15	2.85
Associate Natural Resource Scientist			0.80	0.80
Associate Public Affairs Specialist				2.00
Director	2.00	0.40	0.40	0.65

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Maintenance Technician	1.00	1.00	1.00	1.00
Manager I	2.70	1.70	1.00	1.70
Manager II	3.10	2.70	3.40	2.70
Natural Resource Specialist			1.00	1.00
Natural Resource Specialist Lead		2.00	2.00	2.00
Natural Resource Technician	2.00	2.00	1.00	1.00
Natural Resource Technician Lead	2.00			
Park Ranger	8.00	6.00	5.00	6.00
Park Ranger Lead	1.00	3.00	4.00	3.00
Principal Regional Planner	3.00	2.00	2.00	2.00
Program Analyst IV	1.00	1.00	1.00	
Program Assistant III	5.00	2.50	2.50	2.50
Program Director	1.00	1.00	1.00	1.33
Program Supervisor II	1.70	0.40	0.40	1.65
Property Management Specialist	0.80	0.80	0.80	0.80
Property Management Technician	0.50	0.80	0.80	0.80
Senior Management Analyst	1.00	1.00	1.00	2.00
Senior Natural Resource Scientist	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist	0.20	0.00		3.00
Volunteer Coordinator I	1.80			
Volunteer Coordinator II		1.80	1.00	1.00
<b>Planning and Development Department</b>	<b>45.40</b>	<b>47.15</b>	<b>48.30</b>	<b>55.30</b>
Administrative Specialist II	2.00	2.00	2.00	2.50
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Engineer		1.00		
Assistant Management Analyst	1.00			
Assistant Transportation Planner	1.00		1.00	
Associate Management Analyst		1.00	1.00	1.00
Associate Regional Planner	1.00			
Associate Transportation Planner	1.00	1.00	2.00	2.00
Deputy Director	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	2.00	2.00
Manager II	2.00	2.00	2.00	2.00
Principal Regional Planner	5.80	5.80	5.50	7.50
Principal Transportatin Planner	6.00	6.00	6.00	6.00
Program Assistant II	1.00	1.00	1.80	1.80
Program Assistant III	1.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Program Supervisor II				1.00
Records & Information Analyst		0.35		
Senior Management Analyst	3.60	4.00	4.00	4.00
Senior Public Affairs Specialist				5.00
Senior Regional Planner	6.00	7.00	5.00	4.50
Senior Transportation Planner	7.00	8.00	9.00	8.00
Transportation Engineer	1.00	1.00	1.00	1.00
Assistant Transportation Plann				1.00
<b>Property and Environmental Services</b>	<b>14.20</b>	<b>18.50</b>	<b>19.60</b>	<b>18.30</b>
Administrative Specialist I	1.00	1.00	1.00	
Administrative Specialist II	1.00	1.00	1.00	2.00
Administrative Specialist IV		0.25	0.25	
Assistant Management Analyst		1.40	0.40	0.25
Associate Management Analyst	0.40	1.00	2.00	1.30

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Building Custodian - MRC	3.00	3.00	3.00	3.00
Building Service Worker	1.00			
Building Services Technician	1.00			
Construction Coordinator			1.00	1.00
Director		0.35	0.35	0.10
Facilities Maintenance Technician		1.00	1.00	1.00
Facilities Maintenance Worker		1.00	1.00	1.00
Lead Building Custodian - MRC	0.50	0.50	0.50	0.50
Manager I	1.00	1.30	1.30	1.30
Manager II		0.40	0.40	0.45
Principal Regional Planner		1.00	1.00	1.00
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00
Program Assistant II	1.30	1.30	1.30	1.30
Program Supervisor II			0.10	0.10
Safety and Security Officer	2.00	2.00	2.00	2.00
Service Supervisor II	1.00	1.00	1.00	1.00
<b>Research Center</b>	<b>26.75</b>	<b>28.50</b>	<b>28.00</b>	<b>28.00</b>
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant GIS Specialist	1.25	1.00	1.00	1.00
Associate GIS Specialist	0.60	1.60	1.00	1.00
Associate Researcher & Modeler		4.00	3.00	1.00
Associate Transportation Modeler		1.00	1.00	1.00
Associate Transportation Modeler	4.50			
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	1.00	2.00	3.00	3.00
Principal Regional Planner		0.50		
Principal Researcher & Modeler	4.00	4.00	4.00	4.00
Program Analyst V			1.00	1.00
Program Supervisor II	2.00	2.00		
Senior GIS Specialist	5.40	4.40	5.00	5.00
Senior Researcher & Modeler	3.00	3.00	4.00	6.00
<b>General Asset Management Fund</b>			<b>0.50</b>	<b>3.30</b>
<b>Parks and Nature</b>			<b>0.50</b>	<b>3.30</b>
Administrative Specialist III				1.00
Principal Regional Planner				0.80
Program Analyst IV				1.00
Senior Public Affairs Specialist			0.50	0.50
<b>MERC Fund</b>	<b>175.50</b>	<b>182.35</b>	<b>186.35</b>	<b>189.95</b>
<b>Expo Center</b>	<b>12.30</b>	<b>14.80</b>	<b>15.80</b>	<b>15.30</b>
Administrative Assistant		1.00	1.50	1.50
Administrative Technician	0.05	0.05	0.05	0.05
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Director - Expo Center	1.00	1.00	1.00	1.00
Electrician		0.50	0.50	0.50
Expo Center Utility Lead		2.00		
Marketing & Promotions Coordinator I			0.50	
Operating Engineer II		1.00	1.00	1.00
Operations Manager	1.00			
Operations Manager - Expo Cent		1.00	1.00	1.00
Sales Manager	1.00	1.00	1.00	
Security Manager	0.05	0.05	0.05	0.05

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Senior Account Executive	2.00	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	1.00
Utility Maintenance Specialist	3.00	3.00	3.00	3.00
Sales Manager II				1.00
<b>MERC Administration</b>	<b>6.50</b>	<b>6.00</b>	<b>6.50</b>	<b>6.60</b>
Administrative Assistant IV			0.85	0.85
Assistant Management Analyst	0.60	0.60	0.60	0.75
Construction Coordinator	1.00	1.00	1.00	1.00
General Manager, Visitor Venues	0.75	0.75		
General Manager, Visitor Venues Manager I	1.00	1.00	1.00	1.00
Manager II	0.30	0.30	0.30	0.25
Policy Advisor I	1.00	0.50	1.00	1.00
Policy Analyst	1.00	1.00	1.00	1.00
Program Analyst II	0.85	0.85		
<b>Oregon Convention Center</b>	<b>112.30</b>	<b>114.65</b>	<b>114.65</b>	<b>115.65</b>
Account Executive	2.00	2.00		
Administrative Assistant	5.15	4.00	4.00	4.00
Administrative Technician	2.00	3.15	3.15	3.15
Admissions Staffing Manager	0.25	0.25	0.25	0.25
Assistant Director of Sales			1.00	
Assistant Operations Mgr	1.00	1.00		
Asst. Executive Director	1.00		1.00	1.00
Audio Visual Supervisor	1.00	1.00	1.00	2.00
Audio Visual Technician	3.00	3.00	1.00	
Audio Visual Technician Lead	1.00	1.00	3.00	3.00
Audio/Visual Sales	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			
Electrician	5.00	5.00	5.00	5.00
Event Manager	4.00	4.00	6.00	2.00
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	0.75	0.75
Information Systems Coord	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
Maintenance Supervisor				1.00
Marketing & Web Svcs Manager	1.00	1.00	1.00	1.00
OCC Deputy Dir - Sales & Mktg		1.00		
Operating Engineer I			2.00	
Operating Engineer II	5.00	5.00	3.00	5.00
Operations Manager	2.00			
Operations Mgr - Hskpg & Setup		1.00	1.00	
Operations Mgr - OCC			2.00	2.00
Operations Mgr - Tech'l Svcs		1.00		
Sales Manager	5.00	4.00	4.00	
Secretary	1.00	1.00	1.00	1.00

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Security Manager	0.90	0.90	0.90	0.90
Senior Event Manager		1.00	1.00	
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Senior Sales Manager		1.00		
Service Sales Coordinator II		1.00	1.00	
Services Sales Coordinator I	1.00	1.00	1.00	1.00
Services Sales Coordinator II		1.00	1.00	2.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00
Sustainability Coordinator	1.00	1.00	1.00	1.00
Technology Services Manager			1.00	1.00
Telecom & Info Systems Technician	1.00	1.00	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Maintenance	3.00	3.00	3.00	3.00
Utility Maintenance Lead	1.00	1.00	1.00	
Volunteer Services Coordinator		0.60	0.60	0.60
Sales Manager II				4.00
Director of Sales				1.00
Operations Mgr - Hskpg and Setup				1.00
Event Manager II				4.00
Audio Visual Manager				1.00
Event Manager III				1.00
Utility Worker II	40.00	40.00	40.00	40.00
<b>Portland's Centers for the Arts</b>	<b>44.40</b>	<b>46.90</b>	<b>49.40</b>	<b>52.40</b>
Administrative Assistant		1.00	1.00	1.00
Administrative Technician	1.80	1.80	1.80	0.80
Admissions Staffing Manager	0.55	0.55	0.55	0.55
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Operations 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 - P'5		1.00	1.00	
Asst Sales & Booking Manager			1.00	1.00
Asst. Executive Director	1.00			
Event Services Manager - P'5	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - P'5	1.00	1.00	1.00	1.00
Facility Maintenance Supervisor		1.00	1.00	1.00
Facility Security Agent	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	
Maintenance Supervisor	1.00			
Marketing & Promotions Coordinator I	1.00	0.50	1.00	
Operating Engineer II	2.00	2.00	3.00	4.00
Operations Manager	1.00			
Operations Manager - P'5		1.00	1.00	1.00
Sales & Booking Manager - P'5	1.00	1.00	1.00	1.00
Sales Manager	2.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Setup & Operations Supervisor	2.00	2.00	2.00	2.00
Stage Supervisor	1.00	1.00	1.00	1.00
Telecom & Info Systems Technician	2.00			
Ticket Services Coordinator	1.00	1.00	2.00	2.00
Ticket Services Manager	1.00	1.00	1.00	1.00

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Utility Lead		2.00	2.00	3.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00
Assistant Production Supervisor				1.00
Admin Operations Supervisor				1.00
Administrative Technician				1.00
Education and Community Engagement Manager				1.00
Dept Head Stagehand	15.00	15.00	15.00	15.00
Marketing & Promotions Coordinator II		2.00	2.00	3.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
<b>Natural Areas Fund</b>	<b>14.30</b>	<b>20.05</b>	<b>20.25</b>	<b>20.49</b>
<b>Parks and Nature</b>	<b>14.30</b>	<b>20.05</b>	<b>20.25</b>	<b>20.49</b>
Administrative Specialist IV		0.30	0.30	0.50
Assistant Management Analyst			0.20	0.20
Assistant Regional Planner	1.00	1.00		
Associate Management Analyst	0.10			
Associate Regional Planner			1.00	
Director		0.30	0.30	0.35
Manager I	0.30	0.35	0.05	0.35
Manager II	0.30	0.20	0.50	0.20
Natural Resource Specialist		2.00	1.00	1.00
Natural Resource Technician	2.00		1.00	1.00
Principal Regional Planner				0.20
Program Assistant III		1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.34
Program Supervisor II	0.30	1.50	1.50	1.95
Property Management Specialist	1.20	1.20	1.20	1.20
Property Management Technician	0.50	0.20	0.20	0.20
Real Estate Negotiator	3.00	2.00	2.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	3.00	3.00	3.00
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	0.80	1.00	1.00	
Senior Regional Planner	0.80	3.00	3.00	4.00
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>	<b>5.75</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Oregon Zoo</b>	<b>5.75</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Assistant Management Analyst	1.75	2.00	2.00	2.00
Construction Coordinator	2.00	2.00	2.00	2.00
Manager II	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00
<b>Oregon Zoo Operating Fund</b>	<b>167.60</b>	<b>179.65</b>	<b>192.65</b>	<b>192.60</b>
<b>Oregon Zoo</b>	<b>167.60</b>	<b>179.65</b>	<b>192.65</b>	<b>192.60</b>
Administrative Assistant IV			1.15	1.15
Administrative Specialist II	2.00	2.00	2.00	
Administrative Specialist III	4.00	4.00	4.00	5.50
Administrative Specialist IV	1.00	1.00	1.00	1.00
Admissions Lead	2.00	2.80	2.60	2.60
Animal Keeper	33.50	34.00	37.00	36.00
Assistant Management Analyst	1.00	1.00		
Asso Visual Communication Designer	2.50	2.50	2.50	2.00
Associate Management Analyst			1.00	1.00
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	1.00	2.00	3.00	1.00
Cash Office Clerk	0.75	0.75	0.75	0.75

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Construction Coordinator			1.00	
Custodial Lead	1.00	1.00	1.00	
Custodian	6.00	6.00	6.00	6.00
Deputy Conservation Manager	1.00	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Digital Media Specialist				1.00
Director	1.00	1.00	1.00	1.00
Education Specialist I	0.50	0.50	4.60	6.10
Education Specialist II	5.05	5.05	4.90	3.75
Education Specialist III	6.75	5.00	6.00	6.00
Electrician II		1.00	1.00	1.00
Endocrinology Research Technician			1.00	1.00
Event Coordinator	1.00	1.00	1.00	1.00
Food Service Worker 1		0.80	0.80	0.80
Food Service/Retail Specialist	3.90	3.90	4.80	4.80
Gardener	7.00	7.00	8.00	
General Manager, Visitor Venues	0.25	0.25		
General Manager, Visitor Venues			0.25	0.25
Lead Cash Office Clerk	0.85	0.85	0.85	0.85
Maintenance Electrician	1.00			
Maintenance Lead	1.00	1.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00	2.00
Maintenance Worker 2	9.00	9.00	10.00	11.00
Maintenance Worker 3	3.00	3.00	3.00	3.00
Manager I	2.00	2.00	2.00	2.00
Manager II	4.00	5.00	5.00	6.00
Nutrition Technician	2.50			
Nutritionist		1.00	1.00	1.00
Policy Advisor I		0.50		
Program Analyst II	2.15	2.15		
Program Analyst III	1.00	1.00		
Program Analyst IV	1.00	1.00	2.00	2.00
Program Assistant I	2.55	2.55	1.75	1.75
Program Assistant II	2.50	2.50	2.50	2.50
Program Assistant III				0.60
Program Director		1.00	1.00	1.00
Program Supervisor I	1.00	1.00	2.00	3.00
Program Supervisor II	5.00	5.00	6.00	5.00
Project Coordinator	1.00	1.00	1.00	1.00
Safety and Security Officer	5.00	5.00	5.00	5.00
Senior Animal Keeper	7.00	7.50	7.50	8.50
Senior Gardener	1.00	1.00	1.00	
Senior Public Affairs Specialist	3.00	3.00	3.00	3.00
Service Supervisor I	4.00	4.00	3.00	3.00
Service Supervisor II	6.00	7.00	8.00	7.00
Service Supervisor III	3.00	3.00	4.00	4.00
Service Supervisor IV	1.00	1.00	1.00	2.00
Sr Visual Communication Designer	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Technical Specialist I		0.50		
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	3.00	3.00

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
Video and Photography Tech	0.50	0.50	0.50	0.50
Visitor Services Worker III	0.85	0.85		
Volunteer Coordinator I	1.00			
Volunteer Coordinator II	1.00	2.00	2.00	2.00
Warehouse Lead	1.00	1.00	1.00	
Warehouse Worker		2.00	2.00	
Zoo Hospital Manager		1.00		
Zoo Registrar	1.00	1.00	1.00	1.00
Nutrition Technician 1		1.50	2.00	2.00
Senior Horticulturist				1.00
Horticulturist				8.00
Operations Lead				2.00
Food Service Worker 3		3.20	3.20	3.20
Operations/Warehouse Worker				2.00
<b>Parks and Natural Areas Local Option Levy Fund</b>	<b>21.65</b>	<b>30.90</b>	<b>33.80</b>	<b>29.73</b>
<b>Oregon Zoo</b>	<b>1.50</b>	<b>1.50</b>		
Education Specialist II	1.50	1.50		
<b>Parks and Nature</b>	<b>20.15</b>	<b>29.40</b>	<b>33.80</b>	<b>29.73</b>
Administrative Specialist I			0.75	
Administrative Specialist II	1.00	1.00	1.00	0.75
Assistant Management Analyst	1.00	1.00	1.50	1.50
Assistant Public Affairs Specialist		1.00	1.00	
Assistant Regional Planner	1.00		1.00	1.00
Associate Management Analyst		1.80	1.95	1.95
Associate Natural Resource Scientist	2.00	2.00	2.20	2.20
Associate Regional Planner		1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00
Event Coordinator			0.50	0.50
Field Assistant	1.00			
Manager II		0.10	0.10	0.10
Natural Resource Specialist			1.00	
Natural Resource Technician	3.00	4.00	4.00	4.00
Natural Resources Enforcement Specialist		1.00		
Park Ranger	2.00	4.00	4.00	4.00
Policy Advisor II	1.00	1.00	1.00	
Program Assistant II		1.00	2.00	2.00
Program Assistant III		0.30	0.30	0.50
Program Director				0.33
Program Supervisor I		1.00		
Program Supervisor II				1.40
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	0.75	1.00	1.00	
Senior Regional Planner	1.20	3.00	3.00	3.00
Service Supervisor II	2.00			
Service Supervisor III			1.00	
Service Supervisor IV		2.00	2.00	2.00
Volunteer Coordinator I	2.20			
Volunteer Coordinator II		1.20	1.00	1.00
Maintenance Worker 1			0.50	0.50

## Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17
<b>Solid Waste Fund</b>	<b>90.75</b>	<b>101.30</b>	<b>107.45</b>	<b>112.46</b>
<b>Finance and Regulatory Services</b>	<b>12.00</b>	<b>5.00</b>	<b>2.50</b>	<b>0.50</b>
Assistant Solid Waste Planner	1.00			
Associate Management Analyst		1.00		
Associate Solid Waste Planner	1.00			
Manager I	1.00			
Manager II	1.00	1.00		
Policy Advisor I			1.00	
Principal Solid Waste Planner	1.00			
Program Assistant III	1.00			
Program Supervisor II	1.00			
Senior Management Analyst	3.00	3.00	1.50	0.50
Senior Solid Waste Planner	2.00			
<b>Property and Environmental Services</b>	<b>78.75</b>	<b>96.30</b>	<b>104.95</b>	<b>111.96</b>
Administrative Specialist III			1.00	1.00
Administrative Specialist IV		1.15	1.15	1.00
Assistant Management Analyst		2.00	2.30	1.30
Assistant Solid Waste Planner		1.00	1.00	
Associate Management Analyst	0.50		0.30	1.30
Associate Solid Waste Planner	1.00	1.00	2.00	3.00
Construction Coordinator	1.00	1.00		
Director		0.95	0.95	0.90
Education Specialist I			1.80	2.40
Education Specialist III		2.00	2.00	2.00
Facilities Maintenance Technician		1.00	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 Specialist	2.00	3.00	3.00	4.00
Landfill & Environmental Technician	1.00			
Latex Operations Specialist	1.00	1.00	1.00	2.00
Latex Operations Technician	2.00	2.00	2.00	1.00
Latex Retail Technician	1.00	1.00	1.00	1.00
Lead Scalehouse Technician	4.00	2.00	2.00	2.00
Manager I	3.00	5.65	6.65	6.65
Manager II	2.30	3.30	1.30	0.30
Policy Advisor I				1.00
Principal Solid Waste Planner	5.00	5.00	5.00	5.65
Program Assistant II	6.00	6.00	5.00	3.00
Program Assistant III		2.20	2.20	4.00
Program Director	2.00	2.00	2.00	3.00
Program Supervisor I	1.00	1.00	1.00	2.00
Program Supervisor II	3.00	4.10	6.00	5.90
Scalehouse Technician	6.65	8.65	8.85	8.76
Senior Engineer	2.00	2.00	3.00	3.00
Senior Management Analyst			2.00	3.00
Senior Public Affairs Specialist				4.00
Senior Regional Planner	2.00	2.00	1.00	2.00
Senior Solid Waste Planner	6.00	10.00	13.15	11.50
Service Supervisor III	1.00	1.00	1.00	1.00
SW Facilities Maintenance Technician	1.00			



**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 ratF-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, develop 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 *FivF-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*.

**OECD:** See *Oregon Economic and Community Development Department*.

**OMA:** Office of Metro Attorney.

**OnF-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 Statute.

**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 prescribes 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 fund 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 five-year period; currently 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 (SWIS):** 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.

**SWIS:** *See Solid Waste Information System.*

**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's 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.