MAKING A
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PLACE

Metro

600 NE Grand Ave.
Portland, Oregon
97232-2736

PUBLIC SERVICE
EXCELLENCE
INNOVATION
RESPECT
TEAMWORK
SUSTAINABILITY

ADOPTED BUDGET
Detail

FY 2013-14

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MAKING A GREAT PLACE

Metro

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

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

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FY 2013-14 Adopted Budget, Detail

User's guide

Metro's budget for FY 2013-14 is provided in two volumes. Many readers will find the summaries in Volume 1 sufficient to gain an understanding of Metro's financial strategies for the coming year. Some readers may require the additional detail provided in Volume 2.

DETAIL (VOLUME 2)

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

Fund summaries and detail

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

Capital Improvement Plan detail

Metro's capital budget for fiscal years 2013-14 through 2017-18 is included in the FY 2013-14 budget document. This section presents the department specific project summaries and analysis.

Debt schedules

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

Budget and financial structure

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

Appendices

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

Fund summary and detail

Summary of all funds

	General Fund	Cemetery Perpetual Care Fund	General Asset Management Fund	General Obligation Bond Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund	Open Spaces Fund
Resources								
Beginning Fund Balance	*$31,083,766*	*$413,002*	*$8,693,992*	*$177,000*	*$5,367*	*$24,211,557*	*$65,234,269*	*$639,864*
Current Revenues								
Real Property Taxes	12,159,773	0	0	36,307,125	0	0	0	0
Excise Tax	17,347,866	0	0	0	0	0	0	0
Other Derived Tax Revenue	0	30,000	0	0	0	0	0	0
Grants	9,894,409	0	73,250	0	0	364,003	0	0
Local Government Shared Revenues	574,634	0	0	0	0	13,701,495	0	0
Contributions from other Governments	2,930,204	0	0	0	0	816,020	0	0
Enterprise Revenue	27,579,738	0	0	0	0	30,716,487	0	0
Interest Earnings	65,000	2,065	29,000	10,000	27	76,142	163,086	3,200
Donations	527,801	0	2,245,000	0	0	209,000	866,000	0
Other Misc. Revenue	269,075	0	0	0	0	81,805	0	0
Subtotal Current Revenues	71,348,500	32,065	2,347,250	36,317,125	27	45,964,952	1,029,086	3,200
Interfund Transfers:								
Interfund Reimbursements	8,891,931	0	0	0	0	0	0	0
Internal Service Transfers	4,727,316	0	120,000	0	0	0	0	0
Interfund Loan	470,800	0	0	0	0	2,200,000	0	0
Fund Equity Transfers	301,961	0	2,329,097	0	2,869,321	418,633	0	0
Subtotal Interfund Transfers	14,392,008	0	2,449,097	0	2,869,321	2,618,633	0	0
Total Resources	**$116,824,274**	**$445,067**	**$13,490,339**	**$36,494,125**	**$2,874,715**	**$72,795,142**	**$66,263,355**	**$643,064**
Requirements								
Current Expenditures								
Personnel Services	52,038,178	0	0	0	0	17,657,221	1,660,155	0
Materials and Services	35,552,843	0	1,151,775	0	0	25,477,403	12,150,000	0
Capital Outlay	129,500	0	8,866,771	0	0	4,779,343	21,437,760	643,064
Debt Service	1,720,071	0	0	36,347,675	2,869,322	0	0	0
Subtotal Current Expenditures	89,440,592	0	10,018,546	36,347,675	2,869,322	47,913,967	35,247,915	643,064
Interfund Transfers:								
Interfund Reimbursements	420,704	0	0	0	0	3,315,931	1,326,240	0
Internal Service Transfers	0	0	0	0	0	156,423	559,569	0
Interfund Loan	2,200,000	0	0	0	0	470,800	0	0
Fund Equity Transfers	4,525,705	0	0	0	0	1,188,650	0	0
Subtotal Interfund Transfers	7,146,409	0	0	0	0	5,131,804	1,885,809	0
Contingency	4,290,572	0	2,785,481	0	0	10,979,029	20,000,000	0
Ending Fund Balance	15,946,701	445,067	686,312	146,450	5,393	8,770,342	9,129,631	0
Total Requirements	**$116,824,274**	**$445,067**	**$13,490,339**	**$36,494,125**	**$2,874,715**	**$72,795,142**	**$66,263,355**	**$643,064**
Full-Time Equivalents (FTE)	452.64	0.00	0.00	0.00	0.00	173.50	14.30	0.00

Summary of all funds, *continued*

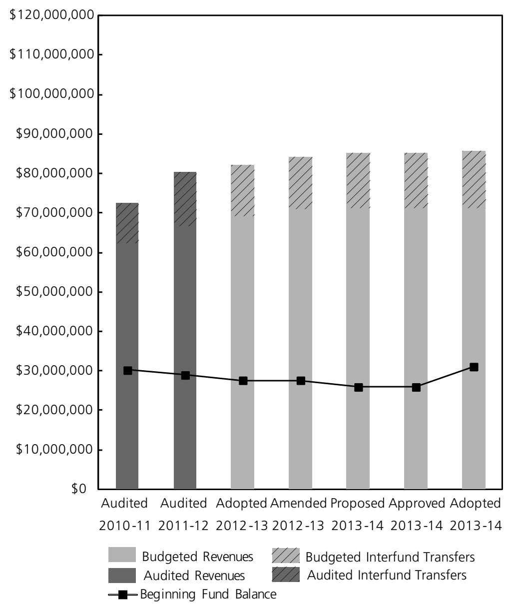
	Oregon Zoo Infrastructure & Animal Welfare Fund	Parks & Natural Areas Local Option Levy Fund	Rehab. & Enhancement Fund	Risk Management Fund	Smith & Bybee Lakes Fund	Solid Waste Revenue Fund	Total
Resources							
Beginning Fund Balance	*$66,353,439*	*$0*	*$1,921,523*	*$2,926,851*	*$3,582,655*	*$37,939,125*	*$243,182,410*
Current Revenues							
Real Property Taxes	0	10,216,770	0	0	0	0	58,683,668
Excise Tax	0	0	0	0	0	0	17,347,866
Other Derived Tax Revenue	0	0	0	0	0	0	30,000
Grants	0	0	0	50,000	0	0	10,381,662
Local Government Shared Revenues	0	0	0	0	0	0	14,276,129
Contributions from other Governments	0	0	0	0	0	0	3,746,224
Enterprise Revenue	0	0	348,600	419,535	0	55,363,750	114,428,110
Interest Earnings	225,000	0	4,804	10,000	17,914	93,323	699,561
Donations	0	0	0	0	0	0	3,847,801
Other Misc. Revenue	0	0	0	5,000	0	27,000	382,880
Subtotal Current Revenues	225,000	10,216,770	353,404	484,535	17,914	55,484,073	223,823,901
Interfund Transfers:							
Interfund Reimbursements	0	0	0	993,610	0	0	9,885,541
Internal Service Transfers	0	0	0	64,242	0	88,884	5,000,442
Interfund Loan	0	0	0	0	0	0	2,670,800
Fund Equity Transfers	0	0	0	0	0	153,401	6,072,413
Subtotal Interfund Transfers	0	0	0	1,057,852	0	242,285	23,629,196
Total Resources	**$66,578,439**	**$10,216,770**	**$2,274,927**	**$4,469,238**	**$3,600,569**	**$93,665,483**	**$490,635,507**
Requirements							
Current Expenditures							
Personnel Services	641,498	1,762,382	0	0	0	9,992,345	$83,751,779
Materials and Services	14,753	5,058,675	330,990	2,616,951	65,000	39,453,973	121,872,363
Capital Outlay	25,108,917	1,750,000	0	0	0	3,683,595	66,398,950
Debt Service	0	0	0	0	0	0	40,937,068
Subtotal Current Expenditures	25,765,168	8,571,057	330,990	2,616,951	65,000	53,129,913	312,960,160
Interfund Transfers:							
Interfund Reimbursements	242,153	0	0	0	0	4,580,513	9,885,541
Internal Service Transfers	0	929,953	114,602	0	110,102	3,129,793	5,000,442
Interfund Loan	0	0	0	0	0	0	2,670,800
Fund Equity Transfers	0	0	0	301,961	0	56,097	6,072,413
Subtotal Interfund Transfers	242,153	929,953	114,602	301,961	110,102	7,766,403	23,629,196
Contingency	5,200,000	715,760	280,000	500,000	200,000	15,293,514	60,244,356
Ending Fund Balance	35,371,118	0	1,549,335	1,050,326	3,225,467	17,475,653	*93,801,795*
Total Requirements	**$66,578,439**	**$10,216,770**	**$2,274,927**	**$4,469,238**	**$3,600,569**	**$93,665,483**	**$490,635,507**
Full-Time Equivalents (FTE)	5.00	20.90	0.00	0.00	0.00	90.75	757.09

General Fund

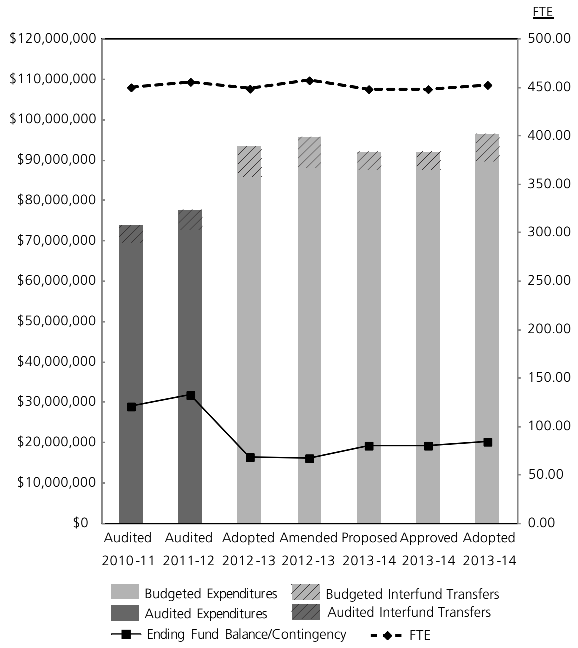
General Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$30,194,768	$28,964,227	$27,621,707	$27,621,707	$25,931,371	$25,931,371	$31,083,766	12.53%
Current Revenues								
Real Property Taxes	11,569,455	11,780,994	12,081,132	12,081,132	12,159,773	12,159,773	12,159,773	0.65%
Excise Tax	15,508,750	16,177,939	17,399,971	17,399,971	17,347,866	17,347,866	17,347,866	(0.30%)
Grants	9,421,745	8,961,588	10,738,583	10,792,958	9,894,409	9,894,409	9,894,409	(8.33%)
Local Gov't Shared Revenues	468,776	466,124	539,087	539,087	574,634	574,634	574,634	6.59%
Contributions from other Gov'ts	9,128	4,408,500	2,929,628	2,959,628	2,930,204	2,930,204	2,930,204	(0.99%)
Enterprise Revenue	21,880,352	23,482,901	24,741,551	26,132,491	27,579,738	27,579,738	27,579,738	5.54%
Interest Earnings	230,215	178,157	31,000	31,000	65,000	65,000	65,000	109.68%
Donations	1,291,007	839,035	500,927	900,927	527,801	527,801	527,801	(41.42%)
Other Misc. Revenue	1,920,970	243,711	173,881	173,881	149,075	149,075	269,075	54.75%
Subtotal Current Revenues	**62,300,398**	**66,538,949**	**69,135,760**	**71,011,075**	**71,228,500**	**71,228,500**	**71,348,500**	**0.48%**
Interfund Transfers:								
Interfund Reimbursements	7,271,150	7,410,638	8,591,807	8,591,807	8,891,931	8,891,931	8,891,931	3.49%
Internal Service Transfers	2,797,314	2,725,389	4,045,103	4,045,103	4,727,316	4,727,316	4,727,316	16.87%
Interfund Loan	0	0	231,000	231,000	239,800	239,800	470,800	103.81%
Fund Equity Transfers	132,278	3,823,352	295,207	295,207	301,961	301,961	301,961	2.29%
Subtotal Interfund Transfers	**10,200,742**	**13,959,379**	**13,163,117**	**13,163,117**	**14,161,008**	**14,161,008**	**14,392,008**	**9.34%**
TOTAL RESOURCES	**$102,695,908**	**$109,462,555**	**$109,920,584**	**$111,795,899**	**$111,320,879**	**$111,320,879**	**$116,824,274**	**4.50%**
REQUIREMENTS								
Current Expenditures								
Personnel Services	45,524,111	47,726,882	50,638,357	50,588,714	51,515,052	51,515,052	52,038,178	2.87%
Materials and Services	22,140,052	23,174,978	33,230,242	35,356,498	34,223,778	34,223,778	35,552,843	0.56%
Capital Outlay	199,492	130,132	244,325	244,325	104,000	104,000	129,500	(47.00%)
Debt Service	1,529,472	1,588,214	1,654,290	1,654,290	1,720,071	1,720,071	1,720,071	3.98%
Subtotal Current Expenditures	**69,393,127**	**72,620,206**	**85,767,214**	**87,843,827**	**87,562,901**	**87,562,901**	**89,440,592**	**1.82%**
Interfund Transfers:								
Interfund Reimbursements	476,219	727,260	555,274	555,274	420,704	420,704	420,704	(24.23%)
Interfund Loan	0	0	2,200,000	2,200,000	0	0	2,200,000	0.00%
Fund Equity Transfers	3,862,335	4,318,347	4,966,251	5,059,351	4,075,705	4,075,705	4,525,705	(10.55%)
Subtotal Interfund Transfers	**4,338,554**	**5,045,607**	**7,721,525**	**7,814,625**	**4,496,409**	**4,496,409**	**7,146,409**	**(8.55%)**
Contingency	0	0	3,771,000	1,684,319	4,289,868	4,289,868	4,290,572	154.74%
Ending Fund Balance	*$28,964,227*	*$31,796,742*	*$12,660,845*	*$14,453,128*	*$14,971,701*	*$14,971,701*	*$15,946,701*	*10.33%*
TOTAL REQUIREMENTS	**$102,695,908**	**$109,462,555**	**$109,920,584**	**$111,795,899**	**$111,320,879**	**$111,320,879**	**$116,824,274**	**4.50%**
FULL-TIME EQUIVALENTS	450.15	455.81	448.75	457.39	448.30	448.30	452.64	(1.04%)
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								(4.75)

Current revenues and fund balance



Current expenditures and full time equivalents



General Fund

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

BEGINNING FUND BALANCE

This is the combined balance for several major operating areas—Oregon Zoo, Parks and Environmental Services, Planning and Development and Research Center—as well as all general government and central service functions such as Metro Council, Metro Auditor, Metro Attorney, Communications, Finance and Regulatory Services, Human Resources and Information Services. It includes several dedicated reserves such as the General Fund Reserve for Future Expenditures, the Oregon Public Employees Retirement System (PERS) Reserve for pension liability and a reserve for future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center. It also includes reserves for cash flow and fund stabilization. In January 2007 Metro performed a comprehensive review of fund balance needs in the General Fund. Based on this historical analysis, the "adequate reserves" financial policies call for a minimum of 7 percent of operating expenditures 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.

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 only 2.25 percent next year, less than the maximum 3 percent growth allowed under Ballot Measure 50. Metro expects to receive 94.5 percent of the property tax levied and approximately $296,000 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 $15.3 million in FY 2013-14. 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 2013-14 is $12.29 per ton, an increase of 10 cents, effective September 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 Center for the Performing Arts from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region. In 2009 the tax was extended for an additional five years, through September 2014, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. Proceeds from the tax fell sharply during the recession and began rebounding in 2011. The tax is expected to generate $2.0 million in FY 2013-14.

Grants

The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately $9.5 million in grant funds, about 89 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. Although Metro has received a small increase in federal allocations through MAP-21, other dedicated grant funds such as HB 2001 green house gas funding from ODOT and other funding for corridor planning are at or near completion, resulting in an overall decrease of 8 percent from FY 2012-13. The Sustainability Center receives about $409,000 in grants, primarily for restoration projects on Metro-owned natural areas, and the Oregon Zoo receives about $166,000 to support conservation projects performed in cooperation with other jurisdictions. Grant funding fluctuates annually based on project need.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles, county marine fuel taxes and payments from other governmental agencies for services provided by Parks and Environmental Services. This category also includes governmental contributions to Metro programs and projects. In FY 2013-14 marine fuel taxes and vehicle registration fees are expected to increase by 1.4 percent, based on projections. A $2.9 million contribution from TriMet, the region’s mass transportation agency, is again anticipated for the Transit Oriented Development program.

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund such as the Oregon Zoo and Parks and Environmental Services. They include admission fees, parking fees, food and beverage sales, gift shop sales, train rides, education fees, rental income, greens fees at Glendoveer Golf Course and sales and contracted services generated through the Data Resource Center of the Research Center. Approximately 94 percent of all General Fund enterprise revenues is generated at either the Oregon Zoo or regional parks and is heavily dependent on weather conditions. The remaining 6 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure and contracts and sales through the Data Resource Center. Most revenue estimates at the Oregon Zoo are based upon per capita revenue projections combined with estimated attendance figures. Revenues at Metro’s regional parks are estimated based on a three-year rolling average and local trends and conditions.

Budgeted enterprise revenues in FY 2013-14 are up 5.5 percent, about $1.4 million, from FY 2012-13. The Oregon Zoo is showing revenue growth of about 4 percent. The Oregon Zoo has experienced record-breaking attendance the last several years and ended the previous fiscal year with an annual attendance of 1.68 million. An increase in admission prices that went into effect in February 1, 2013, is fully reflected in FY 2013-14. Budgeted per capita shows modest increases in admission and food service revenue. Regional parks facilities generate another $4.9 million in fees and services, an increase of about 17 percent. During FY 2012-13, a significant change was made in the Glendoveer Golf Course operating contract. Previously, Metro received a straight percentage of gross revenues. Under the new agreement, Metro will receive gross revenues and pay the operator per the contractual agreement. Also, cemetery revenues and admission fees are declining about 35 percent and 22 percent respectively. As the previous year progressed, it became clear staff was too optimistic regarding revenue generating options. Revenues have been reduced to more accurately reflect reality. Parking fees, business license fees and Data Resource Center revenues account for the remainder of enterprise revenues.

Donations

This category includes contributions from individuals and organizations in support of general operations or specific projects. Anticipated revenues in FY 2013-14 includes $528,000 from the Oregon Zoo Foundation for zoo operations and a transfer from the *Predators of the Serengeti* reserve. The Oregon Zoo Foundation holds a permanent reserve dedicated to the support of the *Predators of the Serengeti* exhibit. Contributions will be made from earnings on the reserve. A FY 2012-13 donation included a one-time $400,000 contribution from the Oregon Zoo Foundation for the purchase of two elephants.

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, Communication Media and Design 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 $8.9 million in reimbursements. In addition, the Research Center charges for services and maintenance associated with the Data Resource Center; Parks and Environmental Services and the Sustainability Center pay the majority of the charges. Also, finance and administrative staff of Parks and Environmental Services and Sustainability Center are consolidated into one working group in Parks and Environmental Services. Costs are allocated to the various programs of the Sustainability Center. Finally, the Oregon Zoo manages all conservation education programs throughout the agency, a portion of which is funded by solid waste revenues.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 452.65 Full-Time Equivalents (FTE) in the various organizational units of the General Fund. Overall General Fund FTE decreased by 4.75 from the FY 2012-13 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. Also, the budget provides for a 4.4 percent increase in employer pension contributions based on the latest Oregon Public Employees Retirement System (PERS) actuarial study. 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 3.2 percent from FY 2012-13. Fluctuations in this category vary significantly between departments. Contracted professional services are down about 21 percent in the Sustainability Center due to a decrease in conservation and restoration projects either carried forward from the prior year or funded through grants. About 87 percent of Planning and Development and Research Center materials and services costs, about $7.8 million, are for contracted professional services, Transit Oriented Development land purchases or pass-through to other governments, all funded primarily through grants. With the reduction in grant funding these expenditure categories have also been reduced accordingly. In FY 2012-13 the zoo included a one-time $400,000 expense for the purchase of two elephants. Discounting for this extraordinary expense the Oregon Zoo is reflecting a 2.7 percent increase in operating expense primary related to exhibit and education programing. Also, Parks and Environmental Services shows an increase of 15 percent due to the mid FY 2012-13 change in the operating contract for Glendoveer Golf Course. The budget for FY 2013-14 now reflects the operating contract payment of approximately $2.3 million.

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. In FY 2012-13 the agency embarked on a two-year project to completely redesign the agency's website. The project impacts all departments and is jointly managed by the Communications and Information Services departments. The capital costs associated with this project are budgeted in general expense in the General Fund.

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 2013-14 debt payments will be funded from reserves accumulated for future pension liability. Additional explanation is provided under the section on ending fund balance below.

Interfund Transfers

There are three types of transfers from the General Fund: (1) interfund reimbursements for risk management services, (2) an interfund loan to MERC to fund the Eastside Streetcar LID payment assessed on the Oregon Convention Center; carried forward from FY 2012-13, and (3) fund equity transfers of resources. Excluding the one-time interfund loan, transfers of resources account for 90 percent of expenditures in this category including:

- The transfer of approximately $1.8 million in annual renewal and replacement contributions.
- The transfer of approximately $1.7 million for debt service on the outstanding full faith and credit obligations.
- The transfer of $418,000 from the Metro Tourism Opportunity and Competitiveness Account to the Oregon Convention Center for researching options to satisfy a 500-hotel room block.
- The transfer of $450,000 for various capital projects or reserves.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of an ordinance 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 2013-14 contingency is made up of three types: (1) a general contingency and reserve to provide for unforeseen events through the year, (2) a $250,000 Opportunity Account provided to the Council to take advantage of unanticipated opportunities that may come up during the year after budget adoption, and (3) a reserve for future one-time expenditures available for appropriation during the year if the revenues in the current fiscal year are sufficient to fund the reserve. This reserve will only be accessed after fiscal year-end closing reconciliations show sufficient revenues to fund the reserve and only for one-time projects or expenditures.

ENDING FUND BALANCE

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

PERS Reserve

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

As anticipated, the PERS actuarial study increased Metro's rates by an average of 5.2 percent, effective July 1, 2011. The FY 2011-12 budget mitigated this rate increase by applying the accumulated PERS reserves to the annual debt service associated with the outstanding pension liability bonds, about $1.65 million per year. The accumulated reserves were transferred from each of the contributing funds into the General Fund reserves, earmarked for PERS debt repayment over the next three to five years. The PERS reserve balance at the end of FY 2013-14 is estimated to be $2.9 million and will gradually decrease over the next few years.

General Fund

Total Resources

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Resources							
						BEGBAL	*Beginning Fund Balance*						
							Beginning Fund Balance						
7,719,514	8,829,874		8,797,000		8,797,000	340000	* Undesignated		5,430,000		5,430,000		7,176,500
0	310,616		731,194		731,194	340000	* Reserved for CAP Adjustments		1,037,162		1,037,162		1,037,162
6,497,623	3,703,221		2,060,195		2,060,195	326100	* Prior period adjustment: TOD		7,115,391		7,115,391		7,115,391
630,551	579,500		426,597		426,597	340000	* Project Carryover		576,027		576,027		910,522
0	457,786		1,313,255		1,313,255	340000	* Reserve for Future One-Time Expenditures		759,223		759,223		1,259,223
2,843,141	3,661,469		3,342,369		3,342,369	330300	* Reserved for Local Gov't Grants (CET)		3,865,918		3,865,918		3,865,918
2,737,583	2,743,772		2,682,093		2,682,093	340300	* Reserve for Future Debt Service		643,414		643,414		2,843,414
1,011,059	801,647		0		0	340000	* Other Planning Department Carryover		631,162		631,162		631,162
0	0		75,000		75,000	340000	* Reserved for Metro Export Initiative		50,000		50,000		50,000
2,821,907	1,774,812		1,072,000		1,072,000	340500	* Reserved for Community Investment Initiativ		479,500		479,500		631,400
565,306	310,230		502,546		502,546	340000	* Reserved for Future Planning Needs		113,643		113,643		259,343
183,411	133,411		0		0	340000	* Reserved for Future Election Costs		0		0		0
473,561	397,234		147,234		147,234	340000	* Reserved for Nature in Neighborhood Grant		258,327		258,327		258,327
0	0		0		0	340000	* Reserved for Web Project		358,130		358,130		431,930
188,763	84,843		0		0	340000	* Reserved for Active Transportation Partnersh		0		0		0
804,460	504,460		204,460		204,460	340000	* Reserve for Future Natural Areas Operations		0		0		0
3,717,889	4,671,352		6,267,764		6,267,764	341500	* Prior year PERS Reserve		4,613,474		4,613,474		4,613,474
30,194,768	*28,964,227*		*27,621,707*		*27,621,707*		*Subtotal Beginning Fund Balance*		*25,931,371*		*25,931,371*		*31,083,766*
						General Revenues							
						EXCISE	*Excise Tax*						
14,067,995	14,412,914		15,639,971		15,639,971	405000	Excise Taxes		15,344,116		15,344,116		15,344,116
1,440,755	1,765,025		1,760,000		1,760,000	405500	Construction Excise Tax		2,003,750		2,003,750		2,003,750
						RPTAX	*Real Property Taxes*						
11,234,445	11,544,502		11,729,132		11,729,132	401000	Real Property Taxes-Current Yr		11,863,173		11,863,173		11,863,173
304,672	195,120		352,000		352,000	401500	Real Property Taxes-Prior Yrs		296,600		296,600		296,600
17,123	28,446		0		0	401800	Payment in Lieu of R Prop Tax		0		0		0
13,215	12,926		0		0	401900	Interest & Penalty-R Prop Tax		0		0		0
						INTRST	*Interest Earnings*						
230,215	178,157		31,000		31,000	470000	Interest on Investments		65,000		65,000		65,000
27,308,420	*28,137,090*		*29,512,103*		*29,512,103*		*Subtotal General Revenues*		*29,572,639*		*29,572,639*		*29,572,639*
						Department Revenues							
						GRANTS	*Grants*						
1,909,511	2,685,524		2,859,471		2,859,471	410000	Federal Grants - Direct		2,363,809		2,363,809		2,363,809
4,703,466	4,446,358		4,941,774		4,941,774	410500	Federal Grants - Indirect		4,334,402		4,334,402		4,334,402
1,530,926	1,423,718		709,595		763,970	411000	State Grants - Direct		452,594		452,594		452,594
373,002	0		0		0	411500	State Grants - Indirect		0		0		0

General Fund

Total Resources

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
871,840	393,488		2,227,743		2,227,743	412000	Local Grants - Direct		2,743,604		2,743,604		2,743,604
33,000	12,500		0		0	412900	Intra-Metro Grants		0		0		0
						LGSHRE	*Local Gov't Share Revenues*						
62,634	59,879		69,201		69,201	413500	Marine Board Fuel Tax		70,170		70,170		70,170
397,872	398,440		469,886		469,886	413900	Other Local Govt Shared Rev.		476,464		476,464		476,464
8,270	7,805		0		0	414000	Local Government Service Fee		28,000		28,000		28,000
						GVCNTB	*Contributions from Governments*						
9,128	4,408,500		2,929,628		2,959,628	414500	Government Contributions		2,930,204		2,930,204		2,930,204
0	0		0		0	*LICPER*	*Licenses and Permits*		0		0		0
379,485	373,674		380,000		380,000	415000	Contractor's Business License		380,000		380,000		380,000
						CHGSVC	*Charges for Service*						
131,324	141,265		158,622		158,622	416500	Boat Launch Fees		160,843		160,843		160,843
247,422	349,879		594,837		594,837	418000	Contract & Professional Service		430,390		430,390		430,390
42,841	26,466		0		0	421000	Documents and Publications		0		0		0
1,289	0		0		0	422000	Conferences and Workshops		0		0		0
257,199	82,994		164,558		164,558	423000	Product Sales		273,620		273,620		273,620
161,964	159,648		257,524		257,524	428000	Grave Openings		164,962		164,962		164,962
162,216	143,269		240,728		240,728	428500	Grave Sales		158,064		158,064		158,064
159,230	0		0		0	445000	Insurance Recovery Revenue		0		0		0
5,774,960	6,266,385		6,597,002		6,597,002	450000	Admission Fees		7,093,123		7,093,123		7,093,123
148,015	163,878		144,900		144,900	450100	Conservation Surcharge		177,100		177,100		177,100
1,035,868	1,294,466		1,773,100		1,773,100	450200	Admission Fees - Memberships		1,950,000		1,950,000		1,950,000
1,195,552	1,524,159		1,405,152		1,405,152	450300	Admission Fees - Special Concerts		1,642,200		1,642,200		1,642,200
677,814	718,732		768,552		768,552	451000	Rentals		861,535		861,535		861,535
0	0		0		1,370,000	453000	Golf Fees		2,958,439		2,958,439		2,958,439
5,015,545	5,202,826		5,637,726		5,637,726	455000	Food Service Revenue		5,704,613		5,704,613		5,704,613
2,039,992	2,173,403		2,270,408		2,270,408	456000	Retail Sales		2,354,937		2,354,937		2,354,937
1,518	1,812		2,056		2,056	458000	Utility Services		2,085		2,085		2,085
671,224	664,088		686,095		686,095	461000	Contract Revenue		54,817		54,817		54,817
748,569	1,026,474		931,960		931,960	462000	Parking Fees		658,260		658,260		658,260
1,140,209	1,076,490		1,084,844		1,105,784	463000	Tuition and Lectures		1,128,838		1,128,838		1,128,838
603,979	474,718		381,200		381,200	463500	Exhibit Shows		43,100		43,100		43,100
1,016,169	1,070,158		729,330		729,330	464000	Railroad Rides		724,500		724,500		724,500
247,703	234,141		257,600		257,600	464500	Reimbursed Services		257,600		257,600		257,600
18,865	32,976		15,075		15,075	465000	Miscellaneous Charges for Service		15,286		15,286		15,286
1,400	281,000		260,282		260,282	476000	Sponsorships		385,426		385,426		385,426
						DONAT	*Contributions from Private Sources*						
1,291,007	831,535		500,927		900,927	475000	Donations and Bequests		527,801		527,801		527,801
0	7,500		0		0	475500	Capital Donations		0		0		0

General Fund

Total Resources

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						MISCRV	*Miscellaneous Revenue*						
9,496	897		0		0	414200	Intergovernmental Misc. Revenue		0		0		120,000
25,943	24,088		25,000		25,000	417000	Fines and Forfeits		0		0		0
2,596	9,915		0		0	480000	Cash Over/Short		0		0		0
325,438	121,064		148,881		148,881	489000	Miscellaneous Revenue		149,075		149,075		149,075
1,555,520	63,347		0		0	489100	Reimbursements		0		0		0
						INFREQ	*Special Items-Infrequent Items*						
1,916	24,400		0		0	481000	Sale of Fixed Assets		0		0		0
61	0		0		0	489500	Other Special Items		0		0		0
						LOANRV	*Interfund Loan - Resource*						
						496000	Interfund Loan - Principal						
0	0		220,000		220,000		* from MERC Fund		220,000		220,000		440,000
						496500	Interfund Loan - Interest						
0	0		11,000		11,000		* from MERC Fund		19,800		19,800		30,800
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
105,931	1,951,149		0		0		* from MERC Operating Fund		0		0		0
0	26,205		0		0		* from Zoo Bond Fund		0		0		0
0	53,783		0		0		* from Natural Areas Fund		0		0		0
0	654,137		295,207		295,207		* from Risk Management Fund		301,961		301,961		301,961
26,347	1,138,078		0		0		* from Solid Waste Revenue Fund		0		0		0
						INDTRV	*Interfund Reimbursements*						
						497500	Transfer for Indirect Costs						
1,993,186	2,164,856		2,498,424		2,498,424		* from MERC Operating Fund		2,767,462		2,767,462		2,767,462
188,084	148,940		288,252		288,252		* from Zoo Bond Fund		240,441		240,441		240,441
877,851	1,011,761		1,280,235		1,280,235		* from Natural Areas Fund		1,319,826		1,319,826		1,319,826
4,212,029	4,085,081		4,524,896		4,524,896		* from Solid Waste Revenue Fund		4,564,202		4,564,202		4,564,202
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
77,618	120,800		1,638		1,638		* from Zoo Bond Fund		0		0		0
0	79,949		161,056		161,056		* from MERC Operating Fund		156,423		156,423		156,423
571,623	444,280		492,945		492,945		* from Natural Areas Fund		439,569		439,569		439,569
0	0		0		0		* from NOT USED		25,718		25,718		25,718
0	0		0		0		* from Natural Areas Local Option Levy Fund		929,953		929,953		929,953
88,852	96,287		104,841		104,841		* from Smith & Bybee Lakes Fund		110,102		110,102		110,102
2,059,221	1,984,073		3,284,623		3,284,623		* from Solid Waste Revenue Fund		3,065,551		3,065,551		3,065,551
45,192,720	*52,361,238*		*52,786,774*		*54,662,089*		*Subtotal Department Revenues*		*55,816,869*		*55,816,869*		*56,167,869*
$102,695,908	**$109,462,555**		**$109,920,584**		**$111,795,899**	**TOTAL RESOURCES**			**$111,320,879**		**$111,320,879**		**$116,824,274**

General Fund

Revenue - General Government

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							General Revenues						
						EXCISE	*Excise Tax*						
14,067,995	14,412,914		15,639,971		15,639,971	405000	Excise Taxes		15,344,116		15,344,116		15,344,116
1,440,755	1,765,025		1,760,000		1,760,000	405500	Construction Excise Tax		2,003,750		2,003,750		2,003,750
						RPTAX	*Real Property Taxes*						
11,234,445	11,544,502		11,729,132		11,729,132	401000	Real Property Taxes-Current Yr		11,863,173		11,863,173		11,863,173
304,672	195,120		352,000		352,000	401500	Real Property Taxes-Prior Yrs		296,600		296,600		296,600
17,123	28,446		0		0	401800	Payment in Lieu of R Prop Tax		0		0		0
13,215	12,926		0		0	401900	Interest & Penalty-R Prop Tax		0		0		0
						INTRST	*Interest Earnings*						
192,938	154,515		31,000		31,000	470000	Interest on Investments		65,000		65,000		65,000
27,271,143	*28,113,448*		*29,512,103*		*29,512,103*		*Subtotal General Revenues*		*29,572,639*		*29,572,639*		*29,572,639*
							Department Revenues						
						GRANTS	*Grants*						
0	0		152,792		152,792	410000	Federal Grants - Direct		170,339		170,339		170,339
160,614	0		237,172		237,172	410500	Federal Grants - Indirect		234,370		234,370		234,370
0	0		13,690		13,690	411000	State Grants - Direct		0		0		0
0	0		183,349		183,349	412000	Local Grants - Direct		125,074		125,074		125,074
						GVCNTB	*Contributions from Governments*						
0	0		0		30,000	414500	Government Contributions		0		0		0
						LICPER	*Licenses and Permits*						
379,485	373,674		380,000		380,000	415000	Contractor's Business License		380,000		380,000		380,000
						CHGSVC	*Charges for Service*						
14,787	11,032		0		0	418000	Contract & Professional Service		0		0		0
2,330	410		0		0	421000	Documents and Publications		0		0		0
258	0		0		0	461000	Contract Revenue		0		0		0
						MISCRV	*Miscellaneous Revenue*						
1,325	795		0		0	417000	Fines and Forfeits		0		0		0
45,792	2,908		35,000		35,000	489000	Miscellaneous Revenue		35,000		35,000		35,000
1,554,176	60,165		0		0	489100	Reimbursements		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
0	1,951,149		0		0		* from MERC Fund		0		0		0
0	26,205		0		0		* from Zoo Bond Fund		0		0		0
0	53,783		0		0		* from Natural Areas Fund		0		0		0
0	654,137		295,207		295,207		* from Risk Management Fund		301,961		301,961		301,961
26,347	1,138,078		0		0		* from Solid Waste Revenue Fund		0		0		0

General Fund

Revenue - General Government

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						INDTRV	*Interfund Reimbursements*						
						497500	Transfer for Indirect Costs						
1,993,186	2,164,856		2,486,610		2,486,610		* from MERC Operating Fund		2,699,953		2,699,953		2,699,953
188,084	148,940		288,252		288,252		* from Zoo Bond Fund		240,441		240,441		240,441
837,061	935,000		1,207,140		1,207,140		* from Natural Areas Fund		1,229,558		1,229,558		1,229,558
3,847,578	3,853,259		4,304,146		4,304,146		* from Solid Waste Revenue Fund		4,190,344		4,190,344		4,190,344
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
77,618	120,800		1,638		1,638		* from Zoo Bond Fund		0		0		0
0	79,949		161,056		161,056		* from MERC Operating Fund		156,423		156,423		156,423
38,572	51,875		56,042		56,042		* from Natural Areas Fund		41,360		41,360		41,360
506,715	488,826		436,095		436,095		* from Solid Waste Revenue Fund		82,721		82,721		82,721
9,673,928	*12,115,841*		*10,238,189*		*10,268,189*		*Subtotal Department Revenues*		*9,887,544*		*9,887,544*		*9,887,544*
$36,945,071	**40,229,289**		**$39,750,292**		**$39,780,292**	**TOTAL CURRENT YEAR REVENUES**			**$39,460,183**		**$39,460,183**		**$39,460,183**

General Fund

Current Year Revenue - Metro Regional Center Operations

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Department Revenues						
						GRANTS	*Grants*						
18,000	12,500		0		0	412900	Intra-Metro Grants		0		0		0
						CHGSVC	*Charges for Service*						
24,326	50,132		52,000		52,000	451000	Rentals		52,000		52,000		52,000
483,008	619,330		658,260		658,260	462000	Parking Fees		658,260		658,260		658,260
0	450		0		0	464500	Reimbursed Services		0		0		0
						MISCRV	*Miscellaneous Revenue*						
270	149		0		0	489000	Miscellaneous Revenue		0		0		0
0	361		0		0	489100	Reimbursements		0		0		0
						LOANRV	*Interfund Loan - Resource*						
						496000	Interfund Loan - Principal						
0	0		220,000		220,000		* from MERC Fund		220,000		220,000		440,000
						496500	Interfund Loan - Interest						
0	0		11,000		11,000		* from MERC Fund		19,800		19,800		30,800
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
105,931	0		0		0		* from MERC Operating Fund		0		0		0
						INDTRV	*Interfund Reimbursements*						
						497500	Transfer for Indirect Costs						
0	0		11,814		11,814		* from MERC Operating Fund		67,509		67,509		67,509
40,790	76,761		73,095		73,095		* from Natural Areas Fund		90,268		90,268		90,268
364,451	231,822		220,750		220,750		* from Solid Waste Revenue Fund		373,858		373,858		373,858
1,036,776	*991,505*		*1,246,919*		*1,246,919*		*Subtotal Department Revenues*		*1,481,695*		*1,481,695*		*1,712,695*
$1,036,776	**$991,505**		**$1,246,919**		**$1,246,919**	**TOTAL CURRENT YEAR REVENUES**			**$1,481,695**		**$1,481,695**		**$1,712,695**

General Fund

Current Year Revenue - Oregon Zoo

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Department Revenues						
						GRANTS	*Grants*						
59,500	95,000		78,463		78,463	410000	Federal Grants - Direct		103,000		103,000		103,000
171,512	122,204		113,760		113,760	410500	Federal Grants - Indirect		63,500		63,500		63,500
9,500	20,140		7,000		7,000	411000	State Grants - Direct		0		0		0
5,000	0		0		0	412900	Intra-Metro Grants		0		0		0
						LGSHRE	*Local Gov't Share Revenues*						
0	0		0		0	414000	Local Government Service Fee		28,000		28,000		28,000
						CHGSVC	*Charges for Service*						
5,141,353	5,567,406		5,734,820		5,734,820	450000	Admission Fees		6,423,900		6,423,900		6,423,900
148,015	163,878		144,900		144,900	450100	Conservation Surcharge		177,100		177,100		177,100
1,035,868	1,294,466		1,773,100		1,773,100	450200	Admission Fees - Memberships		1,950,000		1,950,000		1,950,000
1,195,552	1,524,159		1,405,152		1,405,152	450300	Admission Fees - Special Concerts		1,642,200		1,642,200		1,642,200
190,915	172,387		193,200		193,200	451000	Rentals		177,100		177,100		177,100
5,009,580	5,192,469		5,632,585		5,632,585	455000	Food Service Revenue		5,699,400		5,699,400		5,699,400
2,039,927	2,173,335		2,270,100		2,270,100	456000	Retail Sales		2,354,625		2,354,625		2,354,625
265,561	407,144		273,700		273,700	462000	Parking Fees		0		0		0
1,135,664	1,073,416		1,084,844		1,105,784	463000	Tuition and Lectures		1,128,838		1,128,838		1,128,838
603,979	474,718		381,200		381,200	463500	Exhibit Shows		43,100		43,100		43,100
1,016,169	1,070,158		729,330		729,330	464000	Railroad Rides		724,500		724,500		724,500
245,681	233,691		257,600		257,600	464500	Reimbursed Services		257,600		257,600		257,600
400	1,000		0		0	465000	Miscellaneous Charges for Service		0		0		0
0	271,000		250,000		250,000	476000	Sponsorships		375,000		375,000		375,000
						DONAT	*Contributions from Private Sources*						
1,289,417	831,535		500,827		900,827	475000	Donations and Bequests		527,700		527,700		527,700
0	7,500		0		0	475500	Capital Donations		0		0		0
						MISCRV	*Miscellaneous Revenue*						
0	0					414200	Intergovernmental Misc. Revenue		0		0		120,000
22,336	17,096		25,000		25,000	417000	Fines and Forfeits		0		0		0
(405)	53		0		0	480000	Cash Over/Short		0		0		0
68,408	105,890		100,000		100,000	489000	Miscellaneous Revenue		100,000		100,000		100,000
225	242		0		0	489100	Reimbursements		0		0		0
						INFREQ	*Special Items-Infrequent Items*						
1,075	15,750		0		0	481000	Sale of Fixed Assets		0		0		0
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
0	0		45,823		45,823		* from Smith & Bybee Lakes Fund		47,427		47,427		47,427
0	0		1,376,246		1,376,246		* from Solid Waste Revenue Fund		1,513,833		1,513,833		1,513,833
19,655,232	*20,834,637*		*22,377,650*		*22,798,590*		*Subtotal Department Revenues*		*23,336,823*		*23,336,823*		*23,456,823*
$19,655,232	**$20,834,637**		**$22,377,650**		**$22,798,590**	**TOTAL CURRENT YEAR REVENUES**			**$23,336,823**		**$23,336,823**		**$23,456,823**

General Fund

Current Year Revenue - Planning & Development

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							General Revenues						
						INTRST	*Interest Earnings*						
37,277	23,642		0		0	470000	Interest on Investments		0		0		0
37,277	*23,642*		*0*		*0*		*Subtotal General Revenues*		*0*		*0*		*0*
							Department Revenues						
						GRANTS	*Grants*						
1,708,973	2,548,871		2,446,919		2,446,919	410000	Federal Grants - Direct		1,900,200		1,900,200		1,900,200
2,874,275	3,055,248		2,577,268		2,577,268	410500	Federal Grants - Indirect		2,349,780		2,349,780		2,349,780
1,297,738	1,251,312		260,278		260,278	411000	State Grants - Direct		171,859		171,859		171,859
295,468	0		0		0	411500	State Grants - Indirect		0		0		0
839,119	229,366		1,996,041		1,996,041	412000	Local Grants - Direct		2,376,373		2,376,373		2,376,373
						GVCNTB	*Contributions from Governments*						
0	4,388,500		2,888,500		2,888,500	414500	Government Contributions		2,888,500		2,888,500		2,888,500
						CHGSVC	*Charges for Service*						
0	7,551		0		0	418000	Contract & Professional Service		0		0		0
35,160	22,626		0		0	421000	Documents and Publications		0		0		0
0	10,000		0		0	476000	Sponsorships		0		0		0
						MISCRV	*Miscellaneous Revenue*						
9,496	897		0		0	414200	Intergovernmental Misc. Revenue		0		0		0
210,375	1,760		0		0	489000	Miscellaneous Revenue		0		0		0
564	2,579		0		0	489100	Reimbursements		0		0		0
7,271,168	*11,518,710*		*10,169,006*		*10,169,006*		*Subtotal Department Revenues*		*9,686,712*		*9,686,712*		*9,686,712*
$7,308,445	**$11,542,352**		**$10,169,006**		**$10,169,006**	**TOTAL CURRENT YEAR REVENUES**			**$9,686,712**		**$9,686,712**		**$9,686,712**

Current Year Revenue - Regional Parks Operations

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Department Revenues						
						GRANTS	*Grants*						
788	788		0		0	410500	Federal Grants - Indirect		0		0		0
0	0		0		54,375	411000	State Grants - Direct		0		0		0
1,500	0		0		0	412000	Local Grants - Direct		0		0		0
10,000	0		0		0	412900	Intra-Metro Grants		0		0		0
						LGSHRE	*Local Gov't Share Revenues*						
62,634	59,879		69,201		69,201	413500	Marine Board Fuel Tax		70,170		70,170		70,170
397,872	398,440		469,886		469,886	413900	Other Local Govt Shared Rev.		476,464		476,464		476,464
						GVCNTB	*Contributions from Governments*						
0	0		41,128		41,128	414500	Government Contributions		41,704		41,704		41,704
						CHGSVC	*Charges for Service*						
131,324	141,265		158,622		158,622	416500	Boat Launch Fees		160,843		160,843		160,843
3,169	0		0		0	418000	Contract & Professional Service		0		0		0
11,284	11,863		25,705		25,705	423000	Product Sales		26,065		26,065		26,065
161,964	159,648		257,524		257,524	428000	Grave Openings		164,962		164,962		164,962
162,216	143,269		240,728		240,728	428500	Grave Sales		158,064		158,064		158,064
159,230	0		0		0	445000	Insurance Recovery Revenue		0		0		0
633,607	698,979		862,182		862,182	450000	Admission Fees		669,223		669,223		669,223
462,573	496,213		523,352		523,352	451000	Rentals		632,435		632,435		632,435
0	0		0		1,370,000	453000	Golf Fees		2,958,439		2,958,439		2,958,439
5,965	10,357		5,141		5,141	455000	Food Service Revenue		5,213		5,213		5,213
65	68		308		308	456000	Retail Sales		312		312		312
1,518	1,812		2,056		2,056	458000	Utility Services		2,085		2,085		2,085
670,966	664,088		686,095		686,095	461000	Contract Revenue		54,817		54,817		54,817
2,022	0		0		0	464500	Reimbursed Services		0		0		0
15,198	22,598		15,075		15,075	465000	Miscellaneous Charges for Service		15,286		15,286		15,286
0	0		10,282		10,282	476000	Sponsorships		10,426		10,426		10,426
						DONAT	*Contributions from Private Sources*						
440	0		100		100	475000	Donations and Bequests		101		101		101
						MISCRV	*Miscellaneous Revenue*						
2,282	6,197		0		0	417000	Fines and Forfeits		0		0		0
3,001	9,862		0		0	480000	Cash Over/Short		0		0		0
(19)	8,868		13,881		13,881	489000	Miscellaneous Revenue		14,075		14,075		14,075
(13)	0		0		0	489100	Reimbursements		0		0		0
						INFREQ	*Special Items-Infrequent Items*						
841	3,800		0		0	481000	Sale of Fixed Assets		0		0		0
61	0		0		0	489500	Other Special Items		0		0		0

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Current Year Revenue - Regional Parks Operations													
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
309,833	335,544		364,498		364,498		* from Natural Areas Fund		315,571		315,571		315,571
0	0		0		0		* from Natural Areas Local Option Levy Fund		929,953		929,953		929,953
0	0		59,018		59,018		* from Smith & Bybee Lakes Fund		62,675		62,675		62,675
1,146,852	1,078,717		962,389		962,389		* from Solid Waste Revenue Fund		661,848		661,848		661,848
4,357,173	*4,252,255*		*4,767,171*		*6,191,546*		*Subtotal Department Revenues*		*7,430,731*		*7,430,731*		*7,430,731*
$4,357,173	**$4,252,255**		**$4,767,171**		**$6,191,546**	**TOTAL CURRENT YEAR REVENUES**			**$7,430,731**		**$7,430,731**		**$7,430,731**

General Fund

Current Year Revenue - Research Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Department Revenues						
						GRANTS	*Grants*						
70,000	0		0		0	410000	Federal Grants - Direct		8,973		8,973		8,973
1,435,595	1,216,239		2,013,574		2,013,574	410500	Federal Grants - Indirect		1,686,752		1,686,752		1,686,752
109,269	138,966		201,033		201,033	411000	State Grants - Direct		53,141		53,141		53,141
31,221	111,392		48,353		48,353	412000	Local Grants - Direct		242,157		242,157		242,157
						LGSHRE	*Local Gov't Share Revenues*						
8,270	7,805		0		0	414000	Local Government Service Fee		0		0		0
						CHGSVC	*Charges for Service*						
229,466	331,296		594,837		594,837	418000	Contract & Professional Service		430,390		430,390		430,390
5,344	3,430		0		0	421000	Documents and Publications		0		0		0
245,021	71,094		138,853		138,853	423000	Product Sales		247,555		247,555		247,555
279	1,279		0		0	465000	Miscellaneous Charges for Service		0		0		0
						MISCRV	*Miscellaneous Revenue*						
23	0		0		0	489000	Miscellaneous Revenue		0		0		0
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
223,218	56,861		72,405		72,405		* from Natural Areas Fund		82,638		82,638		82,638
405,654	416,530		437,711		437,711		* from Solid Waste Revenue Fund		409,711		409,711		409,711
2,763,360	*2,354,892*		*3,506,766*		*3,506,766*		*Subtotal Department Revenues*		*3,161,317*		*3,161,317*		*3,161,317*
$2,763,360	**$2,354,892**		**$3,506,766**		**$3,506,766**	**TOTAL CURRENT YEAR REVENUES**			**$3,161,317**		**$3,161,317**		**$3,161,317**

General Fund

Current Year Revenue - Sustainability Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Department Revenues						
						GRANTS	*Grants*						
71,038	41,653		181,297		181,297	410000	Federal Grants - Direct		181,297		181,297		181,297
60,682	51,879		0		0	410500	Federal Grants - Indirect		0		0		0
114,419	13,300		227,594		227,594	411000	State Grants - Direct		227,594		227,594		227,594
77,534	0		0		0	411500	State Grants - Indirect		0		0		0
0	52,730		0		0	412000	Local Grants - Direct		0		0		0
						GVCNTB	*Contributions from Governments*						
9,128	20,000		0		0	414500	Government Contributions		0		0		0
						CHGSVC	*Charges for Service*						
7	0		0		0	421000	Documents and Publications		0		0		0
1,289	0		0		0	422000	Conferences and Workshops		0		0		0
894	37		0		0	423000	Product Sales		0		0		0
4,545	3,074		0		0	463000	Tuition and Lectures		0		0		0
2,988	8,099		0		0	465000	Miscellaneous Charges for Service		0		0		0
1,400	0		0		0	476000	Sponsorships		0		0		0
						DONAT	*Contributions from Private Sources*						
1,150	0		0		0	475000	Donations and Bequests		0		0		0
						MISCRV	*Miscellaneous Revenue*						
589	1,489		0		0	489000	Miscellaneous Revenue		0		0		0
568	0		0		0	489100	Reimbursements		0		0		0
						INFREQ	*Special Items-Infrequent Items*						
0	4,850		0		0	481000	Sale of Fixed Assets		0		0		0
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
0	0		0		0		* from Rehabilitation & Enhancement Fund		25,718		25,718		25,718
88,852	96,287		0		0		* from Smith & Bybee Lakes Fund		0		0		0
0	0		72,182		72,182		* from Solid Waste Revenue Fund		397,438		397,438		397,438
435,083	*293,398*		*481,073*		*481,073*		*Subtotal Department Revenues*		*832,047*		*832,047*		*832,047*
$435,083	**$293,398**		**$481,073**		**$481,073**	**TOTAL CURRENT YEAR REVENUES**			**$832,047**		**$832,047**		**$832,047**

Communications

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
1,512,590	1,552,274					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,953	1.00	57,953		Administrative Specialist IV	1.00	49,976	1.00	49,976	1.00	49,976
0	0	7.00	429,697	7.75	429,697		Associate Public Affairs Specialis	3.25	203,446	3.25	203,446	3.25	203,446
0	0	1.00	60,837	1.00	60,837		Associate Visual Communication	1.00	63,895	1.00	63,895	1.00	63,895
0	0	1.00	132,300	1.00	132,300		Director	1.00	138,795	1.00	138,795	1.00	138,795
0	0	3.00	277,195	3.00	277,195		Manager II	3.00	290,797	3.00	290,797	3.00	290,797
0	0	1.00	81,624	1.00	81,624		Program Supervisor II	1.00	85,630	1.00	85,630	1.00	85,630
0	0	1.00	63,899	1.00	63,899		Senior Management Analyst	1.00	72,547	1.00	72,547	1.00	72,547
0	0	6.00	433,558	6.00	433,558		Senior Public Affairs Specialist	10.00	768,024	10.00	768,024	10.00	768,024
0	0	1.00	62,500	1.00	62,500		Senior Visual Communications D	1.00	68,140	1.00	68,140	1.00	68,140
74,618	115,470		0		0	502000	Reg Emp-Part Time-Exempt		0		0		0
0	0	-	0	0.38	21,326		Associate Public Affairs Specialis	-	0	-	0	-	0
45,218	31,588		0		0	503000	Temporary Employees - Hourly		0		0		0
37,307	0		0		0	503100	Temporary Employees - Salaried		0		0		0
532	228		0		0	508000	Overtime		0		0		0
4,226	1,590		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		12,769		12,769	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		17,735		17,735	508911	Step Increases (AFSCME)		0		0		0
0	0		28,819		28,819	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
534,317	0		0		0	510000	Fringe Benefits						
0	141,707		139,320		141,114	511000	Fringe Benefits - Payroll Taxes		146,415		146,415		146,415
0	233,792		232,663		235,665	512000	Fringe Benefits - Retirement PERS		320,874		320,874		320,874
0	267,563		298,310		267,803	513000	Fringe Benefits - Health & Welfare		298,140		298,140		298,140
0	5,423		1,972		1,972	514000	Fringe Benefits - Unemployment		23,895		23,895		23,895
0	6,685		8,934		9,059	515000	Fringe Benefits - Other Benefits		6,974		6,974		6,974
47,583	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,350		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,256,391	**$2,357,670**	**22.00**	**$2,340,085**	**23.13**	**$2,335,825**	**Total Personnel Services**		**22.25**	**$2,537,548**	**22.25**	**$2,537,548**	**22.25**	**$2,537,548**
							Materials & Services						
						GOODS	*Goods*						
29,777	29,941		33,500		33,500	520100	Office Supplies		15,900		15,900		15,900
2,682	1,617		4,550		4,550	520500	Operating Supplies		4,550		4,550		4,550
6,110	7,548		2,850		2,850	521000	Subscriptions and Dues		2,850		2,850		2,850
0	780		0		0	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
35,557	57,493		173,500		203,500	524000	Contracted Professional Svcs		50,000		50,000		93,700
2,500	1,900		0		0	524600	Sponsorships		0		0		0
224	75		2,900		2,900	525100	Utility Services		2,900		2,900		2,900
0	0		5,400		5,400	526000	Maintenance & Repair Services		5,400		5,400		5,400

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Communications													
438	576		0		0	526500	Rentals		0		0		0
21,284	15,332		21,750		21,750	528000	Other Purchased Services		21,750		21,750		21,750
						OTHEXP	*Other Expenditures*						
382	3,781		2,000		2,000	545000	Travel		2,000		2,000		2,000
12,875	10,267		7,550		7,550	545500	Staff Development		7,550		7,550		7,550
227	0		7,500		7,500	549000	Miscellaneous Expenditures		7,500		7,500		7,500
$112,056	**$129,310**		**$261,500**		**$291,500**	**Total Materials & Services**			**$120,400**		**$120,400**		**$164,100**
$2,368,447	**$2,486,980**	**22.00**	**$2,601,585**	**23.13**	**$2,627,325**	**TOTAL REQUIREMENTS**		**22.25**	**$2,657,948**	**22.25**	**$2,657,948**	**22.25**	**$2,701,648**

General Fund

Council Office

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
316,576	343,404					500000	Elected Official Salaries						
0	0	1.00	114,468	1.00	114,468		Council President	1.00	114,468	1.00	114,468	1.00	114,468
0	0	6.00	228,936	6.00	228,936		Councilor	6.00	228,936	6.00	228,936	6.00	228,936
1,682,242	1,512,782					501000	Reg Employees-Full Time-Exempt		0		0		0
0	0	1.00	96,742	1.00	96,742		Assistant to the Council Presiden	-	0	-	0	-	0
0	0	-	0	0.34	20,877		Associate Public Affairs Specialis	1.00	56,654	1.00	56,654	1.00	56,654
0	0	1.00	180,250	1.00	180,250		Chief Operating Officer	1.00	175,000	1.00	175,000	1.00	175,000
0	0	1.00	54,956	1.00	54,956		Council President Policy Coordin	1.00	57,105	1.00	57,105	1.00	57,105
0	0	3.00	166,047	3.00	166,047		Council Policy Analyst	3.00	181,936	3.00	181,936	3.00	181,936
0	0	1.00	160,322	1.00	160,322		Deputy Chief Operating Officer	1.00	163,925	1.00	163,925	1.00	163,925
0	0	1.00	89,000	1.00	89,000		Manager II	1.00	94,643	1.00	94,643	1.00	94,643
0	0	1.00	57,154	1.00	57,154		Policy Analyst	1.00	59,954	1.00	59,954	1.00	59,954
0	0	2.00	183,462	2.00	183,462		Policy Advisor I	3.00	293,954	3.00	293,954	3.00	293,954
0	0	2.38	335,819	2.38	335,819		Policy Advisor II	2.00	285,544	2.00	285,544	2.00	285,544
0	0	1.00	53,909	1.00	53,909		Program Analyst II	1.00	56,552	1.00	56,552	1.00	56,552
0	0	1.00	60,383	1.00	60,383		Program Analyst III	1.40	88,217	1.40	88,217	1.69	106,347
0	0	2.00	134,599	2.00	134,599		Program Analyst IV	2.00	150,559	2.00	150,559	2.00	150,559
0	0	1.00	73,500	1.67	124,214		Program Analyst V	1.00	74,110	1.00	74,110	1.00	74,110
535	0					501500	Reg Empl-Full Time-Non-Exempt	-	0	-	0	-	0
0	5,705					502000	Reg Emp-Part Time-Exempt	-	0	-	0	-	0
85,242	158,679		115,000		115,000	503000	Temporary Employees - Hourly		110,800		110,800		110,800
108,934	20,153		0		16,432	503100	Temporary Employees - Salaried		0		0		0
2,874	3,554		5,000		5,000	508000	Overtime		5,000		5,000		5,000
6,439	7,025		11,650		11,650	508600	Mobile Communication Allowance		11,400		11,400		11,400
							Salary Adjustments		0		0		0
0	0		0		0	508913	Elected Officials Adjustment		10,304		10,304		10,304
0	0		32,291		32,291	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		239,417		239,417	508912	Other Adjustments (non-represented)		0		0		0
						FRINGE	*Fringe Benefits*						
614,555	0					510000	Fringe Benefits						
0	148,717		183,266		190,670	511000	Fringe Benefits - Payroll Taxes		184,300		184,300		185,815
0	237,837		316,757		329,121	512000	Fringe Benefits - Retirement PERS		331,503		331,503		334,959
0	232,317		337,995		316,270	513000	Fringe Benefits - Health & Welfare		351,948		351,948		355,552
0	16,094		30,689		30,689	514000	Fringe Benefits - Unemployment		0		0		0
0	6,321		10,367		10,641	515000	Fringe Benefits - Other Benefits		8,325		8,325		8,325
60,088	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	9,150		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,877,485	**$2,701,738**	**25.38**	**$3,271,979**	**26.39**	**$3,358,319**	**Total Personnel Services**		**26.40**	**$3,095,137**	**26.40**	**$3,095,137**	**26.69**	**$3,121,842**

General Fund

Council Office

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Materials & Services						
						GOODS	*Goods*						
66,679	67,505		72,850		72,850	520100	Office Supplies		82,300		82,300		82,300
3,602	599		865		865	520500	Operating Supplies		865		865		865
4,931	4,889		2,275		2,275	521000	Subscriptions and Dues		2,275		2,275		2,275
25	0		0		0	521900	Purchasing Card Expenditures		0		0		0
						SVCS	*Services*						
206,992	311,374		469,000		573,071	524000	Contracted Professional Svcs		296,000		296,000		574,095
13,000	27,100		8,000		8,000	524600	Sponsorships		17,500		17,500		17,500
701	0		0		0	525000	Contracted Property Services		0		0		0
1,398	444		1,700		1,700	525100	Utility Services		1,700		1,700		1,700
1,412	1,154		1,000		1,000	526000	Maintenance & Repair Services		1,000		1,000		1,000
1,340	0		900		900	526500	Rentals		900		900		900
45,523	26,565		19,000		19,000	528000	Other Purchased Services		19,000		19,000		19,000
						OTHEXP	*Other Expenditures*						
19,893	56,035		49,300		49,300	545000	Travel		39,800		39,800		43,800
14,948	18,033		38,700		38,700	545500	Staff Development		42,100		42,100		42,100
1,541	3,130		24,500		24,500	547000	Council Costs		24,500		24,500		24,500
5,439	35		4,760		4,760	549000	Miscellaneous Expenditures		2,760		2,760		6,760
$387,424	**$516,863**		**$692,850**		**$796,921**	**Total Materials & Services**			**$530,700**		**$530,700**		**$816,795**
$3,264,909	**$3,218,601**	**25.38**	**$3,964,829**	**26.39**	**$4,155,240**	**TOTAL REQUIREMENTS**		**26.40**	**$3,625,837**	**26.40**	**$3,625,837**	**26.69**	**$3,938,637**

General Fund

Council Office (Governmental Affairs and Policy Development)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
525,156	407,369					501000	Reg Employees-Full Time-Exempt						
0	0	2.00	272,198	2.00	272,198		Policy Advisor II	2.00	285,544	2.00	285,544	2.00	285,544
0	5,705		0		0	502000	Reg Emp-Part Time-Exempt						
0	93,245		0		0	503000	Temporary Employees - Hourly		0		0		0
17,137	9,409		0		0	503100	Temporary Employees - Salaried		0		0		0
0	1,322		0		0	508000	Overtime		0		0		0
1,200	1,800		1,200		1,200	508600	Mobile Communication Allowance		1,200		1,200		1,200
							Salary Adjustments						
0	0		7,077		7,077	508900	Merit/COLA Adjustment (non-rep)		0		0		0
						FRINGE	*Fringe Benefits*						
121,994	0					510000	Fringe Benefits						
0	38,325		23,405		23,405	511000	Fringe Benefits - Payroll Taxes		23,963		23,963		23,963
0	63,823		38,819		38,819	512000	Fringe Benefits - Retirement PERS		53,111		53,111		53,111
0	60,421		26,640		23,286	513000	Fringe Benefits - Health & Welfare		26,640		26,640		26,640
0	0		1,313		1,313	514000	Fringe Benefits - Unemployment		0		0		0
0	981		0		0	515000	Fringe Benefits - Other Benefits		1,040		1,040		1,040
16,298	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	(3)		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$681,785	**$682,397**	**2.00**	**$370,652**	**2.00**	**$367,298**	**Total Personnel Services**		**2.00**	**$391,498**	**2.00**	**$391,498**	**2.00**	**$391,498**
						Materials & Services							
						GOODS	*Goods*						
5,604	20,479		4,300		4,300	520100	Office Supplies		4,300		4,300		4,300
124	0		0		0	520500	Operating Supplies		0		0		0
2,032	953		0		0	521000	Subscriptions and Dues		0		0		0
						SVCS	*Services*						
45,225	305,072		42,000		42,000	524000	Contracted Professional Svcs		42,000		42,000		42,000
0	500		0		0	524600	Sponsorships		0		0		0
(848)	9,576		0		0	528000	Other Purchased Services		0		0		0
						OTHEXP	*Other Expenditures*						
1,226	8,210		13,000		13,000	545000	Travel		7,000		7,000		7,000
6,977	8,616		4,000		4,000	545500	Staff Development		2,000		2,000		2,000
1,500	0		0		0	549000	Miscellaneous Expenditures		0		0		0
$61,840	**$353,406**		**$63,300**		**$63,300**	**Total Materials & Services**			**$55,300**		**$55,300**		**$55,300**
$743,625	**$1,035,803**	**2.00**	**$433,952**	**2.00**	**$430,598**	**TOTAL REQUIREMENTS**		**2.00**	**$446,798**	**2.00**	**$446,798**	**2.00**	**$446,798**

General Fund

Council Office (Leadership and Operations)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
316,576	343,404					500000	Elected Official Salaries						
0	0	1.00	114,468	1.00	114,468		Council President	1.00	114,468	1.00	114,468	1.00	114,468
0	0	6.00	228,936	6.00	228,936		Councilor	6.00	228,936	6.00	228,936	6.00	228,936
511,740	481,795					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	96,742	1.00	96,742		Assistant to the Council Presiden	-	0	-	0	-	0
0	0	1.00	54,956	1.00	54,956		Council President Policy Coordin	1.00	57,105	1.00	57,105	1.00	57,105
0	0	3.00	166,047	3.00	166,047		Council Policy Analyst	3.00	181,936	3.00	181,936	3.00	181,936
0	0	1.00	89,000	1.00	89,000		Manager II	1.00	94,643	1.00	94,643	1.00	94,643
0	0	-	0	-	0		Policy Advisor I	1.00	101,491	1.00	101,491	1.00	101,491
0	0	1.00	53,909	1.00	53,909		Program Analyst II	1.00	56,552	1.00	56,552	1.00	56,552
535	0					501500	Reg Empl-Full Time-Non-Exempt						
79,201	65,434		75,000		75,000	503000	Temporary Employees - Hourly		65,000		65,000		65,000
38,232	10,744		0		0	503100	Temporary Employees - Salaried		0		0		0
2,830	2,232		5,000		5,000	508000	Overtime		5,000		5,000		5,000
3,580	4,225		7,200		7,200	508600	Mobile Communication Allowance		7,200		7,200		7,200
							Salary Adjustments						
0	0		0		0	508913	Elected Officials Adjustment		10,304		10,304		10,304
0	0		11,977		11,977	508900	Merit/COLA Adjustment (non-rep)		0		0		0
						FRINGE	*Fringe Benefits*						
306,123	0					510000	Fringe Benefits						
0	66,407		75,315		75,315	511000	Fringe Benefits - Payroll Taxes		75,760		75,760		75,760
0	91,282		115,154		115,154	512000	Fringe Benefits - Retirement PERS		119,765		119,765		119,765
0	103,745		186,480		163,002	513000	Fringe Benefits - Health & Welfare		186,480		186,480		186,480
0	16,094		29,376		29,376	514000	Fringe Benefits - Unemployment		0		0		0
0	3,687		4,770		4,770	515000	Fringe Benefits - Other Benefits		3,555		3,555		3,555
23,090	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	9,153		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,281,907	**$1,198,202**	**14.00**	**$1,314,330**	**14.00**	**$1,290,852**	**Total Personnel Services**		**14.00**	**$1,308,195**	**14.00**	**$1,308,195**	**14.00**	**$1,308,195**
							Materials & Services						
						GOODS	*Goods*						
29,075	28,213		34,550		34,550	520100	Office Supplies		26,000		26,000		26,000
2,413	599		865		865	520500	Operating Supplies		865		865		865
1,553	1,698		675		675	521000	Subscriptions and Dues		675		675		675
25	0		0		0	521900	Purchasing Card Expenditures		0		0		0
						SVCS	*Services*						
31,628	3,440		45,000		45,000	524000	Contracted Professional Svcs		35,000		35,000		45,000
8,500	26,600		0		0	524600	Sponsorships		0		0		0
493	0		0		0	525000	Contracted Property Services		0		0		0
1,398	444		1,700		1,700	525100	Utility Services		1,700		1,700		1,700
1,412	1,154		1,000		1,000	526000	Maintenance & Repair Services		1,000		1,000		1,000
90	0		900		900	526500	Rentals		900		900		900

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Council Office (Leadership and Operations)													
18,657	11,177		19,000		19,000	528000	Other Purchased Services		19,000		19,000		19,000
						OTHEXP	*Other Expenditures*						
11,928	42,789		32,000		32,000	545000	Travel		28,000		28,000		32,000
5,790	8,267		6,700		6,700	545500	Staff Development		6,700		6,700		6,700
1,541	3,130		24,500		24,500	547000	Council Costs		24,500		24,500		24,500
3,939	35		4,760		4,760	549000	Miscellaneous Expenditures		2,760		2,760		6,760
$118,442	**$127,546**		**$171,650**		**$171,650**	**Total Materials & Services**			**$147,100**		**$147,100**		**$165,100**
$1,400,349	**$1,325,748**	**14.00**	**$1,485,980**	**14.00**	**$1,462,502**	**TOTAL REQUIREMENTS**		**14.00**	**$1,455,295**	**14.00**	**$1,455,295**	**14.00**	**$1,473,295**

General Fund

Council Office (Chief Operating Officer Administration)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
520,943	623,618					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	0.34	20,877		Associate Public Affairs Specialis	1.00	56,654	1.00	56,654	1.00	56,654
0	0	1.00	180,250	1.00	180,250		Chief Operating Officer	1.00	175,000	1.00	175,000	1.00	175,000
0	0	1.00	160,322	1.00	160,322		Deputy Chief Operating Officer	1.00	163,925	1.00	163,925	1.00	163,925
0	0	1.00	57,154	1.00	57,154		Policy Analyst	1.00	59,954	1.00	59,954	1.00	59,954
0	0	1.00	115,000	1.00	115,000		Policy Advisor I	1.00	120,640	1.00	120,640	1.00	120,640
0	0	0.38	63,621	0.38	63,621		Policy Advisor II	-	0	-	0	-	0
0	0	-	0	-	0		Program Analyst III	0.40	24,403	0.40	24,403	0.50	30,403
0	0	1.00	68,294	1.00	68,294		Program Analyst IV	2.00	150,559	2.00	150,559	2.00	150,559
0	0	1.00	73,500	1.67	124,214		Program Analyst V	1.00	74,110	1.00	74,110	1.00	74,110
0	0		0		0	503000	Temporary Employees - Hourly		20,800		20,800		20,800
0	0		0		16,432	503100	Temporary Employees - Salaried		0		0		0
775	1,000		3,250		3,250	508600	Mobile Communication Allowance		3,000		3,000		3,000
							Salary Adjustments						
0	0		8,163		8,163	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		239,417		239,417	508912	Other Adjustments (non-represented)		0		0		0
						FRINGE	*Fringe Benefits*						
132,675	0					510000	Fringe Benefits						
0	43,985		64,376		71,780	511000	Fringe Benefits - Payroll Taxes		71,071		71,071		71,571
0	82,732		134,953		147,317	512000	Fringe Benefits - Retirement PERS		133,398		133,398		134,598
0	68,151		84,915		95,053	513000	Fringe Benefits - Health & Welfare		112,188		112,188		113,518
0	1,653		4,480		4,754	515000	Fringe Benefits - Other Benefits		3,170		3,170		3,170
15,651	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$670,044	**$821,139**	**6.38**	**$1,257,695**	**7.39**	**$1,375,898**		**Total Personnel Services**	**8.40**	**$1,168,872**	**8.40**	**$1,168,872**	**8.50**	**$1,177,902**
							Materials & Services						
						GOODS	*Goods*						
9,744	18,813		19,000		19,000	520100	Office Supplies		45,000		45,000		45,000
512	0		0		0	520500	Operating Supplies		0		0		0
1,346	2,238		1,600		1,600	521000	Subscriptions and Dues		1,600		1,600		1,600
						SVCS	*Services*						
1,297	2,862		112,000		216,071	524000	Contracted Professional Svcs		189,000		189,000		322,870
0	0		8,000		8,000	524600	Sponsorships		17,500		17,500		17,500
1,250	0		0		0	526500	Rentals		0		0		0
8,015	5,812		0		0	528000	Other Purchased Services		0		0		0
						OTHEXP	*Other Expenditures*						
23	5,036		4,300		4,300	545000	Travel		4,800		4,800		4,800
1,446	1,150		25,000		25,000	545500	Staff Development		31,900		31,900		31,900
$23,633	**$35,911**		**$169,900**		**$273,971**		**Total Materials & Services**		**$289,800**		**$289,800**		**$423,670**
$693,677	**$857,050**	**6.38**	**$1,427,595**	**7.39**	**$1,649,869**		**TOTAL REQUIREMENTS**	**8.40**	**$1,458,672**	**8.40**	**$1,458,672**	**8.50**	**$1,601,572**

General Fund

Council Office (Community Investment Initiative)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
124,403	0					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	68,462	1.00	68,462		Policy Advisor I	1.00	71,823	1.00	71,823	1.00	71,823
0	0	1.00	60,383	1.00	60,383		Program Analyst III	1.00	63,814	1.00	63,814	1.19	75,944
0	0	1.00	66,305	1.00	66,305		Program Analyst IV	-	0	-	0	-	0
6,041	0		40,000		40,000	503000	Temporary Employees - Hourly		25,000		25,000		25,000
53,565	0		0		0	503100	Temporary Employees - Salaried		0		0		0
44	0		0		0	508000	Overtime		0		0		0
884	0		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		5,074		5,074	508900	Merit/COLA Adjustment (non-rep)		0		0		0
						FRINGE	*Fringe Benefits*						
53,763	0					510000	Fringe Benefits						
0	0		20,170		20,170	511000	Fringe Benefits - Payroll Taxes		13,506		13,506		14,521
0	0		27,831		27,831	512000	Fringe Benefits - Retirement PERS		25,229		25,229		27,485
0	0		39,960		34,929	513000	Fringe Benefits - Health & Welfare		26,640		26,640		28,914
0	0		0		0	514000	Fringe Benefits - Unemployment		0		0		0
0	0		1,117		1,117	515000	Fringe Benefits - Other Benefits		560		560		560
5,049	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$243,749	**$0**	**3.00**	**$329,302**	**3.00**	**$324,271**	**Total Personnel Services**		**2.00**	**$226,572**	**2.00**	**$226,572**	**2.19**	**$244,247**
						Materials & Services							
						GOODS	*Goods*						
22,256	0		15,000		15,000	520100	Office Supplies		7,000		7,000		7,000
553	0		0		0	520500	Operating Supplies		0		0		0
						SVCS	*Services*						
128,842	0		270,000		270,000	524000	Contracted Professional Svcs		30,000		30,000		164,225
4,500	0		0		0	524600	Sponsorships		0		0		0
208	0		0		0	525000	Contracted Property Services		0		0		0
19,699	0		0		0	528000	Other Purchased Services		0		0		0
						OTHEXP	*Other Expenditures*						
6,716	0		0		0	545000	Travel		0		0		0
735	0		3,000		3,000	545500	Staff Development		1,500		1,500		1,500
$183,509	**$0**		**$288,000**		**$288,000**	**Total Materials & Services**			**$38,500**		**$38,500**		**$172,725**
$427,258	**$0**	**3.00**	**$617,302**	**3.00**	**$612,271**	**TOTAL REQUIREMENTS**		**2.00**	**$265,072**	**2.00**	**$265,072**	**2.19**	**$416,972**

General Fund

Finance & Regulatory Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
1,626,696	1,933,045					501000	Reg Employees-Full Time-Exempt						
0	0	4.00	249,650	4.00	249,650		Accountant II	6.00	391,777	6.00	391,777	6.00	391,777
0	0	1.00	67,048	1.00	67,048		Accountant III	1.00	77,613	1.00	77,613	1.00	77,613
0	0	3.00	197,995	3.00	197,995		Associate Management Analyst	3.00	211,434	3.00	211,434	3.00	211,434
0	0	1.00	85,811	1.00	85,811		Budget Coordinator	1.00	90,027	1.00	90,027	1.00	90,027
0	0	1.00	85,537	1.00	85,537		Capital Projects Coordinator	-	0	-	0	-	0
0	0	1.00	140,232	1.00	110,232		Director	1.00	143,707	1.00	143,707	1.00	143,707
0	0	1.00	130,472	1.00	130,472		Deputy Director	1.00	136,864	1.00	136,864	1.00	136,864
0	0	1.00	77,587	1.00	77,587		Investment Coordinator	0.50	40,792	0.50	40,792	0.80	65,267
0	0	3.00	268,103	3.00	268,103		Manager I	5.00	439,542	5.00	439,542	5.00	439,542
0	0	4.00	409,008	4.00	409,008		Manager II	2.00	224,307	2.00	224,307	2.00	224,307
0	0	2.00	132,948	2.00	132,948		Program Analyst III	2.00	143,295	2.00	143,295	2.00	143,295
0	0	1.00	76,609	1.00	76,609		Program Analyst V	1.00	80,371	1.00	80,371	1.00	80,371
0	0	1.00	71,743	1.00	71,743		Program Supervisor I	-	0	-	0	-	0
0	0	1.00	73,892	1.00	73,892		Senior Management Analyst	3.00	201,946	3.00	201,946	3.00	201,946
323,299	326,799					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	55,058	1.00	55,058		Accountant I	2.00	115,730	2.00	115,730	2.00	115,730
0	0	1.00	49,858	1.00	49,858		Accounting Specialist	-	0	-	0	-	0
0	0	3.50	151,133	3.50	151,133		Accounting Technician II	5.00	226,150	5.00	226,150	5.00	226,150
0	0	1.00	39,520	1.00	39,520		Administrative Assistant I	-	0	-	0	-	0
0	0	1.00	46,218	1.00	46,218		Administrative Assistant III	1.00	50,910	1.00	50,910	1.00	50,910
0	0	-	0	-	0		Administrative Specialist II	1.00	46,472	1.00	46,472	1.00	46,472
0	0	0.67	36,824	0.67	36,824		Program Assistant 3	-	0	-	0	-	0
0	43,764					502000	Reg Emp-Part Time-Exempt						
0	0	0.70	42,586	0.70	42,586		Assistant Management Analyst	0.70	38,828	0.70	38,828	0.70	38,828
1,246	1,055		0		0	508000	Overtime		0		0		0
0	25		1,200		1,200	508600	Mobile Communication Allowance		1,200		1,200		1,200
0	0						Salary Adjustments						
0	0		38,641		38,641	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		16,026		16,026	508911	Step Increases (AFSCME)		0		0		0
0	0		26,042		26,042	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
656,694	0		0		0	510000	Fringe Benefits						
0	184,591		215,685		215,685	511000	Fringe Benefits - Payroll Taxes		223,713		223,713		225,785
0	339,438		358,904		358,904	512000	Fringe Benefits - Retirement PERS		481,982		481,982		486,535
0	335,921		456,333		408,677	513000	Fringe Benefits - Health & Welfare		488,844		488,844		492,930
0	3,619		5,985		5,985	514000	Fringe Benefits - Unemployment		2,057		2,057		2,057
0	4,107		14,394		14,394	515000	Fringe Benefits - Other Benefits		10,791		10,791		10,901
58,537	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	6,638		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,666,472	**$3,179,002**	**33.87**	**$3,621,042**	**33.87**	**$3,543,386**	**Total Personnel Services**		**36.20**	**$3,868,352**	**36.20**	**$3,868,352**	**36.50**	**$3,903,648**

Finance & Regulatory Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Materials & Services						
						GOODS	*Goods*						
15,370	19,659		26,396		26,396	520100	Office Supplies		24,693		24,693		24,693
43	0		0		0	520500	Operating Supplies		0		0		0
7,803	8,321		14,049		14,049	521000	Subscriptions and Dues		14,050		14,050		14,050
						SVCS	*Services*						
3,184	3,059		99,000		99,000	524000	Contracted Professional Svcs		148,000		148,000		223,000
9,486	6,225		9,500		9,500	524600	Sponsorships		9,500		9,500		9,500
0	1,149		0		0	525100	Utility Services		0		0		0
100	542		1,300		1,300	526000	Maintenance & Repair Services		1,300		1,300		1,300
68,802	78,708		89,420		89,420	528000	Other Purchased Services		96,820		96,820		96,820
						IGEXP	*Intergov't Expenditures*						
291,775	287,125		293,000		293,000	530000	Payments to Other Agencies		293,000		293,000		293,000
						OTHEXP	*Other Expenditures*						
11,656	11,333		32,200		32,200	545000	Travel		30,006		30,006		30,006
19,639	10,417		28,352		28,352	545500	Staff Development		28,322		28,322		28,322
3,105	1,682		4,016		4,016	549000	Miscellaneous Expenditures		4,015		4,015		4,015
$430,963	**$428,220**		**$597,233**		**$597,233**	**Total Materials & Services**			**$649,706**		**$649,706**		**$724,706**
$3,097,435	**$3,607,222**	**33.87**	**$4,218,275**	**33.87**	**$4,140,619**	**TOTAL REQUIREMENTS**		**36.20**	**$4,518,058**	**36.20**	**$4,518,058**	**36.50**	**$4,628,354**

General Fund

Finance & Regulatory Services (Office of the Director)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Personnel Services							
						SALWGE	*Salaries & Wages*						
197,480	270,704					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	140,232	1.00	110,232		Director	1.00	143,707	1.00	143,707	1.00	143,707
0	0	1.00	130,472	1.00	130,472		Deputy Director	1.00	136,864	1.00	136,864	1.00	136,864
41,710	43,070					501500	Reg Empl-Full Time-Non-Exempt						
0	0	0.90	41,596	0.90	41,596		Administrative Assistant III	0.90	45,819	0.90	45,819	0.90	45,819
60	202		0		0	508000	Overtime		0		0		0
							Salary Adjustments						
0	0		8,120		8,120	508900	Merit/COLA Adjustment (non-rep)		0		0		0
						FRINGE	*Fringe Benefits*						
78,190	0		0		0	510000	Fringe Benefits						
0	22,396		26,871		26,871	511000	Fringe Benefits - Payroll Taxes		27,408		27,408		27,408
0	46,425		44,538		44,538	512000	Fringe Benefits - Retirement PERS		60,709		60,709		60,709
0	33,457		38,628		34,548	513000	Fringe Benefits - Health & Welfare		38,628		38,628		38,628
0	0		0		0	514000	Fringe Benefits - Unemployment		2,057		2,057		2,057
0	696		1,574		1,574	515000	Fringe Benefits - Other Benefits		1,227		1,227		1,227
7,177	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$324,617	**$416,950**	**2.90**	**$432,031**	**2.90**	**$397,951**	**Total Personnel Services**		**2.90**	**$456,419**	**2.90**	**$456,419**	**2.90**	**$456,419**
						Materials & Services							
						GOODS	*Goods*						
1,353	199		2,700		2,700	520100	Office Supplies		1,900		1,900		1,900
0	725		1,005		1,005	521000	Subscriptions and Dues		1,005		1,005		1,005
						SVCS	*Services*						
721	475		17,000		17,000	524000	Contracted Professional Svcs		17,000		17,000		17,000
0	1,149		0		0	525100	Utility Services		0		0		0
370	747		0		0	528000	Other Purchased Services		0		0		0
						OTHEXP	*Other Expenditures*						
0	2,122		4,600		4,600	545000	Travel		4,600		4,600		4,600
855	1,224		2,050		2,050	545500	Staff Development		2,050		2,050		2,050
78	126		500		500	549000	Miscellaneous Expenditures		500		500		500
$3,377	**$6,767**		**$27,855**		**$27,855**	**Total Materials & Services**			**$27,055**		**$27,055**		**$27,055**
$327,994	**$423,717**	**2.90**	**$459,886**	**2.90**	**$425,806**	**TOTAL REQUIREMENTS**		**2.90**	**$483,474**	**2.90**	**$483,474**	**2.90**	**$483,474**

General Fund

Finance & Regulatory Services (Accounting)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Personnel Services							
						SALWGE	*Salaries & Wages*						
580,167	605,886					501000	Reg Employees-Full Time-Exempt						
0	0	4.00	249,650	4.00	249,650		Accountant II	5.85	383,030	5.85	383,030	5.85	383,030
0	0	1.00	67,048	1.00	67,048		Accountant III	1.00	77,613	1.00	77,613	1.00	77,613
0	0	1.00	77,587	1.00	77,587		Investment Coordinator	0.50	40,792	0.50	40,792	0.80	65,267
0	0	2.00	174,254	2.00	174,254		Manager I	2.00	182,729	2.00	182,729	2.00	182,729
0	0	1.00	99,972	1.00	99,972		Manager II	1.00	104,873	1.00	104,873	1.00	104,873
0	0	1.00	71,743	1.00	71,743		Program Supervisor I	-	0	-	0	-	0
229,855	279,071					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	55,058	1.00	55,058		Accountant I	2.00	115,730	2.00	115,730	2.00	115,730
0	0	0.90	44,872	0.90	44,872		Accounting Specialist	-	0	-	0	-	0
0	0	2.60	112,270	2.60	112,270		Accounting Technician II	4.30	194,534	4.30	194,534	4.30	194,534
0	0	1.00	39,520	1.00	39,520		Administrative Assistant I	-	0	-	0	-	0
0	0	-	0	-	0		Administrative Specialist II	1.00	46,472	1.00	46,472	1.00	46,472
1,152	830		0		0	508000	Overtime		0		0		0
							Salary Adjustments						
0	0		10,023		10,023	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		9,704		9,704	508911	Step Increases (AFSCME)		0		0		0
0	0		15,769		15,769	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
292,190	0		0		0	510000	Fringe Benefits						
0	72,022		86,346		86,346	511000	Fringe Benefits - Payroll Taxes		96,430		96,430		98,502
0	130,407		143,955		143,955	512000	Fringe Benefits - Retirement PERS		213,114		213,114		217,667
0	159,559		209,715		187,906	513000	Fringe Benefits - Health & Welfare		239,493		239,493		243,579
0	3,619		5,985		5,985	514000	Fringe Benefits - Unemployment		0		0		0
0	0		6,327		6,327	515000	Fringe Benefits - Other Benefits		4,778		4,778		4,888
24,335	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,127,699	**$1,253,194**	**15.50**	**$1,479,798**	**15.50**	**$1,457,989**	**Total Personnel Services**		**17.65**	**$1,699,588**	**17.65**	**$1,699,588**	**17.95**	**$1,734,884**
						Materials & Services							
						GOODS	*Goods*						
7,209	12,205		10,268		10,268	520100	Office Supplies		10,268		10,268		10,268
43	0		0		0	520500	Operating Supplies		0		0		0
2,709	2,989		5,184		5,184	521000	Subscriptions and Dues		5,184		5,184		5,184
						SVCS	*Services*						
2,463	2,513		81,000		81,000	524000	Contracted Professional Svcs		131,000		131,000		206,000
100	504		1,300		1,300	526000	Maintenance & Repair Services		1,300		1,300		1,300
52,085	66,388		65,750		65,750	528000	Other Purchased Services		65,750		65,750		65,750
						IGEXP	*Intergov't Expenditures*						
0	282,125		0		0	530000	Payments to Other Agencies		0		0		0

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Finance & Regulatory Services (Accounting)													
						OTHEXP	*Other Expenditures*						
2,605	3,612		7,650		7,650	545000	Travel		7,650		7,650		7,650
11,855	4,581		13,300		13,300	545500	Staff Development		13,300		13,300		13,300
1,565	1,498		1,875		1,875	549000	Miscellaneous Expenditures		1,875		1,875		1,875
$80,634	**$376,415**		**$186,327**		**$186,327**	**Total Materials & Services**			**$236,327**		**$236,327**		**$311,327**
$1,208,333	**$1,629,609**	**15.50**	**$1,666,125**	**15.50**	**$1,644,316**	**TOTAL REQUIREMENTS**		**17.65**	**$1,935,915**	**17.65**	**$1,935,915**	**17.95**	**$2,046,211**

General Fund

Finance & Regulatory Services (Accounting-Contractor's License Program)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Accountant II	0.15	8,747	0.15	8,747	0.15	8,747
51,734	0					501500	Reg Empl-Full Time-Non-Exempt						
0	0	0.10	4,986	0.10	4,986		Accounting Specialist	-	0	-	0	-	0
0	0	0.90	38,863	0.90	38,863		Accounting Technician II	0.70	31,616	0.70	31,616	0.70	31,616
34	0		0		0	508000	Overtime		0		0		0
							Salary Adjustments						
0	0		702		702	508911	Step Increases (AFSCME)		0		0		0
0	0		1,140		1,140	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
22,662	0		0		0	510000	Fringe Benefits						
0	0		3,822		3,822	511000	Fringe Benefits - Payroll Taxes		3,404		3,404		3,404
0	0		6,433		6,433	512000	Fringe Benefits - Retirement PERS		7,508		7,508		7,508
0	0		13,630		12,223	513000	Fringe Benefits - Health & Welfare		11,577		11,577		11,577
0	0		290		290	515000	Fringe Benefits - Other Benefits		183		183		183
1,553	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$75,983	**$0**	**1.00**	**$69,866**	**1.00**	**$68,459**		**Total Personnel Services**	**0.85**	**$63,035**	**0.85**	**$63,035**	**0.85**	**$63,035**
							Materials & Services						
						GOODS	*Goods*						
1,545	0		300		300	520100	Office Supplies		500		500		500
						SVCS	*Services*						
4,085	0		3,600		3,600	528000	Other Purchased Services		11,000		11,000		11,000
						IGEXP	*Intergov't Expenditures*						
286,511	0		285,000		285,000	530000	Payments to Other Agencies		285,000		285,000		285,000
$292,141	**$0**		**$288,900**		**$288,900**		**Total Materials & Services**		**$296,500**		**$296,500**		**$296,500**
$368,124	**$0**	**1.00**	**$358,766**	**1.00**	**$357,359**		**TOTAL REQUIREMENTS**	**0.85**	**$359,535**	**0.85**	**$359,535**	**0.85**	**$359,535**

General Fund

Finance & Regulatory Services (Budget & Finance)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
525,962	511,165					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	85,811	1.00	85,811		Budget Coordinator	1.00	90,027	1.00	90,027	1.00	90,027
0	0	1.00	85,537	1.00	85,537		Capital Projects Coordinator	-	0	-	0	-	0
0	0	-	0	-	0		Manager I	2.00	173,842	2.00	173,842	2.00	173,842
0	0	3.00	309,036	3.00	309,036		Manager II	1.00	119,434	1.00	119,434	1.00	119,434
0	0	1.00	62,663	1.00	62,663		Program Analyst III	1.00	69,560	1.00	69,560	1.00	69,560
0	0	-	0	-	0		Senior Management Analyst	1.00	60,685	1.00	60,685	1.00	60,685
0	25		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		14,119		14,119	508900	Merit/COLA Adjustment (non-rep)		0		0		0
						FRINGE	*Fringe Benefits*						
154,464	0		0		0	510000	Fringe Benefits						
0	41,755		46,753		46,753	511000	Fringe Benefits - Payroll Taxes		43,166		43,166		43,166
0	76,110		77,446		77,446	512000	Fringe Benefits - Retirement PERS		86,603		86,603		86,603
0	58,048		79,920		71,478	513000	Fringe Benefits - Health & Welfare		80,220		80,220		80,220
0	1,538		2,845		2,845	515000	Fringe Benefits - Other Benefits		2,021		2,021		2,021
15,779	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$696,205	**$690,441**	**6.00**	**$764,130**	**6.00**	**$755,688**	**Total Personnel Services**		**6.00**	**$725,558**	**6.00**	**$725,558**	**6.00**	**$725,558**
							Materials & Services						
						GOODS	*Goods*						
1,882	2,626		4,100		4,100	520100	Office Supplies		4,100		4,100		4,100
790	1,500		1,735		1,735	521000	Subscriptions and Dues		1,735		1,735		1,735
						SVCS	*Services*						
0	0		1,000		1,000	524000	Contracted Professional Svcs		0		0		0
134	0		0		0	524600	Sponsorships		0		0		0
0	38		0		0	526000	Maintenance & Repair Services		0		0		0
9,409	7,077		13,070		13,070	528000	Other Purchased Services		13,070		13,070		13,070
						OTHEXP	*Other Expenditures*						
4,641	5,488		8,827		8,827	545000	Travel		6,687		6,687		6,687
2,206	2,636		4,400		4,400	545500	Staff Development		4,400		4,400		4,400
951	0		641		641	549000	Miscellaneous Expenditures		640		640		640
$20,013	**$19,365**		**$33,773**		**$33,773**	**Total Materials & Services**			**$30,632**		**$30,632**		**$30,632**
$716,218	**$709,806**	**6.00**	**$797,903**	**6.00**	**$789,461**	**TOTAL REQUIREMENTS**		**6.00**	**$756,190**	**6.00**	**$756,190**	**6.00**	**$756,190**

General Fund

Finance & Regulatory Services (Procurement Services)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
323,087	396,575					501000	Reg Employees-Full Time-Exempt						
0	0	3.00	197,995	3.00	197,995		Associate Management Analyst	3.00	211,434	3.00	211,434	3.00	211,434
0	0	1.00	93,849	1.00	93,849		Manager I	1.00	82,971	1.00	82,971	1.00	82,971
0	0	1.00	73,892	1.00	73,892		Senior Management Analyst	2.00	141,261	2.00	141,261	2.00	141,261
0	0	0.67	36,824	0.67	36,824		Program Assistant 3	-	0	-	0	-	0
							Salary Adjustments						
0	0		2,440		2,440	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		4,939		4,939	508911	Step Increases (AFSCME)		0		0		0
0	0		8,026		8,026	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
109,188	0		0		0	510000	Fringe Benefits						
0	32,500		35,106		35,106	511000	Fringe Benefits - Payroll Taxes		36,646		36,646		36,646
0	59,820		58,676		58,676	512000	Fringe Benefits - Retirement PERS		77,215		77,215		77,215
0	51,553		76,927		68,949	513000	Fringe Benefits - Health & Welfare		81,420		81,420		81,420
0	1,128		2,265		2,265	515000	Fringe Benefits - Other Benefits		1,772		1,772		1,772
9,693	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$441,968	**$543,376**	**5.67**	**$590,939**	**5.67**	**$582,961**	**Total Personnel Services**		**6.00**	**$632,719**	**6.00**	**$632,719**	**6.00**	**$632,719**
							Materials & Services						
						GOODS	*Goods*						
3,381	4,625		6,200		6,200	520100	Office Supplies		5,100		5,100		5,100
4,304	3,107		4,750		4,750	521000	Subscriptions and Dues		4,750		4,750		4,750
						SVCS	*Services*						
0	71		0		0	524000	Contracted Professional Svcs		0		0		0
9,352	6,225		9,500		9,500	524600	Sponsorships		9,500		9,500		9,500
2,853	4,496		7,000		7,000	528000	Other Purchased Services		7,000		7,000		7,000
						IGEXP	*Intergov't Expenditures*						
5,264	5,000		8,000		8,000	530000	Payments to Other Agencies		8,000		8,000		8,000
						OTHEXP	*Other Expenditures*						
4,410	111		7,000		7,000	545000	Travel		7,000		7,000		7,000
4,723	1,976		6,000		6,000	545500	Staff Development		6,000		6,000		6,000
511	58		1,000		1,000	549000	Miscellaneous Expenditures		1,000		1,000		1,000
$34,798	**$25,669**		**$49,450**		**$49,450**	**Total Materials & Services**			**$48,350**		**$48,350**		**$48,350**
$476,766	**$569,045**	**5.67**	**$640,389**	**5.67**	**$632,411**	**TOTAL REQUIREMENTS**		**6.00**	**$681,069**	**6.00**	**$681,069**	**6.00**	**$681,069**

General Fund

Finance & Regulatory Services (Risk Management Staff formerly budgeted in Risk Management Fund)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
0	148,715					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	70,285	1.00	70,285		Program Analyst III	1.00	73,735	1.00	73,735	1.00	73,735
0	0	1.00	76,609	1.00	76,609		Program Analyst V	1.00	80,371	1.00	80,371	1.00	80,371
0	4,658					501500	Reg Empl-Full Time-Non-Exempt						
0	0	0.10	4,622	0.10	4,622		Administrative Assistant III	0.10	5,091	0.10	5,091	0.10	5,091
0	43,764					502000	Reg Emp-Part Time-Exempt						
0	0	0.70	42,586	0.70	42,586		Assistant Management Analyst	0.70	38,828	0.70	38,828	0.70	38,828
0	23		0		0	508000	Overtime		0		0		0
0	0		1,200		1,200	508600	Mobile Communication Allowance		1,200		1,200		1,200
							Salary Adjustments						
0	0		3,939		3,939	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		681		681	508911	Step Increases (AFSCME)		0		0		0
0	0		1,107		1,107	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
0	15,918		16,787		16,787	511000	Fringe Benefits - Payroll Taxes		16,659		16,659		16,659
0	26,676		27,856		27,856	512000	Fringe Benefits - Retirement PERS		36,833		36,833		36,833
0	33,304		37,513		33,573	513000	Fringe Benefits - Health & Welfare		37,506		37,506		37,506
0	745		1,093		1,093	515000	Fringe Benefits - Other Benefits		810		810		810
0	1,238		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$0	**$275,041**	**2.80**	**$284,278**	**2.80**	**$280,338**		**Total Personnel Services**	**2.80**	**$291,033**	**2.80**	**$291,033**	**2.80**	**$291,033**
							Materials & Services						
						GOODS	*Goods*						
0	4		2,828		2,828	520100	Office Supplies		2,825		2,825		2,825
0	0		1,375		1,375	521000	Subscriptions and Dues		1,376		1,376		1,376
						OTHEXP	*Other Expenditures*						
0	0		4,123		4,123	545000	Travel		4,069		4,069		4,069
0	0		2,602		2,602	545500	Staff Development		2,572		2,572		2,572
$0	**$4**		**$10,928**		**$10,928**		**Total Materials & Services**		**$10,842**		**$10,842**		**$10,842**
$0	**$275,045**	**2.80**	**$295,206**	**2.80**	**$291,266**		**TOTAL REQUIREMENTS**	**2.80**	**$301,875**	**2.80**	**$301,875**	**2.80**	**$301,875**

Human Resources

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
862,546	867,910					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	138,153	1.00	138,153		Director	1.00	144,941	1.00	144,941	1.00	144,941
0	0	1.00	80,913	1.00	80,913		Manager I	-	0	-	0	-	0
0	0	1.00	88,144	1.00	88,144		Manager II	2.00	166,280	2.00	166,280	2.00	166,280
0	0	-	0	-	0		Program Analyst I	2.00	100,063	2.00	100,063	2.00	100,063
0	0	2.75	166,251	2.75	166,251		Program Analyst III	3.75	252,901	3.75	252,901	3.75	252,901
0	0	3.00	205,282	3.00	205,282		Program Analyst IV	2.00	149,013	2.00	149,013	2.00	149,013
0	0	3.00	224,891	3.00	224,891		Program Analyst V	3.00	237,850	3.00	237,850	3.00	237,850
233,216	248,144					501500	Reg Empl-Full Time-Non-Exempt						
0	0	4.00	182,162	4.00	182,162		Administrative Assistant III	2.00	98,120	2.00	98,120	2.00	98,120
0	0	2.00	95,119	2.00	95,119		Payroll Specialist	2.00	104,210	2.00	104,210	2.00	104,210
0	12,418	-	0	-	0	502000	Reg Emp-Part Time-Exempt	-	0	-	0	-	0
4,317	0	-	0	-	0	502500	Reg Employees-Part Time-Non-Exer	-	0	-	0	-	0
2,919	38,323		0		0	503000	Temporary Employees - Hourly		14,000		14,000		14,000
4,563	1,979		0		0	503100	Temporary Employees - Salaried		0		0		0
1,217	1,802		1,000		1,000	508000	Overtime		1,000		1,000		1,000
90	360		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		28,231		28,231	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		1,522		1,522	508911	Step Increases (AFSCME)		0		0		0
0	0		2,473		2,473	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
363,599	0		0		0	510000	Fringe Benefits						
0	92,415		102,017		102,017	511000	Fringe Benefits - Payroll Taxes		106,697		106,697		106,697
0	148,026		168,946		168,946	512000	Fringe Benefits - Retirement PERS		213,315		213,315		213,315
0	175,665		237,050		204,851	513000	Fringe Benefits - Health & Welfare		237,030		237,030		237,030
0	25,175		35,725		35,725	514000	Fringe Benefits - Unemployment		13,772		13,772		13,772
0	3,080		6,722		6,722	515000	Fringe Benefits - Other Benefits		5,129		5,129		5,129
30,849	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	786		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,503,316	**$1,616,083**	**17.75**	**$1,764,601**	**17.75**	**$1,732,402**	**Total Personnel Services**		**17.75**	**$1,844,321**	**17.75**	**$1,844,321**	**17.75**	**$1,844,321**
							Materials & Services						
						GOODS	*Goods*						
15,140	17,276		12,658		12,658	520100	Office Supplies		10,958		10,958		10,958
3,936	7,358		7,845		7,845	520500	Operating Supplies		7,845		7,845		7,845
5,765	6,741		7,280		7,280	521000	Subscriptions and Dues		7,280		7,280		7,280
0	0		675		675	521500	Maintenance & Repairs Supplies		675		675		675

General Fund

Human Resources

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						SVCS	*Services*						
130,869	229,035		276,139		276,139	524000	Contracted Professional Svcs		208,589		208,589		263,884
1,000	1,300		0		0	524600	Sponsorships		0		0		0
766	678		0		0	525100	Utility Services		0		0		0
0	2,273		1,000		1,000	526000	Maintenance & Repair Services		1,000		1,000		1,000
12,474	(1,600)		0		0	527100	Insurance Plans - Benefits		0		0		0
44,414	54,390		75,874		75,874	528000	Other Purchased Services		68,874		68,874		68,874
						IGEXP	*Intergov't Expenditures*						
0	154		0		0	530000	Payments to Other Agencies		0		0		0
						INCGEX	*Internal Charges for Service*						
0	2,528		0		0	540000	Charges for Service		0		0		0
						OTHEXP	*Other Expenditures*						
87,630	0		0		0	544000	Program Purchases		0		0		0
840	2,244		8,260		8,260	545000	Travel		1,800		1,800		1,800
11,641	15,700		12,700		12,700	545500	Staff Development		12,700		12,700		12,700
187	2		0		0	549000	Miscellaneous Expenditures		0		0		0
$314,662	**$338,079**		**$402,431**		**$402,431**	**Total Materials & Services**			**$319,721**		**$319,721**		**$375,016**
$1,817,978	**$1,954,162**	**17.75**	**$2,167,032**	**17.75**	**$2,134,833**	**TOTAL REQUIREMENTS**		**17.75**	**$2,164,042**	**17.75**	**$2,164,042**	**17.75**	**$2,219,337**

General Fund

Information Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
1,321,910	1,486,867					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Director	1.00	129,841	1.00	129,841	1.00	129,841
0	0	3.00	257,461	3.00	257,461		Manager I	3.00	277,526	3.00	277,526	3.00	277,526
0	0	1.00	102,294	1.00	102,294		Program Director	-	0	-	0	-	0
0	0	1.00	68,294	1.00	68,294		Program Supervisor II	1.00	71,652	1.00	71,652	1.00	71,652
0	0	2.50	144,034	2.50	144,034		Records & Information Analyst	2.50	156,947	2.50	156,947	2.50	156,947
0	0	3.00	233,249	3.00	233,249		System Administrator III	3.00	251,413	3.00	251,413	3.00	251,413
0	0	1.00	70,398	1.00	70,398		System Administrator IV	1.00	73,433	1.00	73,433	1.00	73,433
0	0	2.00	133,756	2.00	133,756		System Analyst II	4.00	289,237	4.00	289,237	4.00	289,237
0	0	5.00	396,141	5.00	396,141		System Analyst III	5.00	390,712	5.00	390,712	5.00	390,712
0	0	2.00	175,234	2.00	143,234		System Analyst IV	2.00	188,692	2.00	188,692	2.00	188,692
290,209	295,444					501500	Reg Empl-Full Time-Non-Exempt	-	0	-	0	-	0
0	0	1.00	47,570	1.00	47,570		Administrative Assistant III	1.00	49,987	1.00	49,987	1.00	49,987
0	0	4.00	242,445	4.00	242,445		Technical Specialist II	4.00	254,816	4.00	254,816	4.00	254,816
59,068	58,587		0		0	502000	Reg Emp-Part Time-Exempt	-	0	-	0	-	0
1,715	5,773		0		0	503000	Temporary Employees - Hourly		0		0		0
2,749	1,589		0		0	508000	Overtime		0		0		0
1,695	3,285		0		0	508600	Mobile Communication Allowance		0		0		0
0	0						Salary Adjustments						
0	0		11,902		11,902	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		23,156		23,156	508911	Step Increases (AFSCME)		0		0		0
0	0		36,858		36,858	508910	COLA (represented employees)		0		0		0
0	0					*FRINGE*	*Fringe Benefits*						
568,488	0		0		0	510000	Fringe Benefits						
0	151,216		157,536		154,636	511000	Fringe Benefits - Payroll Taxes		179,468		179,468		179,468
0	250,488		263,283		259,683	512000	Fringe Benefits - Retirement PERS		374,742		374,742		374,742
0	276,274		346,015		330,985	513000	Fringe Benefits - Health & Welfare		373,050		373,050		373,050
0	2,341		16,542		16,542	514000	Fringe Benefits - Unemployment		0		0		0
0	6,657		10,225		10,225	515000	Fringe Benefits - Other Benefits		8,561		8,561		8,561
49,415	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	2,550		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,295,249	**$2,541,071**	**25.50**	**$2,736,393**	**25.50**	**$2,682,863**	**Total Personnel Services**		**27.50**	**$3,070,077**	**27.50**	**$3,070,077**	**27.50**	**$3,070,077**
							Materials & Services						
						GOODS	*Goods*						
73,022	93,860		38,734		38,734	520100	Office Supplies		34,724		34,724		34,724
2,055	2,097		762		762	521000	Subscriptions and Dues		740		740		740
1,408	4,311		13,500		13,500	521500	Maintenance & Repairs Supplies		7,000		7,000		7,000

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Information Services													
						SVCS	*Services*						
74,948	195,139		161,291		161,291	524000	Contracted Professional Svcs		127,181		127,181		152,181
9,934	9,320		12,000		12,000	525100	Utility Services		20,400		20,400		20,400
409,035	545,786		635,673		635,673	526000	Maintenance & Repair Services		608,973		608,973		608,973
1,375	1,903		0		0	528000	Other Purchased Services		0		0		0
						OTHEXP	*Other Expenditures*						
1,667	3,257		9,000		9,000	545000	Travel		4,500		4,500		4,500
15,822	14,383		33,000		33,000	545500	Staff Development		16,500		16,500		16,500
$589,266	**$870,056**		**$903,960**		**$903,960**	**Total Materials & Services**			**$820,018**		**$820,018**		**$845,018**
$2,884,515	**$3,411,127**	**25.50**	**$3,640,353**	**25.50**	**$3,586,823**	**TOTAL REQUIREMENTS**		**27.50**	**$3,890,095**	**27.50**	**$3,890,095**	**27.50**	**$3,915,095**

General Fund

Metro Auditor

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
91,574	91,574					500000	Elected Official Salaries						
0	0	1.00	91,574	1.00	91,574		Auditor	1.00	91,574	1.00	91,574	1.00	91,574
333,815	353,118					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	48,751	1.00	48,751		Auditor's Administrative Assistan	1.00	51,144	1.00	51,144	1.00	51,144
0	0	2.00	161,773	2.00	161,773		Principal Auditor	2.00	172,858	2.00	172,858	2.00	177,630
0	0	2.00	144,448	2.00	144,448		Senior Auditor	2.00	134,217	2.00	134,217	2.00	138,175
1,020	3,582		15,000		15,000	503000	Temporary Employees - Hourly		12,500		12,500		21,500
							Salary Adjustments						
0	0		0		0	508913	Elected Officials Adjustment		2,747		2,747		2,747
0	0		9,229		9,229	508900	Merit/COLA Adjustment (non-rep)		0		0		0
						FRINGE	*Fringe Benefits*						
145,460	0					510000	Fringe Benefits						
0	36,713		39,538		39,538	511000	Fringe Benefits - Payroll Taxes		39,105		39,105		40,619
0	60,884		71,574		71,574	512000	Fringe Benefits - Retirement PERS		80,029		80,029		79,284
0	84,696		79,920		88,936	513000	Fringe Benefits - Health & Welfare		90,920		90,920		84,884
0	7,230		0		0	514000	Fringe Benefits - Unemployment		0		0		0
0	1,446		2,467		2,467	515000	Fringe Benefits - Other Benefits		1,817		1,817		1,854
12,322	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$584,191	**$639,243**	**6.00**	**$664,274**	**6.00**	**$673,290**	**Total Personnel Services**		**6.00**	**$676,911**	**6.00**	**$676,911**	**6.00**	**$689,411**
							Materials & Services						
						GOODS	*Goods*						
3,520	2,035		9,960		9,960	520100	Office Supplies		5,000		5,000		5,000
20	582		1,667		1,667	520500	Operating Supplies		1,500		1,500		1,500
1,037	1,399		2,020		2,020	521000	Subscriptions and Dues		1,500		1,500		1,500
						SVCS	*Services*						
13,790	13,114		19,430		19,430	524000	Contracted Professional Svcs		16,500		16,500		16,500
0	0		250		250	525100	Utility Services		0		0		0
565	465		700		700	528000	Other Purchased Services		700		700		700
						OTHEXP	*Other Expenditures*						
3,935	2,855		5,615		5,615	545000	Travel		5,615		5,615		5,615
5,309	4,057		4,832		4,832	545500	Staff Development		4,832		4,832		4,832
229	22		0		0	549000	Miscellaneous Expenditures		324		324		324
$28,405	**$24,529**		**$44,474**		**$44,474**	**Total Materials & Services**			**$35,971**		**$35,971**		**$35,971**
$612,596	**$663,772**	**6.00**	**$708,748**	**6.00**	**$717,764**	**TOTAL REQUIREMENTS**		**6.00**	**$712,882**	**6.00**	**$712,882**	**6.00**	**$725,382**

General Fund

Office of Metro Attorney

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
974,199	815,108					501000	Reg Employees-Full Time-Exempt						
0	0	5.00	557,752	5.00	557,752		Legal Counsel II	6.00	696,246	6.00	696,246	6.00	696,246
0	0	1.00	168,100	1.00	168,100		Metro Attorney	1.00	169,998	1.00	169,998	1.00	169,998
322,149	315,221					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	53,768	1.00	53,768		Administrative Assistant III	1.00	56,403	1.00	56,403	1.00	56,403
0	0	3.00	147,846	3.00	147,846		Legal Secretary	3.00	144,562	3.00	144,562	3.00	144,562
0	0	2.00	119,434	2.00	119,434		Paralegal II	2.00	126,854	2.00	126,854	2.00	126,854
56,650	200,809					502000	Reg Emp-Part Time-Exempt						
0	0	2.50	262,280	2.50	262,280		Legal Counsel II	2.00	200,372	2.00	200,372	2.00	200,372
8,535	22,390		10,000		10,000	503000	Temporary Employees - Hourly		10,000		10,000		10,000
567	603		5,000		5,000	508000	Overtime		5,000		5,000		5,000
3,625	3,593		3,350		3,350	508600	Mobile Communication Allowance		3,000		3,000		3,000
							Salary Adjustments						
0	0		29,668		29,668	508900	Merit/COLA Adjustment (non-rep)		12,000		12,000		12,000
						FRINGE	*Fringe Benefits*						
389,656	0		0		0	510000	Fringe Benefits						
0	103,545		113,626		113,626	511000	Fringe Benefits - Payroll Taxes		118,426		118,426		118,426
0	193,692		188,185		188,185	512000	Fringe Benefits - Retirement PERS		246,192		246,192		246,192
0	162,516		193,140		179,173	513000	Fringe Benefits - Health & Welfare		199,800		199,800		199,800
0	9,860		2,958		2,958	514000	Fringe Benefits - Unemployment		0		0		0
0	4,045		6,865		6,865	515000	Fringe Benefits - Other Benefits		5,427		5,427		5,427
39,229	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	6,300		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,794,610	**$1,837,682**	**14.50**	**$1,861,972**	**14.50**	**$1,848,005**		**Total Personnel Services**	**15.00**	**$1,994,280**	**15.00**	**$1,994,280**	**15.00**	**$1,994,280**
							Materials & Services						
						GOODS	*Goods*						
9,804	18,856		12,950		12,950	520100	Office Supplies		12,950		12,950		12,950
20,666	24,325		26,200		26,200	521000	Subscriptions and Dues		26,200		26,200		26,200
						SVCS	*Services*						
0	0		3,000		3,000	524000	Contracted Professional Svcs		3,000		3,000		3,000
104	678		0		0	525100	Utility Services		0		0		0
2,500	1,941		6,250		6,250	528000	Other Purchased Services		6,250		6,250		6,250
						OTHEXP	*Other Expenditures*						
2,285	8,283		2,500		2,500	545000	Travel		2,500		2,500		2,500
9,526	8,759		12,000		12,000	545500	Staff Development		14,000		14,000		14,000
24	875		2,300		2,300	549000	Miscellaneous Expenditures		2,300		2,300		2,300
$44,909	**$63,717**		**$65,200**		**$65,200**		**Total Materials & Services**		**$67,200**		**$67,200**		**$67,200**
$1,839,519	**$1,901,399**	**14.50**	**$1,927,172**	**14.50**	**$1,913,205**		**TOTAL REQUIREMENTS**	**15.00**	**$2,061,480**	**15.00**	**$2,061,480**	**15.00**	**$2,061,480**

General Fund

Oregon Zoo

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
3,414,156	3,568,260					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,952	1.00	57,952		Administrative Specialist IV	1.00	60,901	1.00	60,901	1.00	60,901
0	0	-	0	-	0		Assistant Management Analyst	1.00	63,894	1.00	63,894	1.00	63,894
0	0	1.00	70,398	1.00	70,398		Associate Natural Resource Scientis	1.00	77,613	1.00	77,613	1.00	77,613
0	0	1.00	52,581	1.00	52,581		Associate Public Affairs Specialist	1.00	63,648	1.00	63,648	1.00	63,648
0	0	2.00	121,674	2.00	121,674		Associate Visual Communications I	2.00	119,159	2.00	119,159	2.00	119,159
0	0	1.00	150,800	1.00	150,800		Director	1.00	158,213	1.00	158,213	1.00	158,213
0	0	1.00	68,294	1.00	68,294		Deputy Conservation Manager	1.00	86,913	1.00	86,913	1.00	86,913
0	0	2.00	237,511	2.00	237,511		Deputy Director	2.00	250,571	2.00	250,571	2.00	250,571
0	0	1.00	57,746	1.00	57,746		Events Coordinator	1.00	60,580	1.00	60,580	1.00	60,580
0	0	6.00	392,792	6.00	392,792		Education Specialist III	6.00	413,231	6.00	413,231	6.25	427,395
0	0	0.25	40,081	0.25	40,081		General Manager of Visitor Venues	0.25	40,982	0.25	40,982	0.25	40,982
0	0	1.50	120,203	1.50	120,203		Manager I	2.00	170,985	2.00	170,985	2.00	170,985
0	0	4.00	371,910	4.00	371,910		Manager II	4.00	399,288	4.00	399,288	4.00	399,288
0	0	3.15	175,575	3.15	175,575		Program Analyst II	2.15	128,868	2.15	128,868	2.15	128,868
0	0	1.00	73,326	1.00	73,326		Program Analyst III	1.00	76,925	1.00	76,925	1.00	76,925
0	0	1.00	68,294	1.00	68,294		Program Analyst IV	1.00	71,652	1.00	71,652	1.00	71,652
0	0	1.00	108,514	1.00	108,514		Program Director	-	0	-	0	-	0
0	0	1.00	60,838	1.00	60,838		Program Supervisor I	1.00	66,377	1.00	66,377	1.00	66,377
0	0	6.50	461,138	6.50	461,138		Program Supervisor II	5.00	371,786	5.00	371,786	5.00	371,786
0	0	1.00	75,504	1.00	75,504		Project Coordinator	1.00	79,767	1.00	79,767	1.00	79,767
0	0	1.00	52,581	1.00	52,581		Registrar	1.00	55,253	1.00	55,253	1.00	55,253
0	0	3.00	197,818	3.00	197,818		Senior Public Affairs Specialist	3.00	232,541	3.00	232,541	3.00	232,541
0	0	1.00	63,899	1.00	63,899		Senior Visual Communications Des	1.00	63,895	1.00	63,895	1.00	63,895
0	0	3.00	159,330	3.00	159,330		Service Supervisor I	4.00	219,486	4.00	219,486	4.00	219,486
0	0	7.00	388,172	7.00	388,172		Service Supervisor II	6.00	352,445	6.00	352,445	6.00	352,445
0	0	3.00	189,374	3.00	189,374		Service Supervisor III	3.00	207,177	3.00	207,177	3.00	207,177
0	0	1.00	74,991	1.00	74,991		Service Supervisor IV	1.00	78,672	1.00	78,672	1.00	78,672
0	0	1.00	80,135	1.00	80,135		Veterinarian I	1.00	96,269	1.00	96,269	1.00	96,269
0	0	1.00	95,788	1.00	95,788		Veterinarian II	1.00	100,491	1.00	100,491	1.00	100,491
0	0	1.00	57,952	1.00	57,952		Volunteer Coordinator II	1.00	66,075	1.00	66,075	1.00	66,075
3,739,490	3,907,288					501500	Reg Empl-Full Time-Non-Exempt						
0	0	2.00	88,782	2.00	88,782		Administrative Specialist II	2.00	95,132	2.00	95,132	2.00	95,132
0	0	5.00	219,864	5.00	219,864		Administrative Specialist III	4.00	187,159	4.00	187,159	4.00	187,159
0	0	31.00	1,590,362	31.00	1,590,362		Animal Keeper	31.00	1,635,986	31.00	1,635,986	31.00	1,635,986
0	0	6.00	259,036	6.00	259,036		Custodian	6.00	230,200	6.00	230,200	6.00	230,200
0	0	1.00	60,844	1.00	60,844		Education Specialist II	3.00	169,195	3.00	169,195	3.00	169,195
0	0	7.00	342,013	7.00	342,013		Gardener 1	7.00	346,016	7.00	346,016	7.00	346,016
0	0	1.00	72,809	1.00	72,809		Maintenance Electrician	1.00	75,943	1.00	75,943	1.00	75,943

General Fund

Oregon Zoo

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
0	0	2.00	126,637	2.00	126,637		Maintenance Lead	1.00	65,582	1.00	65,582	1.00	65,582
0	0	2.00	122,795	2.00	122,795		Maintenance Technician	2.00	113,591	2.00	113,591	2.00	113,591
0	0	9.00	484,956	9.00	484,956		Maintenance Worker 2	9.00	495,378	9.00	495,378	9.00	495,378
0	0	2.00	118,724	2.00	118,724		Maintenance Worker 3	3.00	187,390	3.00	187,390	3.00	187,390
0	0	2.00	103,859	2.00	103,859		Nutrition Technician	2.00	119,238	2.00	119,238	2.00	119,238
0	0	1.00	41,217	1.00	41,217		Program Assistant 1	1.00	43,149	1.00	43,149	1.00	43,149
0	0	3.00	134,405	3.00	134,405		Program Assistant 2	2.00	91,139	2.00	91,139	2.00	91,139
0	0	4.00	178,526	4.00	178,526		Safety and Security Officer	4.00	172,596	4.00	172,596	4.00	172,596
0	0	7.00	415,534	7.00	415,534		Senior Animal Keeper	7.00	421,055	7.00	421,055	7.00	421,055
0	0	1.00	59,362	1.00	59,362		Senior Gardener	1.00	62,463	1.00	62,463	1.00	62,463
0	0	1.00	50,049	1.00	50,049		Storekeeper	1.00	52,407	1.00	52,407	1.00	52,407
0	0	1.00	42,198	1.00	42,198		Typist/Receptionist-Lead	1.00	44,412	1.00	44,412	1.00	44,412
0	0	2.00	107,740	2.00	107,740		Veterinary Technician	2.00	113,392	2.00	113,392	2.00	113,392
0	0	1.00	60,844	1.00	60,844		Volunteer Coordinator I	1.00	63,704	1.00	63,704	1.00	63,704
118,711	101,398					502000	Reg Emp-Part Time-Exempt						
0	0	0.50	30,418	0.50	30,418		Associate Visual Communications I	0.50	31,948	0.50	31,948	0.50	31,948
0	0	-	0	-	0		Education Specialist III	0.50	28,327	0.50	28,327	0.50	28,327
0	0	0.50	28,976	0.50	28,976		Video/Photography Technician	0.50	30,450	0.50	30,450	0.50	30,450
707,867	677,278					502500	Reg Employees-Part Time-Non-Exempt						
0	0	1.50	80,983	1.50	80,983		Animal Keeper-PT	2.50	139,240	2.50	139,240	2.50	139,240
0	0	0.75	30,146	0.75	30,146		Clerk/Bookkeeper	0.75	31,740	0.75	31,740	0.75	31,740
0	0	1.55	87,909	1.55	87,909		Education Specialist II	2.05	116,830	2.05	116,830	2.05	116,830
0	0	3.90	154,086	3.90	154,086		Food Service/Retail Specialist	3.90	164,478	3.90	164,478	3.90	164,478
0	0	0.85	35,869	0.85	35,869		Lead Cash Office Clerk	0.85	37,750	0.85	37,750	0.85	37,750
0	0	-	0	0.25	10,117		Education Specialist I	0.50	21,760	0.50	21,760	0.50	21,760
0	0	0.50	24,430	0.50	24,430		Nutrition Technician I	0.50	25,699	0.50	25,699	0.50	25,699
0	0	2.15	81,781	2.15	81,781		Program Assistant 1	1.35	58,251	1.35	58,251	1.35	58,251
0	0	0.50	18,729	0.50	18,729		Security Officer I	0.50	20,826	0.50	20,826	0.50	20,826
0	0	0.50	26,935	0.50	26,935		Veterinary Technician	0.50	28,348	0.50	28,348	0.50	28,348
0	0	0.85	27,527	0.85	27,527		Visitor Service Worker 3-reg	0.85	28,825	0.85	28,825	0.85	28,825
1,920,103	2,060,522		2,124,297		2,124,297	503000	Temporary Employees - Hourly		1,981,949		1,981,949		1,962,940
1,205	7,488		0		0	503100	Temporary Employees - Salaried		0		0		0
1,314,706	1,301,035		1,324,921		1,324,921	504000	Seasonal Employees		1,300,148		1,300,148		1,300,148
406,866	442,817		413,114		413,114	508000	Overtime		256,713		256,713		256,713
0	0		0		0	508500	Premium Pay / Holiday Pay		184,426		184,426		184,426
7,105	10,720		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		77,532		77,532	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		37,306		37,538	508911	Step Increases (AFSCME)		0		0		0
0	0		167,738		167,738	508910	COLA (represented employees)		0		0		0

General Fund

Oregon Zoo

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						FRINGE	*Fringe Benefits*						
3,434,932	0					510000	Fringe Benefits						
0	1,011,829		1,144,058		1,144,931	511000	Fringe Benefits - Payroll Taxes		1,036,415		1,036,415		1,036,045
0	1,258,060		1,422,922		1,424,379	512000	Fringe Benefits - Retirement PERS		1,811,728		1,811,728		1,813,513
0	1,800,552		2,254,145		2,206,883	513000	Fringe Benefits - Health & Welfare		2,246,851		2,246,851		2,250,256
0	241,839		217,095		217,095	514000	Fringe Benefits - Unemployment		148,273		148,273		148,273
0	36,785		57,625		57,694	515000	Fringe Benefits - Other Benefits		305,209		305,209		305,234
309,667	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	11,100		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$15,374,808	**$16,436,971**	**163.45**	**$18,674,269**	**163.70**	**$18,639,755**	**Total Personnel Services**		**163.15**	**$19,054,968**	**163.15**	**$19,054,968**	**163.40**	**$19,054,968**
						Materials & Services							
						GOODS	*Goods*						
140,116	109,114		137,846		140,746	520100	Office Supplies		126,237		126,237		126,237
1,608,238	1,624,494		1,380,216		1,380,216	520500	Operating Supplies		1,694,473		1,694,473		1,694,473
59,747	69,029		71,330		71,330	521000	Subscriptions and Dues		79,625		79,625		79,625
92,213	107,550		94,500		94,500	521400	Fuels and Lubricants		82,100		82,100		82,100
335,749	372,653		368,664		368,664	521500	Maintenance & Repairs Supplies		345,164		345,164		345,164
1,057,647	1,175,663		1,351,820		1,351,820	522000	Food		1,367,856		1,367,856		1,367,856
1,800	13,403		0		0	522500	Retail		0		0		0
						SVCS	*Services*						
65,685	501		0		0	524500	Marketing		0		0		0
1,155,281	1,752,426		2,485,673		2,485,673	524000	Contracted Professional Svcs		2,865,109		2,865,109		2,865,109
0	0		500		500	524600	Sponsorships		6,500		6,500		6,500
(146)	0		0		0	525000	Contracted Property Services		0		0		0
1,848,575	1,884,989		2,351,552		2,351,552	525100	Utility Services		2,023,554		2,023,554		2,023,554
35,870	36,222		49,600		49,600	525500	Cleaning Services		51,600		51,600		51,600
301,140	532,489		554,800		554,800	526000	Maintenance & Repair Services		590,500		590,500		590,500
151,415	160,404		192,400		194,500	526500	Rentals		174,000		174,000		174,000
792,241	839,238		1,052,184		1,052,184	528000	Other Purchased Services		970,936		970,936		1,090,936
1,645,880	1,652,347		1,695,084		1,695,084	529000	Operations Contracts		1,578,890		1,578,890		1,578,890
						CAPMNT	*Capital Maintenance*						
92,639	0		0		0	526200	Capital Maintenance - Non-CIP		25,000		25,000		25,000
						IGEXP	*Intergov't Expenditures*						
84,391	70,362		88,281		88,281	530000	Payments to Other Agencies		33,614		33,614		33,614
679	297		0		0	531500	Grants to Other Governments		0		0		0
						OTHEXP	*Other Expenditures*						
52,817	28,539		85,000		80,000	544500	Grants		83,400		83,400		83,400
109,808	123,321		127,348		127,348	545000	Travel		143,075		143,075		143,075
22,618	39,507		59,218		59,218	545500	Staff Development		59,360		59,360		59,360
46,284	37,456		41,740		441,740	549000	Miscellaneous Expenditures		109,490		109,490		109,490
$9,700,687	**$10,630,004**		**$12,187,756**		**$12,587,756**	**Total Materials & Services**			**$12,410,483**		**$12,410,483**		**$12,530,483**

General Fund

Oregon Zoo

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Capital Outlay							
0	31,032		0		0	573000	Exhibits and Related		0		0		0
31,855	23,458		0		0	574000	Equipment		0		0		0
18,041	3,288		0		0	574500	Vehicles		0		0		0
0	43,065		0		0	575000	Office Furniture & Equip		0		0		0
0	0		0		0	579000	Intangible Assets		0		0		0
$49,896	**$100,843**		**$0**		**$0**	**Total Capital Outlay**			**$0**		**$0**		**$0**
$25,125,391	**$27,167,818**	**163.45**	**$30,862,025**	**163.70**	**$31,227,511**	**TOTAL REQUIREMENTS**		**163.15**	**$31,465,451**	**163.15**	**$31,465,451**	**163.40**	**$31,585,451**

General Fund

Oregon Zoo (Administration Division)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
523,535	797,396					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Assistant Management Analyst	1.00	63,894	1.00	63,894	1.00	63,894
0	0	1.00	150,800	1.00	150,800		Director	1.00	158,213	1.00	158,213	1.00	158,213
0	0	1.00	124,992	1.00	124,992		Deputy Director	1.00	127,812	1.00	127,812	1.00	127,812
0	0	0.25	40,081	0.25	40,081		General Manager of Visitor Venue	0.25	40,982	0.25	40,982	0.25	40,982
0	0	3.15	175,575	3.15	175,575		Program Analyst II	2.15	128,868	2.15	128,868	2.15	128,868
0	0	1.00	73,326	1.00	73,326		Program Analyst III	1.00	76,925	1.00	76,925	1.00	76,925
0	0	1.00	68,294	1.00	68,294		Program Analyst IV	1.00	71,652	1.00	71,652	1.00	71,652
0	0	1.00	108,514	1.00	108,514		Program Director	-	0	-	0	-	0
59,193	58,556					502500	Reg Employees-Part Time-Non-Exempt						
0	0	0.75	30,146	0.75	30,146		Clerk/Bookkeeper	0.75	31,740	0.75	31,740	0.75	31,740
0	0	0.85	35,869	0.85	35,869		Lead Cash Office Clerk	0.85	37,750	0.85	37,750	0.85	37,750
28,827	26,489		39,588		39,588	503000	Temporary Employees - Hourly		40,616		40,616		40,616
3,917	4,431		4,300		4,300	508000	Overtime		300		300		300
0	0		0		0	508500	Premium Pay / Holiday Pay		4,250		4,250		4,250
675	1,425		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		19,281		19,281	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		1,716		1,716	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
187,559	0		0		0	510000	Fringe Benefits		0		0		0
0	58,718		73,276		73,276	511000	Fringe Benefits - Payroll Taxes		65,844		65,844		65,844
0	104,794		114,822		114,822	512000	Fringe Benefits - Retirement PERS		137,759		137,759		137,759
0	134,619		139,148		136,048	513000	Fringe Benefits - Health & Welfare		126,108		126,108		126,108
0	10,554		7,576		7,576	514000	Fringe Benefits - Unemployment						
0	1,178		4,408		4,408	515000	Fringe Benefits - Other Benefits		2,938		2,938		2,938
17,506	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	225		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$821,212	**$1,198,385**	**10.00**	**$1,211,712**	**10.00**	**$1,208,612**	**Total Personnel Services**		**9.00**	**$1,115,651**	**9.00**	**$1,115,651**	**9.00**	**$1,115,651**
							Materials & Services						
						GOODS	*Goods*						
45,945	42,361		45,350		45,350	520100	Office Supplies		41,800		41,800		41,800
9,866	3,910		6,400		6,400	520500	Operating Supplies		5,000		5,000		5,000
19,356	23,029		25,775		25,775	521000	Subscriptions and Dues		30,000		30,000		30,000
0	2,163		0		0	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
26,435	27,644		31,000		31,000	524000	Contracted Professional Svcs		45,000		45,000		45,000
0	0		0		0	524600	Sponsorships		5,000		5,000		5,000
2,272	2,570		2,700		2,700	526000	Maintenance & Repair Services		2,700		2,700		2,700

General Fund

FY 2010-11	FY 2011-12	FY 2012-13		FY 2012-13		*For Information Only*		FY 2013-14		FY 2013-14		FY 2013-14	
		Adopted		Amended				Proposed		Approved		Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Oregon Zoo (Administration Division)													
35	0		0		0	526500	Rentals		0		0		0
27,152	17,181		12,500		12,500	528000	Other Purchased Services		12,500		12,500		12,500
						IGEXP	*Intergov't Expenditures*						
105	18,241		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
12,375	20,242		66,000		61,000	544500	Grants		66,000		66,000		66,000
11,907	35,190		30,800		30,800	545000	Travel		30,950		30,950		30,950
1,666	451		2,500		2,500	545500	Staff Development		2,500		2,500		2,500
7,294	3,182		7,000		7,000	549000	Miscellaneous Expenditures		7,000		7,000		7,000
$164,408	**$196,164**		**$230,025**		**$225,025**	**Total Materials & Services**			**$248,450**		**$248,450**		**$248,450**
$985,620	**$1,394,549**	**10.00**	**$1,441,737**	**10.00**	**$1,433,637**	**TOTAL REQUIREMENTS**		**9.00**	**$1,364,101**	**9.00**	**$1,364,101**	**9.00**	**$1,364,101**

General Fund

Oregon Zoo (Education & Volunteer Resources)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
596,438	486,183					501000	Reg Employees-Full Time-Exempt						
0	0	6.00	392,792	6.00	392,792		Education Specialist III	6.00	413,231	6.00	413,231	6.25	427,395
0	0	0.50	40,068	0.50	40,068		Manager I	1.00	84,072	1.00	84,072	1.00	84,072
0	0	1.00	85,577	1.00	85,577		Manager II	1.00	87,482	1.00	87,482	1.00	87,482
0	0	1.00	60,838	1.00	60,838		Program Supervisor I	1.00	66,377	1.00	66,377	1.00	66,377
0	0	2.00	139,177	2.00	139,177		Program Supervisor II	1.00	74,353	1.00	74,353	1.00	74,353
0	0	1.00	57,952	1.00	57,952		Volunteer Coordinator II	1.00	66,075	1.00	66,075	1.00	66,075
290,083	232,730					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	47,753	1.00	47,753		Administrative Specialist III	1.00	49,987	1.00	49,987	1.00	49,987
0	0	1.00	60,844	1.00	60,844		Education Specialist II	3.00	169,195	3.00	169,195	1.00	63,704
0	0	1.00	41,217	1.00	41,217		Program Assistant 1	1.00	43,149	1.00	43,149	1.00	43,149
0	0	3.00	134,405	3.00	134,405		Program Assistant 2	1.00	49,987	1.00	49,987	1.00	49,987
0	0	1.00	60,844	1.00	60,844		Volunteer Coordinator I	1.00	63,704	1.00	63,704	1.00	63,704
2,195	0					502000	Reg Emp-Part Time-Exempt						
0	0	-	0	-	0		Education Specialist III	0.50	28,327	0.50	28,327	0.50	28,327
20,994	12,848					502500	Reg Employees-Part Time-Non-Exempt						
0	0	0.80	48,508	0.80	48,508		Education Specialist II	0.80	50,963	0.80	50,963	0.80	50,963
0	0	-	0	0.25	10,117		Education Specialist I	0.50	21,760	0.50	21,760	0.50	21,760
0	0	0.60	19,431	0.60	19,431		Program Assistant 1	0.60	25,889	0.60	25,889	-	0
600,220	449,519		737,583		737,583	503000	Temporary Employees - Hourly		632,403		632,403		613,394
68,897	66,054		76,234		76,234	508000	Overtime		72,174		72,174		72,174
0	0		0		0	508500	Premium Pay / Holiday Pay		4,060		4,060		4,060
375	750		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		8,467		8,467	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		13,820		14,052	508911	Step Increases (AFSCME)		0		0		0
0	0		22,457		22,457	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
422,275	0		0		0	510000	Fringe Benefits		0		0		0
0	109,539		172,697		173,570	511000	Fringe Benefits - Payroll Taxes		75,036		75,036		63,593
0	140,456		238,188		239,645	512000	Fringe Benefits - Retirement PERS		209,479		209,479		210,680
0	103,729		272,568		269,807	513000	Fringe Benefits - Health & Welfare		258,583		258,583		237,553
0	5,510		16,702		16,702	514000	Fringe Benefits - Unemployment		6,455		6,455		6,455
0	3,063		7,269		7,338	515000	Fringe Benefits - Other Benefits		268,688		268,688		233,301
37,703	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	5,475		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,039,180	**$1,615,856**	**19.90**	**$2,755,391**	**20.15**	**$2,765,378**	**Total Personnel Services**		**20.40**	**$2,821,429**	**20.40**	**$2,821,429**	**18.05**	**$2,618,545**

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Oregon Zoo (Education & Volunteer Resources)													
							Materials & Services						
						GOODS	*Goods*						
18,740	15,620		31,536		31,536	520100	Office Supplies		28,052		28,052		28,052
131,273	133,895		229,424		229,424	520500	Operating Supplies		238,365		238,365		238,365
4,703	4,085		5,875		5,875	521000	Subscriptions and Dues		7,065		7,065		7,065
0	0		1,500		1,500	521400	Fuels and Lubricants		2,100		2,100		2,100
558	125		8,385		8,385	521500	Maintenance & Repairs Supplies		8,885		8,885		8,885
						SVCS	*Services*						
54,170	15,410		1,050,151		1,050,151	524000	Contracted Professional Svcs		1,137,618		1,137,618		1,137,618
0	0		500		500	524600	Sponsorships		1,500		1,500		1,500
1,951	1,294		2,575		2,575	525100	Utility Services		3,202		3,202		3,202
0	181		4,050		4,050	526000	Maintenance & Repair Services		4,050		4,050		4,050
9,303	100		11,900		11,900	526500	Rentals		13,500		13,500		13,500
87,755	71,243		147,184		147,184	528000	Other Purchased Services		136,436		136,436		136,436
0	115		0		0	529000	Operations Contracts		0		0		0
						IGEXP	*Intergov't Expenditures*						
270	140		167		167	530000	Payments to Other Agencies		200		200		200
679	297		0		0	531500	Grants to Other Governments		0		0		0
						OTHEXP	*Other Expenditures*						
38,843	0		0		0	544500	Grants		0		0		0
56,544	26,346		21,250		21,250	545000	Travel		22,750		22,750		22,750
8,198	9,634		13,823		13,823	545500	Staff Development		14,265		14,265		14,265
13,085	11,843		13,740		13,740	549000	Miscellaneous Expenditures		13,490		13,490		13,490
$426,072	**$290,328**		**$1,542,060**		**$1,542,060**	**Total Materials & Services**			**$1,631,478**		**$1,631,478**		**$1,631,478**
$2,465,252	**$1,906,184**	**19.90**	**$4,297,451**	**20.15**	**$4,307,438**	**TOTAL REQUIREMENTS**		**20.40**	**$4,452,907**	**20.40**	**$4,452,907**	**18.05**	**$4,250,023**

Oregon Zoo (Facilities and Horticulture Management Division)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
329,604	423,335					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	89,000	1.00	89,000		Manager II	1.00	105,896	1.00	105,896	1.00	105,896
0	0	0.50	43,734	0.50	43,734		Program Supervisor II	-	0	-	0	-	0
0	0	1.00	75,504	1.00	75,504		Project Coordinator	1.00	79,767	1.00	79,767	1.00	79,767
0	0	2.00	128,536	2.00	128,536		Service Supervisor III	2.00	140,715	2.00	140,715	2.00	140,715
1,434,429	1,563,663					501500	Reg Empl-Full Time-Non-Exempt		0		0		0
0	0	1.00	45,435	1.00	45,435		Administrative Specialist II	1.00	47,566	1.00	47,566	1.00	47,566
0	0	7.00	342,013	7.00	342,013		Gardener 1	7.00	346,016	7.00	346,016	7.00	346,016
0	0	1.00	72,809	1.00	72,809		Maintenance Electrician	1.00	75,943	1.00	75,943	1.00	75,943
0	0	1.00	64,310	1.00	64,310		Maintenance Lead	1.00	65,582	1.00	65,582	1.00	65,582
0	0	2.00	122,795	2.00	122,795		Maintenance Technician	2.00	113,591	2.00	113,591	2.00	113,591
0	0	9.00	484,956	9.00	484,956		Maintenance Worker 2	9.00	495,378	9.00	495,378	9.00	495,378
0	0	1.00	59,362	1.00	59,362		Senior Gardener	1.00	62,463	1.00	62,463	1.00	62,463
19,081	31,514		0		0	502500	Reg Employees-Part Time-Non-Exempt		0		0		0
364,399	434,435		117,862		117,862	503000	Temporary Employees - Hourly		121,700		121,700		121,700
71	101,963		0		0	504000	Seasonal Employees		0		0		0
68,709	72,960		73,740		73,740	508000	Overtime		28,800		28,800		28,800
0	0		0		0	508500	Premium Pay / Holiday Pay		10,750		10,750		10,750
475	1,050		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		6,793		6,793	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		727		727	508911	Step Increases (AFSCME)		0		0		0
0	0		32,947		32,947	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
664,400	0					510000	Fringe Benefits		0		0		0
0	218,661		148,028		148,028	511000	Fringe Benefits - Payroll Taxes		142,658		142,658		142,658
0	252,011		162,420		162,420	512000	Fringe Benefits - Retirement PERS		217,260		217,260		217,260
0	497,967		360,110		351,895	513000	Fringe Benefits - Health & Welfare		353,220		353,220		353,220
0	68,498		65,775		65,775	514000	Fringe Benefits - Unemployment		40,480		40,480		40,480
0	9,427		9,284		9,284	515000	Fringe Benefits - Other Benefits		6,630		6,630		6,630
61,782	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,942,950	**$3,677,284**	**26.50**	**$2,506,140**	**26.50**	**$2,497,925**	**Total Personnel Services**		**26.00**	**$2,454,415**	**26.00**	**$2,454,415**	**26.00**	**$2,454,415**

General Fund

Oregon Zoo (Facilities and Horticulture Management Division)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Materials & Services						
						GOODS	*Goods*						
8,900	9,310		18,250		18,250	520100	Office Supplies		10,250		10,250		10,250
245,055	258,917		58,500		58,500	520500	Operating Supplies		75,500		75,500		75,500
992	1,449		2,140		2,140	521000	Subscriptions and Dues		2,140		2,140		2,140
72,287	92,946		45,000		45,000	521400	Fuels and Lubricants		45,000		45,000		45,000
315,938	351,585		275,279		275,279	521500	Maintenance & Repairs Supplies		285,279		285,279		285,279
						SVCS	*Services*						
15,926	173,597		72,000		72,000	524000	Contracted Professional Svcs		72,000		72,000		72,000
(198)	0		0		0	525000	Contracted Property Services		0		0		0
1,838,892	1,855,556		2,343,893		2,343,893	525100	Utility Services		1,870,500		1,870,500		1,870,500
35,485	35,715		15,600		15,600	525500	Cleaning Services		4,000		4,000		4,000
225,760	418,656		344,900		344,900	526000	Maintenance & Repair Services		354,900		354,900		354,900
28,927	70,687		20,000		20,000	526500	Rentals		20,000		20,000		20,000
31,638	7,526		5,950		5,950	528000	Other Purchased Services		5,950		5,950		5,950
						CAPMNT	*Capital Maintenance*						
92,639	0		0		0	526200	Capital Maintenance - Non-CIP		25,000		25,000		25,000
						IGEXP	*Intergov't Expenditures*						
4,725	4,122		8,501		8,501	530000	Payments to Other Agencies		8,501		8,501		8,501
						OTHEXP	*Other Expenditures*						
2,507	2,538		6,650		6,650	545000	Travel		8,650		8,650		8,650
4,129	6,003		3,830		3,830	545500	Staff Development		3,830		3,830		3,830
(10)	0		0		0	549000	Miscellaneous Expenditures		0		0		0
$2,923,592	**$3,288,607**		**$3,220,493**		**$3,220,493**		**Total Materials & Services**		**$2,791,500**		**$2,791,500**		**$2,791,500**
							Capital Outlay						
0	31,032		0		0	573000	Exhibits and Related		0		0		0
17,000	23,458		0		0	574000	Equipment		0		0		0
0	3,288		0		0	574500	Vehicles		0		0		0
0	32,703		0		0	575000	Office Furniture & Equip		0		0		0
$17,000	**$90,481**		**$0**		**$0**		**Total Capital Outlay**		**$0**		**$0**		**$0**
$5,883,542	**$7,056,372**	**26.50**	**$5,726,633**	**26.50**	**$5,718,418**		**TOTAL REQUIREMENTS**	**26.00**	**$5,245,915**	**26.00**	**$5,245,915**	**26.00**	**$5,245,915**

Oregon Zoo (Guest Services Division)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
853,800	626,154					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,746	1.00	57,746		Events Coordinator	1.00	60,580	1.00	60,580	1.00	60,580
0	0	1.00	80,135	1.00	80,135		Manager I	1.00	86,913	1.00	86,913	1.00	86,913
0	0	2.00	101,340	2.00	101,340		Service Supervisor I	3.00	158,660	3.00	158,660	3.00	158,660
0	0	7.00	388,172	7.00	388,172		Service Supervisor II	6.00	352,445	6.00	352,445	6.00	352,445
0	0	1.00	60,838	1.00	60,838		Service Supervisor III	1.00	66,462	1.00	66,462	1.00	66,462
0	0	1.00	74,991	1.00	74,991		Service Supervisor IV	1.00	78,672	1.00	78,672	1.00	78,672
381,315	344,574					501500	Reg Empl-Full Time-Non-Exempt		0		0		0
0	0	1.00	43,347	1.00	43,347		Administrative Specialist II	1.00	47,566	1.00	47,566	1.00	47,566
0	0	2.00	95,506	2.00	95,506		Administrative Specialist III	1.00	49,987	1.00	49,987	1.00	49,987
0	0	6.00	259,036	6.00	259,036		Custodian	6.00	230,200	6.00	230,200	6.00	230,200
0	0	1.00	62,327	1.00	62,327		Maintenance Lead	-	0	-	0	-	0
0	0	2.00	118,724	2.00	118,724		Maintenance Worker 3	3.00	187,390	3.00	187,390	3.00	187,390
0	0	-	0	-	0		Program Assistant 2	1.00	41,152	1.00	41,152	1.00	41,152
0	0	4.00	178,526	4.00	178,526		Safety and Security Officer	4.00	172,596	4.00	172,596	4.00	172,596
0	0	1.00	50,049	1.00	50,049		Storekeeper	1.00	52,407	1.00	52,407	1.00	52,407
0	0	1.00	42,198	1.00	42,198		Typist/Receptionist-Lead	1.00	44,412	1.00	44,412	1.00	44,412
300,996	216,407					502500	Reg Employees-Part Time-Non-Exempt						
0	0	3.90	154,086	3.90	154,086		Food Service/Retail Specialist	3.90	164,478	3.90	164,478	3.90	164,478
0	0	0.75	30,913	0.75	30,913		Program Assistant 1	0.75	32,362	0.75	32,362	0.75	32,362
0	0	0.50	18,729	0.50	18,729		Security Officer I	0.50	20,826	0.50	20,826	0.50	20,826
0	0	0.85	27,527	0.85	27,527		Visitor Service Worker 3-reg	0.85	28,825	0.85	28,825	0.85	28,825
503,025	520,032		933,942		933,942	503000	Temporary Employees - Hourly		961,734		961,734		961,734
1,314,635	1,199,072		1,324,921		1,324,921	504000	Seasonal Employees		1,300,148		1,300,148		1,300,148
57,908	66,911		66,240		66,240	508000	Overtime		52,139		52,139		52,139
0	0		0		0	508500	Premium Pay / Holiday Pay		71,616		71,616		71,616
5,280	4,930		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		19,844		19,844	508900	Merit/COLA Adjustment (non-rep)						
0	0		9,579		9,579	508911	Step Increases (AFSCME)						
0	0		28,105		28,105	508910	COLA (represented employees)						
						FRINGE	*Fringe Benefits*						
979,203	0					510000	Fringe Benefits		0		0		0
0	251,188		357,302		357,302	511000	Fringe Benefits - Payroll Taxes		360,577		360,577		360,577
0	315,523		421,946		421,946	512000	Fringe Benefits - Retirement PERS		559,872		559,872		559,872
0	271,008		520,725		509,255	513000	Fringe Benefits - Health & Welfare		545,220		545,220		545,220
0	138,151		115,023		115,023	514000	Fringe Benefits - Unemployment		86,211		86,211		86,211
0	7,256		11,906		11,906	515000	Fringe Benefits - Other Benefits		8,608		8,608		8,608
83,234	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$4,479,396	**$3,961,206**	**37.00**	**$5,653,723**	**37.00**	**$5,642,253**	**Total Personnel Services**		**37.00**	**$5,822,058**	**37.00**	**$5,822,058**	**37.00**	**$5,822,058**

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Oregon Zoo (Guest Services Division)													
						Materials & Services							
						GOODS	*Goods*						
28,561	27,176		16,400		16,400	520100	Office Supplies		16,400		16,400		16,400
353,029	275,055		427,322		427,322	520500	Operating Supplies		448,908		448,908		448,908
2,303	2,833		2,700		2,700	521000	Subscriptions and Dues		2,900		2,900		2,900
19,926	14,604		48,000		48,000	521400	Fuels and Lubricants		35,000		35,000		35,000
6,211	9,838		71,500		71,500	521500	Maintenance & Repairs Supplies		46,500		46,500		46,500
1,057,647	1,175,663		1,351,820		1,351,820	522000	Food		1,367,856		1,367,856		1,367,856
1,800	13,403		0		0	522500	Retail		0		0		0
						SVCS	*Services*						
1,041,692	1,232,291		1,116,600		1,116,600	524000	Contracted Professional Svcs		1,400,991		1,400,991		1,400,991
52	0		0		0	525000	Contracted Property Services		0		0		0
6,267	2,523		2,220		2,220	525100	Utility Services		148,220		148,220		148,220
255	507		34,000		34,000	525500	Cleaning Services		34,000		34,000		34,000
65,119	87,406		179,850		179,850	526000	Maintenance & Repair Services		204,850		204,850		204,850
100,495	57,043		128,500		128,500	526500	Rentals		125,500		125,500		125,500
530,607	357,119		390,900		390,900	528000	Other Purchased Services		318,550		318,550		438,550
1,645,880	1,652,232		1,695,084		1,695,084	529000	Operations Contracts		1,578,890		1,578,890		1,578,890
						IGEXP	*Intergov't Expenditures*						
74,079	46,366		78,960		78,960	530000	Payments to Other Agencies		24,260		24,260		24,260
						OTHEXP	*Other Expenditures*						
1,599	224		0		0	544500	Grants		0		0		0
6,516	7,856		16,725		16,725	545000	Travel		16,725		16,725		16,725
2,559	2,104		22,150		22,150	545500	Staff Development		21,350		21,350		21,350
32	93		1,000		1,000	549000	Miscellaneous Expenditures		1,000		1,000		1,000
$4,944,629	**$4,964,336**		**$5,583,731**		**$5,583,731**	**Total Materials & Services**			**$5,791,900**		**$5,791,900**		**$5,911,900**
						Capital Outlay							
18,041	0		0		0	574500	Vehicles		0		0		0
$18,041	**$0**		**$0**		**$0**	**Total Capital Outlay**			**$0**		**$0**		**$0**
$9,442,066	**$8,925,542**	**37.00**	**$11,237,454**	**37.00**	**$11,225,984**	**TOTAL REQUIREMENTS**		**37.00**	**$11,613,958**	**37.00**	**$11,613,958**	**37.00**	**$11,733,958**

Oregon Zoo (Living Collections Division)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
818,717	859,057					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,952	1.00	57,952		Administrative Specialist IV	1.00	60,901	1.00	60,901	1.00	60,901
0	0	1.00	70,398	1.00	70,398		Associate Natural Resource Scienti	1.00	77,613	1.00	77,613	1.00	77,613
0	0	1.00	68,294	1.00	68,294		Deputy Conservation Manager	1.00	86,913	1.00	86,913	1.00	86,913
0	0	1.00	112,519	1.00	112,519		Deputy Director	1.00	122,759	1.00	122,759	1.00	122,759
0	0	1.00	102,333	1.00	102,333		Manager II	1.00	102,250	1.00	102,250	1.00	102,250
0	0	4.00	278,227	4.00	278,227		Program Supervisor II	4.00	297,433	4.00	297,433	4.00	297,433
0	0	1.00	52,581	1.00	52,581		Registrar	1.00	55,253	1.00	55,253	1.00	55,253
0	0	1.00	57,990	1.00	57,990		Service Supervisor I	1.00	60,826	1.00	60,826	1.00	60,826
0	0	1.00	80,135	1.00	80,135		Veterinarian I	1.00	96,269	1.00	96,269	1.00	96,269
0	0	1.00	95,788	1.00	95,788		Veterinarian II	1.00	100,491	1.00	100,491	1.00	100,491
1,601,067	1,766,321					501500	Reg Empl-Full Time-Non-Exempt		0		0		0
0	0	1.00	39,146	1.00	39,146		Administrative Specialist III	1.00	46,837	1.00	46,837	1.00	46,837
0	0	31.00	1,590,362	31.00	1,590,362		Animal Keeper	31.00	1,635,986	31.00	1,635,986	31.00	1,635,986
0	0	-	0	-	0		Education Specialist II	-	0	-	0	2.00	105,491
0	0	2.00	103,859	2.00	103,859		Nutrition Technician	2.00	119,238	2.00	119,238	2.00	119,238
0	0	7.00	415,534	7.00	415,534		Senior Animal Keeper	7.00	421,055	7.00	421,055	7.00	421,055
0	0	2.00	107,740	2.00	107,740		Veterinary Technician	2.00	113,392	2.00	113,392	2.00	113,392
307,646	357,936					502500	Reg Employees-Part Time-Non-Exempt						
0	0	1.50	80,983	1.50	80,983		Animal Keeper-PT	2.50	139,240	2.50	139,240	2.50	139,240
0	0	0.75	39,401	0.75	39,401		Education Specialist II	1.25	65,867	1.25	65,867	1.25	65,867
0	0	0.50	24,430	0.50	24,430		Nutrition Technician I	0.50	25,699	0.50	25,699	0.50	25,699
0	0	0.80	31,437	0.80	31,437		Program Assistant 1	-	0	-	0	0.60	25,889
0	0	0.50	26,935	0.50	26,935		Veterinary Technician	0.50	28,348	0.50	28,348	0.50	28,348
388,220	590,848		295,322		295,322	503000	Temporary Employees - Hourly		208,159		208,159		208,159
206,566	232,092		192,600		192,600	508000	Overtime		103,300		103,300		103,300
0	0		0		0	508500	Premium Pay / Holiday Pay		93,750		93,750		93,750
125	1,965		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		20,677		20,677	508900	Merit/COLA Adjustment (non-rep)						
0	0		4,655		4,655	508911	Step Increases (AFSCME)						
0	0		68,660		68,660	508910	COLA (represented employees)						
						FRINGE	*Fringe Benefits*						
1,017,133	0					510000	Fringe Benefits						
0	329,587		337,901		337,901	511000	Fringe Benefits - Payroll Taxes		333,147		333,147		344,220
0	374,194		393,825		393,825	512000	Fringe Benefits - Retirement PERS		561,382		561,382		561,966
0	695,617		825,604		806,988	513000	Fringe Benefits - Health & Welfare		814,200		814,200		838,635

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Oregon Zoo (Living Collections Division)													
0	19,126		737		737	514000	Fringe Benefits - Unemployment		15,011		15,011		15,011
0	13,726		21,093		21,093	515000	Fringe Benefits - Other Benefits		15,521		15,521		50,933
96,781	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	3,600		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$4,436,255	**$5,244,069**	**60.05**	**$5,597,118**	**60.05**	**$5,578,502**	**Total Personnel Services**		**60.75**	**$5,800,840**	**60.75**	**$5,800,840**	**63.35**	**$6,003,724**
						Materials & Services							
						GOODS	*Goods*						
6,031	12,737		18,460		21,360	520100	Office Supplies		21,785		21,785		21,785
840,102	916,963		626,570		626,570	520500	Operating Supplies		890,200		890,200		890,200
23,342	25,422		23,640		23,640	521000	Subscriptions and Dues		32,570		32,570		32,570
0	177		2,000		2,000	521500	Maintenance & Repairs Supplies		1,500		1,500		1,500
						SVCS	*Services*						
17,058	61,233		31,922		31,922	524000	Contracted Professional Svcs		39,500		39,500		39,500
1,283	25,616		2,864		2,864	525100	Utility Services		1,632		1,632		1,632
130	0		0		0	525500	Cleaning Services		13,600		13,600		13,600
6,243	18,978		13,300		13,300	526000	Maintenance & Repair Services		18,000		18,000		18,000
12,655	14,506		16,500		18,600	526500	Rentals		0		0		0
6,100	5,511		28,600		28,600	528000	Other Purchased Services		11,500		11,500		11,500
						IGEXP	*Intergov't Expenditures*						
5,212	1,027		653		653	530000	Payments to Other Agencies		653		653		653
						OTHEXP	*Other Expenditures*						
0	8,073		19,000		19,000	544500	Grants		17,400		17,400		17,400
30,736	44,067		48,000		48,000	545000	Travel		54,000		54,000		54,000
4,654	20,997		14,415		14,415	545500	Staff Development		14,415		14,415		14,415
25,721	21,493		18,000		418,000	549000	Miscellaneous Expenditures		83,000		83,000		83,000
$979,267	**$1,176,800**		**$863,924**		**$1,268,924**	**Total Materials & Services**			**$1,199,755**		**$1,199,755**		**$1,199,755**
						Capital Outlay							
14,855	0		0		0	574000	Equipment		0		0		0
$14,855	**$0**		**$0**		**$0**	**Total Capital Outlay**			**$0**		**$0**		**$0**
$5,430,377	**$6,420,869**	**60.05**	**$6,461,042**	**60.05**	**$6,847,426**	**TOTAL REQUIREMENTS**		**60.75**	**$7,000,595**	**60.75**	**$7,000,595**	**63.35**	**$7,203,479**

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**

Oregon Zoo (Marketing Division)

							Personnel Services						
						SALWGE	*Salaries & Wages*						
292,062	376,135					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	52,581	1.00	52,581		Associate Public Affairs Specialist	1.00	63,648	1.00	63,648	1.00	63,648
0	0	2.00	121,674	2.00	121,674		Associate Visual Communications I	2.00	119,159	2.00	119,159	2.00	119,159
0	0	1.00	95,000	1.00	95,000		Manager II	1.00	103,660	1.00	103,660	1.00	103,660
0	0	3.00	197,818	3.00	197,818		Senior Public Affairs Specialist	3.00	232,541	3.00	232,541	3.00	232,541
0	0	1.00	63,899	1.00	63,899		Senior Visual Communications Des	1.00	63,895	1.00	63,895	1.00	63,895
32,596	0					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	37,459	1.00	37,459		Administrative Specialist III	1.00	40,348	1.00	40,348	1.00	40,348
116,516	101,398					502000	Reg Emp-Part Time-Exempt						
0	0	0.50	30,418	0.50	30,418		Associate Visual Communications I	0.50	31,948	0.50	31,948	0.50	31,948
0	0	0.50	28,976	0.50	28,976		Video/Photography Technician	0.50	30,450	0.50	30,450	0.50	30,450
(43)	17		0		0	502500	Reg Employees-Part Time-Non-Exempt		0		0		0
35,412	39,199		0		0	503000	Temporary Employees - Hourly		17,337		17,337		17,337
1,205	7,488		0		0	503100	Temporary Employees - Salaried		0		0		0
869	369		0		0	508000	Overtime		0		0		0
175	600		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		2,470		2,470	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		8,525		8,525	508911	Step Increases (AFSCME)		0		0		0
0	0		13,853		13,853	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
164,362	0					510000	Fringe Benefits		0		0		0
0	44,136		54,854		54,854	511000	Fringe Benefits - Payroll Taxes		59,153		59,153		59,153
0	71,082		91,721		91,721	512000	Fringe Benefits - Retirement PERS		125,976		125,976		125,976
0	97,612		135,990		132,890	513000	Fringe Benefits - Health & Welfare		149,520		149,520		149,520
0	0		11,282		11,282	514000	Fringe Benefits - Unemployment		116		116		116
0	2,135		3,665		3,665	515000	Fringe Benefits - Other Benefits		2,824		2,824		2,824
12,661	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$655,815	**$740,171**	**10.00**	**$950,185**	**10.00**	**$947,085**	**Total Personnel Services**		**10.00**	**$1,040,575**	**10.00**	**$1,040,575**	**10.00**	**$1,040,575**
							Materials & Services						
						GOODS	*Goods*						
31,939	1,910		7,850		7,850	520100	Office Supplies		7,950		7,950		7,950
28,913	35,754		32,000		32,000	520500	Operating Supplies		36,500		36,500		36,500
9,051	12,211		11,200		11,200	521000	Subscriptions and Dues		4,950		4,950		4,950
13,042	8,765		11,500		11,500	521500	Maintenance & Repairs Supplies		3,000		3,000		3,000

General Fund

Oregon Zoo (Marketing Division)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						SVCS	*Services*						
0	501		0		0	524500	Marketing		0		0		0
65,685	242,251		184,000		184,000	524000	Contracted Professional Svcs		170,000		170,000		170,000
182	0		0		0	525100	Utility Services		0		0		0
1,746	4,698		10,000		10,000	526000	Maintenance & Repair Services		6,000		6,000		6,000
0	18,068		15,500		15,500	526500	Rentals		15,000		15,000		15,000
108,989	380,658		467,050		467,050	528000	Other Purchased Services		486,000		486,000		486,000
						IGEXP	*Intergov't Expenditures*						
0	466		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
1,598	7,324		3,923		3,923	545000	Travel		10,000		10,000		10,000
1,412	318		2,500		2,500	545500	Staff Development		3,000		3,000		3,000
162	845		2,000		2,000	549000	Miscellaneous Expenditures		5,000		5,000		5,000
$262,719	**$713,769**		**$747,523**		**$747,523**	**Total Materials & Services**			**$747,400**		**$747,400**		**$747,400**
						Capital Outlay							
0	10,362		0		0	575000	Office Furniture & Equip		0		0		0
$0	**$10,362**		**$0**		**$0**	**Total Capital Outlay**			**$0**		**$0**		**$0**
$918,534	**$1,464,302**	**10.00**	**$1,697,708**	**10.00**	**$1,694,608**	**TOTAL REQUIREMENTS**		**10.00**	**$1,787,975**	**10.00**	**$1,787,975**	**10.00**	**$1,787,975**

General Fund

Parks & Environmental Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
1,323,033	1,301,610					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	55,209	1.00	55,209		Administrative Specialist IV	1.00	60,901	1.00	60,901	1.00	60,901
0	0	7.40	402,065	7.40	402,065		Assistant Management Analys	6.40	377,131	6.40	377,131	6.40	377,131
0	0	-	0	-	0		Associate Management Analy	0.40	24,963	0.40	24,963	0.40	24,963
0	0	1.00	140,000	1.00	140,000		Director	1.00	147,281	1.00	147,281	1.00	147,281
0	0	3.00	264,953	3.00	264,953		Manager I	3.00	272,471	3.00	272,471	3.00	272,471
0	0	1.60	164,605	1.60	164,605		Manager II	1.40	153,505	1.40	153,505	1.40	153,505
0	0	1.00	89,745	1.00	89,745		Principal Regional Planner	1.00	94,346	1.00	94,346	1.00	94,346
0	0	1.00	111,300	1.00	111,300		Program Director	1.00	115,655	1.00	115,655	1.00	115,655
0	0	0.80	59,113	0.80	59,113		Property Management Specia	0.80	62,090	0.80	62,090	0.80	62,090
0	0	-	0	1.00	10,000		Service Supervisor II	1.00	53,517	1.00	53,517	1.00	53,517
0	0	1.00	65,170	1.00	65,170		Service Supervisor III	-	0	-	0	-	0
895,575	914,521					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	33,874	1.00	33,874		Administrative Specialist I	1.00	35,030	1.00	35,030	1.00	35,030
0	0	2.00	90,601	2.00	90,601		Administrative Specialist II	1.00	47,566	1.00	47,566	1.00	47,566
0	0	1.00	59,134	1.00	59,134		Arborist	1.00	62,463	1.00	62,463	1.00	62,463
0	0	1.00	45,260	1.00	45,260		Building Service Worker	1.00	47,566	1.00	47,566	1.00	47,566
0	0	1.00	60,611	1.00	60,611		Building Services Technician	1.00	63,704	1.00	63,704	1.00	63,704
0	0	-	0	-	0		Janitor	1.00	29,127	1.00	29,127	1.00	29,127
0	0	-	0	-	0		Maintenance Technician	1.00	56,696	1.00	56,696	1.00	56,696
0	0	1.00	53,664	1.00	53,664		Maintenance Worker 2	-	0	-	0	-	0
0	0	8.00	385,239	8.00	385,239		Park Ranger	8.00	420,646	8.00	420,646	8.00	420,646
0	0	1.00	59,134	1.00	59,134		Park Ranger Lead	1.00	62,463	1.00	62,463	1.00	62,463
0	0	1.00	43,181	1.00	43,181		Printing/Mail Services Clerk	1.00	43,181	1.00	43,181	1.00	43,181
0	0	-	0	-	0		Property Management Techni	0.50	27,067	0.50	27,067	0.50	27,067
0	0	1.00	52,333	1.00	52,333		Program Assistant 3	1.00	60,453	1.00	60,453	1.00	60,453
0	0	1.75	76,722	2.75	87,722		Safety and Security Officer	2.00	76,792	2.00	76,792	2.00	76,792
33,584	41,953		0		0	502000	Reg Emp-Part Time-Exempt		0		0		0
65,532	29,997					502500	Reg Employees-Part Time-Non-Exempt						
0	0	-	0	0.50	720		Lead Janitor	0.50	16,821	0.50	16,821	0.50	16,821
0	0	-	0	3.00	3,600		Janitor	2.00	58,254	2.00	58,254	2.00	58,254
0	0	0.55	22,583	0.55	22,583		Program Assistant 1	-	0	-	0	-	0
0	0	-	0	-	0		Program Assistant 2	1.30	58,116	1.30	58,116	1.30	58,116
333,588	79,056		326,875		326,875	503000	Temporary Employees - Hourly		390,857		390,857		390,857
6,277	233,317		0		0	504000	Seasonal Employees		0		0		0
41,514	45,256		34,422		34,422	508000	Overtime		38,369		38,369		38,369
2,435	4,110		0		0	508600	Mobile Communication Allowance		0		0		0

General Fund

Parks & Environmental Services

FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Adopted FTE	Amount	FY 2012-13 Amended FTE	Amount	ACCT	DESCRIPTION	FY 2013-14 Proposed FTE	Amount	FY 2013-14 Approved FTE	Amount	FY 2013-14 Adopted FTE	Amount
							Salary Adjustments						
0	0		19,397		19,397	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		8,172		8,172	508911	Step Increase (LIUNA)		0		0		0
0	0		16,497		16,497	508911	Step Increases (AFSCME)		0		0		0
0	0		26,815		26,815	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
920,743	0		0		0	510000	Fringe Benefits		0		0		0
0	229,659		233,560		235,496	511000	Fringe Benefits - Payroll Taxes		212,812		212,812		212,812
0	327,122		332,034		332,034	512000	Fringe Benefits - Retirement PERS		419,253		419,253		419,253
0	457,829		516,948		505,372	513000	Fringe Benefits - Health & Welfare		560,286		560,286		560,286
0	61,744		54,419		54,419	514000	Fringe Benefits - Unemployment		21,926		21,926		21,926
0	9,391		13,648		13,727	515000	Fringe Benefits - Other Benefits		10,691		10,691		10,691
76,286	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	2,850		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$3,698,567	**$3,738,415**	**38.10**	**$3,917,283**	**43.60**	**$3,933,042**	**Total Personnel Services**		**41.30**	**$4,181,999**	**41.30**	**$4,181,999**	**41.30**	**$4,181,999**
						Materials & Services							
						GOODS	*Goods*						
107,115	89,216		106,756		72,016	520100	Office Supplies		72,016		72,016		72,016
133,299	103,441		126,751		104,165	520500	Operating Supplies		112,665		112,665		112,665
2,316	2,558		6,129		6,326	521000	Subscriptions and Dues		6,326		6,326		6,326
57,575	70,589		73,026		75,891	521400	Fuels and Lubricants		75,891		75,891		75,891
114,550	192,621		201,652		134,962	521500	Maintenance & Repairs Supplies		143,462		143,462		143,462
19	0		0		0	521900	Purchasing Card Expenditures		0		0		0
13,530	8,470		13,000		13,000	522500	Retail		13,000		13,000		13,000
						SVCS	*Services*						
1,960	0		0		0	524500	Marketing		0		0		0
264,455	391,018		595,849		680,368	524000	Contracted Professional Svcs		366,068		366,068		366,068
0	1,100		0		0	524600	Sponsorships		0		0		0
89,048	185,919		147,081		179,800	525000	Contracted Property Services		123,945		123,945		173,945
394,115	457,943		431,068		438,908	525100	Utility Services		438,908		438,908		438,908
192,928	198,132		169,886		205,278	525500	Cleaning Services		25,278		25,278		25,278
556,111	685,283		353,309		403,107	526000	Maintenance & Repair Services		383,107		383,107		383,107
47,809	42,430		59,845		44,599	526500	Rentals		44,599		44,599		44,599
46,901	60,727		61,585		56,120	528000	Other Purchased Services		56,120		56,120		56,120
0	0		0		1,200,000	529800	Glendoveer Golf Operating Contract		2,344,363		2,344,363		2,344,363
						CAPMNT	*Capital Maintenance*						
153,517	0		0		0	526100	Capital Maintenance - CIP		0		0		0
						IGEXP	*Intergov't Expenditures*						
163,486	122,691		116,347		112,100	530000	Payments to Other Agencies		112,100		112,100		112,100
248,033	243,200		263,556		263,556	531000	Taxes (Non-Payroll)		225,866		225,866		225,866

Parks & Environmental Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						OTHEXP	*Other Expenditures*						
0	19		0		0	544000	Program Purchases		0		0		0
44,000	0		0		0	544600	Intra-Metro Grants		0		0		0
3,427	6,109		5,290		8,095	545000	Travel		8,095		8,095		8,095
10,457	12,296		33,412		34,536	545500	Staff Development		34,536		34,536		34,536
20,023	0		0		0	547700	Casualty and Other Loss		0		0		0
3,000	0		0		0	549000	Miscellaneous Expenditures		0		0		0
$2,667,674	**$2,873,762**		**$2,764,542**		**$4,032,827**	**Total Materials & Services**			**$4,586,345**		**$4,586,345**		**$4,636,345**
$6,496,666	**$6,620,261**	**38.10**	**$6,681,825**	**43.60**	**$7,965,869**	**TOTAL REQUIREMENTS**		**41.30**	**$8,768,344**	**41.30**	**$8,768,344**	**41.30**	**$8,818,344**

General Fund

Parks & Environmental Services (Administration)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
302,485	275,713					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	55,209	1.00	55,209		Administrative Specialist IV	1.00	60,901	1.00	60,901	1.00	60,901
0	0	1.00	140,000	1.00	140,000		Director	1.00	147,281	1.00	147,281	1.00	147,281
88,132	116,840					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	45,261	1.00	45,261		Administrative Specialist II	-	0	-	0	-	0
62,474	0		0		0	502500	Reg Employees-Part Time-Non-Exempt		0		0		0
21,023	964		7,142		7,142	503000	Temporary Employees - Hourly		9,313		9,313		9,313
1,389	1,813		512		512	508000	Overtime		571		571		571
1,160	2,035		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		3,640		3,640	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		1,607		1,607	508911	Step Increases (AFSCME)		0		0		0
0	0		2,612		2,612	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
183,949	0		0		0	510000	Fringe Benefits		0		0		0
0	40,357		21,516		21,516	511000	Fringe Benefits - Payroll Taxes		17,486		17,486		17,486
0	58,683		35,712		35,712	512000	Fringe Benefits - Retirement PERS		38,722		38,722		38,722
0	65,504		40,580		38,930	513000	Fringe Benefits - Health & Welfare		26,940		26,940		26,940
0	0		11,946		11,946	514000	Fringe Benefits - Unemployment		0		0		0
0	1,659		1,305		1,305	515000	Fringe Benefits - Other Benefits		792		792		792
13,997	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$674,609	**$565,368**	**3.00**	**$367,042**	**3.00**	**$365,392**		**Total Personnel Services**	**2.00**	**$302,006**	**2.00**	**$302,006**	**2.00**	**$302,006**
							Materials & Services						
						GOODS	*Goods*						
15,907	7,070		11,750		11,750	520100	Office Supplies		11,750		11,750		11,750
1,769	85		3,145		3,145	520500	Operating Supplies		3,145		3,145		3,145
675	331		3,100		3,100	521000	Subscriptions and Dues		3,100		3,100		3,100
						SVCS	*Services*						
1,123	605		0		0	524000	Contracted Professional Svcs		0		0		0
1,261	834		2,750		2,750	525100	Utility Services		2,750		2,750		2,750
0	0		457		457	526500	Rentals		457		457		457
11,212	15,244		23,998		23,998	528000	Other Purchased Services		23,998		23,998		23,998
						OTHEXP	*Other Expenditures*						
1,127	79		2,321		2,321	545000	Travel		2,321		2,321		2,321
4,303	395		8,016		8,016	545500	Staff Development		8,016		8,016		8,016
$37,377	**$24,643**		**$55,537**		**$55,537**		**Total Materials & Services**		**$55,537**		**$55,537**		**$55,537**
$711,986	**$590,011**	**3.00**	**$422,579**	**3.00**	**$420,929**		**TOTAL REQUIREMENTS**	**2.00**	**$357,543**	**2.00**	**$357,543**	**2.00**	**$357,543**

General Fund

Parks & Environmental Services (Finance)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
456,345	373,926					501000	Reg Employees-Full Time-Exempt						
0	0	5.00	277,651	5.00	277,651		Assistant Management Analys	4.00	236,718	4.00	236,718	4.00	236,718
0	0	1.00	99,415	1.00	99,415		Manager I	1.00	104,298	1.00	104,298	1.00	104,298
3,058	29,997					502500	Reg Employees-Part Time-Non-Exempt						
0	0	0.55	22,583	0.55	22,583		Program Assistant 1	-	0	-	0	-	0
0	17,510		13,024		13,024	503000	Temporary Employees - Hourly		0		0		0
16	11		0		0	508000	Overtime		0		0		0
							Salary Adjustments						
0	0		2,585		2,585	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		4,802		4,802	508911	Step Increases (AFSCME)		0		0		0
0	0		7,807		7,807	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
153,613	0		0		0	510000	Fringe Benefits		0		0		0
0	34,472		35,989		35,989	511000	Fringe Benefits - Payroll Taxes		28,693		28,693		28,693
0	58,711		60,060		60,060	512000	Fringe Benefits - Retirement PERS		60,128		60,128		60,128
0	76,576		88,967		85,364	513000	Fringe Benefits - Health & Welfare		67,800		67,800		67,800
0	1,287		2,351		2,351	515000	Fringe Benefits - Other Benefits		1,406		1,406		1,406
13,783	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,050		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$626,815	**$593,540**	**6.55**	**$615,234**	**6.55**	**$611,631**		**Total Personnel Services**	**5.00**	**$499,043**	**5.00**	**$499,043**	**5.00**	**$499,043**
							Materials & Services						
						GOODS	*Goods*						
23,570	22,052		29,165		29,165	520100	Office Supplies		29,165		29,165		29,165
0	28		0		0	520500	Operating Supplies		0		0		0
443	300		163		163	521000	Subscriptions and Dues		163		163		163
						SVCS	*Services*						
1,305	90		0		0	524000	Contracted Professional Svcs		0		0		0
0	0		150		150	525100	Utility Services		150		150		150
0	0		1,041		1,041	526000	Maintenance & Repair Services		1,041		1,041		1,041
0	200		4,150		4,150	528000	Other Purchased Services		4,150		4,150		4,150
						OTHEXP	*Other Expenditures*						
636	996		774		774	545000	Travel		774		774		774
2,005	2,697		9,000		9,000	545500	Staff Development		9,000		9,000		9,000
$27,959	**$26,363**		**$44,443**		**$44,443**		**Total Materials & Services**		**$44,443**		**$44,443**		**$44,443**
$654,774	**$619,903**	**6.55**	**$659,677**	**6.55**	**$656,074**		**TOTAL REQUIREMENTS**	**5.00**	**$543,486**	**5.00**	**$543,486**	**5.00**	**$543,486**

General Fund

Parks & Environmental Services (Metro Regional Center Building Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
68,323	69,177					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Associate Management Analy	0.40	24,963	0.40	24,963	0.40	24,963
0	0	1.00	85,403	1.00	85,403		Manager I	1.00	84,101	1.00	84,101	1.00	84,101
0	0	-	0	1.00	10,000		Service Supervisor II	1.00	53,517	1.00	53,517	1.00	53,517
82,626	45,077					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	33,874	1.00	33,874		Administrative Specialist I	1.00	35,030	1.00	35,030	1.00	35,030
0	0	1.00	45,340	1.00	45,340		Administrative Specialist II	1.00	47,566	1.00	47,566	1.00	47,566
0	0	1.00	45,260	1.00	45,260		Building Service Worker	1.00	47,566	1.00	47,566	1.00	47,566
0	0	1.00	60,611	1.00	60,611		Building Services Technician	1.00	63,704	1.00	63,704	1.00	63,704
0	0	-	0	-	0		Janitor	1.00	29,127	1.00	29,127	1.00	29,127
0	0	1.00	43,181	1.00	43,181		Printing/Mail Services Clerk	1.00	43,181	1.00	43,181	1.00	43,181
0	0	1.75	76,722	2.75	87,722		Safety and Security Officer	2.00	76,792	2.00	76,792	2.00	76,792
0	0					502500	Reg Employees-Part Time-Non-Exempt						
0	0	-	0	0.50	720		Lead Janitor	0.50	16,821	0.50	16,821	0.50	16,821
0	0	-	0	3.00	3,600		Janitor	2.00	58,254	2.00	58,254	2.00	58,254
0	0	-	0	-	0		Program Assistant 2	1.30	58,116	1.30	58,116	1.30	58,116
1,584	216		17,838		17,838	508000	Overtime		19,884		19,884		19,884
1,200	625		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		2,220		2,220	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		4,879		4,879	508911	Step Increases (AFSCME)		0		0		0
0	0		7,931		7,931	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
62,520	0		0		0	510000	Fringe Benefits		0		0		0
0	9,482		35,609		37,545	511000	Fringe Benefits - Payroll Taxes		53,883		53,883		53,883
0	16,104		56,926		56,926	512000	Fringe Benefits - Retirement PERS		107,323		107,323		107,323
0	19,570		105,323		110,440	513000	Fringe Benefits - Health & Welfare		192,804		192,804		192,804
0	9,158		1,410		1,410	514000	Fringe Benefits - Unemployment		580		580		580
0	445		2,450		2,529	515000	Fringe Benefits - Other Benefits		2,938		2,938		2,938
4,612	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$220,865	**$169,854**	**7.75**	**$624,977**	**13.25**	**$657,429**	**Total Personnel Services**		**14.20**	**$1,016,150**	**14.20**	**$1,016,150**	**14.20**	**$1,016,150**
							Materials & Services						
						GOODS	*Goods*						
11,676	17,215		54,740		20,000	520100	Office Supplies		20,000		20,000		20,000
32,187	5,849		63,586		41,000	520500	Operating Supplies		49,500		49,500		49,500
0	0		803		1,000	521000	Subscriptions and Dues		1,000		1,000		1,000
2,488	4,664		2,135		5,000	521400	Fuels and Lubricants		5,000		5,000		5,000
4,826	13,251		91,690		25,000	521500	Maintenance & Repairs Supplies		33,500		33,500		33,500

Parks & Environmental Services (Metro Regional Center Building Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						SVCS	*Services*						
49,516	112,394		85,266		109,785	524000	Contracted Professional Svcs		45,485		45,485		45,485
85,404	184,398		142,281		175,000	525000	Contracted Property Services		119,145		119,145		169,145
189,478	209,785		237,160		245,000	525100	Utility Services		245,000		245,000		245,000
0	0		169,608		205,000	525500	Cleaning Services		25,000		25,000		25,000
156,532	270,081		156,430		206,228	526000	Maintenance & Repair Services		186,228		186,228		186,228
19,483	24,470		43,246		28,000	526500	Rentals		28,000		28,000		28,000
1,213	2,251		7,715		2,250	528000	Other Purchased Services		2,250		2,250		2,250
						CAPMNT	*Capital Maintenance*						
153,517	0		0		0	526100	Capital Maintenance - CIP		0		0		0
						IGEXP	*Intergov't Expenditures*						
229	1,420		5,747		1,500	530000	Payments to Other Agencies		1,500		1,500		1,500
						OTHEXP	*Other Expenditures*						
25,000	0		0		0	544600	Intra-Metro Grants		0		0		0
0	0		2,195		5,000	545000	Travel		5,000		5,000		5,000
285	95		3,876		5,000	545500	Staff Development		5,000		5,000		5,000
$731,834	**$845,873**		**$1,066,478**		**$1,074,763**	**Total Materials & Services**			**$771,608**		**$771,608**		**$821,608**
$1,072,113	**$1,015,727**	**7.75**	**$1,691,455**	**13.25**	**$1,732,192**	**TOTAL REQUIREMENTS**		**14.20**	**$1,787,758**	**14.20**	**$1,787,758**	**14.20**	**$1,837,758**

General Fund

Parks & Environmental Services (Cemetery Program)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
0	71,080					501000	Reg Employees-Full Time-Exempt						
0	0	2.00	105,323	2.00	105,323		Assistant Management Analys	2.00	118,320	2.00	118,320	2.00	118,320
0	0	1.00	80,135	1.00	80,135		Manager I	1.00	84,072	1.00	84,072	1.00	84,072
0	48,799					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	51,106	1.00	51,106		Park Ranger	1.00	54,004	1.00	54,004	1.00	54,004
0	41,953					502000	Reg Emp-Part Time-Exempt						
0	10,450		26,040		26,040	503000	Temporary Employees - Hourly		32,436		32,436		32,436
0	18,407		0		0	504000	Seasonal Employees		0		0		0
0	1,614		0		0	508000	Overtime		0		0		0
0	1,200		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		2,084		2,084	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		1,685		1,685	508911	Step Increases (AFSCME)		0		0		0
0	0		2,738		2,738	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
0	16,923		22,701		22,701	511000	Fringe Benefits - Payroll Taxes		21,580		21,580		21,580
0	23,303		33,206		33,206	512000	Fringe Benefits - Retirement PERS		44,449		44,449		44,449
0	39,604		54,210		52,010	513000	Fringe Benefits - Health & Welfare		54,180		54,180		54,180
0	6,105		6,667		6,667	514000	Fringe Benefits - Unemployment		6,701		6,701		6,701
0	716		1,395		1,395	515000	Fringe Benefits - Other Benefits		1,073		1,073		1,073
$0	**$280,154**	**4.00**	**$387,290**	**4.00**	**$385,090**	**Total Personnel Services**		**4.00**	**$416,815**	**4.00**	**$416,815**	**4.00**	**$416,815**
							Materials & Services						
						GOODS	*Goods*						
0	3,450		2,514		2,514	520100	Office Supplies		2,514		2,514		2,514
0	4,167		1,691		1,691	520500	Operating Supplies		1,691		1,691		1,691
0	274		0		0	521000	Subscriptions and Dues		0		0		0
0	15,080		14,046		14,046	521400	Fuels and Lubricants		14,046		14,046		14,046
0	8,105		7,727		7,727	521500	Maintenance & Repairs Supplies		7,727		7,727		7,727
						SVCS	*Services*						
0	161,431		296,600		276,600	524000	Contracted Professional Svcs		226,600		226,600		226,600
0	100		0		0	524600	Sponsorships		0		0		0
0	3,618		5,776		5,776	525100	Utility Services		5,776		5,776		5,776
0	7,445		21,905		21,905	526000	Maintenance & Repair Services		21,905		21,905		21,905
0	3,358		820		820	526500	Rentals		820		820		820
0	4,578		1,922		1,922	528000	Other Purchased Services		1,922		1,922		1,922

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Parks & Environmental Services (Cemetery Program)													
						IGEXP	*Intergov't Expenditures*						
0	2,913		3,000		3,000	530000	Payments to Other Agencies		3,000		3,000		3,000
0	0		385		385	531000	Taxes (Non-Payroll)		385		385		385
						OTHEXP	*Other Expenditures*						
0	987		0		0	545000	Travel		0		0		0
0	1,563		3,365		3,365	545500	Staff Development		3,365		3,365		3,365
$0	**$217,069**		**$359,751**		**$339,751**	**Total Materials & Services**			**$289,751**		**$289,751**		**$289,751**
$0	**$497,223**	**4.00**	**$747,041**	**4.00**	**$724,841**	**TOTAL REQUIREMENTS**		**4.00**	**$706,566**	**4.00**	**$706,566**	**4.00**	**$706,566**

General Fund

Parks & Environmental Services (Parks Area Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
478,800	340,208					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	105,949	1.00	105,949		Manager II	1.00	111,147	1.00	111,147	1.00	111,147
0	0	1.00	111,300	1.00	111,300		Program Director	1.00	115,655	1.00	115,655	1.00	115,655
0	0	1.00	65,170	1.00	65,170		Service Supervisor III	-	0	-	0	-	0
574,563	550,815					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	59,134	1.00	59,134		Arborist	1.00	62,463	1.00	62,463	1.00	62,463
0	0	-	0	-	0		Maintenance Technician	1.00	56,696	1.00	56,696	1.00	56,696
0	0	1.00	53,664	1.00	53,664		Maintenance Worker 2	-	0	-	0	-	0
0	0	7.00	334,133	7.00	334,133		Park Ranger	7.00	366,642	7.00	366,642	7.00	366,642
0	0	1.00	59,134	1.00	59,134		Park Ranger Lead	1.00	62,463	1.00	62,463	1.00	62,463
0	0	1.00	52,333	1.00	52,333		Program Assistant 3	1.00	60,453	1.00	60,453	1.00	60,453
33,584	0					502000	Reg Emp-Part Time-Exempt						
312,565	50,132		280,669		280,669	503000	Temporary Employees - Hourly		349,108		349,108		349,108
6,277	214,910		0		0	504000	Seasonal Employees		0		0		0
37,336	40,100		16,072		16,072	508000	Overtime		17,914		17,914		17,914
75	0		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		7,343		7,343	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		8,172		8,172	508911	Step Increase (LIUNA)		0		0		0
0	0		837		837	508911	Step Increases (AFSCME)		0		0		0
0	0		1,361		1,361	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
452,845	0		0		0	510000	Fringe Benefits		0		0		0
0	101,022		98,002		98,002	511000	Fringe Benefits - Payroll Taxes		70,323		70,323		70,323
0	125,600		113,125		113,125	512000	Fringe Benefits - Retirement PERS		122,511		122,511		122,511
0	196,903		189,890		182,190	513000	Fringe Benefits - Health & Welfare		176,460		176,460		176,460
0	46,481		34,396		34,396	514000	Fringe Benefits - Unemployment		14,645		14,645		14,645
0	3,880		4,916		4,916	515000	Fringe Benefits - Other Benefits		3,493		3,493		3,493
38,838	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$1,934,883	**$1,670,051**	**14.00**	**$1,595,600**	**14.00**	**$1,587,900**	**Total Personnel Services**		**13.00**	**$1,589,973**	**13.00**	**$1,589,973**	**13.00**	**$1,589,973**
							Materials & Services						
						GOODS	*Goods*						
19,248	11,606		7,350		7,350	520100	Office Supplies		7,350		7,350		7,350
73,604	74,654		55,050		55,050	520500	Operating Supplies		55,050		55,050		55,050
1,198	806		700		700	521000	Subscriptions and Dues		700		700		700
54,373	50,733		41,200		41,200	521400	Fuels and Lubricants		41,200		41,200		41,200
89,422	163,280		72,750		72,750	521500	Maintenance & Repairs Supplies		72,750		72,750		72,750
19	0		0		0	521900	Purchasing Card Expenditures		0		0		0
13,530	8,470		13,000		13,000	522500	Retail		13,000		13,000		13,000

General Fund

Parks & Environmental Services (Parks Area Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						SVCS	*Services*						
1,960	0		0		0	524500	Marketing		0		0		0
212,511	95,935		175,600		255,600	524000	Contracted Professional Svcs		75,600		75,600		75,600
0	1,000		0		0	524600	Sponsorships		0		0		0
3,644	1,481		4,800		4,800	525000	Contracted Property Services		4,800		4,800		4,800
170,563	210,210		180,400		180,400	525100	Utility Services		180,400		180,400		180,400
153,574	207,764		114,300		114,300	526000	Maintenance & Repair Services		114,300		114,300		114,300
11,157	11,532		12,550		12,550	526500	Rentals		12,550		12,550		12,550
32,319	33,630		23,800		23,800	528000	Other Purchased Services		23,800		23,800		23,800
0	0		0		1,200,000	529800	Glendoveer Golf Operating Contract		2,344,363		2,344,363		2,344,363
						IGEXP	*Intergov't Expenditures*						
162,182	118,263		17,600		17,600	530000	Payments to Other Agencies		17,600		17,600		17,600
248,033	243,200		162,200		162,200	531000	Taxes (Non-Payroll)		124,510		124,510		124,510
						OTHEXP	*Other Expenditures*						
0	19		0		0	544000	Program Purchases		0		0		0
19,000	0		0		0	544600	Intra-Metro Grants		0		0		0
1,626	1,643		0		0	545000	Travel		0		0		0
3,864	5,525		7,600		7,600	545500	Staff Development		7,600		7,600		7,600
20,023	0		0		0	547700	Casualty and Other Loss		0		0		0
3,000	0		0		0	549000	Miscellaneous Expenditures		0		0		0
$1,294,850	**$1,239,751**		**$888,900**		**$2,168,900**	**Total Materials & Services**			**$3,095,573**		**$3,095,573**		**$3,095,573**
$3,240,744	**$2,917,886**	**14.00**	**$2,484,500**	**14.00**	**$3,756,800**	**TOTAL REQUIREMENTS**		**13.00**	**$4,685,546**	**13.00**	**$4,685,546**	**13.00**	**$4,685,546**

General Fund

Parks & Environmental Services (Property & Project Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
0	154,425					501000	Reg Employees-Full Time-Exempt						
0	0	0.40	19,091	0.40	19,091		Assistant Management Analys	0.40	22,093	0.40	22,093	0.40	22,093
0	0	0.60	58,656	0.60	58,656		Manager II	0.40	42,358	0.40	42,358	0.40	42,358
0	0	1.00	89,745	1.00	89,745		Principal Regional Planner	1.00	94,346	1.00	94,346	1.00	94,346
0	0	0.80	59,113	0.80	59,113		Property Management Specia	0.80	62,090	0.80	62,090	0.80	62,090
0	0					501500	Reg Empl-Full Time-Non-Exempt						
0	0	-	0	-	0		Property Management Techni	0.50	27,067	0.50	27,067	0.50	27,067
0	250		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		1,525		1,525	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		2,687		2,687	508911	Step Increases (AFSCME)		0		0		0
0	0		4,366		4,366	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
0	13,448		19,743		19,743	511000	Fringe Benefits - Payroll Taxes		20,847		20,847		20,847
0	19,242		33,005		33,005	512000	Fringe Benefits - Retirement PERS		46,120		46,120		46,120
0	17,624		37,978		36,438	513000	Fringe Benefits - Health & Welfare		42,102		42,102		42,102
0	633		1,231		1,231	515000	Fringe Benefits - Other Benefits		989		989		989
$0	**$205,622**	**2.80**	**$327,140**	**2.80**	**$325,600**	**Total Personnel Services**		**3.10**	**$358,012**	**3.10**	**$358,012**	**3.10**	**$358,012**
						Materials & Services							
						GOODS	*Goods*						
0	2,168		1,237		1,237	520100	Office Supplies		1,237		1,237		1,237
0	264		3,279		3,279	520500	Operating Supplies		3,279		3,279		3,279
0	847		1,363		1,363	521000	Subscriptions and Dues		1,363		1,363		1,363
0	0		15,645		15,645	521400	Fuels and Lubricants		15,645		15,645		15,645
0	0		29,485		29,485	521500	Maintenance & Repairs Supplies		29,485		29,485		29,485
						SVCS	*Services*						
0	18,810		38,383		38,383	524000	Contracted Professional Svcs		18,383		18,383		18,383
0	40		0		0	525000	Contracted Property Services		0		0		0
0	0		4,832		4,832	525100	Utility Services		4,832		4,832		4,832
0	0		278		278	525500	Cleaning Services		278		278		278
0	0		59,633		59,633	526000	Maintenance & Repair Services		59,633		59,633		59,633
0	0		2,772		2,772	526500	Rentals		2,772		2,772		2,772
0	3,093		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
0	50		90,000		90,000	530000	Payments to Other Agencies		90,000		90,000		90,000
0	0		100,971		100,971	531000	Taxes (Non-Payroll)		100,971		100,971		100,971

General Fund

Parks & Environmental Services (Property & Project Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						OTHEXP	*Other Expenditures*						
0	2,404		0		0	545000	Travel		0		0		0
0	2,021		1,555		1,555	545500	Staff Development		1,555		1,555		1,555
$0	**$29,697**		**$349,433**		**$349,433**		**Total Materials & Services**		**$329,433**		**$329,433**		**$329,433**
$0	**$235,319**	**2.80**	**$676,573**	**2.80**	**$675,033**		**TOTAL REQUIREMENTS**	**3.10**	**$687,445**	**3.10**	**$687,445**	**3.10**	**$687,445**

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Parks & Environmental Services (Property Services) **included in Metro Regional Center Management beginning 7/1/12**													
						Personnel Services							
						SALWGE	*Salaries & Wages*						
17,080	17,081		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
150,254	152,990		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
1,189	1,502		0		0	508000	Overtime		0		0		0
						FRINGE	*Fringe Benefits*						
67,816	0		0		0	510000	Fringe Benefits						
0	13,955		0		0	511000	Fringe Benefits - Payroll Taxes		0		0		0
0	25,479		0		0	512000	Fringe Benefits - Retirement PERS		0		0		0
0	42,048		0		0	513000	Fringe Benefits - Health & Welfare		0		0		0
0	771		0		0	515000	Fringe Benefits - Other Benefits		0		0		0
5,056	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$241,395	**$253,826**	**0.00**	**$0**	**0.00**	**$0**	**Total Personnel Services**		**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**
						Materials & Services							
						GOODS	*Goods*						
36,714	25,655		0		0	520100	Office Supplies		0		0		0
25,739	18,394		0		0	520500	Operating Supplies		0		0		0
714	112		0		0	521400	Fuels and Lubricants		0		0		0
20,302	7,985		0		0	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
0	1,753		0		0	524000	Contracted Professional Svcs		0		0		0
32,813	33,496		0		0	525100	Utility Services		0		0		0
192,928	198,132		0		0	525500	Cleaning Services		0		0		0
246,005	199,993		0		0	526000	Maintenance & Repair Services		0		0		0
17,169	3,070		0		0	526500	Rentals		0		0		0
2,157	1,731		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
1,075	45		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
38	0		0		0	545000	Travel		0		0		0
$575,654	**$490,366**		**$0**		**$0**	**Total Materials & Services**			**$0**		**$0**		**$0**
$817,049	**$744,192**	**0.00**	**$0**	**0.00**	**$0**	**TOTAL REQUIREMENTS**		**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**

Planning & Development

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
3,926,917	3,811,974					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	50,069	1.00	50,069		Administrative Specialist IV	1.00	56,295	1.00	56,295	1.00	56,295
0	0	1.00	60,837	1.00	60,837		Assistant Management Analyst	1.00	62,631	1.00	62,631	1.00	62,631
0	0	1.00	63,899	1.00	63,899		Assistant Regional Planner	-	0	-	0	-	0
0	0	-	0	-	0		Assistant Transportation Planner	1.00	54,132	1.00	54,132	1.00	54,132
0	0	1.00	63,899	1.00	63,899		Associate Regional Planner	1.00	72,187	1.00	72,187	1.00	72,187
0	0	2.00	140,796	2.00	140,796		Associate Trans. Planner	1.00	76,071	1.00	76,071	1.00	76,071
0	0	1.00	145,198	1.00	145,198		Director	1.00	148,973	1.00	148,973	1.00	148,973
0	0	2.00	251,054	2.00	251,054		Deputy Director	2.00	256,552	2.00	256,552	2.00	256,552
0	0	2.00	195,723	2.00	195,723		Manager I	1.00	99,584	1.00	99,584	1.00	99,584
0	0	2.00	196,298	2.00	196,298		Manager II	2.00	201,401	2.00	201,401	2.00	201,401
0	0	5.00	448,727	5.00	448,727		Principal Regional Planner	4.00	369,571	4.00	369,571	5.00	459,415
0	0	4.00	354,725	4.00	354,725		Principal Transportation Planner	6.00	548,406	6.00	548,406	6.00	548,406
0	0	1.00	66,736	1.00	66,736		Program Supervisor I	1.00	68,471	1.00	68,471	1.00	68,471
0	0	4.00	292,073	4.00	292,073		Senior Management Analyst	3.00	228,214	3.00	228,214	3.00	228,214
0	0	4.00	314,554	4.00	314,554		Senior Regional Planner	5.00	401,736	5.00	401,736	6.00	489,028
0	0	10.00	807,395	10.00	807,395		Senior Transportation Planner	6.00	511,574	6.00	511,574	7.00	598,866
0	0	1.00	89,745	1.00	89,745		Transportation Engineer	1.00	92,393	1.00	92,393	1.00	92,393
213,085	226,236					501500	Reg Empl-Full Time-Non-Exempt						
0	0	3.00	128,078	3.00	128,078		Administrative Specialist II	2.00	89,382	2.00	89,382	2.00	89,382
0	0	-	0	-	0		Program Assistant 2	1.00	49,152	1.00	49,152	1.00	49,152
0	0	1.00	57,963	1.00	57,963		Program Assistant 3	-	0	-	0	1.00	60,182
84,889	145,575					502000	Reg Emp-Part Time-Exempt						
0	0	0.80	71,796	0.80	71,796		Principal Regional Planner	0.80	73,914	0.80	73,914	0.80	73,914
0	0	-	0	-	0		Senior Management Analyst	0.60	45,643	0.60	45,643	0.60	45,643
17,312	35,880					502500	Reg Employees-Part Time-Non-Exempt						
0	0	-	0	-	0		Program Assistant 3	0.50	29,838	0.50	29,838	-	0
97,750	124,720		75,114		75,114	503000	Temporary Employees - Hourly		87,944		87,944		87,944
1,706	0		0		0	503100	Temporary Employees - Salaried		0		0		0
3,015	3,276		0		0	508000	Overtime		0		0		0
1,125	832		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		22,230		22,230	508900	Merit/COLA Adjustment (non-rep)		17,829		17,829		17,829
0	0		48,315		48,315	508911	Step Increases (AFSCME)		0		0		0
0	0		78,511		78,511	508910	COLA (represented employees)		60,752		60,752		60,752
						FRINGE	*Fringe Benefits*						
1,378,137	0					510000	Fringe Benefits						
0	360,007		337,795		337,795	511000	Fringe Benefits - Payroll Taxes		310,892		310,892		338,284
0	610,151		564,963		564,963	512000	Fringe Benefits - Retirement PERS		675,021		675,021		729,848
0	632,259		660,483		639,657	513000	Fringe Benefits - Health & Welfare		593,420		593,420		641,090
0	11,338		2,921		2,921	514000	Fringe Benefits - Unemployment		28,281		28,281		28,281

General Fund

Planning & Development

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
0	15,549		21,140		21,140	515000	Fringe Benefits - Other Benefits		14,593		14,593		15,757
127,506	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	8,700		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$5,851,442	**$5,986,497**	**46.80**	**$5,611,037**	**46.80**	**$5,590,211**	**Total Personnel Services**		**41.90**	**$5,324,852**	**41.90**	**$5,324,852**	**45.40**	**$5,750,677**
						Materials & Services							
						GOODS	*Goods*						
61,746	87,205		132,018		132,018	520100	Office Supplies		93,105		93,105		93,105
0	0		74,800		74,800	520500	Operating Supplies		18,800		18,800		18,800
30,501	21,382		24,800		24,800	521000	Subscriptions and Dues		45,050		45,050		45,050
						SVCS	*Services*						
25,815	17,147		104,000		104,000	524500	Marketing		104,000		104,000		104,000
993,246	848,027		3,114,069		3,114,069	524000	Contracted Professional Svcs		2,818,063		2,818,063		2,828,238
15,563	38,935		0		0	524600	Sponsorships		500		500		500
2,356	1,864		7,100		7,100	525100	Utility Services		7,100		7,100		7,100
8,191	12,414		20,000		20,000	526000	Maintenance & Repair Services		20,000		20,000		20,000
1,675	2,154		5,500		5,500	526500	Rentals		5,500		5,500		5,500
139,636	86,753		168,712		168,712	528000	Other Purchased Services		132,490		132,490		132,490
						IGEXP	*Intergov't Expenditures*						
1,384,240	124,427		210,000		210,000	530000	Payments to Other Agencies		200,000		200,000		200,000
314,973	441,809		347,000		347,000	531500	Grants to Other Governments		347,000		347,000		347,000
						INCGEX	*Internal Charges for Service*						
0	178		0		0	540000	Charges for Service		0		0		0
						OTHEXP	*Other Expenditures*						
1,162,602	1,207,939		4,100,000		4,100,000	544000	Program Purchases		4,125,000		4,125,000		4,125,000
320,549	301,321		456,300		456,300	544500	Grants		456,000		456,000		456,000
27,012	38,567		83,560		83,560	545000	Travel		58,763		58,763		58,763
18,226	23,629		18,300		18,300	545500	Staff Development		23,800		23,800		23,800
30	145		0		0	549000	Miscellaneous Expenditures		0		0		0
$4,506,361	**$3,253,896**		**$8,866,159**		**$8,866,159**	**Total Materials & Services**			**$8,455,171**		**$8,455,171**		**$8,465,346**
$10,357,803	**$9,240,393**	**46.80**	**$14,477,196**	**46.80**	**$14,456,370**	**TOTAL REQUIREMENTS**		**41.90**	**$13,780,023**	**41.90**	**$13,780,023**	**45.40**	**$14,216,023**

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount

Research Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
2,217,689	2,112,461					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	55,235	1.00	55,235		Assistant GIS Specialist	1.25	76,344	1.25	76,344	1.25	76,344
0	0	1.00	52,581	1.00	52,581		Administrative Specialist IV	1.00	47,764	1.00	47,764	1.00	47,764
0	0	1.00	60,837	1.00	60,837		Assistant Regional Planner	-	0	-	0	-	0
0	0	1.00	73,892	1.75	120,865		Associate GIS Specialist	-	0	-	0	-	0
0	0	4.00	272,088	4.00	272,088		Associate Transportation Modele	4.00	293,643	4.00	293,643	4.00	293,643
0	0	1.00	135,739	1.00	135,739		Director	1.00	0	1.00	0	1.00	0
0	0	1.00	93,311	1.00	93,311		Manager I	1.00	95,737	1.00	95,737	1.00	95,737
0	0	2.00	183,384	2.00	183,384		Manager II	2.00	202,441	2.00	202,441	2.00	202,441
0	0	1.00	89,745	1.00	89,745		Principal GIS Specialist	1.00	92,393	1.00	92,393	1.00	92,393
0	0	1.00	89,745	1.00	89,745		Principal Regional Planner	-	0	-	0	-	0
0	0	3.00	269,236	3.00	269,236		Principal Transportation Modeler	4.00	369,571	4.00	369,571	4.00	369,571
0	0	2.00	153,875	2.00	153,875		Program Supervisor II	2.00	161,036	2.00	161,036	2.00	161,036
0	0	4.00	311,916	4.00	311,916		Senior GIS Specialist	3.00	248,064	3.00	248,064	3.00	248,064
0	0	2.00	170,977	2.00	170,977		Senior Transportation Modeler	3.00	255,897	3.00	255,897	3.00	255,897
1,425	0		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
243,616	217,922					502000	Reg Emp-Part Time-Exempt						
0	0	1.10	65,522	1.10	65,522		Associate GIS Specialist	0.60	37,579	0.60	37,579	0.60	37,579
0	0	-	0	-	0		Associate Transportation Modele	0.50	34,243	0.50	34,243	0.50	34,243
0	0	2.40	169,598	2.40	169,598		Senior GIS Specialist	2.40	194,332	2.40	194,332	2.40	194,332
6,535	62,665		0		0	503000	Temporary Employees - Hourly		0		0		0
22,660	16,513		0		0	503100	Temporary Employees - Salaried		0		0		21,040
15	112		0		0	508000	Overtime		0		0		0
600	600		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		15,524		15,524	508900	Merit/COLA Adjustment (non-rep)		10,332		10,332		10,332
0	0		26,902		26,902	508911	Step Increases (AFSCME)		0		0		0
0	0		42,916		42,916	508910	COLA (represented employees)		34,554		34,554		34,554
						FRINGE	*Fringe Benefits*						
766,665	0					510000	Fringe Benefits		0		0		0
0	195,666		195,868		199,817	511000	Fringe Benefits - Payroll Taxes		181,319		181,319		183,079
0	336,874		327,445		334,059	512000	Fringe Benefits - Retirement PERS		395,377		395,377		395,377
0	338,923		386,595		393,512	513000	Fringe Benefits - Health & Welfare		349,086		349,086		349,086
0	2,090		7,934		7,934	514000	Fringe Benefits - Unemployment		10,461		10,461		10,461
0	8,213		12,291		12,558	515000	Fringe Benefits - Other Benefits		8,526		8,526		8,526
71,412	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	4,500		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$3,330,617	**$3,296,539**	**28.50**	**$3,263,156**	**29.25**	**$3,327,876**	**Total Personnel Services**		**26.75**	**$3,098,699**	**26.75**	**$3,098,699**	**26.75**	**$3,121,499**

General Fund

Research Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Materials & Services						
						GOODS	*Goods*						
131,864	104,687		212,465		212,465	520100	Office Supplies		104,130		104,130		104,130
14,023	0		16,400		16,400	520500	Operating Supplies		16,400		16,400		16,400
0	15,212		4,053		4,053	521000	Subscriptions and Dues		12,600		12,600		12,600
						SVCS	*Services*						
286,932	231,605		294,000		294,000	524000	Contracted Professional Svcs		300,000		300,000		300,000
0	200		0		0	524600	Sponsorships		0		0		0
0	1,159		0		0	525100	Utility Services		0		0		0
51,952	45,429		65,361		65,361	526000	Maintenance & Repair Services		62,100		62,100		62,100
0	800		0		0	526500	Rentals		0		0		0
12,856	3,147		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
332,195	467,560		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
27,706	16,643		18,900		18,900	545000	Travel		21,045		21,045		21,045
8,654	6,160		6,600		6,600	545500	Staff Development		6,600		6,600		6,600
$866,182	**$892,602**		**$617,779**		**$617,779**	**Total Materials & Services**			**$522,875**		**$522,875**		**$522,875**
$4,196,799	**$4,189,141**	**28.50**	**$3,880,935**	**29.25**	**$3,945,655**	**TOTAL REQUIREMENTS**		**26.75**	**$3,621,574**	**26.75**	**$3,621,574**	**26.75**	**$3,644,374**

General Fund

Sustainability Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
1,709,171	1,654,475					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,953	1.00	57,953		Administrative Specialist IV	1.00	60,900	1.00	60,900	1.00	60,900
0	0	1.00	55,210	1.00	55,210		Assistant Regional Planner	-	0	-	0	-	0
0	0	1.00	145,198	1.00	145,198		Director	1.00	152,321	1.00	152,321	1.00	152,321
0	0	0.70	62,591	0.70	62,591		Manager I	0.70	65,670	0.70	65,670	0.70	65,670
0	0	1.70	166,300	1.70	166,300		Manager II	1.70	174,474	1.70	174,474	1.70	174,474
0	0	1.00	127,484	1.00	127,484		Policy Advisor II	-	0	-	0	-	0
0	0	2.00	179,490	2.00	179,490		Principal Regional Planner	2.00	188,692	2.00	188,692	2.00	188,692
0	0	1.50	136,451	1.50	136,451		Program Supervisor II	1.70	152,376	1.70	152,376	1.70	152,376
0	0	1.00	63,900	1.00	63,900		Senior Management Analyst	1.00	74,322	1.00	74,322	1.00	74,322
0	0	4.00	330,357	4.00	330,357		Senior Natural Resource Scien	4.00	355,109	4.00	355,109	4.00	355,109
0	0	0.20	14,080	0.20	14,080		Senior Public Affairs Specialist	0.20	16,053	0.20	16,053	0.20	16,053
0	0	1.00	85,489	1.00	85,489		Senior Regional Planner	-	0	-	0	-	0
452,793	528,511					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	39,181	1.00	39,181		Administrative Specialist III	-	0	-	0	-	0
0	0	4.00	213,576	4.00	213,576		Natural Resource Technician	2.00	108,008	2.00	108,008	2.00	108,008
0	0	-	0	-	0		Natural Resource Technician L	2.00	124,926	2.00	124,926	2.00	124,926
0	0	3.00	145,145	3.00	145,145		Program Assistant 3	4.00	213,313	4.00	213,313	4.00	213,313
0	0	1.00	57,810	1.00	57,810		Volunteer Coordinator I	1.00	63,705	1.00	63,705	1.00	63,705
125,850	61,558	-	0	-	0	502000	Reg Emp-Part Time-Exempt	-	0	-	0	-	0
71,887	102,418					502500	Reg Employees-Part Time-Non-Exempt						
0	0	0.80	46,194	0.80	46,194		Volunteer Coordintor I	0.80	50,963	0.80	50,963	0.80	50,963
65,306	75,994		31,661		31,661	503000	Temporary Employees - Hourly		39,692		39,692		39,692
496	0		0		0	503100	Temporary Employees - Salaried		0		0		0
9,263	11,762		2,485		2,485	508000	Overtime		2,771		2,771		2,771
5,355	6,235		0		0	508600	Mobile Communication Allowance		0		0		0
0	0						Salary Adjustments		0		0		0
0	0		16,589		16,589	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		17,196		17,196	508911	Step Increases (AFSCME)		0		0		0
0	0		27,945		27,945	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
778,389	0		0		0	510000	Fringe Benefits						
0	194,427		169,988		169,988	511000	Fringe Benefits - Payroll Taxes		151,428		151,428		151,428
0	322,332		269,023		269,023	512000	Fringe Benefits - Retirement PERS		320,978		320,978		320,978
0	413,828		351,188		362,662	513000	Fringe Benefits - Health & Welfare		313,092		313,092		313,092
0	11,010		9,328		9,328	514000	Fringe Benefits - Unemployment		13,692		13,692		13,692
0	9,821		10,654		10,654	515000	Fringe Benefits - Other Benefits		7,218		7,218		7,218
72,453	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	3,600		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$3,290,963	**$3,395,971**	**25.90**	**$2,832,466**	**25.90**	**$2,843,940**	**Total Personnel Services**		**23.10**	**$2,649,703**	**23.10**	**$2,649,703**	**23.10**	**$2,649,703**

General Fund

Sustainability Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Materials & Services							
						GOODS	*Goods*						
48,537	49,098		29,755		29,755	520100	Office Supplies		29,755		29,755		29,755
130,005	108,677		24,219		24,219	520500	Operating Supplies		24,219		24,219		24,219
14,427	7,785		2,180		2,180	521000	Subscriptions and Dues		2,180		2,180		2,180
15,252	21,592		2,200		2,200	521400	Fuels and Lubricants		2,200		2,200		2,200
33,099	17,022		10,642		10,642	521500	Maintenance & Repairs Supplies		10,642		10,642		10,642
10	0		0		0	522500	Retail		0		0		0
						SVCS	*Services*						
654	3,040		0		0	524500	Marketing		0		0		0
426,018	489,267		241,299		301,299	524000	Contracted Professional Svcs		163,431		163,431		253,431
5,050	5,850		6,000		6,000	524600	Sponsorships		6,000		6,000		6,000
396,206	335,920		798,063		798,063	525000	Contracted Property Services		798,063		798,063		798,063
6,585	16,218		9,326		9,326	525100	Utility Services		9,326		9,326		9,326
1,653	6,431		0		0	525500	Cleaning Services		0		0		0
49,323	26,106		4,258		4,258	526000	Maintenance & Repair Services		4,258		4,258		4,258
5,502	3,472		856		856	526500	Rentals		856		856		856
58,508	64,450		19,326		193,226	528000	Other Purchased Services		19,326		19,326		19,326
						CAPMNT	*Capital Maintenance*						
365	0		0		0	526100	Capital Maintenance - CIP		0		0		0
						IGEXP	*Intergov't Expenditures*						
4,793	93,334		57,516		57,516	530000	Payments to Other Agencies		57,516		57,516		57,516
2,631	0		2,253		2,253	531000	Taxes (Non-Payroll)		2,253		2,253		2,253
26,667	5,000		0		0	531500	Grants to Other Governments		0		0		0
						OTHEXP	*Other Expenditures*						
0	66		0		0	544500	Grants		0		0		0
17,072	8,851		4,957		4,957	545000	Travel		4,957		4,957		4,957
24,799	16,492		15,946		15,946	545500	Staff Development		15,946		15,946		15,946
940	25		0		0	549000	Miscellaneous Expenditures		0		0		0
$1,268,096	**$1,278,696**		**$1,228,796**		**$1,462,696**	**Total Materials & Services**			**$1,150,928**		**$1,150,928**		**$1,240,928**
						Capital Outlay							
0	0		25,500		25,500	572000	Buildings & Related		0		0		25,500
19,171	21,205		0		0	574500	Vehicles		0		0		0
$19,171	**$21,205**		**$25,500**		**$25,500**	**Total Capital Outlay**			**$0**		**$0**		**$25,500**
$4,578,230	**$4,695,872**	**25.90**	**$4,086,762**	**25.90**	**$4,332,136**	**TOTAL REQUIREMENTS**		**23.10**	**$3,800,631**	**23.10**	**$3,800,631**	**23.10**	**$3,916,131**

Sustainability Center (Administration)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
284,324	287,176					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,953	1.00	57,953		Administrative Specialist IV	1.00	60,900	1.00	60,900	1.00	60,900
0	0	1.00	145,198	1.00	145,198		Director	1.00	152,321	1.00	152,321	1.00	152,321
0	0	1.00	127,484	1.00	127,484		Policy Advisor II	-	0	-	0	-	0
0	0	1.50	136,451	1.50	136,451		Program Supervisor II	1.70	152,376	1.70	152,376	1.70	152,376
193,856	217,027					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	39,181	1.00	39,181		Administrative Specialist III	-	0	-	0	-	0
0	0	-	0	-	0		Natural Resource Technician	-	0	-	0	-	0
0	0	3.00	145,145	3.00	145,145		Program Assistant 3	4.00	213,313	4.00	213,313	4.00	213,313
0	169					502000	Reg Emp-Part Time-Exempt	-	0	-	0	-	0
4,680	2,363		3,984		3,984	503000	Temporary Employees - Hourly		5,196		5,196		5,196
496	0		0		0	503100	Temporary Employees - Salaried		0		0		0
1,786	2,991		493		493	508000	Overtime		551		551		551
600	600		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		10,638		10,638	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		3,876		3,876	508911	Step Increases (AFSCME)		0		0		0
0	0		6,300		6,300	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
163,813	0		0		0	510000	Fringe Benefits		0		0		0
0	39,867		56,819		56,819	511000	Fringe Benefits - Payroll Taxes		48,687		48,687		48,687
0	72,795		94,455		94,455	512000	Fringe Benefits - Retirement PERS		107,677		107,677		107,677
0	77,696		114,770		118,536	513000	Fringe Benefits - Health & Welfare		104,064		104,064		104,064
0	0		9,328		9,328	514000	Fringe Benefits - Unemployment		13,692		13,692		13,692
0	2,665		3,574		3,574	515000	Fringe Benefits - Other Benefits		2,338		2,338		2,338
14,755	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$664,310	**$705,149**	**8.50**	**$955,649**	**8.50**	**$959,415**	**Total Personnel Services**		**7.70**	**$861,115**	**7.70**	**$861,115**	**7.70**	**$861,115**
							Materials & Services						
						GOODS	*Goods*						
14,346	11,421		9,732		9,732	520100	Office Supplies		9,732		9,732		9,732
367	113		365		365	520500	Operating Supplies		365		365		365
1,132	615		1,400		1,400	521000	Subscriptions and Dues		1,400		1,400		1,400
						SVCS	*Services*						
7,066	3,238		0		0	524000	Contracted Professional Svcs		0		0		0
500	1,550		0		0	524600	Sponsorships		0		0		0
875	248		0		0	526000	Maintenance & Repair Services		0		0		0
17,728	21,766		16,200		16,200	528000	Other Purchased Services		16,200		16,200		16,200

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Sustainability Center (Administration)													
						OTHEXP	*Other Expenditures*						
2,166	2,309		2,500		2,500	545000	Travel		2,500		2,500		2,500
4,169	1,953		7,000		7,000	545500	Staff Development		7,000		7,000		7,000
$48,349	**$43,213**		**$37,197**		**$37,197**	**Total Materials & Services**			**$37,197**		**$37,197**		**$37,197**
$712,659	**$748,362**	**8.50**	**$992,846**	**8.50**	**$996,612**	**TOTAL REQUIREMENTS**		**7.70**	**$898,312**	**7.70**	**$898,312**	**7.70**	**$898,312**

General Fund

Sustainability Center (Climate Change)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
65,262	55,739		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
						FRINGE	*Fringe Benefits*						
22,985	0		0		0	510000	Fringe Benefits		0		0		0
0	4,640		0		0	511000	Fringe Benefits - Payroll Taxes		0		0		0
0	7,326		0		0	512000	Fringe Benefits - Retirement PERS		0		0		0
0	8,388		0		0	513000	Fringe Benefits - Health & Welfare		0		0		0
0	208		0		0	515000	Fringe Benefits - Other Benefits		0		0		0
1,958	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$90,205	**$76,301**	**0.00**	**$0**	**0.00**	**$0**		**Total Personnel Services**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**
							Materials & Services						
						GOODS	*Goods*						
1,069	73		0		0	520100	Office Supplies		0		0		0
25	0		0		0	521400	Fuels and Lubricants		0		0		0
						SVCS	*Services*						
12,418	0		0		0	524000	Contracted Professional Svcs		0		0		0
1,750	550		0		0	524600	Sponsorships		0		0		0
838	0		0		0	528000	Other Purchased Services		0		0		0
						OTHEXP	*Other Expenditures*						
582	0		0		0	545000	Travel		0		0		0
6,369	0		0		0	545500	Staff Development		0		0		0
$23,051	**$623**		**$0**		**$0**		**Total Materials & Services**		**$0**		**$0**		**$0**
$113,256	**$76,924**	**0.00**	**$0**	**0.00**	**$0**		**TOTAL REQUIREMENTS**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**

General Fund

Sustainability Center (Community Involvement)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
288,738	273,380		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
0	48,679		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
18,359	0		0		0	502000	Reg Emp-Part Time-Exempt		0		0		0
28,212	52,083					502500	Reg Employees-Part Time-Non-Exempt						
15,630	9,651		0		0	503000	Temporary Employees - Hourly		0		0		0
628	5,409		0		0	508000	Overtime		0		0		0
240	840		0		0	508600	Mobile Communication Allowance		0		0		0
						FRINGE	*Fringe Benefits*						
109,128	0		0		0	510000	Fringe Benefits		0		0		0
0	27,527		0		0	511000	Fringe Benefits - Payroll Taxes		0		0		0
0	54,524		0		0	512000	Fringe Benefits - Retirement PERS		0		0		0
0	52,677		0		0	513000	Fringe Benefits - Health & Welfare		0		0		0
0	1,523		0		0	515000	Fringe Benefits - Other Benefits		0		0		0
10,432	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$471,367	**$528,093**	**0.00**	**$0**	**0.00**	**$0**		**Total Personnel Services**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**
							Materials & Services						
						GOODS	*Goods*						
10,072	5,737		0		0	520100	Office Supplies		0		0		0
3,382	4,867		0		0	520500	Operating Supplies		0		0		0
947	1,177		0		0	521000	Subscriptions and Dues		0		0		0
633	537		0		0	521400	Fuels and Lubricants		0		0		0
34	0		0		0	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
42	2,240		0		0	524500	Marketing		0		0		0
6,198	33,146		0		0	524000	Contracted Professional Svcs		0		0		0
1,244	793		0		0	525100	Utility Services		0		0		0
72	302		0		0	526000	Maintenance & Repair Services		0		0		0
77	1,243		0		0	526500	Rentals		0		0		0
10,182	14,288		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
7	117		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
1,240	1,745		0		0	545000	Travel		0		0		0
1,746	5,164		0		0	545500	Staff Development		0		0		0
$35,876	**$71,356**		**$0**		**$0**		**Total Materials & Services**		**$0**		**$0**		**$0**
$507,243	**$599,449**	**0.00**	**$0**	**0.00**	**$0**		**TOTAL REQUIREMENTS**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**

Sustainability Center (Natural Areas Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
50,754	63,485					501000	Reg Employees-Full Time-Exempt						
0	0	0.70	62,591	0.70	62,591		Manager I	0.70	65,670	0.70	65,670	0.70	65,670
0	0	1.00	63,900	1.00	63,900		Senior Management Analyst	1.00	74,322	1.00	74,322	1.00	74,322
255,413	262,704					501500	Reg Empl-Full Time-Non-Exempt						
0	0	4.00	213,576	4.00	213,576		Natural Resource Technician	2.00	108,008	2.00	108,008	2.00	108,008
0	0	-	0	-	0		Natural Resource Technician L	2.00	124,926	2.00	124,926	2.00	124,926
0	0	1.00	57,810	1.00	57,810		Volunteer Coordinator I	1.00	63,705	1.00	63,705	1.00	63,705
25,898	37,030		27,677		27,677	503000	Temporary Employees - Hourly		34,496		34,496		34,496
3,172	1,034		0		0	508000	Overtime		0		0		0
250	1,200		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		1,627		1,627	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		1,947		1,947	508911	Step Increases (AFSCME)		0		0		0
0	0		3,164		3,164	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
105,881	0		0		0	510000	Fringe Benefits		0		0		0
0	30,021		36,507		36,507	511000	Fringe Benefits - Payroll Taxes		36,748		36,748		36,748
0	37,581		46,565		46,565	512000	Fringe Benefits - Retirement PERS		67,237		67,237		67,237
0	77,997		91,104		94,072	513000	Fringe Benefits - Health & Welfare		91,044		91,044		91,044
0	9,829		0		0	514000	Fringe Benefits - Unemployment		0		0		0
0	1,849		2,328		2,328	515000	Fringe Benefits - Other Benefits		1,819		1,819		1,819
9,815	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$451,183	**$522,730**	**6.70**	**$608,796**	**6.70**	**$611,764**	**Total Personnel Services**		**6.70**	**$667,975**	**6.70**	**$667,975**	**6.70**	**$667,975**
							Materials & Services						
						GOODS	*Goods*						
5,366	12,999		11,805		11,805	520100	Office Supplies		11,805		11,805		11,805
44,941	37,741		9,239		9,239	520500	Operating Supplies		9,239		9,239		9,239
1,575	1,336		280		280	521000	Subscriptions and Dues		280		280		280
10,301	16,909		0		0	521400	Fuels and Lubricants		0		0		0
11,613	13,506		9,045		9,045	521500	Maintenance & Repairs Supplies		9,045		9,045		9,045
10	0		0		0	522500	Retail		0		0		0
						SVCS	*Services*						
31,781	10,064		4,967		4,967	524000	Contracted Professional Svcs		4,967		4,967		4,967
723	4,182		187,745		187,745	525000	Contracted Property Services		187,745		187,745		187,745
3,534	13,339		4,810		4,810	525100	Utility Services		4,810		4,810		4,810
0	6,431		0		0	525500	Cleaning Services		0		0		0
21,841	19,189		1,150		1,150	526000	Maintenance & Repair Services		1,150		1,150		1,150
186	1,072		286		286	526500	Rentals		286		286		286
9,901	6,954		3,126		3,126	528000	Other Purchased Services		3,126		3,126		3,126

General Fund

Sustainability Center (Natural Areas Management)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						CAPMNT	*Capital Maintenance*						
365	0		0		0	526100	Capital Maintenance - CIP		0		0		0
						IGEXP	*Intergov't Expenditures*						
465	3,929		44,754		44,754	530000	Payments to Other Agencies		44,754		44,754		44,754
2,631	0		2,253		2,253	531000	Taxes (Non-Payroll)		2,253		2,253		2,253
						OTHEXP	*Other Expenditures*						
163	140		57		57	545000	Travel		57		57		57
3,798	4,957		3,201		3,201	545500	Staff Development		3,201		3,201		3,201
940	0		0		0	549000	Miscellaneous Expenditures		0		0		0
$150,134	**$152,748**		**$282,718**		**$282,718**	**Total Materials & Services**			**$282,718**		**$282,718**		**$282,718**
						Capital Outlay							
0	0		25,500		25,500	572000	Buildings & Related		0		0		25,500
19,171	21,205		0		0	574500	Vehicles		0		0		0
$19,171	**$21,205**		**$25,500**		**$25,500**	**Total Capital Outlay**			**$0**		**$0**		**$25,500**
$620,488	**$696,683**	**6.70**	**$917,014**	**6.70**	**$919,982**	**TOTAL REQUIREMENTS**		**6.70**	**$950,693**	**6.70**	**$950,693**	**6.70**	**$976,193**

General Fund

Sustainability Center (Nature in Neighborhood Project Team)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
156,726	159,191		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
3,524	0		0		0	501500	Reg Empl-Full Time-Non-Exempt						
107,491	52,561		0		0	502000	Reg Emp-Part Time-Exempt		0		0		0
529	0		0		0	503000	Temporary Employees - Hourly		0		0		0
169	363		0		0	508000	Overtime		0		0		0
1,200	50		0		0	508600	Mobile Communication Allowance		0		0		0
						FRINGE	*Fringe Benefits*						
85,336	0		0		0	510000	Fringe Benefits		0		0		0
0	17,365		0		0	511000	Fringe Benefits - Payroll Taxes		0		0		0
0	28,191		0		0	512000	Fringe Benefits - Retirement PERS		0		0		0
0	47,269		0		0	513000	Fringe Benefits - Health & Welfare		0		0		0
0	1,012		0		0	515000	Fringe Benefits - Other Benefits		0		0		0
8,089	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$363,064	**$306,002**	**0.00**	**$0**	**0.00**	**$0**	**Total Personnel Services**		**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**
							Materials & Services						
						GOODS	*Goods*						
1,512	5,652		0		0	520100	Office Supplies		0		0		0
1,664	210		0		0	520500	Operating Supplies		0		0		0
1,395	1,860		0		0	521000	Subscriptions and Dues		0		0		0
						SVCS	*Services*						
0	400		0		0	524500	Marketing		0		0		0
33,310	71,337		0		0	524000	Contracted Professional Svcs		0		0		0
400	2,250		0		0	524600	Sponsorships		0		0		0
3,825	0		0		0	526500	Rentals		0		0		0
15,242	6,532		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
50	0		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
1,733	0		0		0	545000	Travel		0		0		0
1,691	1,049		0		0	545500	Staff Development		0		0		0
$60,822	**$89,290**		**$0**		**$0**	**Total Materials & Services**			**$0**		**$0**		**$0**
$423,886	**$395,292**	**0.00**	**$0**	**0.00**	**$0**	**TOTAL REQUIREMENTS**		**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**

General Fund

Sustainability Center (Planning & Development)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
482,224	424,138					501000	Reg Employees-Full Time-Exempt						
0	0	0.90	88,373	0.90	88,373		Manager II	0.90	92,720	0.90	92,720	0.90	92,720
0	0	2.00	179,490	2.00	179,490		Principal Regional Planner	2.00	188,692	2.00	188,692	2.00	188,692
0	0	1.00	85,489	1.00	85,489		Senior Regional Planner	-	0	-	0	-	0
0	101		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
0	8,828		0		0	502000	Reg Emp-Part Time-Exempt		0		0		0
3,880	4,546		0		0	503000	Temporary Employees - Hourly		0		0		0
1,440	1,745		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		2,298		2,298	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		4,240		4,240	508911	Step Increases (AFSCME)		0		0		0
0	0		6,889		6,889	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
147,532	0		0		0	510000	Fringe Benefits		0		0		0
0	36,023		30,776		30,776	511000	Fringe Benefits - Payroll Taxes		23,642		23,642		23,642
0	58,555		51,479		51,479	512000	Fringe Benefits - Retirement PERS		52,343		52,343		52,343
0	65,124		52,878		54,606	513000	Fringe Benefits - Health & Welfare		39,228		39,228		39,228
0	1,181		0		0	514000	Fringe Benefits - Unemployment		0		0		0
0	1,169		1,867		1,867	515000	Fringe Benefits - Other Benefits		1,083		1,083		1,083
14,510	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$649,586	**$601,410**	**3.90**	**$503,779**	**3.90**	**$505,507**	**Total Personnel Services**		**2.90**	**$397,708**	**2.90**	**$397,708**	**2.90**	**$397,708**
						Materials & Services							
						GOODS	*Goods*						
6,212	4,871		3,000		3,000	520100	Office Supplies		3,000		3,000		3,000
2,250	18,063		3,186		3,186	520500	Operating Supplies		3,186		3,186		3,186
6,910	2,057		500		500	521000	Subscriptions and Dues		500		500		500
25	60		200		200	521400	Fuels and Lubricants		200		200		200
0	20		0		0	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
612	0		0		0	524500	Marketing		0		0		0
208,613	267,667		220,418		280,418	524000	Contracted Professional Svcs		142,550		142,550		232,550
0	0		6,000		6,000	524600	Sponsorships		6,000		6,000		6,000
1,025	5,165		0		0	525000	Contracted Property Services		0		0		0
124	0		1,200		1,200	525100	Utility Services		1,200		1,200		1,200
352	1,157		0		0	526500	Rentals		0		0		0
3,120	14,079		0		173,900	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
3,494	41,638		0		0	530000	Payments to Other Agencies		0		0		0

Sustainability Center (Planning & Development)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						OTHEXP	*Other Expenditures*						
0	66		0		0	544500	Grants		0		0		0
9,196	2,885		2,400		2,400	545000	Travel		2,400		2,400		2,400
4,368	1,679		4,200		4,200	545500	Staff Development		4,200		4,200		4,200
0	25		0		0	549000	Miscellaneous Expenditures		0		0		0
$246,301	**$359,432**		**$241,104**		**$475,004**	**Total Materials & Services**			**$163,236**		**$163,236**		**$253,236**
$895,887	**$960,842**	**3.90**	**$744,883**	**3.90**	**$980,511**	**TOTAL REQUIREMENTS**		**2.90**	**$560,944**	**2.90**	**$560,944**	**2.90**	**$650,944**

General Fund

Sustainability Center (Science & Stewardship)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			*For Information Only*	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
381,143	391,366					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	55,210	1.00	55,210		Assistant Regional Planner	-	0	-	0	-	0
0	0	0.80	77,927	0.80	77,927		Manager II	0.80	81,754	0.80	81,754	0.80	81,754
0	0	4.00	330,357	4.00	330,357		Senior Natural Resource Scien	4.00	355,109	4.00	355,109	4.00	355,109
0	0	0.20	14,080	0.20	14,080		Senior Public Affairs Specialist	0.20	16,053	0.20	16,053	0.20	16,053
43,675	50,335					502500	Reg Employees-Part Time-Non-Exempt						
0	0	0.80	46,194	0.80	46,194		Volunteer Coordintor I	0.80	50,963	0.80	50,963	0.80	50,963
14,689	22,404		0		0	503000	Temporary Employees - Hourly		0		0		0
3,508	1,965		1,992		1,992	508000	Overtime		2,220		2,220		2,220
1,625	1,800		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustments						
0	0		2,026		2,026	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		7,133		7,133	508911	Step Increases (AFSCME)		0		0		0
0	0		11,592		11,592	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
143,714	0		0		0	510000	Fringe Benefits		0		0		0
0	38,984		45,886		45,886	511000	Fringe Benefits - Payroll Taxes		42,351		42,351		42,351
0	63,360		76,524		76,524	512000	Fringe Benefits - Retirement PERS		93,721		93,721		93,721
0	84,677		92,436		95,448	513000	Fringe Benefits - Health & Welfare		78,756		78,756		78,756
0	1,395		2,885		2,885	515000	Fringe Benefits - Other Benefits		1,978		1,978		1,978
12,894	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$601,248	**$656,286**	**6.80**	**$764,242**	**6.80**	**$767,254**		**Total Personnel Services**	**5.80**	**$722,905**	**5.80**	**$722,905**	**5.80**	**$722,905**
							Materials & Services						
						GOODS	*Goods*						
9,960	8,345		5,218		5,218	520100	Office Supplies		5,218		5,218		5,218
77,401	47,683		11,429		11,429	520500	Operating Supplies		11,429		11,429		11,429
2,468	740		0		0	521000	Subscriptions and Dues		0		0		0
4,268	4,086		2,000		2,000	521400	Fuels and Lubricants		2,000		2,000		2,000
21,452	3,496		1,597		1,597	521500	Maintenance & Repairs Supplies		1,597		1,597		1,597
						SVCS	*Services*						
0	400		0		0	524500	Marketing		0		0		0
126,632	103,815		15,914		15,914	524000	Contracted Professional Svcs		15,914		15,914		15,914
2,400	1,500		0		0	524600	Sponsorships		0		0		0
394,458	326,573		610,318		610,318	525000	Contracted Property Services		610,318		610,318		610,318
1,683	2,086		3,316		3,316	525100	Utility Services		3,316		3,316		3,316
1,653	0		0		0	525500	Cleaning Services		0		0		0
26,535	6,367		3,108		3,108	526000	Maintenance & Repair Services		3,108		3,108		3,108
1,062	0		570		570	526500	Rentals		570		570		570
1,497	831		0		0	528000	Other Purchased Services		0		0		0

General Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*For Information Only*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Sustainability Center (Science & Stewardship)													
						IGEXP	*Intergov't Expenditures*						
777	47,650		12,762		12,762	530000	Payments to Other Agencies		12,762		12,762		12,762
26,667	5,000		0		0	531500	Grants to Other Governments		0		0		0
						OTHEXP	*Other Expenditures*						
1,992	1,772		0		0	545000	Travel		0		0		0
2,658	1,690		1,545		1,545	545500	Staff Development		1,545		1,545		1,545
$703,563	**$562,034**		**$667,777**		**$667,777**	**Total Materials & Services**			**$667,777**		**$667,777**		**$667,777**
$1,304,811	**$1,218,320**	**6.80**	**$1,432,019**	**6.80**	**$1,435,031**	**TOTAL REQUIREMENTS**		**5.80**	**$1,390,682**	**5.80**	**$1,390,682**	**5.80**	**$1,390,682**

General Fund

Special Appropriations

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	53,947	1.00	53,947		Associate Public Affairs Specialis	1.00	59,457	1.00	59,457	1.00	59,457
0	0		0		0	503100	Temporary Employees - Salaried		18,000		18,000		18,000
						FRINGE	*Fringe Benefits*						
0	0		4,539		4,539	511000	Fringe Benefits - Payroll Taxes		7,568		7,568		7,568
0	0		7,362		7,362	512000	Fringe Benefits - Retirement PERS		14,953		14,953		14,953
0	0		13,630		13,630	513000	Fringe Benefits - Health & Welfare		17,895		17,895		17,895
0	0		322		322	515000	Fringe Benefits - Other Benefits		332		332		332
$0	**$0**	**1.00**	**$79,800**	**1.00**	**$79,800**	**Total Personnel Services**		**1.00**	**$118,205**	**1.00**	**$118,205**	**1.00**	**$118,205**
						Materials & Services							
						GOODS	*Goods*						
49,535	26,494		40,000		40,000	521000	Subscriptions and Dues		36,000		36,000		36,000
						SVCS	*Services*						
148,436	221,243		197,225		197,225	524000	Contracted Professional Svcs		316,648		316,648		390,448
30,594	88,823		251,750		251,750	524600	Sponsorships		182,400		182,400		182,400
0	20,168		50,000		50,000	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
742,145	1,357,044		3,084,353		3,084,353	530000	Payments to Other Agencies		3,694,212		3,694,212		3,694,212
49,892	22,565		75,000		165,000	530500	Election Expenses		125,000		125,000		125,000
0	0		500,000		500,000	532000	Government Assessments		0		0		500,000
						OTHEXP	*Other Expenditures*						
202,765	138,907		347,234		347,234	544500	Grants		200,000		200,000		200,000
0	0		2,000		2,000	545500	Staff Development		0		0		0
0	0		50,000		50,000	549000	Miscellaneous Expenditures		0		0		0
$1,223,367	**$1,875,244**		**$4,597,562**		**$4,687,562**	**Total Materials & Services**			**$4,554,260**		**$4,554,260**		**$5,128,060**
						Capital Outlay							
0	0		218,825		218,825	579000	Intangible Assets		104,000		104,000		104,000
$0	**$0**		**$218,825**		**$218,825**	**Total Capital Outlay**			**$104,000**		**$104,000**		**$104,000**
						Debt Service							
						REVBND	*Revenue Bond Payments*						
360,000	435,000		525,000		525,000	563000	Revenue Bond Payments-Principal		615,000		615,000		615,000
1,169,472	1,153,214		1,129,290		1,129,290	563500	Revenue Bond Payments-Interest		1,105,071		1,105,071		1,105,071
$1,529,472	**$1,588,214**		**$1,654,290**		**$1,654,290**	**Total Debt Service**			**$1,720,071**		**$1,720,071**		**$1,720,071**
$2,752,839	**$3,463,458**	**1.00**	**$6,550,477**	**1.00**	**$6,640,477**	**TOTAL REQUIREMENTS**		**1.00**	**$6,496,536**	**1.00**	**$6,496,536**	**1.00**	**$7,070,336**

General Fund

Special Appropriations (Nature in Neighborhood Grant Program)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Materials & Services							
						OTHEXP	*Other Expenditures*						
202,765	138,907		347,234		347,234	544500	Grants		200,000		200,000		200,000
$202,765	**$138,907**		**$347,234**		**$347,234**	**Total Materials & Services**			**$200,000**		**$200,000**		**$200,000**
$202,765	**$138,907**	**0.00**	**$347,234**	**0.00**	**$347,234**	**TOTAL REQUIREMENTS**		**0.00**	**$200,000**	**0.00**	**$200,000**	**0.00**	**$200,000**

General Fund

Special Appropriations (Non-Departmental)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Materials & Services						
						GOODS	*Goods*						
49,535	26,494		40,000		40,000	521000	Subscriptions and Dues		36,000		36,000		36,000
						SVCS	*Services*						
148,436	221,243		130,725		130,725	524000	Contracted Professional Svcs		180,723		180,723		180,723
30,594	88,823		251,750		251,750	524600	Sponsorships		182,400		182,400		182,400
0	20,168		50,000		50,000	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
742,145	1,357,044		3,084,353		3,084,353	530000	Payments to Other Agencies		3,694,212		3,694,212		3,694,212
49,892	22,565		75,000		165,000	530500	Election Expenses		125,000		125,000		125,000
0	0		500,000		500,000	532000	Government Assessments		0		0		500,000
						OTHEXP	*Other Expenditures*						
0	0		50,000		50,000	549000	Miscellaneous Expenditures		0		0		0
$1,020,602	**$1,736,337**		**$4,181,828**		**$4,271,828**		**Total Materials & Services**		**$4,218,335**		**$4,218,335**		**$4,718,335**
$1,020,602	**$1,736,372**	**0.00**	**$4,181,828**	**0.00**	**$4,271,828**	**TOTAL REQUIREMENTS**		**0.00**	**$4,218,335**	**0.00**	**$4,218,335**	**0.00**	**$4,718,335**

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		*FOR INFORMATION ONLY*		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**

Special Appropriations (Web Project)

FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Adopted FTE	FY 2012-13 Adopted Amount	FY 2012-13 Amended FTE	FY 2012-13 Amended Amount	ACCT	DESCRIPTION	FY 2013-14 Proposed FTE	FY 2013-14 Proposed Amount	FY 2013-14 Approved FTE	FY 2013-14 Approved Amount	FY 2013-14 Adopted FTE	FY 2013-14 Adopted Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	53,947	1.00	53,947		Associate Public Affairs Specialis	1.00	59,457	1.00	59,457	1.00	59,457
0	0		0		0	503100	Temporary Employees - Salaried		18,000		18,000		18,000
						FRINGE	*Fringe Benefits*						
0	0		4,539		4,539	511000	Fringe Benefits - Payroll Taxes		7,568		7,568		7,568
0	0		7,362		7,362	512000	Fringe Benefits - Retirement PERS		14,953		14,953		14,953
0	0		13,630		13,630	513000	Fringe Benefits - Health & Welfare		17,895		17,895		17,895
0	0		322		322	515000	Fringe Benefits - Other Benefits		332		332		332
$0	**$0**	**1.00**	**$79,800**	**1.00**	**$79,800**		**Total Personnel Services**	**1.00**	**$118,205**	**1.00**	**$118,205**	**1.00**	**$118,205**
							Materials & Services						
						SVCS	*Services*						
0	0		66,500		66,500	524000	Contracted Professional Svcs		135,925		135,925		209,725
						OTHEXP	*Other Expenditures*						
0	0		2,000		2,000	545500	Staff Development		0		0		0
$0	**$0**		**$68,500**		**$68,500**		**Total Materials & Services**		**$135,925**		**$135,925**		**$209,725**
							Capital Outlay						
0	0		218,825		218,825	579000	Intangible Assets		104,000		104,000		104,000
$0	**$0**		**$218,825**		**$218,825**		**Total Capital Outlay**		**$104,000**		**$104,000**		**$104,000**
$0	**$0**	**1.00**	**$367,125**	**1.00**	**$367,125**		**TOTAL REQUIREMENTS**	**1.00**	**$358,130**	**1.00**	**$358,130**	**1.00**	**$431,930**

General Fund

Special Appropriations (Pension Obligation Debt Service)

		FY 2012-13		FY 2012-13		*FOR INFORMATION ONLY*		FY 2013-14		FY 2013-14		FY 2013-14	
FY 2010-11	FY 2011-12	Adopted		Amended				Proposed		Approved		Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Debt Service						
						REVBND	*Revenue Bond Payments*						
360,000	435,000		525,000		525,000	563000	Revenue Bond Payments-Principal		615,000		615,000		615,000
1,169,472	1,153,214		1,129,290		1,129,290	563500	Revenue Bond Payments-Interest		1,105,071		1,105,071		1,105,071
$1,529,472	**$1,588,214**		**$1,654,290**		**$1,654,290**		**Total Debt Service**		**$1,720,071**		**$1,720,071**		**$1,720,071**
$1,529,472	**$1,588,214**	**0.00**	**$1,654,290**	**0.00**	**$1,654,290**	**TOTAL REQUIREMENTS**		**0.00**	**$1,720,071**	**0.00**	**$1,720,071**	**0.00**	**$1,720,071**

General Fund

General Expenses

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
227,194	727,260		336,177		336,177		* to Risk Mgmt Fund-Liability		175,781		175,781		175,781
249,025	0		219,097		219,097		* to Risk Mgmt Fund-Worker Comp		244,923		244,923		244,923
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
404,670	404,408		403,320		403,320		* to General Revenue Bond Fund-Zoo		385,230		385,230		385,230
0	12,675		200,000		230,000		* to Gen'l Asset Mgmt Fund-Genl Cap Acct		0		0		100,000
1,504,945	1,500,920		1,499,585		1,499,585		* to Gen'l Revenue Bond Fund-Debt Serv Acct		1,295,441		1,295,441		1,295,441
475,000	480,000		518,633		518,633		* to MERC Fund (Tourism Opp. & Compt. Acct)		418,633		418,633		418,633
562,233	1,231,045		661,000		661,000		* to Gen'l Asset Mgmt Fund-General R&R		676,000		676,000		676,000
250,000	0		260,000		303,100		* to Gen'l Asset Mgmt Fund-IT R&R		266,000		266,000		266,000
0	197,122		381,000		401,000		* to Gen'l Asset Mgmt Fund-Parks Cap Account		0		0		150,000
277,000	234,600		288,000		288,000		* to Gen'l Asset Mgmt Fund-MRC R&R		294,000		294,000		294,000
0	0		50,000		50,000		* to MERC Fund (one-time allocation)		0		0		0
0	0		200,000		200,000		* to Gen'l Asset Mgmt Fund-Zoo Cap Acct		0		0		200,000
200,000	119,000		329,400		329,400		* to Gen'l Asset Mgmt Fund-Parks R&R		587,000		587,000		587,000
188,487	138,577		175,313		175,313		* to Solid Waste Revenue Fund		153,401		153,401		153,401
						586000	Interfund Loan - Principal						
0	0		2,200,000		2,200,000		* to MERC		0		0		2,200,000
$4,338,554	**$5,045,607**		**$7,721,525**		**$7,814,625**	**Total Interfund Transfers**			**$4,496,409**		**$4,496,409**		**$7,146,409**
						Contingency & Unappropriated Balance							
						CONT	*Contingency*						
							Contingency						
0	0		3,331,000		1,568,219	701002	* Contingency		3,439,645		3,439,645		3,440,349
0	0		440,000		116,100	701001	* Opportunity Account		250,000		250,000		250,000
0	0		0		0	701004	* Reserve for Future One-Time Expenditures		600,223		600,223		600,223
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
0	0		2,430,861		2,430,861	805100	* Stabilization Reserve		1,966,000		1,966,000		2,575,000
8,829,874	7,451,142		0		1,666,574	805900	* Undesignated		0		0		0
4,671,352	6,267,764		4,613,474		4,613,474	805450	* PERS Reserve		2,893,403		2,893,403		2,893,403
579,500	196,150		0		0	805900	* Project Carryover		0		0		0
0	0		0		67,027	805900	* Reserved for Equity Project		0		0		0
801,647	762,086		0		0	805900	* Other Planning Department Carryover		466,982		466,982		466,982
457,786	1,087,575		1,758,931		1,758,931	805300	* Reserve for Future One-Time Expenditures		775,000		775,000		775,000
1,774,812	1,090,000		393,000		393,000	805900	* Reserved for Community Invest. Initiative		156,034		156,034		156,034
504,460	204,460		0		0	805900	* Reserved for Future Natural Areas Oper.		0		0		0

General Fund

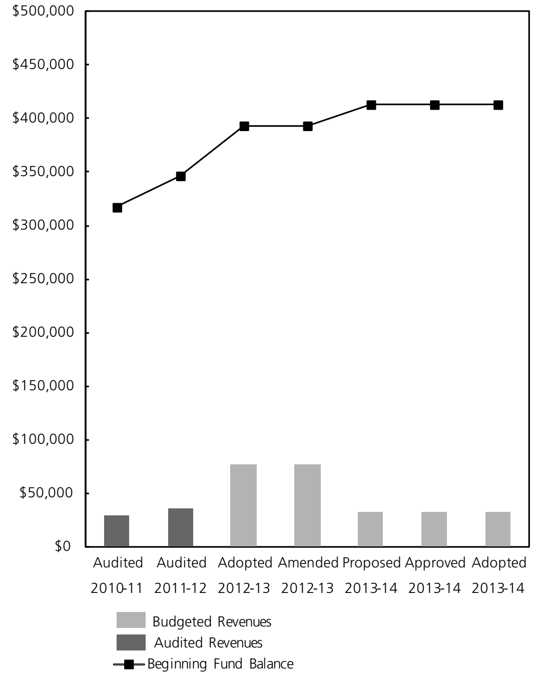
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
General Expenses													
3,703,221	6,403,666		0		0	801003	* Reserved for TOD		5,083,671		5,083,671		5,083,671
3,661,469	4,169,918		2,128,369		2,128,369	801002	* Reserved for Local Gov't Grants (CET)		2,353,159		2,353,159		2,353,159
310,616	760,411		382,035		382,035	805900	* Reserved for Cost Allocation Adjustments		429,590		429,590		429,590
310,230	384,149		13,756		72,438	805900	* Reserved for Future Planning Needs		0		0		0
133,411	0		0		0	805900	* Reserved for Future Election Costs		0		0		0
397,234	258,328		0		0	805900	* Reserved for Nature in Neighorbhood Gran		58,327		58,327		58,327
0	75,000		50,000		50,000	805900	* Reserved for Metro Export Initiative		25,000		25,000		25,000
0	0		26,000		26,000	805900	* Reserved for Capital		0		0		0
84,843	0		0		0	805900	* Reserved for Active Transportation		0		0		135,000
0	0		225,005		225,005	805900	* Reserved for Web Project		0		0		0
2,743,772	2,686,093		639,414		639,414	805400	* Reserve for Future Debt Service		764,535		764,535		995,535
$28,964,227	**$31,796,742**		**$16,431,845**		**$16,137,447**	**Total Contingency & Unappropriated Balance**			**$19,261,569**		**$19,261,569**		**$20,237,273**
$102,695,908	**$109,462,555**	**448.75**	**$109,920,584**	**457.39**	**$111,795,899**	**TOTAL REQUIREMENTS**		**448.30**	**$111,320,879**	**448.30**	**$111,320,879**	**452.64**	**$116,824,274**

Cemetery Perpetual Care Fund

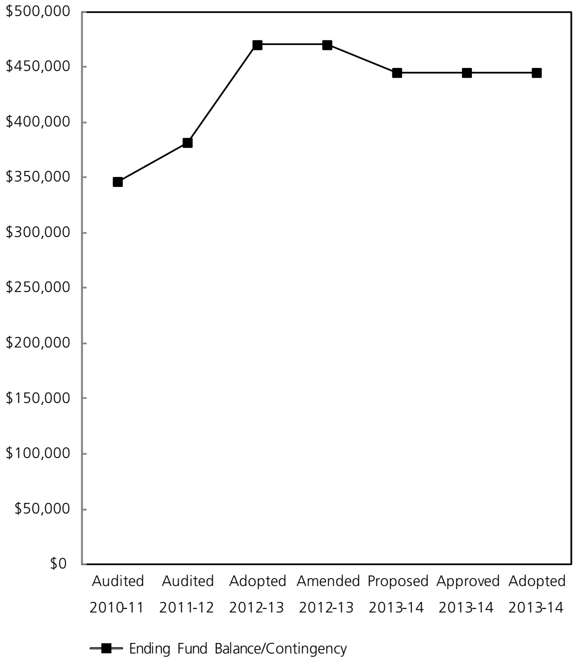
Cemetery Perpetual Care Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$317,158	$346,471	$393,221	$393,221	$413,002	$413,002	$413,002	5.03%
Current Revenues								
Other Derived Tax Revenue	26,861	33,195	75,000	75,000	30,000	30,000	30,000	(60.00%)
Interest Earnings	2,452	2,105	1,966	1,966	2,065	2,065	2,065	5.04%
Subtotal Current Revenues	**29,313**	**35,300**	**76,966**	**76,966**	**32,065**	**32,065**	**32,065**	**(58.34%)**
TOTAL RESOURCES	**$346,471**	**$381,771**	**$470,187**	**$470,187**	**$445,067**	**$445,067**	**$445,067**	**(5.34%)**
REQUIREMENTS								
Ending Fund Balance	*$346,471*	*$381,771*	*$470,187*	*$470,187*	*$445,067*	*$445,067*	*$445,067*	*(5.34%)*
TOTAL REQUIREMENTS	**$346,471**	**$381,771**	**$470,187**	**$470,187**	**$445,067**	**$445,067**	**$445,067**	**(5.34%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures



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

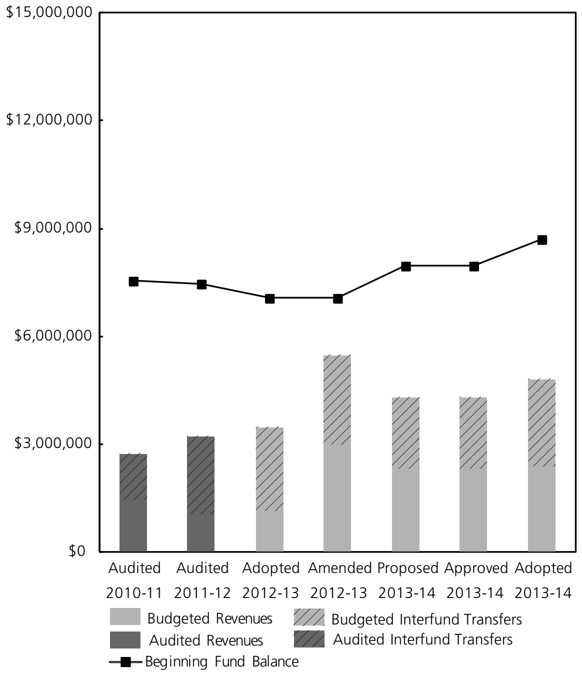
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Resources							
						BEGBAL	*Beginning Fund Balance*						
295,384	322,245		367,245		367,245	302000	* Committed balance		385,440		385,440		385,440
21,774	24,226		25,976		25,976	350000	* Assigned balance (interest earnings)		27,562		27,562		27,562
						OTHTAX	*Other Derived Tax Revenue*						
26,861	33,195		75,000		75,000	406000	Cemetery Revenue Surcharges		30,000		30,000		30,000
						INTRST	*Interest Earnings*						
2,452	2,105		1,966		1,966	470000	Interest on Investments		2,065		2,065		2,065
$346,471	**$381,771**		**$470,187**		**$470,187**	**TOTAL RESOURCES**			**$445,067**		**$445,067**		**$445,067**
						Contingency and Ending Balance							
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
322,245	355,440		442,245		442,245	801000	* Committed balance		415,440		415,440		415,440
24,226	26,331		27,942		27,942	805900	* Assigned balance (interest earnings)		29,627		29,627		29,627
$346,471	**$381,771**		**$470,187**		**$470,187**		**Total Contingency and Ending Balance**		**$445,067**		**$445,067**		**$445,067**
$346,471	**$381,771**		**$470,187**		**$470,187**	**TOTAL REQUIREMENTS**			**$445,067**		**$445,067**		**$445,067**

General Asset Management Fund

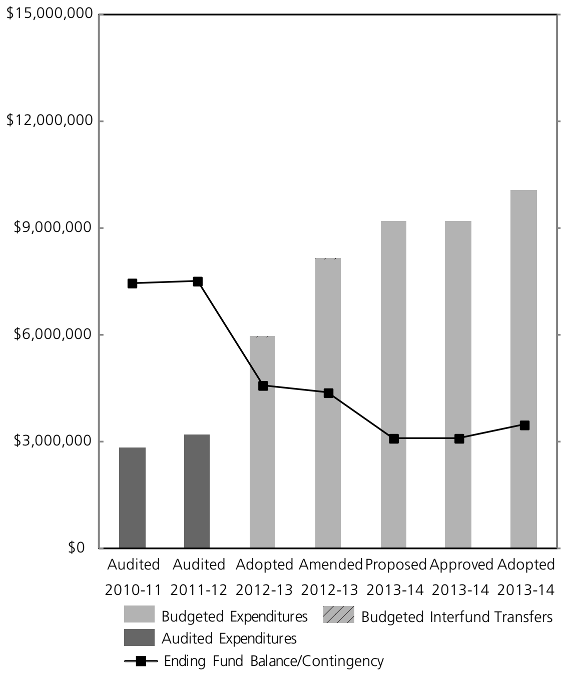
General Asset Management Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$7,536,280	$7,453,961	$7,058,047	$7,058,047	$7,954,771	$7,954,771	$8,693,992	23.18%
Current Revenues								
Grants	54,617	38,334	1,033,900	1,033,900	0	0	73,250	(92.92%)
Interest Earnings	60,154	48,304	27,800	27,800	29,000	29,000	29,000	4.32%
Donations	729,575	888,411	30,000	1,892,254	2,245,000	2,245,000	2,245,000	18.64%
Other Misc. Revenue	575,536	21,600	0	6,320	0	0	0	(100.00%)
Subtotal Current Revenues	**1,419,882**	**996,649**	**1,091,700**	**2,960,274**	**2,274,000**	**2,274,000**	**2,347,250**	**(20.71%)**
Interfund Transfers:								
Internal Service Transfers	0	0	0	0	120,000	120,000	120,000	0.00%
Fund Equity Transfers	1,293,854	2,194,716	2,373,600	2,496,700	1,879,097	1,879,097	2,329,097	(6.71%)
Subtotal Interfund Transfers	**1,293,854**	**2,194,716**	**2,373,600**	**2,496,700**	**1,999,097**	**1,999,097**	**2,449,097**	**(1.91%)**
TOTAL RESOURCES	**$10,250,016**	**$10,645,326**	**$10,523,347**	**$12,515,021**	**$12,227,868**	**$12,227,868**	**$13,490,339**	**7.79%**
REQUIREMENTS								
Current Expenditures								
Materials and Services	954,610	702,486	168,643	368,643	629,775	629,775	1,151,775	212.44%
Capital Outlay	1,841,445	2,435,294	5,755,126	7,751,155	8,501,300	8,501,300	8,866,771	14.39%
Subtotal Current Expenditures	**2,796,055**	**3,137,780**	**5,923,769**	**8,119,798**	**9,131,075**	**9,131,075**	**10,018,546**	**23.38%**
Interfund Transfers:								
Fund Equity Transfers	0	0	19,681	19,681	0	0	0	(100.00%)
Subtotal Interfund Transfers	**0**	**0**	**19,681**	**19,681**	**0**	**0**	**0**	**(100.00%)**
Contingency	0	0	4,379,897	4,169,222	2,610,481	2,610,481	2,785,481	(33.19%)
Ending Fund Balance	*$7,453,961*	*$7,507,546*	*$200,000*	*$206,320*	*$486,312*	*$486,312*	*$686,312*	*232.64%*
TOTAL REQUIREMENTS	**$10,250,016**	**$10,645,326**	**$10,523,347**	**$12,515,021**	**$12,227,868**	**$12,227,868**	**$13,490,339**	**7.79%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures and full time equivalents



General Asset Management Fund

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

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

NEW PROJECT ACCOUNT

The capital portion of this fund is renamed "New Project Account" and is structured into three sections: General Capital Projects (including Information Services and Metro Regional Center), Oregon Zoo Capital Projects Account and Regional Parks Capital Projects Account. A number of regional parks capital projects are funded by and budgeted in the new Parks and Natural Areas Local Option Levy Fund.

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. The Council also appropriated funds for an engineering firm to perform a detailed inventory and asset condition assessment which 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 operations assets and the Metropolitan Exposition Recreation Commission (MERC) Fund's facility assets.

All renewal and replacement projects greater than $100,000 are listed individually in the capital improvement plan. All other projects less than $100,000 are aggregated as a single renewal and replacement project within each department. Although the General Fund renewal and replacement account is now contained within the General Asset Management Fund, records are maintained separately from new capital projects and are additionally reported by major area (Information Services, Oregon Zoo, Parks, Metro Regional Center and Metro Fleet). A number of regional parks renewal and replacement projects are funded by and budgeted in the Parks and Natural Areas Local Option Levy Fund.

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About $3.2 million of the beginning fund balance is dedicated funding for specific capital projects at the Oregon Zoo or parks facilities. The remaining balance, approximately $5.5 million, provides long term funding for the future renewal and replacement of the General Fund's assets. The renewal and replacement reserve is managed to provide a positive balance for a minimum of 10-15 years.

CURRENT REVENUES

Donations

This category includes donations either to support a particular project or support the capital needs of a specific department. The Oregon Zoo Foundation has raised $2.25 million to be used in support of projects in the zoo bond program in FY 2013-14. This funding will be spent from the Oregon Zoo Capital Projects Account of the General Asset Management to maintain a clear separation from bond funds.

Interfund transfers

Interfund transfers for the New Projects Accounts are received for a variety of purposes. The $120,000 in FY 2013-14 is a transfer from the Natural Areas Fund from the sale of a property; it will support phase 2 of the Canemah Bluff project in the Sustainability Center.

Annual ongoing contributions to the renewal and replacement reserve are necessary to meet scheduled requirements. The General Fund contributes approximately $1.6 million from a variety of sources, a minor increase from the previous year. In addition, a $250,000 transfer from Glendoveer Golf Course revenues will support renewal and replacement needs at the course. Transfers for Information Services assets supported by funds other than the General Fund total about $56,000.

CURRENT EXPENDITURES

Materials and services

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

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 section of this budget document.

Contingency

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

ENDING FUND BALANCE

This represents the balance of a variety of dedicated reserves associated with new capital projects and the general renewal and replacement reserve. The reserve amount will fluctuate from year to year based on project needs. The current financial plan for renewal and replacement provides for a positive balance in the reserve for the next 10-15 years.

General Asset Management Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
General Asset Management Fund													
						Resources							
						BEGBAL	*Beginning Fund Balance*						
400,735	859,075		1,410,778		1,410,778	320500	Restricted for Capital		2,322,993		2,322,993		2,322,993
6,607,979	6,119,692		5,155,469		5,155,469	340000	Unassigned Balance		5,268,000		5,268,000		5,471,221
527,566	475,194		491,800		491,800	350000	Assigned Balance		363,778		363,778		899,778
						GRANTS	*Grants*						
0	0		800,000		800,000	410000	Federal Grants-Direct		0		0		0
2,125	0		0		0	410900	Federal Capital Grants - Indirect		0		0		0
0	0		233,900		233,900	411000	State Grants-Direct		0		0		73,250
8,492	0		0		0	411800	State Capital Grants - Indirect		0		0		0
0	38,334		0		0	412800	Local Capital Grants		0		0		0
44,000	0		0		0	412900	Intra-Metro Grants		0		0		0
						INTRST	*Interest Earnings*						
60,154	48,304		27,800		27,800	470000	Interest on Investments		29,000		29,000		29,000
						DONAT	*Contributions from Private Sources*						
0	30,000		30,000		30,000	475000	Donations and Bequests		0		0		0
						CAPGRT	*Capital Contributions & Donations*						
729,575	858,411		0		1,862,254	475500	Capital Contributions & Donations		2,245,000		2,245,000		2,245,000
						MISCRV	*Miscellaneous Revenue*						
0	19,100		0		0	481000	Sale of Capital Assets		0		0		0
3,899	2,500		0		6,320	489000	Miscellaneous Revenue		0		0		0
571,637	0		0		0	489100	Reimbursement		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
4,621	173,163		54,200		84,200		* from Solid Waste Revneue Fund		56,097		56,097		56,097
200,000	0		329,400		329,400		* from General Fund (Regional Parks)		587,000		587,000		587,000
250,000	0		260,000		303,100		* from General Fund-IT R&R		266,000		266,000		266,000
277,000	0		288,000		288,000		* from General Fund-MRC R&R		294,000		294,000		294,000
562,233	0		661,000		661,000		* from General Fund-Gen'l R&R		676,000		676,000		676,000
0	10,824		0		0		* from MERC		0		0		0
0	216,287		0		0		* from General Revenue Bond fund		0		0		0
0	1,794,442		781,000		831,000		* from General Fund		0		0		450,000
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
0	0		0		0		* from Natural Areas Fund		120,000		120,000		120,000
$10,250,016	**$10,645,326**		**$10,523,347**		**$12,515,021**	**TOTAL RESOURCES**			**$12,227,868**		**$12,227,868**		**$13,490,339**

General Asset Management Fund

FY 2010-11	FY 2011-12		FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
General Asset Management Fund													
						Materials & Services							
						GOODS	*Goods*						
102,138	31,319		5,647		5,647	520100	Office Supplies		0		0		0
0	34,290		0		0	520500	Operating Supplies		0		0		0
4,470	2,204		0		0	521500	Maintenance & Repairs-Supplies		0		0		0
						SVCS	*Services*						
47,605	250,748		0		0	524000	Contracted Professional Svcs		0		0		0
72,403	41,676		0		0	526000	Maintenance & Repairs-Services		0		0		0
0	336		0		0	528000	Other Purchased Services		0		0		0
						CAPMNT	*Capital Maintenance*						
727,994	278,750		80,000		80,000	526100	Capital Maintenance - CIP		512,404		512,404		715,404
0	63,734		82,996		82,996	526200	Capital Maintenance - Non-CIP		117,371		117,371		236,371
						OTHEXP	*Other Expenditures*						
0	0		0		200,000	544600	Intra-Metro Grants		0		0		200,000
0	(571)		0		0	549000	Miscellaneous Expenditures		0		0		0
$954,610	**$702,486**		**$168,643**		**$368,643**	**Total Materials & Services**			**$629,775**		**$629,775**		**$1,151,775**
						Capital Outlay							
0	0		0		1,000,000	570000	Land		1,400,000		1,400,000		1,400,000
194,215	337,674		2,778,392		3,198,392	571000	Improve-Oth thn Bldg		1,638,563		1,638,563		1,867,777
105,900	425,904		645,464		945,464	572000	Buildings & Related		617,015		617,015		537,500
81,490	178,919		730,000		812,929	573000	Exhibits and Related		2,159,092		2,159,092		2,159,092
437,198	745,470		286,715		376,715	574000	Equipment & Vehicles		2,118,390		2,118,390		2,124,502
122,268	307,360		263,333		263,333	574500	Licensed Vehicles		242,541		242,541		242,541
315,873	321,602		858,070		901,170	575000	Office Furniture & Equip		218,303		218,303		427,963
44,136	0		73,152		73,152	576000	Railroad Equip & Facil		69,396		69,396		69,396
200,000	0		0		0	578800	Art and Collections		0		0		0
340,365	118,365		120,000		180,000	579000	Intangible Assets		38,000		38,000		38,000
$1,841,445	**$2,435,294**		**$5,755,126**		**$7,751,155**	**Total Capital Outlay**			**$8,501,300**		**$8,501,300**		**$8,866,771**
						Interfund Transfers							
						EQTCHG	*Fund Equity Ttransfers*						
						581000	Transfer of Resources						
0	0		19,681		19,681		* to Natural Areas Fund		0		0		0
$0	**$0**		**$19,681**		**$19,681**	**Total Interfund Transfers**			**$0**		**$0**		**$0**

General Asset Management Fund

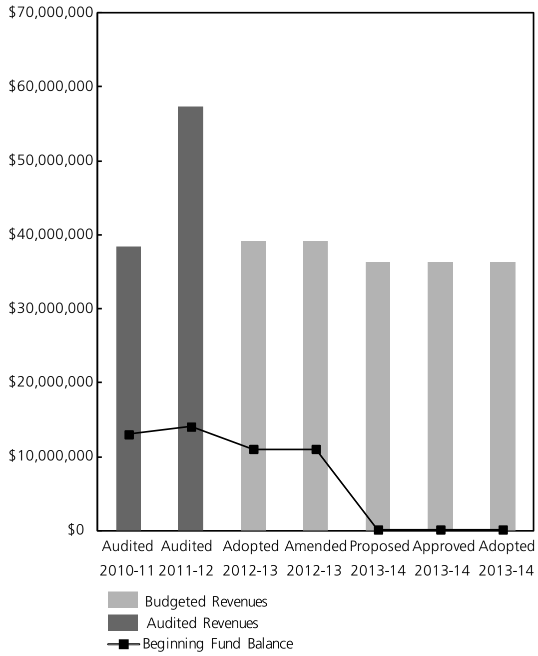
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
General Asset Management Fund													
						Contingency & Unappropriated Balance							
						CONT	*Contingency*						
							Contingency						
0	0		4,379,897		4,169,222	700000	* Contingency		2,610,481		2,610,481		2,785,481
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
6,119,692	5,575,628		0		0	805200	* Renewal & Replacement		0		0		0
114,421	126,503		0		0	801000	* General Project Account		0		0		0
854,815	1,283,991		200,000		206,320	801000	* Oregon Zoo Projects Account		486,312		486,312		686,312
4,260	158,543		0		0	801000	* Parks Projects Account		0		0		0
360,773	362,881		0		0	805900	* Oxbow Park Nature Center Account		0		0		0
$7,453,961	**$7,507,546**		**$4,579,897**		**$4,375,542**	**Total Contingency & Unappropriated Balance**			**$3,096,793**		**$3,096,793**		**$3,471,793**
$10,250,016	**$10,645,326**		**$10,523,347**		**$12,515,021**	**TOTAL REQUIREMENTS**			**$12,227,868**		**$12,227,868**		**$13,490,339**

General Obligation Bond Debt Service Fund

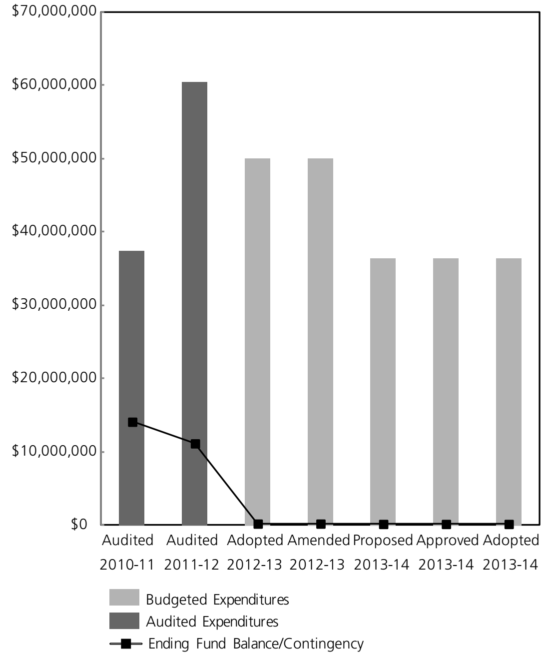
General Obligation Bond Debt Service Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$13,041,458	$14,086,438	$11,067,000	$11,067,000	$177,000	$177,000	$177,000	(98.40%)
Current Revenues								
Real Property Taxes	38,177,570	27,552,298	39,076,596	39,076,596	36,307,125	36,307,125	36,307,125	(7.09%)
Contributions from other Gov'ts	56,377	19,039	0	0	0	0	0	0.00%
Interest Earnings	132,893	50,648	75,000	75,000	10,000	10,000	10,000	(86.67%)
Bond and Loan Proceeds	0	29,757,506	0	0	0	0	0	0.00%
Subtotal Current Revenues	**38,366,840**	**57,379,491**	**39,151,596**	**39,151,596**	**36,317,125**	**36,317,125**	**36,317,125**	**(7.24%)**
TOTAL RESOURCES	**$51,408,298**	**$71,465,929**	**$50,218,596**	**$50,218,596**	**$36,494,125**	**$36,494,125**	**$36,494,125**	**(27.33%)**
REQUIREMENTS								
Current Expenditures								
Materials and Services	0	72,077	0	0	0	0	0	0.00%
Debt Service	37,321,860	60,258,853	50,024,896	50,024,896	36,347,675	36,347,675	36,347,675	(27.34%)
Subtotal Current Expenditures	**37,321,860**	**60,330,930**	**50,024,896**	**50,024,896**	**36,347,675**	**36,347,675**	**36,347,675**	**(27.34%)**
Ending Fund Balance	*$14,086,438*	*$11,134,999*	*$193,700*	*$193,700*	*$146,450*	*$146,450*	*$146,450*	*(24.39%)*
TOTAL REQUIREMENTS	**$51,408,298**	**$71,465,929**	**$50,218,596**	**$50,218,596**	**$36,494,125**	**$36,494,125**	**$36,494,125**	**(27.33%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures



General Obligation Bond Debt Service Fund

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

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

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Property taxes

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

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually.

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 2010-11	FY 2011-12	FY 2012-13 <u>Adopted</u>		FY 2012-13 <u>Adopted</u>				FY 2013-14 <u>Proposed</u>		FY 2013-14 <u>Approved</u>		FY 2013-14 <u>Adopted</u>	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						<u>Resources</u>							
						BEGBAL	*Beginning Fund Balance*						
13,041,458	14,086,438		11,067,000		11,067,000	320000	* Restricted for Debt Service		177,000		177,000		177,000
						RPTAX	*Real Property Taxes*						
37,046,209	26,802,550		38,326,596		38,326,596	401000	Real Property Taxes-Current Yr		35,607,125		35,607,125		35,607,125
1,040,828	648,838		750,000		750,000	401500	Real Property Taxes-Prior Yrs		700,000		700,000		700,000
56,408	68,474		0		0	401800	Payment in Lieu of R Prop Tax		0		0		0
34,125	32,436		0		0	401900	Interest & Penalty-R Prop Tax		0		0		0
						GVCNTB	*Contributions from Governments*						
56,377	19,039		0		0	414500	Government Contribution		0		0		0
						INTRST	*Interest Earnings*						
132,893	50,648		75,000		75,000	470000	Interest on Investments		10,000		10,000		10,000
						DBTREV	*Bond and Loan Proceeds*						
0	27,575,000		0		0	490000	General Obligation Bond Proceeds		0		0		0
0	2,182,506		0		0	491500	Premium on Bonds Sold		0		0		0
$51,408,298	**$71,465,929**		**$50,218,596**		**$50,218,596**	**TOTAL RESOURCES**			**$36,494,125**		**$36,494,125**		**$36,494,125**
						<u>Materials & Services</u>							
						SVCS	*Services*						
0	72,077		0		0	528000	Other Purchased Services		0		0		0
$0	**$72,077**		**$0**		**$0**		**Total Materials & Services**		**$0**		**$0**		**$0**
						<u>Debt Service</u>							
						OREGON CONVENTION CENTER							
						GOBOND	*GO Bond Payments*						
4,785,000	5,035,000		5,290,000		5,290,000	562000	GO Bond Payments-Principal		0		0		0
691,795	486,040		264,500		264,500	562500	GO Bond Payments-Interest		0		0		0
						OPEN SPACES, PARKS & STREAMS							
						GOBOND	*GO Bond Payments*						
7,618,356	8,265,000		17,580,000		17,580,000	562000	GO Bond Payments-Principal		9,150,000		9,150,000		9,150,000
2,828,832	2,159,688		1,311,291		1,311,291	562500	GO Bond Payments-Interest		842,750		842,750		842,750
0	29,679,329		0		0	565000	Defeasence Payments to Escrow						
						ZOO OREGON PROJECT							
						GOBOND	*GO Bond Payments*						
1,620,000	1,710,000		1,795,000		1,795,000	562000	GO Bond Payments-Principal		1,890,000		1,890,000		1,890,000
643,650	562,650		477,150		477,150	562500	GO Bond Payments-Interest		387,400		387,400		387,400
						NATURAL AREAS							
						GOBOND	*GO Bond Payments*						
3,910,000	4,070,000		8,310,000		8,310,000	562000	GO Bond Payments-Principal		9,010,000		9,010,000		9,010,000
4,228,150	4,071,750		7,346,484		7,346,484	562500	GO Bond Payments-Interest		7,144,100		7,144,100		7,144,100

General Obligation Bond Debt Service Fund

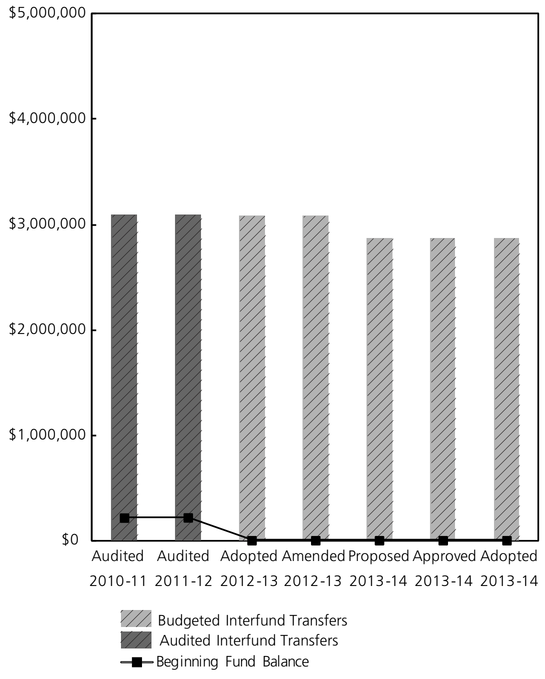
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Adopted				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						OREGON ZOO INFRASTRUCTURE & ANIMAL WELFARE							
						GOBOND	*GO Bond Payments*						
10,835,000	4,165,000		4,835,000		4,835,000	562000	GO Bond Payments-Principal		5,165,000		5,165,000		5,165,000
161,077	54,396		2,815,471		2,815,471	562500	GO Bond Payments-Interest		2,758,425		2,758,425		2,758,425
$37,321,860	**$60,258,853**		**$50,024,896**		**$50,024,896**		**Total Debt Service**		**$36,347,675**		**$36,347,675**		**$36,347,675**
							Contingency and Ending Balance						
						UNAPP	*Unappropriated Fund Balance*						
14,086,438	11,134,999		193,700		193,700	801000	Unappropriated Fund Balance		146,450		146,450		146,450
$14,086,438	**$11,134,999**		**$193,700**		**$193,700**		**Total Contingency and Ending Balance**		**$146,450**		**$146,450**		**$146,450**
$51,408,298	**$71,465,929**		**$50,218,596**		**$50,218,596**	**TOTAL REQUIREMENTS**			**$36,494,125**		**$36,494,125**		**$36,494,125**

General Revenue Bond Fund

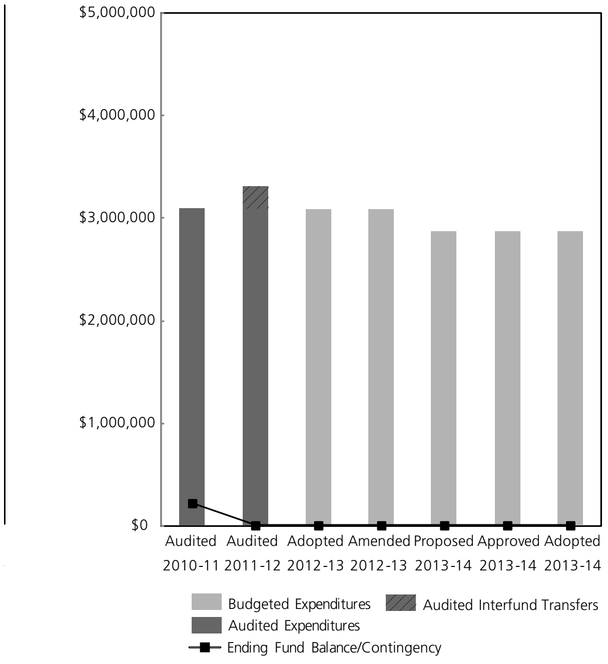
General Revenue Bond Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$219,914	$221,594	$5,334	$5,334	$5,367	$5,367	$5,367	0.62%
Current Revenues								
Interest Earnings	1,679	32	27	27	27	27	27	0.00%
Subtotal Current Revenues	**1,679**	**32**	**27**	**27**	**27**	**27**	**27**	**0.00%**
Interfund Transfers:								
Fund Equity Transfers	3,098,747	3,093,960	3,090,037	3,090,037	2,869,321	2,869,321	2,869,321	(7.14%)
Subtotal Interfund Transfers	**3,098,747**	**3,093,960**	**3,090,037**	**3,090,037**	**2,869,321**	**2,869,321**	**2,869,321**	**(7.14%)**
TOTAL RESOURCES	**$3,320,340**	**$3,315,586**	**$3,095,398**	**$3,095,398**	**$2,874,715**	**$2,874,715**	**$2,874,715**	**(7.13%)**
REQUIREMENTS								
Current Expenditures								
Debt Service	3,098,746	3,093,959	3,090,037	3,090,037	2,869,322	2,869,322	2,869,322	(7.14%)
Subtotal Current Expenditures	**3,098,746**	**3,093,959**	**3,090,037**	**3,090,037**	**2,869,322**	**2,869,322**	**2,869,322**	**(7.14%)**
Interfund Transfers:								
Fund Equity Transfers	0	216,287	0	0	0	0	0	0.00%
Subtotal Interfund Transfers	**0**	**216,287**	**0**	**0**	**0**	**0**	**0**	**0.00%**
Ending Fund Balance	*$221,594*	*$5,340*	*$5,361*	*$5,361*	*$5,393*	*$5,393*	*$5,393*	*0.60%*
TOTAL REQUIREMENTS	**$3,320,340**	**$3,315,586**	**$3,095,398**	**$3,095,398**	**$2,874,715**	**$2,874,715**	**$2,874,715**	**(7.13%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures



General Revenue Bond Fund

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

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

CURRENT REVENUES

Interfund transfers

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

CURRENT EXPENDITURES

Debt service

This category contains principal and interest due on the outstanding full faith and credit bonds. Debt service payments are made semi-annually and are tied to the debt service schedule. In February 2013 the callable portion of the 2003 Series full faith and credit bonds was refunded. The remaining 2003 Series bonds will mature August 2013. The new 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.

Metro

General Revenue Bond Fund

Resources

FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Adopted FTE	FY 2012-13 Adopted Amount	FY 2012-13 Amended FTE	FY 2012-13 Amended Amount	ACCT	DESCRIPTION	FY 2013-14 Proposed FTE	FY 2013-14 Proposed Amount	FY 2013-14 Approved FTE	FY 2013-14 Approved Amount	FY 2013-14 Adopted FTE	FY 2013-14 Adopted Amount
						Resources							
						METRO REGIONAL CENTER							
						BEGBAL	*Beginning Fund Balance*						
4,918	4,955		4,980		4,980	340300	* Designated for Debt Service		5,010		5,010		5,010
						INTRST	*Interest on Investments*						
						470000	Interest Earnings						
37	30		25		25		* Debt Service Account		25		25		25
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
1,504,945	1,500,920		1,499,585		1,499,585		* from General Fund-Bldg (Debt Service)		1,295,441		1,295,441		1,295,441
						EXPO CENTER HALL D EXPANSION							
						BEGBAL	*Beginning Fund Balance*						
300	352		354		354	340300	* Designated for Debt Service		357		357		357
						INTRST	*Interest on Investments*						
51	2		2		2	470000	Interest Earnings		2		2		2
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
1,189,132	1,188,632		1,187,132		1,187,132		* from MERC Operating Fund		1,188,650		1,188,650		1,188,650
						WASHINGTON PARK PARKING LOT							
						BEGBAL	*Beginning Fund Balance*						
214,696	216,287		0		0	340000	* Unassigned Balance		0		0		0
						INTRST	*Interest on Investments*						
1,591	0		0		0	470000	Interest Earnings		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
404,670	404,408		403,320		403,320		* from General Fund-Zoo		385,230		385,230		385,230
$3,320,340	**$3,315,586**		**$3,095,398**		**$3,095,398**	**TOTAL RESOURCES**			**$2,874,715**		**$2,874,715**		**$2,874,715**

Debt Service Account

FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13 Adopted FTE	FY 2012-13 Adopted Amount	FY 2012-13 Amended FTE	FY 2012-13 Amended Amount	ACCT	DESCRIPTION	FY 2013-14 Proposed FTE	FY 2013-14 Proposed Amount	FY 2013-14 Approved FTE	FY 2013-14 Approved Amount	FY 2013-14 Adopted FTE	FY 2013-14 Adopted Amount
						Debt Service							
						METRO REGIONAL CENTER							
						REVBND	*Revenue Bond Payments*						
935,000	960,000		990,000		990,000	563000	Revenue Bond Pmts-Principal		1,120,000		1,120,000		1,120,000
569,945	540,920		509,585		509,585	563500	Revenue Bond Payments-Interest		175,441		175,441		175,441
						EXPO CENTER HALL D EXPANSION							
						REVBND	*Revenue Bond Payments*						
625,000	650,000		675,000		675,000	563000	Revenue Bond Pmts-Principal		705,000		705,000		705,000
564,131	538,631		512,132		512,132	563500	Revenue Bond Payments-Interest		483,651		483,651		483,651

General Revenue Bond Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						WASHINGTON PARK PARKING LOT							
						REVBND	*Revenue Bond Payments*						
330,000	340,000		350,000		350,000	563000	Revenue Bond Pmts-Principal		370,000		370,000		370,000
74,670	64,408		53,320		53,320	563500	Revenue Bond Payments-Interest		15,230		15,230		15,230
$3,098,746	**$3,093,959**		**$3,090,037**		**$3,090,037**	**Total Debt Service**			**$2,869,322**		**$2,869,322**		**$2,869,322**
$3,098,746	**$3,093,959**		**$3,090,037**		**$3,090,037**	**TOTAL DEBT SERVICE ACCOUNT**			**$2,869,322**		**$2,869,322**		**$2,869,322**

General Expenses

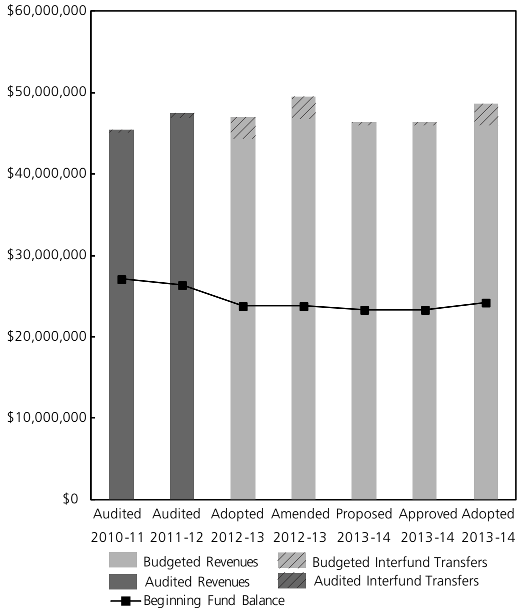
						Interfund Transfers							
						EQTCHG	*Fund Equity Transfer*						
						581000	Transfer of Resources						
0	216,287		0		0		* to Gen'l Asset Mgmt Fund-Zoo Account		0		0		0
$0	**$216,287**		**$0**		**$0**	**Total Interfund Transfers**			**$0**		**$0**		**$0**
						Contingency and Ending Balance							
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
352	355		356		356	805000	* Expo Center Debt Service		358		358		358
4,955	4,985		5,005		5,005	805000	* MRC Debt Service Account		5,035		5,035		5,035
216,287	0		0		0	805000	* Washington Park Parking Lot Project		0		0		0
$221,594	**$5,340**		**$5,361**		**$5,361**	**Total Contingency and Ending Balance**			**$5,393**		**$5,393**		**$5,393**
$3,320,340	**$3,315,586**		**$3,095,398**		**$3,095,398**	**TOTAL FUND REQUIREMENTS**			**$2,874,715**		**$2,874,715**		**$2,874,715**

Metropolitan Exposition Recreation Commission Fund

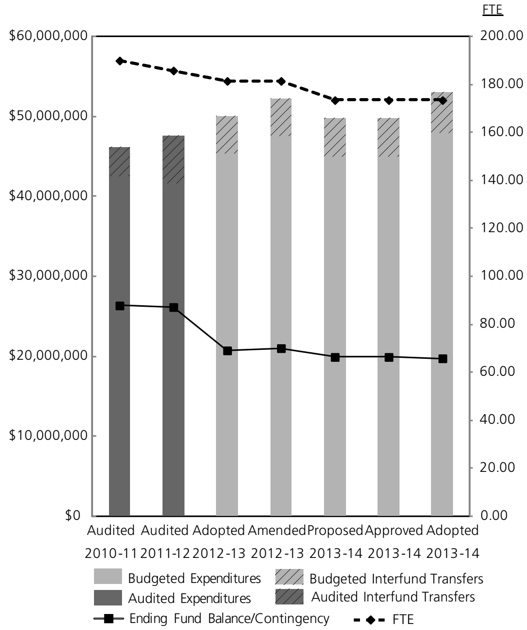
Metropolitan Exposition Recreation Commission Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$27,089,536	$26,357,848	$23,776,767	$23,776,767	$23,318,290	$23,318,290	$24,211,557	1.83%
Current Revenues								
Grants	584,808	123,574	220,000	220,000	364,003	364,003	364,003	65.46%
Local Gov't Shared Revenues	11,514,905	12,538,042	13,132,633	13,132,633	13,701,495	13,701,495	13,701,495	4.33%
Contributions from other Gov'ts	767,019	774,040	793,408	793,408	816,020	816,020	816,020	2.85%
Enterprise Revenue	31,521,463	32,598,767	29,637,393	32,154,222	30,716,487	30,716,487	30,716,487	(4.47%)
Interest Earnings	111,166	155,883	135,412	135,412	76,142	76,142	76,142	(43.77%)
Donations	374,713	542,634	209,100	209,100	209,000	209,000	209,000	(0.05%)
Other Misc. Revenue	121,174	124,969	122,060	122,060	81,805	81,805	81,805	(32.98%)
Subtotal Current Revenues	**44,995,248**	**46,857,909**	**44,250,006**	**46,766,835**	**45,964,952**	**45,964,952**	**45,964,952**	**(1.71%)**
Interfund Transfers:								
Interfund Loan	0	0	2,200,000	2,200,000	0	0	2,200,000	0.00%
Fund Equity Transfers	475,000	594,822	568,633	568,633	418,633	418,633	418,633	(26.38%)
Subtotal Interfund Transfers	**475,000**	**594,822**	**2,768,633**	**2,768,633**	**418,633**	**418,633**	**2,618,633**	**(5.42%)**
TOTAL RESOURCES	**$72,559,784**	**$73,810,579**	**$70,795,406**	**$73,312,235**	**$69,701,875**	**$69,701,875**	**$72,795,142**	**(0.71%)**
REQUIREMENTS								
Current Expenditures								
Personnel Services	17,212,893	17,202,909	17,567,418	17,403,962	17,657,221	17,657,221	17,657,221	1.46%
Materials and Services	21,195,003	22,264,499	24,341,158	26,635,381	23,031,141	23,031,141	25,477,403	(4.35%)
Capital Outlay	4,006,479	2,044,280	3,344,077	3,449,077	4,198,338	4,198,338	4,779,343	38.57%
Subtotal Current Expenditures	**42,414,375**	**41,511,688**	**45,252,653**	**47,488,420**	**44,886,700**	**44,886,700**	**47,913,967**	**0.90%**
Interfund Transfers:								
Interfund Reimbursements	2,492,498	2,906,621	3,227,725	3,227,725	3,315,931	3,315,931	3,315,931	2.73%
Internal Service Transfers	0	79,949	161,056	161,056	156,423	156,423	156,423	(2.88%)
Interfund Loan	0	0	231,000	231,000	239,800	239,800	470,800	103.81%
Fund Equity Transfers	1,295,063	3,150,605	1,187,132	1,187,132	1,188,650	1,188,650	1,188,650	0.13%
Subtotal Interfund Transfers	**3,787,561**	**6,137,175**	**4,806,913**	**4,806,913**	**4,900,804**	**4,900,804**	**5,131,804**	**6.76%**
Contingency	0	0	7,838,268	5,549,137	8,459,107	8,459,107	10,979,029	97.85%
Ending Fund Balance	*$26,357,848*	*$26,161,716*	*$12,897,572*	*$15,467,765*	*$11,455,264*	*$11,455,264*	*$8,770,342*	*(43.30%)*
TOTAL REQUIREMENTS	**$72,559,784**	**$73,810,579**	**$70,795,406**	**$73,312,235**	**$69,701,875**	**$69,701,875**	**$72,795,142**	**(0.71%)**
FULL-TIME EQUIVALENTS	190.00	185.85	181.50	181.50	173.50	173.50	173.50	(4.41%)
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								(8.00)

Current revenues and fund balance



Current expenditures and full-time equivalents



Metropolitan Exposition Recreation Commission Fund

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

BEGINNING FUND BALANCE

This is the combined operating and capital balance for all three facilities. In FY 2010-11 Metro and MERC completed a reserve study for the MERC Fund, resulting in reserving recommendations for the budget. Operating contingency and stabilization reserves are sized by venue, recognizing the differences in lines of business. Accumulation reserves for renewal and replacement provide a firm five-year plan and will be the basis for continuing refinement work to move toward the 15-year plan that has served the General Fund well. Additional reserves for new capital and business strategy have been identified for all three venues.

The beginning fund balance, projected to be $24.2 million, represents funds carried over from the previous year, including both the contingency and accumulation reserves described above.

CURRENT REVENUES

Local government shared revenues

The revenues recorded in this classification are the transient lodging taxes and auto rental taxes collected by Multnomah County to support operations of OCC and PCPA. The source of this revenue is expected to increase by approximately 4 percent over the previous year's budget. The transient lodging tax 3 percent excise tax fund portion is expected to increase 4 percent over the FY 2013-14 estimated performance, a return to a steady growth pattern. The Visitor Development Fund allocations consists of three separate priorities including enhanced national marketing passed through to Travel Portland and PCPA enhanced operating support; both increase by CPI each year. The funding for OCC operating support, an annual request, is $2,315,251, increased from the $2,081,895 in the prior year. This request funds various operational needs of the convention center, additional investments in national marketing, marketing support for a convention center hotel and marketing Portland as a destination. The increase will also fund the second year of ten annual payments to Metro to repay a $2.2 million interfund loan from the General Fund to pay the Eastside Streetcar Local Improvement District (LID) assessment on OCC. Finally, OCC has requested $875,000 for securing more attractive room block packages. Additional funds are available in the visitor development funding because of recent debt refinancings.

Contributions from other governments

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

Enterprise revenues

MERC charges various fees for the use of its facilities, including rental fees, concession revenues, catering, parking and other enterprise activities. Enterprise revenue is projected to increase 3.6 percent. The recession's longer-term effects continue to pose challenges to the visitor venues as corporate, nonprofit and general public customers maintain caution in their spending levels implemented in recent years. Signs of growth are emerging evidenced by increasing attendance and size of events overall. To the venues' credit, reduced spending, capture of new markets and diversification of events have contributed to strong revenues despite the downturn. A direct result of the 2008 recession, the number of national conventions booked at the Oregon Convention Center is lower than average. The Portland Expo Center is taking an aggressive approach to generating new streams of revenue through a staff reorganization and increased investment in marketing. The Portland Center for the Performing Arts is benefitting from a new, more lucrative ticketing contract and a strong 10-week run of Broadway in FY 2012-13.

Donations and bequests

Donations are predominantly from the PCPA Foundation based upon PCPA's request and sponsorship revenue for the Music on Main Street and the OCC Plaza Palooza summer concert programs.

Interfund transfers

This category includes annual support $418,633 provided to the OCC from General Fund revenues under the Metro Tourism Opportunity and Competitiveness Account for an enhanced marketing project.

CURRENT EXPENDITURES

Personnel services

The decrease in this classification is the net result of the transfer of four additional positions to Metro Finance and Regulatory Services; the transfer of two additional positions to Information Services, the elimination of 5.0 FTE including three positions at PCPA (painters and lead stagedoor watch person), a Chief Engineer at OCC and an Executive Assistant at Expo, and the addition of two positions at OCC and one at PCPA. Overall, there is a net reduction of 8.0 FTE in the MERC venues.

Materials and services

This category includes spending for goods and services required to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses. The one-time LID assessment for the streetcar is carried forward to FY 2013-14. Without the streetcar payment expenditures are budgeted to increase 4 percent over the previous year mostly in the area of food and beverage expenditures.

Capital outlay

Overall spending on capital projects is increasing about 25 percent compared to the prior year. Significant projects in FY 2013-14 include phase 1 of roof replacement for the original OCC facility; replacement of dance floors at OCC; replacement of the chrome entry doors at OCC; HVAC and lighting control updates at PCPA; exterior insulation and finishing surfaces replacement phase II at PCPA; roof repair halls D and C at Expo; and lighting replacement halls D, E and connector as well as halls A, B, and East Hall at Expo. In addition, there are 31 projects at the various venues with project costs $100,000 or less mostly for renewal and replacement.

Interfund transfers

In FY 2013-14 this fund contains four interfund transfers. 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, claims and reserves. 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 the first and second year principal and interest repayments for the 10-year loan from the General Fund for the Eastside Streetcar Assessment. The first year repayment is carried forward due to the timing of the LID assessment.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only when Council adopts an ordinance 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

An ending balance of $19.7 million, including unspent contingency, reflects the designated spending of approximately $2.6 million from reserves restricted for renewal and replacement and capital improvements.

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount

MERC Fund

						Resources							
						BEGBAL	*Beginning Fund Balance*						
19,887,728	5,170,576		3,696,912		3,696,912	340000	* Undesignated		23,318,290		23,318,290		24,211,557
2,951,038	12,543,636		13,439,072		13,439,072	340000	* Renewal & Replacement Reserve		0		0		0
953,693	492,214		792,214		792,214	340000	* Transient Lodging Tax Capital Reserve		0		0		0
29,324	5,100,858		5,423,569		5,423,569	340000	* New Capital / Business Strategy Reserve		0		0		0
1,669,225	1,099,415		425,000		425,000	340000	* Aramark Contract Capital Investment Reserve		0		0		0
1,598,528	1,951,149		0		0	341500	* PERS Reserve		0		0		0
						GRANTS	*Grants*						
235,063	0		0		0	410500	Federal Grants - Indirect		0		0		0
302,605	70,623		220,000		220,000	411500	State Grant - Indirect		196,591		196,591		196,591
12,690	16,634		0		0	412000	Local Grant - Direct		10,000		10,000		10,000
34,450	36,317		0		0	412900	Intra Metro Grant		157,412		157,412		157,412
						LGSHRE	*Local Gov't Share Revenues*						
9,536,663	10,530,271		9,985,127		9,985,127	413000	Transient Lodging Tax (3% Excise Tax Fund)		10,280,593		10,280,593		10,280,593
1,978,242	2,007,771		3,147,506		3,147,506	413300	Visitor Development Fund Allocation		3,420,902		3,420,902		3,420,902
						GVCNTB	*Contributions from Governments*						
767,019	774,040		793,408		793,408	414500	Government Contributions		816,020		816,020		816,020
						CHGSVC	*Charges for Service*						
1,596,698	2,004,637		1,821,914		1,821,914	450000	Admission Fees		1,675,767		1,675,767		1,675,767
7,408,562	7,493,670		7,042,802		7,042,802	451000	Rentals		7,007,195		7,007,195		7,007,195
13,502,313	13,600,010		11,804,821		13,660,301	455000	Food Service Revenue		12,079,725		12,079,725		12,079,725
8,633	7,912		8,500		8,500	456000	Retail Sales		8,500		8,500		8,500
13,778	12,680		15,000		15,000	457000	Merchandising		15,000		15,000		15,000
16,900	29,408		25,697		25,697	457500	Advertising		19,290		19,290		19,290
2,036,742	2,014,396		1,719,353		1,719,353	458000	Utility Services		1,676,700		1,676,700		1,676,700
952,433	1,129,931		1,090,649		1,751,998	459000	Commissions		1,895,659		1,895,659		1,895,659
2,714,626	2,905,576		2,773,639		2,773,639	462000	Parking Fees		2,862,264		2,862,264		2,862,264
2,531,381	2,558,413		2,604,780		2,604,780	464500	Reimbursed Services		2,745,409		2,745,409		2,745,409
478,739	519,221		500,818		500,818	464700	Reimbursed Services - Contract		502,484		502,484		502,484
260,658	322,913		229,420		229,420	465000	Miscellaneous Charges for Svc		228,494		228,494		228,494
						INTRST	*Interest Earnings*						
111,166	155,883		135,412		135,412	470000	Interest on Investments		76,142		76,142		76,142
						DONAT	*Contributions from Private Sources*						
276,775	380,699		75,000		75,000	475000	Donations and Bequests		75,000		75,000		75,000
97,938	161,935		134,100		134,100	476000	Sponsorship Revenue		134,000		134,000		134,000
						MISCRV	*Miscellaneous Revenue*						
3,247	3,295		4,023		4,023	417000	Fine & Forfeitures		4,000		4,000		4,000
87,901	93,542		96,337		96,337	480500	Financing Transaction		50,599		50,599		50,599
22,934	22,699		20,700		20,700	489000	Miscellaneous Revenue		25,956		25,956		25,956
5,946	5,433		1,000		1,000	489100	Refunds and Reimbursements		1,250		1,250		1,250

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
MERC Fund													
						INFREQ	*Special Items-Infrequent Items*						
1,146	0		0		0	481000	Sale of Fixed Assets		0		0		0
						LOANRV	*Interfund Loan - Resource*						
						496000	Interfund Loan - Principal						
0	0		2,200,000		2,200,000		* from General Fund		0		0		2,200,000
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
475,000	480,000		518,633		518,633		* from General Fund (MTOCA)		418,633		418,633		418,633
0	0		50,000		50,000		* from General Fund (one-time)		0		0		0
0	114,822		0		0		* from Risk Management Fund		0		0		0
$72,559,784	**$73,810,579**		**$70,795,406**		**$73,312,235**	**TOTAL RESOURCES**			**$69,701,875**		**$69,701,875**		**$72,795,142**
							Personnel Services						
						SALWGE	*Salaries & Wages*						
5,100,187	4,561,674					501000	Reg Employees-Full Time-Exempt						
0	0	2.00	114,129	2.00	114,129		Account Executive	2.00	115,502	2.00	115,502	2.00	115,502
0	0	1.00	57,953	1.00	57,953		Accountant II	-	0	-	0	-	0
0	0	1.00	50,440	1.00	50,440		Admissions Staffing Manager	1.00	51,751	1.00	51,751	1.00	51,751
0	0	1.00	48,880	1.00	48,880		Assistant Ticket Services Manager	1.00	47,000	1.00	47,000	1.00	47,000
0	0	1.00	75,629	1.00	75,629		Asst. Event Svcs Mgr. or Senior House Mgr.	1.00	77,591	1.00	77,591	1.00	77,591
0	0	2.00	205,162	2.00	205,162		Asst. Executive Director	2.00	200,973	2.00	200,973	2.00	200,973
0	0	2.00	149,514	2.00	149,514		Asst. Operations Mgr. (Asst. Tech Svcs. Mgr.	2.00	153,400	2.00	153,400	2.00	153,400
0	0	1.00	60,112	1.00	60,112		Audio Visual Supervisor	1.00	61,693	1.00	61,693	1.00	61,693
0	0	1.00	48,339	1.00	48,339		Audio/Visual Technician Lead	1.00	49,608	1.00	49,608	1.00	49,608
0	0	1.00	53,414	1.00	53,414		Audio/Visual Sales	1.00	54,808	1.00	54,808	1.00	54,808
0	0	3.00	138,258	3.00	138,258		Executive Assistant	2.00	98,384	2.00	98,384	2.00	98,384
0	0	1.00	60,837	1.00	60,837		System Analyst I	-	0	-	0	-	0
0	0	1.00	67,048	1.00	67,048		System Analyst II	-	0	-	0	-	0
0	0	1.00	67,048	1.00	67,048		Construction Coordinator (Mgmt Analyst)	1.00	72,475	1.00	72,475	1.00	72,475
0	0	0.60	28,636	0.60	28,636		Assistant Management Analyst	0.60	30,928	0.60	30,928	0.60	30,928
0	0	1.00	97,850	1.00	97,850		Policy Advisor I	1.00	100,402	1.00	100,402	1.00	100,402
0	0	1.00	80,995	1.00	80,995		Director of Event Services	1.00	86,320	1.00	86,320	1.00	86,320
0	0	1.00	93,600	1.00	93,600		Director of Sales & Marketing	1.00	93,600	1.00	93,600	1.00	93,600
0	0	4.00	216,590	4.00	216,590		Event Manager	4.00	219,492	4.00	219,492	4.00	219,492
0	0	1.00	81,078	1.00	81,078		Event Services Manager	1.00	83,193	1.00	83,193	1.00	83,193
0	0	1.00	109,200	1.00	109,200		Director - Expo Center	1.00	112,029	1.00	112,029	1.00	112,029
0	0	1.00	77,801	1.00	77,801		Manager I	1.00	79,824	1.00	79,824	1.00	79,824
0	0	0.30	29,328	0.30	29,328		Manager II	0.30	28,200	0.30	28,200	0.30	28,200
0	0	0.75	120,242	0.75	120,242		GM of Visitor Venues	0.75	120,242	0.75	120,242	0.75	120,242
0	0	0.85	54,074	0.85	54,074		Program Analyst II	0.85	45,049	0.85	45,049	0.85	45,049
0	0	1.00	60,879	1.00	60,879		Graphic Designer II	1.00	61,433	1.00	61,433	1.00	61,433
0	0	-	0	-	0		Maintenance Supervisor	1.00	60,320	1.00	60,320	1.00	60,320
0	0	1.00	70,990	1.00	70,990		Chief Engineer	-	0	-	0	-	0

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
MERC Fund													
0	0	1.00	72,882	1.00	72,882		Marketing & Web Services Manager	1.00	74,777	1.00	74,777	1.00	74,777
0	0	1.00	165,000	1.00	165,000		Executive Director - OCC	1.00	156,000	1.00	156,000	1.00	156,000
0	0	4.00	314,615	4.00	314,615		Operations Manager	4.00	318,449	4.00	318,449	4.00	318,449
0	0	1.00	98,155	1.00	98,155		Director of Operations	1.00	94,120	1.00	94,120	1.00	94,120
0	0	1.00	132,956	1.00	132,956		Executive Director - PCPA	1.00	136,406	1.00	136,406	1.00	136,406
0	0	1.00	74,245	1.00	74,245		Sales & Booking Manager	1.00	76,175	1.00	76,175	1.00	76,175
0	0	6.00	341,480	6.00	341,480		Sales Manager	7.00	387,298	7.00	387,298	7.00	387,298
0	0	1.00	73,236	1.00	73,236		Security Manager	1.00	75,129	1.00	75,129	1.00	75,129
0	0	2.00	129,002	2.00	129,002		Senior Account Executive	2.00	129,002	2.00	129,002	2.00	129,002
0	0	7.00	367,668	7.00	367,668		Set-up & Operations Supervisor	7.00	375,631	7.00	375,631	7.00	375,631
0	0	2.00	122,949	2.00	122,949		Senior Set-up Supervisor	2.00	105,581	2.00	105,581	2.00	105,581
0	0	1.00	59,777	1.00	59,777		Stage Supervisor	1.00	61,339	1.00	61,339	1.00	61,339
0	0	1.00	58,365	1.00	58,365		Sustainability Coordinator	1.00	60,000	1.00	60,000	1.00	60,000
0	0	2.00	147,238	2.00	147,238		Ticketing/Parking Service Manager	2.00	151,122	2.00	151,122	2.00	151,122
0	0	1.00	65,062	1.00	65,062		Ticket Services Manager	1.00	56,882	1.00	56,882	1.00	56,882
0	0	1.00	51,438	1.00	51,438		Volunteer Services Coordinator	1.00	52,770	1.00	52,770	1.00	52,770
4,219,509	4,367,007					501500	Reg Empl-Full Time-Non-Exempt						
0	0	3.00	126,596	3.00	126,596		Accounting Technician	-	0	-	0	-	0
0	0	8.00	318,736	8.00	318,736		Administrative Assistant	5.15	196,006	5.15	196,006	5.15	196,006
0	0	-	0	-	0		Administrative Technician	3.85	178,798	3.85	178,798	3.85	178,798
0	0	1.00	50,049	1.00	50,049		Accountant	-	0	-	0	-	0
0	0	3.00	132,253	3.00	132,253		Audio Visual Technician	3.00	135,700	3.00	135,700	3.00	135,700
0	0	5.00	338,800	5.00	338,800		Electrician	5.00	347,877	5.00	347,877	5.00	347,877
0	0	9.00	319,756	9.00	319,756		Facility Security Agent	9.00	320,633	9.00	320,633	9.00	320,633
0	0	2.00	149,995	2.00	149,995		Lead Electrician	2.00	154,581	2.00	154,581	2.00	154,581
0	0	1.00	66,294	1.00	66,294		Lead Operating Engineer	1.00	68,027	1.00	68,027	1.00	68,027
0	0	7.00	443,983	7.00	443,983		Operating Engineer	7.00	449,043	7.00	449,043	7.00	449,043
0	0	2.00	80,743	2.00	80,743		Painter	-	0	-	0	-	0
0	0	1.00	30,026	1.00	30,026		Secretary II	1.00	30,798	1.00	30,798	1.00	30,798
0	0	1.00	48,316	1.00	48,316		Services Sales Coordinator	1.00	48,316	1.00	48,316	1.00	48,316
0	0	1.00	38,106	1.00	38,106		Marketing/Promotions Coordinator	1.00	38,938	1.00	38,938	1.00	38,938
0	0	1.00	38,691	1.00	38,691		Lead Stagedoor Watchperson	-	0	-	0	-	0
0	0	1.00	52,722	1.00	52,722		Information Systems Coordinator	1.00	54,100	1.00	54,100	1.00	54,100
0	0	1.00	32,468	1.00	32,468		Ticket Services Coordinator	1.00	37,981	1.00	37,981	1.00	37,981
0	0	-	0	-	0		Telecom & Info Systems Technician	3.00	135,680	3.00	135,680	3.00	135,680
0	0	4.00	162,740	4.00	162,740		Utility Lead	2.00	73,978	2.00	73,978	2.00	73,978
0	0	4.00	123,244	4.00	123,244		Utility Maintenance	3.00	89,437	3.00	89,437	3.00	89,437
0	0	1.00	49,047	1.00	49,047		Utility Maintenance Lead	2.00	99,598	2.00	99,598	2.00	99,598
0	0	3.00	141,816	3.00	141,816		Utility Maintenance Specialist	4.00	186,458	4.00	186,458	4.00	186,458
0	0	1.00	42,512	1.00	42,512		Utility Maintenance Technician	-	0	-	0	-	0
0	0	40.00	1,405,267	40.00	1,405,267		Utility Worker II	40.00	1,392,347	40.00	1,392,347	40.00	1,392,347
219,387	197,621	-	224,651	-	224,651	502500	Regular Employees Part Time Non-Exempt	-	247,953	-	247,953	-	247,953
28,684	25,820	-	5,000	-	5,000	503000	Temporary Employees	-	65,954	-	65,954	-	65,954
1,059,070	1,172,500	-	1,161,263	-	1,161,263	504300	Part-Time, Non-Reimbursed Labor	-	1,132,552	-	1,132,552	-	1,132,552

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
MERC Fund													
0	0	15.00	460,224	15.00	460,224	504500	Part-Time, Reimbursed Labor-Stagehands	15.00	758,250	15.00	758,250	15.00	758,250
1,617,927	1,607,986	-	1,015,834	-	1,015,834	504500	Part-Time, Reimbursed Labor-Other	-	672,803	-	672,803	-	672,803
336,665	373,120	-	369,506	-	369,506	508000	Overtime	-	400,404	-	400,404	-	400,404
0	0		0		0	508500	Premium Pay / Holiday Pay		34,883		34,883		34,883
0	2,395		4,320		4,320	508600	Mobile Communication Allowance		9,720		9,720		9,720
							Salary Adjustment						
0	0		154,236		154,236	508900	Merit/COLA Adjustment (non-rep)		116,953		116,953		116,953
0	0		2,053		2,053	508911	Step Increases (AFSCME)		1,137		1,137		1,137
0	0		150,983		150,983	508910	COLA (represented employees)		140,146		140,146		140,146
0	0		0		0	508920	Gain Sharing		15,000		15,000		15,000
0	0		0		0	508921	Sales Incentive Program		25,000		25,000		25,000
						FRINGE	*Fringe Benefits*						
4,277,978	0					510000	Fringe Benefits						
0	1,024,576		1,038,667		1,038,667	511000	Fringe Benefits - Payroll Taxes		1,018,441		1,018,441		1,018,441
0	1,569,933		1,544,085		1,544,085	512000	Fringe Benefits - Retirement PERS		1,966,160		1,966,160		1,966,160
0	2,097,158		2,497,982		2,334,526	513000	Fringe Benefits - Health & Welfare		2,447,510		2,447,510		2,447,510
0	125,796		98,153		98,153	514000	Fringe Benefits - Unemployment		109,593		109,593		109,593
0	63,298		56,207		56,207	515000	Fringe Benefits - Other Benefits		41,568		41,568		41,568
353,486	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	14,025		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$17,212,893	**$17,202,909**	**181.50**	**$17,567,418**	**181.50**	**$17,403,962**	**Total Personnel Services**		**173.50**	**$17,657,221**	**173.50**	**$17,657,221**	**173.50**	**$17,657,221**
							Materials & Services						
						GOODS	*Goods*						
170,496	164,381		231,050		231,050	520100	Office Supplies		201,481		201,481		201,481
263,071	275,924		268,845		268,845	520500	Operating Supplies		279,744		279,744		279,744
58,490	42,008		59,790		59,790	521000	Subscriptions and Dues		72,345		72,345		72,345
14,606	17,374		17,050		17,050	521400	Fuels and Lubricants		17,500		17,500		17,500
480,277	459,535		477,840		477,840	521500	Maintenance & Repairs Supplies		491,660		491,660		491,660
10,748	11,268		11,000		11,000	522500	Retail		11,000		11,000		11,000
						SVCS	*Services*						
529,360	516,619		1,155,533		1,155,533	524000	Contracted Professional Svcs		802,247		802,247		998,509
2,619,360	2,642,520		2,700,046		2,700,046	524500	Marketing Expense		2,964,742		2,964,742		2,964,742
78,602	126,222		27,500		27,500	524600	Sponsorship Expenditures		32,450		32,450		32,450
419,276	431,435		1,314,232		1,314,232	524700	Visitor Development Marketing		1,330,719		1,330,719		1,330,719
2,358,890	2,364,750		2,672,173		2,672,173	525100	Utility Services		2,543,190		2,543,190		2,543,190
29,592	37,304		33,800		33,800	525500	Cleaning Services		34,200		34,200		34,200
902,542	954,366		1,035,311		1,035,311	526000	Maintenance & Repair Services		1,206,463		1,206,463		1,241,463
615,049	626,087		551,629		551,629	526500	Rentals		499,362		499,362		499,362
20,532	18,657		21,500		21,500	527000	Insurance		0		0		0
342,622	411,117		443,150		1,085,432	528000	Other Purchased Services		997,544		997,544		1,007,544
426,177	524,462		458,586		458,586	528100	Other Purchased Services - Reimb		504,219		504,219		504,219
11,077,632	11,736,330		9,862,144		11,514,085	529100	Food and Beverage Services		10,265,500		10,265,500		10,265,500
257,156	312,990		269,374		269,374	529200	Parking Services		264,450		264,450		264,450

Metropolitan Exposition Recreation Commission Fund

MERC Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						IGEXP	*Intergov't Expenditures*						
238,031	267,853		218,979		218,979	530000	Payments to Other Agencies		219,625		219,625		219,625
15,171	15,217		15,800		15,800	531000	Taxes (Non-Payroll)		17,500		17,500		22,500
0	0		2,200,000		2,200,000	532000	Government Assessments		0		0		2,200,000
						OTHEXP	*Other Expenditures*						
133,648	139,983		165,657		165,657	545000	Travel		165,900		165,900		165,900
96,160	71,748		120,669		120,669	545500	Staff Development		101,600		101,600		101,600
13,468	22,718		9,500		9,500	549000	Miscellaneous Expenditures		7,700		7,700		7,700
						GAAP	*GAAP Account*						
24,047	73,631		0		0	552000	Bad Debt Expense		0		0		0
$21,195,003	**$22,264,499**		**$24,341,158**		**$26,635,381**	**Total Materials & Services**			**$23,031,141**		**$23,031,141**		**$25,477,403**
						Capital Outlay							
214,896	644,535		120,000		120,000	571000	Improve-Oth thn Bldg		80,000		80,000		80,000
3,035,704	901,291		2,405,883		2,510,883	572000	Buildings & Related		3,522,538		3,522,538		3,785,538
682,234	498,454		771,194		771,194	574000	Equipment & Vehicles		503,000		503,000		821,005
73,645	0		47,000		47,000	575000	Office Furniture & Equip		92,800		92,800		92,800
$4,006,479	**$2,044,280**		**$3,344,077**		**$3,449,077**	**Total Capital Outlay**			**$4,198,338**		**$4,198,338**		**$4,779,343**
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
1,993,186	2,164,856		2,486,610		2,486,610		* to General Fund-Support Services		2,699,953		2,699,953		2,699,953
0	0		11,814		11,814		* to General Fund-Building Mgmt		67,509		67,509		67,509
386,429	461,938		491,296		491,296		* to Risk Management Fund - Liability		321,083		321,083		321,083
112,883	279,827		238,005		238,005		* to Risk Management Fund - Workers Comp.		227,386		227,386		227,386
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	79,949		161,056		161,056		* to General Fund		156,423		156,423		156,423
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	10,824		0		0		* to Renewal & Replacement Fund		0		0		0
105,931	0		0		0		* to General Fund		0		0		0
0	1,951,149		0		0		* to General Fund-PERS Reserve		0		0		0
1,189,132	1,188,632		1,187,132		1,187,132		* to General Revenue Bond Fund		1,188,650		1,188,650		1,188,650
						LOANEX	*Interfund Loan - Expenditures*						
						586000	Interfund Loan - Principal						
0	0		220,000		220,000		* to General Fund		220,000		220,000		440,000
						586500	Interfund Loan - Interest						
0	0		11,000		11,000		* to General Fund		19,800		19,800		30,800
$3,787,561	**$6,137,175**		**$4,806,913**		**$4,806,913**	**Total Interfund Transfers**			**$4,900,804**		**$4,900,804**		**$5,131,804**

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
MERC Fund													
							Contingency and Ending Balance						
						CONT	*Contingency*						
0	0		2,299,335		652,486	701002	* General Contingency		2,299,335		2,299,335		2,299,335
0	0		200,000		200,000	706000	* Renewal and Replacement		200,000		200,000		2,784,922
0	0		5,196,719		4,554,437	701003	* New Capital/Business Strategy Reserve		5,705,167		5,705,167		5,640,167
0	0		142,214		142,214	709000	* Contingency for Capital (TL TAX)		254,605		254,605		254,605
						UNAPP	*Unappropriated Fund Balance*						
1,591,629	0		0		0	801000	* Restricted Fund Balance		0		0		0
0	0		620,500		620,500	805100	* Stabilization Reserve		620,500		620,500		620,500
5,100,858	0		0		2,570,193	805910	* New Capital/Business Strategy Reserve						
5,170,576	26,161,716		0		0	805000	* Ending Balance		0		0		0
12,543,636	0		12,277,072		12,277,072	805200	* Renewal & Replacement		10,834,764		10,834,764		8,149,842
1,951,149	0		0		0	805450	* Prior Year PERS Reserve		0		0		0
$26,357,848	**$26,161,716**		**$20,735,840**		**$21,016,902**	**Total Contingency and Ending Balance**			**$19,914,371**		**$19,914,371**		**$19,749,371**
$72,559,784	**$73,810,579**	**181.50**	**$70,795,406**	**181.50**	**$73,312,235**	**TOTAL REQUIREMENTS**		**173.50**	**$69,701,875**	**173.50**	**$69,701,875**	**173.50**	**$72,795,142**

Metropolitan Exposition Recreation Commission Fund

Administration

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Resources							
						BEGBAL	*Beginning Fund Balance*						
869,894	220,203		95,335		95,335	340000	* Undesignated		1,940,725		1,940,725		1,940,725
0	697,857		718,293		718,293	340000	* Renewal & Replacement Reserve		0		0		0
0	492,214		492,214		492,214	340000	* Transient Lodging Tax Capital Reserve		0		0		0
132,597	172,308		0		0	341500	* PERS Reserve		0		0		0
						LGSHRE	*Local Gov't Share Revenues*						
492,214	902,391		0		0	413000	Transient Lodging Tax (3% Excise Tax Fund)		0		0		0
						CHGSVC	*Charges for Service*						
0	(18,347)		0		0	455000	Food Service Revenue		0		0		0
11,306	0		0		0	459000	Commissions		0		0		0
						INTRST	*Interest Earnings*						
4,205	9,176		4,068		4,068	470000	Interest on Investments		3,750		3,750		3,750
						MISCRV	*Miscellaneous Revenue*						
2,826	0		0		0	489000	Miscellaneous Revenue		0		0		0
243	264		0		0	489100	Refunds and Reimbursements		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
0	12,222		0		0		* from Risk Management Fund		0		0		0
						INTRA	*Intra-Fund Clearing Transfer*						
						499000	Intra-Fund Clearing Transfer						
2,224,386	1,781,520		1,710,496		1,710,496		* to MERC Administration		1,092,543		1,092,543		1,142,543
0	(15,000)		(360,000)		(360,000)		* to PCPA		(780,000)		(780,000)		(780,000)
$3,737,671	**$4,254,808**		**$2,660,406**		**$2,660,406**	**TOTAL RESOURCES**			**$2,257,018**		**$2,257,018**		**$2,307,018**
						Personnel Services							
						SALWGE	*Salaries & Wages*						
1,184,666	804,010					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	57,953	1.00	57,953		Accountant II	-	0	-	0	-	0
0	0	1.00	60,837	1.00	60,837		System Analyst I	-	0	-	0	-	0
0	0	1.00	67,048	1.00	67,048		System Analyst II	-	0	-	0	-	0
0	0	1.00	67,048	1.00	67,048		Construction Coordinator (Mgmt Analyst)	1.00	72,475	1.00	72,475	1.00	72,475
0	0	0.60	28,636	0.60	28,636		Assistant Management Analyst	0.60	30,928	0.60	30,928	0.60	30,928
0	0	1.00	97,850	1.00	97,850		Policy Advisor I	1.00	100,402	1.00	100,402	1.00	100,402
0	0	1.00	77,801	1.00	77,801		Manager I	1.00	79,824	1.00	79,824	1.00	79,824
0	0	0.30	29,328	0.30	29,328		Manager II	0.30	28,200	0.30	28,200	0.30	28,200
0	0	0.75	120,242	0.75	120,242		GM of Visitor Venues	0.75	120,242	0.75	120,242	0.75	120,242
0	0	0.85	54,074	0.85	54,074		Program Analyst II	0.85	45,049	0.85	45,049	0.85	45,049
147,533	178,423					501500	Reg Empl-Full Time-Non-Exempt						
0	0	2.00	78,676	2.00	78,676		Accounting Technician	-	0	-	0	-	0
0	0	1.00	50,049	1.00	50,049		Accountant	-	0	-	0	-	0

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13		FY 2012-13		For Information Only		FY 2013-14		FY 2013-14		FY 2013-14	
		Adopted		Amended				Proposed		Approved		Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Administration													
20,950	4,517		0		0	503000	Temporary Employees		5,000		5,000		5,000
1,020	1,236		600		600	508000	Overtime		0		0		0
0	150		0		0	508600	Mobile Communication Allowance		3,000		3,000		3,000
0	0		9,862		9,862	508900	Merit/COLA Adjustment (non-rep)		8,522		8,522		8,522
0	0		2,053		2,053	508911	Step Increases (AFSCME)		1,137		1,137		1,137
0	0		10,682		10,682	508910	COLA (represented employees)		2,161		2,161		2,161
						FRINGE	*Fringe Benefits*						
0	78,349		68,279		68,279	511000	Fringe Benefits - Payroll Taxes		41,753		41,753		41,753
0	138,267		114,243		114,243	512000	Fringe Benefits - Retirement PERS		89,069		89,069		89,069
0	178,753		155,536		147,972	513000	Fringe Benefits - Health & Welfare		73,713		73,713		73,713
0	13,629		0		0	514000	Fringe Benefits - Unemployment		0		0		0
0	3,644		4,458		4,458	515000	Fringe Benefits - Other Benefits		1,937		1,937		1,937
40,266	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	4,875		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,866,526	**$1,405,853**	**11.50**	**$1,155,255**	**11.50**	**$1,147,691**	**Total Personnel Services**		**5.50**	**$703,412**	**5.50**	**$703,412**	**5.50**	**$703,412**
						Materials & Services							
						GOODS	*Goods*						
34,876	23,784		32,300		32,300	520100	Office Supplies		28,400		28,400		28,400
4,647	720		3,400		3,400	520500	Operating Supplies		3,500		3,500		3,500
12,283	7,701		5,795		5,795	521000	Subscriptions and Dues		7,425		7,425		7,425
0	0		300		300	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
37,348	61,661		147,875		147,875	524000	Contracted Professional Svcs		116,775		116,775		166,775
4,403	18,233		4,000		4,000	524600	Sponsorship Expenditures		5,000		5,000		5,000
9,464	7,706		7,000		7,000	525100	Utility Services		2,400		2,400		2,400
107,791	66,058		276,209		276,209	526000	Maintenance & Repair Services		164,071		164,071		164,071
10,598	8,705		5,000		5,000	526500	Rentals		660		660		660
40,724	27,357		32,500		32,500	528000	Other Purchased Services		31,450		31,450		31,450
						IGEXP	*Intergov't Expenditures*						
5,929	3,737		1,200		1,200	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
12,396	13,197		21,480		21,480	545000	Travel		19,100		19,100		19,100
8,104	10,115		22,250		22,250	545500	Staff Development		14,100		14,100		14,100
$288,563	**$248,974**		**$559,309**		**$559,309**	**Total Materials & Services**			**$392,881**		**$392,881**		**$442,881**
						Capital Outlay							
0	0		47,000		47,000	575000	Office Furniture & Equip		92,800		92,800		92,800
$0	**$0**		**$47,000**		**$47,000**	**Total Capital Outlay**			**$92,800**		**$92,800**		**$92,800**

Metropolitan Exposition Recreation Commission Fund

Administration

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Interfund Transfers							
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	79,949		0		0		* to General Fund		0		0		0
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	172,308		0		0		* to General Fund-PERS Reserve		0		0		0
$0	**$252,257**		**$0**		**$0**	**Total Interfund Transfers**			**$0**		**$0**		**$0**
						Contingency and Ending Balance							
						CONT	*Contingency*						
0	0		95,335		102,899	701002	* General Contingency		95,335		95,335		95,335
0	0		200,000		200,000	706000	* Renewal and Replacement		200,000		200,000		200,000
0	0		132,214		132,214	709000	* Contingency for Capital (TL TAX)		254,605		254,605		254,605
						UNAPP	*Unappropriated Fund Balance*						
492,214	0		0		0	801000	* Restricted Fund Balance		0		0		0
220,203	2,347,724		0		0	805000	* Ending Balance		0		0		0
697,857	0		471,293		471,293	805200	* Renewal & Replacement		517,985		517,985		517,985
172,308	0		0		0	805450	* Prior Year PERS Reserve		0		0		0
$1,582,582	**$2,347,724**		**$898,842**		**$906,406**	**Total Contingency and Ending Balance**			**$1,067,925**		**$1,067,925**		**$1,067,925**
$3,737,671	**$4,254,808**	**11.50**	**$2,660,406**	**11.50**	**$2,660,406**	**TOTAL REQUIREMENTS**		**5.50**	**$2,257,018**	**5.50**	**$2,257,018**	**5.50**	**$2,307,018**

Metropolitan Exposition Recreation Commission Fund

Expo Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Resources							
						BEGBAL	*Beginning Fund Balance*						
3,947,538	680,610		719,500		719,500	340000	* Undesignated		3,720,230		3,720,230		3,831,492
1,226,038	925,000		925,000		925,000	340000	* Renewal & Replacement Reserve		0		0		0
0	2,952,328		2,482,937		2,482,937	340000	* New Capital / Business Strategy Reserve		0		0		0
325,000	0		0		0	340000	* Aramark Contract Capital Investment Reserve		0		0		0
146,408	174,890		0		0	341500	* PERS Reserve		0		0		0
						GRANTS	*Grants*						
5,400	4,987		0		0	411500	State Grant - Indirect		136,591		136,591		136,591
0	0		0		0	412000	Local Grant - Direct		10,000		10,000		10,000
3,450	6,341		0		0	412900	Intra Metro Grant		157,412		157,412		157,412
						CHGSVC	*Charges for Service*						
144,846	152,901		146,027		146,027	450000	Admission Fees		155,000		155,000		155,000
1,427,293	1,742,417		1,610,063		1,610,063	451000	Rentals		1,754,442		1,754,442		1,754,442
1,618,546	1,981,807		1,864,849		1,811,485	455000	Food Service Revenue		1,868,163		1,868,163		1,868,163
0	1,163		10,697		10,697	457500	Advertising		9,290		9,290		9,290
173,439	200,478		199,353		199,353	458000	Utility Services		213,000		213,000		213,000
27,648	25,367		46,137		46,137	459000	Commissions		42,087		42,087		42,087
1,439,273	1,666,234		1,543,639		1,543,639	462000	Parking Fees		1,602,264		1,602,264		1,602,264
153,614	170,244		164,031		164,031	464500	Reimbursed Services		166,033		166,033		166,033
85,347	101,901		90,129		90,129	464700	Reimbursed Services - Contract		88,388		88,388		88,388
6,546	27,632		1,200		1,200	465000	Miscellaneous Charges for Svc		1,600		1,600		1,600
						INTRST	*Interest Earnings*						
24,102	24,577		21,290		21,290	470000	Interest on Investments		9,082		9,082		9,082
						DONAT	*Contributions from Private Sources*						
0	20,174		11,550		11,550	476000	Sponsorship Revenue		20,000		20,000		20,000
						MISCRV	*Miscellaneous Revenue*						
2,435	2,471		3,023		3,023	417000	Fine & Forfeitures		3,000		3,000		3,000
11,331	13,762		11,337		11,337	480500	Financing Transaction		16,295		16,295		16,295
(1,809)	850		0		0	489000	Miscellaneous Revenue		0		0		0
1,370	2,709		1,000		1,000	489100	Refunds and Reimbursements		1,250		1,250		1,250
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
0	0		4,500		4,500		* from General Fund (one-time)		0		0		0
0	7,980		0		0		* from Risk Management Fund		0		0		0
						INTRA	*Intra-Fund Clearing Transfer*						
						499000	Intra-Fund Clearing Transfer						
(200,195)	(160,337)		(153,944)		(153,944)		* to MERC Administration		(106,875)		(106,875)		(111,875)
0	0		270,000		270,000		* to MERC Pooled Capital		165,000		165,000		165,000
$10,567,620	**$10,726,486**		**$9,972,318**		**$9,918,954**	**TOTAL RESOURCES**			**$10,032,252**		**$10,032,252**		**$10,138,514**

Metropolitan Exposition Recreation Commission Fund

Expo Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
530,686	469,205					501000	Reg Employees-Full Time-Exempt						
0	0	0.20	10,088	0.20	10,088		Admissions Staffing Manager	0.20	10,350	0.20	10,350	0.20	10,350
0	0	1.00	42,370	1.00	42,370		Executive Assistant	-	0	-	0	-	0
0	0	1.00	109,200	1.00	109,200		Director - Expo Center	1.00	112,029	1.00	112,029	1.00	112,029
0	0	1.00	72,093	1.00	72,093		Operations Manager	1.00	73,965	1.00	73,965	1.00	73,965
0	0	1.00	45,136	1.00	45,136		Sales Manager	1.00	43,639	1.00	43,639	1.00	43,639
0	0	0.05	3,662	0.05	3,662		Security Manager	0.05	3,756	0.05	3,756	0.05	3,756
0	0	2.00	129,002	2.00	129,002		Senior Account Executive	2.00	129,002	2.00	129,002	2.00	129,002
0	0	1.00	73,824	1.00	73,824		Ticketing/Parking Service Manager	1.00	75,742	1.00	75,742	1.00	75,742
210,859	234,009					501500	Reg Empl-Full Time-Non-Exempt						
0	0	0.05	1,868	0.05	1,868		Administrative Assistant	-	0	-	0	-	0
0	0	-	0	-	0		Administrative Technician	0.05	2,146	0.05	2,146	0.05	2,146
0	0	2.00	73,080	2.00	73,080		Utility Lead	2.00	73,978	2.00	73,978	2.00	73,978
0	0	1.00	49,047	1.00	49,047		Utility Maintenance Lead	1.00	49,799	1.00	49,799	1.00	49,799
0	0	3.00	141,816	3.00	141,816		Utility Maintenance Specialist	3.00	143,946	3.00	143,946	3.00	143,946
73,119	85,748	-	121,395	-	121,395	502500	Regular Employees Part Time Non-Exempt		116,468		116,468		116,468
1,397	18,228		0		0	503000	Temporary Employees		32,854		32,854		32,854
110,182	121,432	-	129,028	-	129,028	504300	Part-Time, Non-Reimbursed Labor		122,589		122,589		122,589
112,096	124,356	-	120,688	-	120,688	504500	Part-Time, Reimbursed Labor-Other		127,034		127,034		127,034
3,886	9,252		6,000		6,000	508000	Overtime		11,577		11,577		11,577
0	0		0		0	508500	Premium Pay / Holiday Pay		2,206		2,206		2,206
0	870		720		720	508600	Mobile Communication Allowance		1,320		1,320		1,320
							Salary Adjustment						
0	0		15,258		15,258	508900	Merit/COLA Adjustment (non-rep)		15,652		15,652		15,652
0	0		6,680		6,680	508910	COLA (represented employees)		9,542		9,542		9,542
						FRINGE	*Fringe Benefits*						
0	89,583		98,232		98,232	511000	Fringe Benefits - Payroll Taxes		98,414		98,414		98,414
0	131,431		134,876		134,876	512000	Fringe Benefits - Retirement PERS		185,137		185,137		185,137
0	171,120		201,472		204,465	513000	Fringe Benefits - Health & Welfare		183,351		183,351		183,351
0	11,088		15,239		15,239	514000	Fringe Benefits - Unemployment		27,470		27,470		27,470
0	2,766		4,711		4,711	515000	Fringe Benefits - Other Benefits		3,182		3,182		3,182
28,675	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$1,388,413	**$1,469,088**	**13.30**	**$1,605,485**	**13.30**	**$1,608,478**		**Total Personnel Services**	**12.30**	**$1,655,148**	**12.30**	**$1,655,148**	**12.30**	**$1,655,148**
							Materials & Services						
						GOODS	*Goods*						
12,204	18,510		12,800		12,800	520100	Office Supplies		12,931		12,931		12,931
20,705	41,677		33,153		33,153	520500	Operating Supplies		37,179		37,179		37,179
2,585	4,276		4,000		4,000	521000	Subscriptions and Dues		4,910		4,910		4,910
7,797	9,784		8,050		8,050	521400	Fuels and Lubricants		9,000		9,000		9,000
68,930	67,256		81,900		81,900	521500	Maintenance & Repairs Supplies		83,400		83,400		83,400

Metropolitan Exposition Recreation Commission Fund

Expo Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						SVCS	*Services*						
189,561	116,889		200,667		200,667	524000	Contracted Professional Svcs		111,700		111,700		117,962
490,071	513,494		635,478		635,478	525100	Utility Services		576,650		576,650		576,650
41,493	91,259		62,662		62,662	526000	Maintenance & Repair Services		105,222		105,222		140,222
23,335	75,756		26,010		26,010	526500	Rentals		31,470		31,470		31,470
3,930	4,307		4,000		4,000	527000	Insurance		0		0		0
69,143	77,589		65,225		65,225	528000	Other Purchased Services		66,416		66,416		76,416
23,212	39,413		30,200		30,200	528100	Other Purchased Services - Reimb		26,013		26,013		26,013
1,414,444	1,757,116		1,505,243		1,569,892	529100	Food and Beverage Services		1,534,261		1,534,261		1,534,261
101,196	166,977		114,374		114,374	529200	Parking Services		110,450		110,450		110,450
						IGEXP	*Intergov't Expenditures*						
67,607	76,753		42,959		42,959	530000	Payments to Other Agencies		41,522		41,522		41,522
12,209	12,731		12,800		12,800	531000	Taxes (Non-Payroll)		14,000		14,000		19,000
						OTHEXP	*Other Expenditures*						
3,477	5,869		4,700		4,700	545000	Travel		5,550		5,550		5,550
919	1,940		3,750		3,750	545500	Staff Development		4,550		4,550		4,550
0	1,437		0		0	549000	Miscellaneous Expenditures		1,500		1,500		1,500
$2,552,818	**$3,083,033**		**$2,847,971**		**$2,912,620**	**Total Materials & Services**			**$2,776,724**		**$2,776,724**		**$2,832,986**
						Capital Outlay							
0	48,997		50,000		50,000	571000	Improve-Oth thn Bldg		80,000		80,000		80,000
342,892	116,198		314,500		314,500	572000	Buildings & Related		749,003		749,003		749,003
94,448	54,723		210,000		210,000	574000	Equipment & Vehicles		140,000		140,000		210,000
12,664	0		0		0	575000	Office Furniture & Equip		0		0		0
$450,004	**$219,918**		**$574,500**		**$574,500**	**Total Capital Outlay**			**$969,003**		**$969,003**		**$1,039,003**
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
179,387	194,837		223,795		223,795		* to General Fund-Support Services		264,117		264,117		264,117
0	0		1,063		1,063		* to General Fund-Building Mgmt		6,603		6,603		6,603
70,523	83,149		78,608		78,608		* to Risk Management Fund - Liability		52,998		52,998		52,998
4,515	2,798		2,380		2,380		* to Risk Management Fund - Workers Comp.		3,605		3,605		3,605
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		1,359		1,359		* to General Fund		0		0		0
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	174,890		0		0		* to General Fund-PERS Reserve		0		0		0
1,189,132	1,188,632		1,187,132		1,187,132		* to General Revenue Bond Fund		1,188,650		1,188,650		1,188,650
$1,443,557	**$1,644,306**		**$1,494,337**		**$1,494,337**	**Total Interfund Transfers**			**$1,515,973**		**$1,515,973**		**$1,515,973**

Metropolitan Exposition Recreation Commission Fund

		FY 2012-13		FY 2012-13			For Information Only	FY 2013-14		FY 2013-14		FY 2013-14	
FY 2010-11	FY 2011-12	Adopted		Amended				Proposed		Approved		Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Expo Center													
							Contingency and Ending Balance						
						CONT	*Contingency*						
0	0		364,000		242,994	701002	* General Contingency		364,000		364,000		364,000
0	0		2,125,025		2,125,025	701003	* New Capital/Business Strategy Reserve		2,205,404		2,205,404		2,185,404
						UNAPP	*Unappropriated Fund Balance*						
0	0		186,000		186,000	805100	* Stabilization Reserve		186,000		186,000		186,000
680,610	4,310,141		0		0	805000	* Ending Balance		0		0		0
925,000	0		775,000		775,000	805200	* Renewal & Replacement		360,000		360,000		360,000
174,890	0		0		0	805450	* Prior Year PERS Reserve		0		0		0
$4,732,828	**$4,310,141**		**$3,450,025**		**$3,329,019**	**Total Contingency and Ending Balance**			**$3,115,404**		**$3,115,404**		**$3,095,404**
$10,567,620	**$10,726,486**	**13.30**	**$9,972,318**	**13.30**	**$9,918,954**	**TOTAL REQUIREMENTS**		**12.30**	**$10,032,252**	**12.30**	**$10,032,252**	**12.30**	**$10,138,514**

Metropolitan Exposition Recreation Commission Fund

Oregon Convention Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Resources						
						BEGBAL	*Beginning Fund Balance*						
7,906,792	3,629,350		2,072,577		2,072,577	340000	* Undesignated		9,770,972		9,770,972		10,467,977
725,000	5,325,779		6,200,779		6,200,779	340000	* Renewal & Replacement Reserve		0		0		0
953,693	0		300,000		300,000	340000	* Transient Lodging Tax Capital Reserve		0		0		0
0	518,032		1,334,856		1,334,856	340000	* New Capital / Business Strategy Reserve		0		0		0
1,019,225	1,077,618		425,000		425,000	340000	* Aramark Contract Capital Investment Reserve		0		0		0
821,340	1,001,253		0		0	341500	* PERS Reserve		0		0		0
						GRANTS	*Grants*						
235,063	0		0		0	410500	Federal Grants - Indirect		0		0		0
297,205	2,844		220,000		220,000	411500	State Grant - Indirect		60,000		60,000		60,000
0	0		0		0	412000	Local Grant - Direct		0		0		0
6,000	16,408		0		0	412900	Intra Metro Grant		0		0		0
			0		0	*LGSHRE*	*Local Gov't Share Revenues*						
7,844,449	8,393,560		8,729,303		8,729,303	413000	Transient Lodging Tax (3% Excise Tax Fund)		8,978,088		8,978,088		8,978,088
1,379,276	1,391,435		2,520,676		2,520,676	413300	Visitor Development Fund Allocation		2,770,519		2,770,519		2,770,519
						GVCNTB	*Contributions from Governments*						
0	0		0		0	414500	Government Contributions		0		0		0
						CHGSVC	*Charges for Service*						
0	2,362		0		0	450000	Admission Fees		1,000		1,000		1,000
4,697,573	4,457,219		4,226,991		4,226,991	451000	Rentals		4,210,011		4,210,011		4,210,011
10,203,890	9,468,327		8,224,999		9,849,862	455000	Food Service Revenue		8,300,000		8,300,000		8,300,000
8,633	7,912		8,500		8,500	456000	Retail Sales		8,500		8,500		8,500
0	0		0		0	457000	Merchandising		0		0		0
16,900	28,245		15,000		15,000	457500	Advertising		10,000		10,000		10,000
1,833,967	1,781,019		1,490,000		1,490,000	458000	Utility Services		1,411,200		1,411,200		1,411,200
31,877	32,033		43,123		43,123	459000	Commissions		35,500		35,500		35,500
1,275,353	1,239,342		1,230,000		1,230,000	462000	Parking Fees		1,260,000		1,260,000		1,260,000
772,227	811,085		605,670		605,670	464500	Reimbursed Services		648,553		648,553		648,553
126,894	140,148		129,500		129,500	464700	Reimbursed Services - Contract		114,500		114,500		114,500
29,759	27,102		2,000		2,000	465000	Miscellaneous Charges for Svc		2,000		2,000		2,000
						INTRST	*Interest Earnings*						
22,853	57,495		46,678		46,678	470000	Interest on Investments		23,890		23,890		23,890
						DONAT	*Contributions from Private Sources*						
0	0		0		0	475000	Donations and Bequests		0		0		0
(2,062)	47,784		37,050		37,050	476000	Sponsorship Revenue		48,000		48,000		48,000
						MISCRV	*Miscellaneous Revenue*						
812	824		1,000		1,000	417000	Fine & Forfeitures		1,000		1,000		1,000
9,833	15,432		10,000		10,000	480500	Financing Transaction		10,000		10,000		10,000
2,076	250		0		0	489000	Miscellaneous Revenue		0		0		0
2,035	1,379		0		0	489100	Refunds and Reimbursements		0		0		0
						INFREQ	*Special Items-Infrequent Items*						
1,146	0		0		0	481000	Sale of Fixed Assets		0		0		0

Metropolitan Exposition Recreation Commission Fund

Oregon Convention Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						LOANRV	*Interfund Loan - Resource*						
						496000	Interfund Loan - Principal						
0	0		2,200,000		2,200,000		* from General Fund		0		0		2,200,000
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
475,000	480,000		518,633		518,633		* from General Fund (MTOCA)		418,633		418,633		418,633
0	0		28,000		28,000		* from General Fund (one-time)		0		0		0
0	66,180		0		0		* from Risk Management Fund		0		0		0
						INTRA	*Intra-Fund Clearing Transfer*						
						499000	Intra-Fund Clearing Transfer						
(1,245,656)	(997,651)		(957,878)		(957,878)		* to MERC Administration		(614,065)		(614,065)		(642,065)
0	0		90,000		90,000		* to MERC Pooled Capital		615,000		615,000		615,000
$39,451,153	**$39,022,766**		**$39,752,457**		**$41,377,320**	**TOTAL RESOURCES**			**$38,083,301**		**$38,083,301**		**$40,952,306**
						Personnel Services							
						SALWGE	*Salaries & Wages*						
2,176,652	2,095,129					501000	Reg Employees-Full Time-Exempt						
0	0	2.00	114,129	2.00	114,129		Account Executive	2.00	115,502	2.00	115,502	2.00	115,502
0	0	-	0	-	0		Accountant II	-	0	-	0	-	0
0	0	0.25	12,610	0.25	12,610		Admissions Staffing Manager	0.25	12,938	0.25	12,938	0.25	12,938
0	0	-	0	-	0		Assistant Ticket Services Manager	-	0	-	0	-	0
0	0	-	0	-	0		Asst. Event Svcs Mgr. or Senior House Mgr.	-	0	-	0	-	0
0	0	1.00	107,529	1.00	107,529		Asst. Executive Director	1.00	100,800	1.00	100,800	1.00	100,800
0	0	1.00	74,942	1.00	74,942		Asst. Operations Mgr. (Asst. Tech Svcs. Mgr.	1.00	76,898	1.00	76,898	1.00	76,898
0	0	1.00	60,112	1.00	60,112		Audio Visual Supervisor	1.00	61,693	1.00	61,693	1.00	61,693
0	0	1.00	48,339	1.00	48,339		Audio/Visual Technician Lead	1.00	49,608	1.00	49,608	1.00	49,608
0	0	1.00	53,414	1.00	53,414		Audio/Visual Sales	1.00	54,808	1.00	54,808	1.00	54,808
0	0	1.00	45,760	1.00	45,760		Executive Assistant	1.00	46,946	1.00	46,946	1.00	46,946
0	0	-	0	-	0		System Analyst I	-	0	-	0	-	0
0	0	-	0	-	0		System Analyst II	-	0	-	0	-	0
0	0	-	0	-	0		Construction Coordinator (Mgmt Analyst)	-	0	-	0	-	0
0	0	-	0	-	0		Assistant Management Analyst	-	0	-	0	-	0
0	0	-	0	-	0		Policy Advisor I	-	0	-	0	-	0
0	0	1.00	80,995	1.00	80,995		Director of Event Services	1.00	86,320	1.00	86,320	1.00	86,320
0	0	1.00	93,600	1.00	93,600		Director of Sales & Marketing	1.00	93,600	1.00	93,600	1.00	93,600
0	0	4.00	216,590	4.00	216,590		Event Manager	4.00	219,492	4.00	219,492	4.00	219,492
0	0	-	0	-	0		Event Services Manager	-	0	-	0	-	0
0	0	-	0	-	0		Director - Expo Center	-	0	-	0	-	0
0	0	-	0	-	0		Manager I	-	0	-	0	-	0
0	0	-	0	-	0		Manager II	-	0	-	0	-	0
0	0	-	0	-	0		GM of Visitor Venues	-	0	-	0	-	0
0	0	-	0	-	0		Program Analyst II	-	0	-	0	-	0
0	0	1.00	60,879	1.00	60,879		Graphic Designer II	1.00	61,433	1.00	61,433	1.00	61,433

Metropolitan Exposition Recreation Commission Fund

Oregon Convention Center

		FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
FY 2010-11 Actual	FY 2011-12 Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
0	0	-	0	-	0		Maintenance Supervisor	-	0	-	0	-	0
0	0	1.00	70,990	1.00	70,990		Chief Engineer	-	0	-	0	-	0
0	0	1.00	72,882	1.00	72,882		Marketing & Web Services Manager	1.00	74,777	1.00	74,777	1.00	74,777
0	0	1.00	165,000	1.00	165,000		Executive Director - OCC	1.00	156,000	1.00	156,000	1.00	156,000
0	0	2.00	155,522	2.00	155,522		Operations Manager	2.00	155,231	2.00	155,231	2.00	155,231
0	0	1.00	98,155	1.00	98,155		Director of Operations	1.00	94,120	1.00	94,120	1.00	94,120
0	0	-	0	-	0		Executive Director - PCPA	-	0	-	0	-	0
0	0	-	0	-	0		Sales & Booking Manager	-	0	-	0	-	0
0	0	3.00	184,486	3.00	184,486		Sales Manager	4.00	228,893	4.00	228,893	4.00	228,893
0	0	0.90	65,913	0.90	65,913		Security Manager	0.90	67,617	0.90	67,617	0.90	67,617
0	0	-	0	-	0		Senior Account Executive	-	0	-	0	-	0
0	0	5.00	250,139	5.00	250,139		Set-up & Operations Supervisor	5.00	255,033	5.00	255,033	5.00	255,033
0	0	1.00	67,413	1.00	67,413		Senior Set-up Supervisor	1.00	53,581	1.00	53,581	1.00	53,581
0	0	-	0	-	0		Stage Supervisor	-	0	-	0	-	0
0	0	1.00	58,365	1.00	58,365		Sustainability Coordinator	1.00	60,000	1.00	60,000	1.00	60,000
0	0	1.00	73,414	1.00	73,414		Ticketing/Parking Service Manager	1.00	75,380	1.00	75,380	1.00	75,380
0	0	-	0	-	0		Ticket Services Manager	-	0	-	0	-	0
0	0	-	0	-	0		Volunteer Services Coordinator	-	0	-	0	-	0
3,226,636	3,255,020					501500	Reg Empl-Full Time-Non-Exempt						
0	0	-	0	-	0		Accounting Technician						
0	0	7.15	285,414	7.15	285,414		Administrative Assistant	5.15	196,006	5.15	196,006	5.15	196,006
0	0	-	0	-	0		Administrative Technician	2.00	93,020	2.00	93,020	2.00	93,020
0	0	-	0	-	0		Accountant	-	0	-	0	-	0
0	0	3.00	132,253	3.00	132,253		Audio Visual Technician	3.00	135,700	3.00	135,700	3.00	135,700
0	0	5.00	338,800	5.00	338,800		Electrician	5.00	347,877	5.00	347,877	5.00	347,877
0	0	8.00	282,464	8.00	282,464		Facility Security Agent	8.00	282,464	8.00	282,464	8.00	282,464
0	0	1.00	72,850	1.00	72,850		Lead Electrician	1.00	74,750	1.00	74,750	1.00	74,750
0	0	1.00	66,294	1.00	66,294		Lead Operating Engineer	1.00	68,027	1.00	68,027	1.00	68,027
0	0	5.00	309,155	5.00	309,155		Operating Engineer	5.00	317,497	5.00	317,497	5.00	317,497
0	0	-	0	-	0		Painter	-	0	-	0	-	0
0	0	1.00	30,026	1.00	30,026		Secretary II	1.00	30,798	1.00	30,798	1.00	30,798
0	0	1.00	48,316	1.00	48,316		Services Sales Coordinator	1.00	48,316	1.00	48,316	1.00	48,316
0	0	-	0	-	0		Marketing/Promotions Coordinator	-	0	-	0	-	0
0	0	-	0	-	0		Lead Stagedoor Watchperson	-	0	-	0	-	0
0	0	1.00	52,722	1.00	52,722		Information Systems Coordinator	1.00	54,100	1.00	54,100	1.00	54,100
0	0	-	0	-	0		Ticket Services Coordinator	-	0	-	0	-	0
0	0	-	0	-	0		Telecom & Info Systems Technician	1.00	46,020	1.00	46,020	1.00	46,020
0	0	-	0	-	0		Utility Lead	-	0	-	0	-	0
0	0	4.00	123,244	4.00	123,244		Utility Maintenance	3.00	89,437	3.00	89,437	3.00	89,437
0	0	-		-			Utility Maintenance Lead	1.00	49,799	1.00	49,799	1.00	49,799
0	0	-	0	-	0		Utility Maintenance Specialist	-	0	-	0	-	0
0	0	-	0	-	0		Utility Maintenance Technician	-	0	-	0	-	0
0	0	40.00	1,405,267	40.00	1,405,267		Utility Worker II	40.00	1,392,347	40.00	1,392,347	40.00	1,392,347

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Oregon Convention Center													
94,914	92,936		77,730		77,730	502500	Regular Employees Part Time Non-Exempt		84,404		84,404		84,404
4,567	595		0		0	503000	Temporary Employees		26,100		26,100		26,100
481,213	510,950	-	410,449	-	410,449	504300	Part-Time, Non-Reimbursed Labor		422,009		422,009		422,009
0	0	-	0	-	0	504500	Part-Time, Reimbursed Labor-Stagehands	-	0	-	0	-	0
194,128	198,107	-	193,240	-	193,240	504500	Part-Time, Reimbursed Labor-Other		225,400		225,400		225,400
74,695	88,296		64,709		64,709	508000	Overtime		61,076		61,076		61,076
0	0		0		0	508500	Premium Pay / Holiday Pay		22,623		22,623		22,623
0	1,375		3,600		3,600	508600	Mobile Communication Allowance		5,400		5,400		5,400
							Salary Adjustment						
0	0		90,396		90,396	508900	Merit/COLA Adjustment (non-rep)		57,215		57,215		57,215
0	0		0		0	508911	Step Increases (AFSCME)		0		0		0
0	0		75,054		75,054	508910	COLA (represented employees)		73,619		73,619		73,619
0	0		0		0	508920	Gain Sharing		15,000		15,000		15,000
0	0		0		0	508921	Sales Incentive Program		25,000		25,000		25,000
						FRINGE	*Fringe Benefits*						
2,336,081	0					510000	Fringe Benefits		0		0		0
0	535,713		529,358		529,358	511000	Fringe Benefits - Payroll Taxes		543,339		543,339		543,339
0	837,403		833,044		833,044	512000	Fringe Benefits - Retirement PERS		1,107,279		1,107,279		1,107,279
0	1,234,963		1,489,936		1,390,782	513000	Fringe Benefits - Health & Welfare		1,515,560		1,515,560		1,515,560
0	46,945		47,732		47,732	514000	Fringe Benefits - Unemployment		38,792		38,792		38,792
0	45,830		31,240		31,240	515000	Fringe Benefits - Other Benefits		25,133		25,133		25,133
179,752	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	7,200		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$8,768,638	**$8,950,462**	**110.30**	**$9,224,471**	**110.30**	**$9,125,317**		**Total Personnel Services**	**111.30**	**$9,674,777**	**111.30**	**$9,674,777**	**111.30**	**$9,674,777**
							Materials & Services						
						GOODS	*Goods*						
87,845	87,110		125,950		125,950	520100	Office Supplies		99,650		99,650		99,650
188,992	184,972		160,757		160,757	520500	Operating Supplies		162,795		162,795		162,795
36,721	22,772		42,835		42,835	521000	Subscriptions and Dues		51,111		51,111		51,111
6,021	6,824		7,500		7,500	521400	Fuels and Lubricants		7,500		7,500		7,500
307,606	275,709		239,890		239,890	521500	Maintenance & Repairs Supplies		249,110		249,110		249,110
0	0		0		0	522500	Retail		0		0		0
						SVCS	*Services*						
264,609	275,524		697,086		697,086	524000	Contracted Professional Svcs		538,372		538,372		678,372
2,619,360	2,642,520		2,700,046		2,700,046	524500	Marketing Expense		2,964,742		2,964,742		2,964,742
5,500	16,950		3,500		3,500	524600	Sponsorship Expenditures		2,450		2,450		2,450
419,276	431,435		1,314,232		1,314,232	524700	Visitor Development Marketing		1,330,719		1,330,719		1,330,719
1,295,746	1,259,954		1,414,150		1,414,150	525100	Utility Services		1,390,300		1,390,300		1,390,300
29,592	37,304		32,300		32,300	525500	Cleaning Services		32,700		32,700		32,700
436,970	438,556		443,940		443,940	526000	Maintenance & Repair Services		461,670		461,670		461,670
418,216	383,347		347,305		347,305	526500	Rentals		298,418		298,418		298,418
9,171	6,824		8,500		8,500	527000	Insurance		0		0		0
181,719	223,145		239,000		239,000	528000	Other Purchased Services		231,370		231,370		231,370
54,134	48,261		37,000		37,000	528100	Other Purchased Services - Reimb		47,000		47,000		47,000

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Oregon Convention Center													
8,178,616	8,250,503		6,880,666		8,260,981	529100	Food and Beverage Services		7,084,025		7,084,025		7,084,025
155,960	146,013		155,000		155,000	529200	Parking Services		154,000		154,000		154,000
						IGEXP	*Intergov't Expenditures*						
136,218	157,759		136,195		136,195	530000	Payments to Other Agencies		135,770		135,770		135,770
327	(127)		0		0	531000	Taxes (Non-Payroll)		0		0		0
0	0		2,200,000		2,200,000	532000	Government Assessments		0		0		2,200,000
						OTHEXP	*Other Expenditures*						
71,993	72,396		83,180		83,180	545000	Travel		83,235		83,235		83,235
66,072	51,209		74,300		74,300	545500	Staff Development		62,200		62,200		62,200
10,960	9,106		8,500		8,500	549000	Miscellaneous Expenditures		5,200		5,200		5,200
						GAAP	*GAAP Account*						
17,150	73,631		0		0	552000	Bad Debt Expense		0		0		0
$14,998,774	**$15,101,697**		**$17,351,832**		**$18,732,147**	**Total Materials & Services**			**$15,392,337**		**$15,392,337**		**$17,732,337**
						Capital Outlay							
214,896	595,538		70,000		70,000	571000	Improve-Oth thn Bldg		0		0		0
1,783,629	345,057		1,576,383		1,576,383	572000	Buildings & Related		2,012,535		2,012,535		2,190,535
587,786	360,515		506,194		506,194	574000	Equipment & Vehicles		293,000		293,000		541,005
39,661	0		0		0	575000	Office Furniture & Equip		0		0		0
$2,625,972	**$1,301,110**		**$2,152,577**		**$2,152,577**	**Total Capital Outlay**			**$2,305,535**		**$2,305,535**		**$2,731,540**
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
1,116,184	1,212,325		1,392,502		1,392,502		* to General Fund-Support Services		1,517,512		1,517,512		1,517,512
0	0		6,616		6,616		* to General Fund-Building Mgmt		37,944		37,944		37,944
232,824	257,452		275,125		275,125		* to Risk Management Fund - Liability		178,380		178,380		178,380
50,798	139,914		133,283		133,283		* to Risk Management Fund - Workers Comp.		109,736		109,736		109,736
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		154,416		154,416		* to General Fund		156,423		156,423		156,423
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
105,931	0		0		0		* to General Fund		0		0		0
0	1,001,253		0		0		* to General Fund-PERS Reserve		0		0		0
						LOANEX	*Interfund Loan - Expenditures*						
						586000	Interfund Loan - Principal						
0	0		220,000		220,000		* to General Fund		220,000		220,000		440,000
						586500	Interfund Loan - Interest						
0	0		11,000		11,000		* to General Fund		19,800		19,800		30,800
$1,505,737	**$2,610,944**		**$2,192,942**		**$2,192,942**	**Total Interfund Transfers**			**$2,239,795**		**$2,239,795**		**$2,470,795**

Metropolitan Exposition Recreation Commission Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Oregon Convention Center													
							Contingency and Ending Balance						
						CONT	*Contingency*						
0	0		1,540,000		258,839	701002	* General Contingency		1,540,000		1,540,000		1,540,000
0	0		0		0	706000	* Renewal and Replacement		0		0		2,584,922
0	0		1,334,856		1,334,856	701003	* New Capital/Business Strategy Reserve		1,443,078		1,443,078		1,415,078
0	0		10,000		10,000	709000	* Contingency for Capital (TL TAX)		0		0		0
						UNAPP	*Unappropriated Fund Balance*						
1,077,618	0		0		0	801000	* Restricted Fund Balance		0		0		0
0	0		260,000		260,000	805100	* Stabilization Reserve		260,000		260,000		260,000
3,629,350	11,058,553		0		0	805000	* Ending Balance		0		0		0
5,325,779	0		5,685,779		5,685,779	805200	* Renewal & Replacement		5,227,779		5,227,779		2,542,857
1,001,253	0		0		0	805450	* Prior Year PERS Reserve		0		0		0
$11,552,032	**$11,058,553**		**$8,830,635**		**$9,174,337**		**Total Contingency and Ending Balance**		**$8,470,857**		**$8,470,857**		**$8,342,857**
$39,451,153	**$39,022,766**	**110.30**	**$39,752,457**	**110.30**	**$41,377,320**	**TOTAL REQUIREMENTS**		**111.30**	**$38,083,301**	**111.30**	**$38,083,301**	**111.30**	**$40,952,306**

Metropolitan Exposition Recreation Commission Fund

Portland Center for the Performing Arts

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Resources						
						BEGBAL	*Beginning Fund Balance*						
7,163,504	640,413		809,500		809,500	340000	* Undesignated		7,886,363		7,886,363		7,971,363
1,000,000	5,595,000		5,595,000		5,595,000	340000	* Renewal & Replacement Reserve		0		0		0
29,324	1,630,498		1,605,776		1,605,776	340000	* New Capital / Business Strategy Reserve		0		0		0
325,000	21,797		0		0	340000	* Aramark Contract Capital Investment Reserve		0		0		0
498,183	602,698		0		0	341500	* PERS Reserve		0		0		0
						GRANTS	*Grants*						
0	62,792		0		0	411500	State Grant - Indirect		0		0		0
12,690	16,634		0		0	412000	Local Grant - Direct		0		0		0
25,000	13,568		0		0	412900	Intra Metro Grant		0		0		0
			0		0	*LGSHRE*	*Local Gov't Share Revenues*						
1,200,000	1,234,320		1,255,824		1,255,824	413000	Transient Lodging Tax (3% Excise Tax Fund)		1,302,505		1,302,505		1,302,505
598,966	616,336		626,830		626,830	413300	Visitor Development Fund Allocation		650,383		650,383		650,383
						GVCNTB	*Contributions from Governments*						
767,019	774,040		793,408		793,408	414500	Government Contributions		816,020		816,020		816,020
						CHGSVC	*Charges for Service*						
1,451,852	1,849,374		1,675,887		1,675,887	450000	Admission Fees		1,519,767		1,519,767		1,519,767
1,283,696	1,294,034		1,205,748		1,205,748	451000	Rentals		1,042,742		1,042,742		1,042,742
1,679,877	2,168,223		1,714,973		1,998,954	455000	Food Service Revenue		1,911,562		1,911,562		1,911,562
13,778	12,680		15,000		15,000	457000	Merchandising		15,000		15,000		15,000
29,336	32,899		30,000		30,000	458000	Utility Services		52,500		52,500		52,500
881,602	1,072,531		1,001,389		1,662,738	459000	Commissions		1,818,072		1,818,072		1,818,072
1,605,540	1,577,084		1,835,079		1,835,079	464500	Reimbursed Services		1,930,823		1,930,823		1,930,823
266,498	277,172		281,189		281,189	464700	Reimbursed Services - Contract		299,596		299,596		299,596
224,353	268,179		226,220		226,220	465000	Miscellaneous Charges for Svc		224,894		224,894		224,894
						INTRST	*Interest Earnings*						
60,006	64,635		63,376		63,376	470000	Interest on Investments		39,420		39,420		39,420
						DONAT	*Contributions from Private Sources*						
276,775	380,699		75,000		75,000	475000	Donations and Bequests		75,000		75,000		75,000
100,000	93,977		85,500		85,500	476000	Sponsorship Revenue		66,000		66,000		66,000
						MISCRV	*Miscellaneous Revenue*						
66,737	64,348		75,000		75,000	480500	Financing Transaction		24,304		24,304		24,304
19,841	21,599		20,700		20,700	489000	Miscellaneous Revenue		25,956		25,956		25,956
2,298	1,081		0		0	489100	Refunds and Reimbursements		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
0	0		17,500		17,500		* from General Fund (one-time)		0		0		0
0	28,440		0		0		* from Risk Management Fund		0		0		0
						INTRA	*Intra-Fund Clearing Transfer*						
						499000	Intra-Fund Clearing Transfer						
(778,535)	(623,532)		(598,674)		(598,674)		* to MERC Administration		(371,603)		(371,603)		(388,603)
0	15,000		0		0		* from Administration		0		0		0
$18,803,340	**$19,806,519**		**$18,410,225**		**$19,355,555**	**TOTAL RESOURCES**			**$19,329,304**		**$19,329,304**		**$19,397,304**

Metropolitan Exposition Recreation Commission Fund

Portland Center for the Performing Arts

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
1,208,183	1,193,330					501000	Reg Employees-Full Time-Exempt						
0	0	0.55	27,742	0.55	27,742		Admissions Staffing Manager	0.55	28,463	0.55	28,463	0.55	28,463
0	0	1.00	48,880	1.00	48,880		Assistant Ticket Services Manager	1.00	47,000	1.00	47,000	1.00	47,000
0	0	1.00	75,629	1.00	75,629		Asst. Event Svcs Mgr. or Senior House Mgr.	1.00	77,591	1.00	77,591	1.00	77,591
0	0	1.00	97,633	1.00	97,633		Asst. Executive Director	1.00	100,173	1.00	100,173	1.00	100,173
0	0	1.00	74,572	1.00	74,572		Asst. Operations Mgr. (Asst. Tech Svcs. Mgr.	1.00	76,502	1.00	76,502	1.00	76,502
0	0	1.00	50,128	1.00	50,128		Executive Assistant	1.00	51,438	1.00	51,438	1.00	51,438
0	0	1.00	81,078	1.00	81,078		Event Services Manager	1.00	83,193	1.00	83,193	1.00	83,193
0	0	-	0	-	0		Maintenance Supervisor	1.00	60,320	1.00	60,320	1.00	60,320
0	0	1.00	87,000	1.00	87,000		Operations Manager	1.00	89,253	1.00	89,253	1.00	89,253
0	0	1.00	132,956	1.00	132,956		Executive Director - PCPA	1.00	136,406	1.00	136,406	1.00	136,406
0	0	1.00	74,245	1.00	74,245		Sales & Booking Manager	1.00	76,175	1.00	76,175	1.00	76,175
0	0	2.00	111,858	2.00	111,858		Sales Manager	2.00	114,766	2.00	114,766	2.00	114,766
0	0	0.05	3,661	0.05	3,661		Security Manager	0.05	3,756	0.05	3,756	0.05	3,756
0	0	2.00	117,529	2.00	117,529		Set-up & Operations Supervisor	2.00	120,598	2.00	120,598	2.00	120,598
0	0	1.00	55,536	1.00	55,536		Senior Set-up Supervisor	1.00	52,000	1.00	52,000	1.00	52,000
0	0	1.00	59,777	1.00	59,777		Stage Supervisor	1.00	61,339	1.00	61,339	1.00	61,339
0	0	1.00	65,062	1.00	65,062		Ticket Services Manager	1.00	56,882	1.00	56,882	1.00	56,882
0	0	1.00	51,438	1.00	51,438		Volunteer Services Coordinator	1.00	52,770	1.00	52,770	1.00	52,770
634,481	699,555					501500	Reg Empl-Full Time-Non-Exempt		0		0		0
0	0	1.00	47,920	1.00	47,920		Accounting Technician	-	0	-	0	-	0
0	0	0.80	31,454	0.80	31,454		Administrative Assistant	-	0	-	0	-	0
0	0	-	0	-	0		Administrative Technician	1.80	83,632	1.80	83,632	1.80	83,632
0	0	1.00	37,292	1.00	37,292		Facility Security Agent	1.00	38,169	1.00	38,169	1.00	38,169
0	0	1.00	77,145	1.00	77,145		Lead Electrician	1.00	79,831	1.00	79,831	1.00	79,831
0	0	2.00	134,828	2.00	134,828		Operating Engineer	2.00	131,546	2.00	131,546	2.00	131,546
0	0	2.00	80,743	2.00	80,743		Painter	-	0	-	0	-	0
0	0	1.00	38,106	1.00	38,106		Marketing/Promotions Coordinator	1.00	38,938	1.00	38,938	1.00	38,938
0	0	1.00	38,691	1.00	38,691		Lead Stagedoor Watchperson	-	0	-	0	-	0
0	0	1.00	32,468	1.00	32,468		Ticket Services Coordinator	1.00	37,981	1.00	37,981	1.00	37,981
0	0	-	0	-	0		Telecom & Info Systems Technician	2.00	89,660	2.00	89,660	2.00	89,660
0	0	2.00	89,660	2.00	89,660		Utility Lead	-	0	-	0	-	0
0	0	-	0	-	0		Utility Maintenance Specialist	1.00	42,512	1.00	42,512	1.00	42,512
0	0	1.00	42,512	1.00	42,512		Utility Maintenance Technician	-	0	-	0	-	0
51,354	18,937		25,526		25,526	502500	Regular Employees Part Time Non-Exempt		47,081		47,081		47,081
1,770	2,480		5,000		5,000	503000	Temporary Employees		2,000		2,000		2,000
467,675	540,118		621,786		621,786	504300	Part-Time, Non-Reimbursed Labor		587,954		587,954		587,954
0	0	15.00	460,224	15.00	460,224	504500	Part-Time, Reimbursed Labor-Stagehands	15.00	758,250	15.00	758,250	15.00	758,250
1,311,703	1,285,523		701,906		701,906	504500	Part-Time, Reimbursed Labor-Other		320,369		320,369		320,369
257,064	274,336		298,197		298,197	508000	Overtime		327,751		327,751		327,751
0	0		0		0	508500	Premium Pay / Holiday Pay		10,054		10,054		10,054

Portland Center for the Performing Arts

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
0	0		38,720		38,720	508900	Merit/COLA Adjustment (non-rep)		35,564		35,564		35,564
0	0		58,567		58,567	508910	COLA (represented employees)		54,824		54,824		54,824
						FRINGE	*Fringe Benefits*						
0	320,931		342,798		342,798	511000	Fringe Benefits - Payroll Taxes		334,935		334,935		334,935
0	462,832		461,922		461,922	512000	Fringe Benefits - Retirement PERS		584,675		584,675		584,675
0	512,322		651,038		591,307	513000	Fringe Benefits - Health & Welfare		674,886		674,886		674,886
0	54,134		35,182		35,182	514000	Fringe Benefits - Unemployment		43,331		43,331		43,331
0	11,058		15,798		15,798	515000	Fringe Benefits - Other Benefits		11,316		11,316		11,316
104,793	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,950		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$5,189,316	**$5,377,506**	**46.40**	**$5,582,207**	**46.40**	**$5,522,476**	**Total Personnel Services**		**44.40**	**$5,623,884**	**44.40**	**$5,623,884**	**44.40**	**$5,623,884**
						Materials & Services							
						GOODS	*Goods*						
35,571	34,977		60,000		60,000	520100	Office Supplies		60,500		60,500		60,500
48,727	48,555		71,535		71,535	520500	Operating Supplies		76,270		76,270		76,270
6,901	7,259		7,160		7,160	521000	Subscriptions and Dues		8,899		8,899		8,899
788	766		1,500		1,500	521400	Fuels and Lubricants		1,000		1,000		1,000
103,741	116,570		155,750		155,750	521500	Maintenance & Repairs Supplies		159,150		159,150		159,150
10,748	11,268		11,000		11,000	522500	Retail		11,000		11,000		11,000
						SVCS	*Services*						
37,842	62,545		109,905		109,905	524000	Contracted Professional Svcs		35,400		35,400		35,400
68,699	91,039		20,000		20,000	524600	Sponsorship Expenditures		25,000		25,000		25,000
563,609	583,596		615,545		615,545	525100	Utility Services		573,840		573,840		573,840
0	0		1,500		1,500	525500	Cleaning Services		1,500		1,500		1,500
316,288	358,493		252,500		252,500	526000	Maintenance & Repair Services		475,500		475,500		475,500
162,900	158,279		173,314		173,314	526500	Rentals		168,814		168,814		168,814
7,431	7,526		9,000		9,000	527000	Insurance		0		0		0
51,036	83,026		106,425		748,707	528000	Other Purchased Services		668,308		668,308		668,308
348,831	436,788		391,386		391,386	528100	Other Purchased Services - Reimb		431,206		431,206		431,206
1,484,572	1,728,711		1,476,235		1,683,212	529100	Food and Beverage Services		1,647,214		1,647,214		1,647,214
						IGEXP	*Intergov't Expenditures*						
28,277	29,604		38,625		38,625	530000	Payments to Other Agencies		42,333		42,333		42,333
2,635	2,613		3,000		3,000	531000	Taxes (Non-Payroll)		3,500		3,500		3,500
						OTHEXP	*Other Expenditures*						
45,782	48,521		56,297		56,297	545000	Travel		58,015		58,015		58,015
21,065	8,484		20,369		20,369	545500	Staff Development		20,750		20,750		20,750
2,508	12,175		1,000		1,000	549000	Miscellaneous Expenditures		1,000		1,000		1,000
						GAAP	*GAAP Account*						
6,897	0		0		0	552000	Bad Debt Expense		0		0		0
$3,354,848	**$3,830,795**		**$3,582,046**		**$4,431,305**	**Total Materials & Services**			**$4,469,199**		**$4,469,199**		**$4,469,199**

Metropolitan Exposition Recreation Commission Fund

Portland Center for the Performing Arts

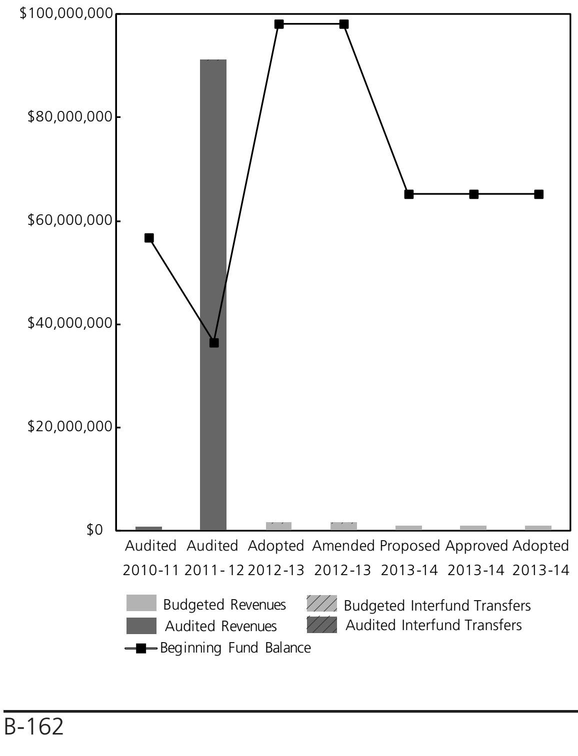
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended			For Information Only	FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Capital Outlay						
909,183	440,036		515,000		620,000	572000	Buildings & Related		761,000		761,000		846,000
0	83,216		55,000		55,000	574000	Equipment & Vehicles		70,000		70,000		70,000
21,320	0		0		0	575000	Office Furniture & Equip		0		0		0
$930,503	**$523,252**		**$570,000**		**$675,000**		**Total Capital Outlay**		**$831,000**		**$831,000**		**$916,000**
							Interfund Transfers						
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
697,615	757,694		870,313		870,313		* to General Fund-Support Services		918,324		918,324		918,324
0	0		4,135		4,135		* to General Fund-Building Mgmt		22,962		22,962		22,962
83,082	121,337		137,563		137,563		* to Risk Management Fund - Liability		89,705		89,705		89,705
57,570	137,115		102,342		102,342		* to Risk Management Fund - Workers Comp.		114,045		114,045		114,045
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		5,281		5,281		* to General Fund		0		0		0
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	10,824		0		0		* to Renewal & Replacement Fund		0		0		0
0	602,698		0		0		* to General Fund-PERS Reserve		0		0		0
$838,267	**$1,629,668**		**$1,119,634**		**$1,119,634**		**Total Interfund Transfers**		**$1,145,036**		**$1,145,036**		**$1,145,036**
							Contingency and Ending Balance						
						CONT	*Contingency*						
0	0		300,000		47,754	701002	* General Contingency		300,000		300,000		300,000
0	0		1,736,838		1,094,556	701003	* New Capital/Business Strategy Reserve		2,056,685		2,056,685		2,039,685
						UNAPP	*Unappropriated Fund Balance*						
21,797	0		0		0	801000	* Restricted Fund Balance		0		0		0
0	0		174,500		174,500	805100	* Stabilization Reserve		174,500		174,500		174,500
640,413	8,445,298		0		0	805000	* Ending Balance		0		0		0
5,595,000	0		5,345,000		5,345,000	805200	* Renewal & Replacement		4,729,000		4,729,000		4,729,000
602,698	0		0		0	805450	* Prior Year PERS Reserve		0		0		0
$8,490,406	**$8,445,298**		**$7,556,338**		**$7,607,140**		**Total Contingency and Ending Balance**		**$7,260,185**		**$7,260,185**		**$7,243,185**
$18,803,340	**$19,806,519**	**46.40**	**$18,410,225**	**46.40**	**$19,355,555**	**TOTAL REQUIREMENTS**		**44.40**	**$19,329,304**	**44.40**	**$19,329,304**	**44.40**	**$19,397,304**

Natural Areas Fund

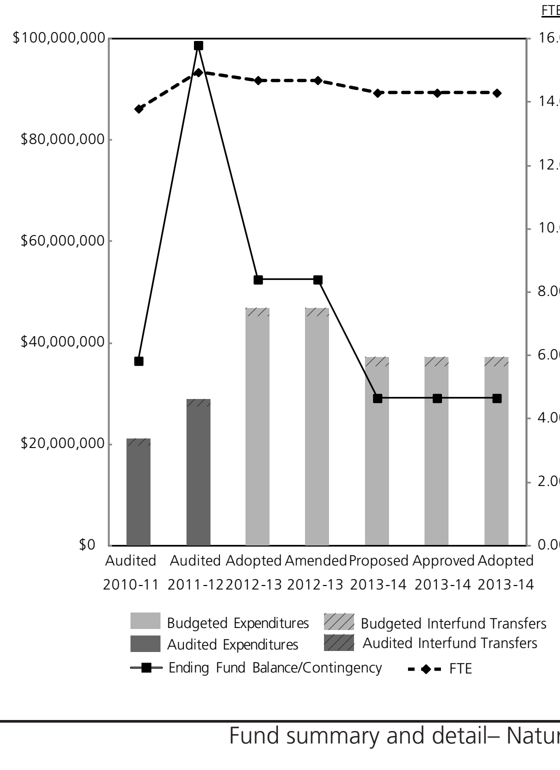
Natural Areas Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$56,792,607	$36,469,224	$98,184,870	$98,184,870	$65,234,269	$65,234,269	$65,234,269	(33.56%)
Current Revenues								
Grants	146,095	782,291	0	0	0	0	0	0.00%
Enterprise Revenue	250	6,204	0	0	0	0	0	0.00%
Interest Earnings	322,830	139,417	416,894	416,894	163,086	163,086	163,086	(60.88%)
Donations	266,530	162,190	866,000	866,000	866,000	866,000	866,000	0.00%
Other Misc. Revenue	1,134	142	0	0	0	0	0	0.00%
Bond and Loan Proceeds	0	90,015,894	0	0	0	0	0	0.00%
Subtotal Current Revenues	**736,839**	**91,106,138**	**1,282,894**	**1,282,894**	**1,029,086**	**1,029,086**	**1,029,086**	**(19.78%)**
Interfund Transfers:								
Fund Equity Transfers	0	13,176	19,681	19,681	0	0	0	(100.00%)
Subtotal Interfund Transfers	**0**	**13,176**	**19,681**	**19,681**	**0**	**0**	**0**	**(100.00%)**
TOTAL RESOURCES	**$57,529,446**	**$127,588,538**	**$99,487,445**	**$99,487,445**	**$66,263,355**	**$66,263,355**	**$66,263,355**	**(33.40%)**
REQUIREMENTS								
Current Expenditures								
Personnel Services	1,398,977	1,606,173	1,591,320	1,589,938	1,660,155	1,660,155	1,660,155	4.42%
Materials and Services	8,297,992	9,420,268	12,150,000	12,150,000	12,150,000	12,150,000	12,150,000	0.00%
Capital Outlay	9,907,984	16,261,986	31,437,760	31,437,760	21,437,760	21,437,760	21,437,760	(31.81%)
Subtotal Current Expenditures	**19,604,953**	**27,288,427**	**45,179,080**	**45,177,698**	**35,247,915**	**35,247,915**	**35,247,915**	**(21.98%)**
Interfund Transfers:								
Interfund Reimbursements	883,646	1,019,046	1,290,281	1,290,281	1,326,240	1,326,240	1,326,240	2.79%
Internal Service Transfers	571,623	444,280	492,945	492,945	559,569	559,569	559,569	13.52%
Fund Equity Transfers	0	53,783	0	0	0	0	0	0.00%
Subtotal Interfund Transfers	**1,455,269**	**1,517,109**	**1,783,226**	**1,783,226**	**1,885,809**	**1,885,809**	**1,885,809**	**5.75%**
Contingency	0	0	25,000,000	25,000,000	20,000,000	20,000,000	20,000,000	(20.00%)
Ending Fund Balance	*$36,469,224*	*$98,783,002*	*$27,525,139*	*$27,526,521*	*$9,129,631*	*$9,129,631*	*$9,129,631*	*(66.83%)*
TOTAL REQUIREMENTS	**$57,529,446**	**$127,588,538**	**$99,487,445**	**$99,487,445**	**$66,263,355**	**$66,263,355**	**$66,263,355**	**(33.40%)**
FULL-TIME EQUIVALENTS	13.80	14.95	14.70	14.70	14.30	14.30	14.30	(2.72%)
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								(0.40)

Current revenues and fund balance



Current expenditures and full-time equivalents



Natural Areas Fund

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

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

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

BEGINNING FUND BALANCE

The Natural Areas Fund's beginning fund balance for FY 2013-14 is $65.2 million.

CURRENT REVENUES

Donations

Budgeted donations in FY 2013-14 include recognition of the asset value of the 40-mile loop project managed and completed by ODOT and owned by Metro.

Interest earnings

Interest is budgeted at $163,086 for FY 2013-14. 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 14.30 FTE, a decrease of 0.4 FTE from FY 2012-13, reflecting a small shift in property management staff to Parks and Environmental Services.

Materials and services

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

Capital outlay

The capital outlay budget provides for the acquisition of land and the capital improvements of some existing properties as authorized under the bond measure. The Natural Areas program is a willing seller program, with actual expenditures dependent on available property. With the economic recession, completed sales dropped significantly through FY 2010-11, but have improved since that time. Capital expenditures of $21.4 million are budgeted for FY 2013-14.

Interfund transfers

Expenditures in this category include transfers to the General and Risk Management funds for central services, rent and insurance costs 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, as well as transfers for administrative and financial support provided by Parks and Environmental Services.

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 amount above that 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 2010-11	FY 2011-12	FY 2012-13 <u>Adopted</u>		FY 2012-13 <u>Amended</u>				FY 2013-14 <u>Proposed</u>		FY 2013-14 <u>Approved</u>		FY 2013-14 <u>Adopted</u>	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						<u>Resources</u>							
						BEGBAL	*Beginning Fund Balance*						
56,769,288	36,415,441		98,184,870		98,184,870	324000	* Restricted for Bond Capital		65,234,269		65,234,269		65,234,269
23,319	53,783		0		0	341500	* Designated for PERS Reserve		0		0		0
						GRANTS	*Grants*						
0	500,000		0		0	410500	Federal Grants-Indirect		0		0		0
106,075	38,505		0		0	411000	State Grants-Direct		0		0		0
40,020	243,786		0		0	412000	Local Grants-Direct		0		0		0
						CHGSVC	*Charges for Services*						
0	6,204		0		0	465000	Misc. Charges for Service		0		0		0
250	0		0		0	476000	Sponsorship revenue		0		0		0
						INTRST	*Interest Earnings*						
322,830	139,417		416,894		416,894	470000	Interest on Investments		163,086		163,086		163,086
						DONAT	*Contributions from Private Sources*						
5,000	606		866,000		866,000	475000	Donations and Bequests		866,000		866,000		866,000
						CAPGRT	*Capital Grants*						
261,530	161,584		0		0	475500	Capital Contribution & Donations		0		0		0
						MISCRV	*Miscellaneous Revenue*						
1,191	47		0		0	489000	Miscellaneous Revenue		0		0		0
(57)	95		0		0	489100	Refunds/Reimbursements		0		0		0
						DBTREV	*Bond and Loan Proceeds*						
0	75,000,000		0		0	490000	General Obligation Bond Proceeds		0		0		0
0	15,015,894		0		0	491500	Premiums on Bonds Sold		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
0	0		19,681		19,681		* from General Asset Mgmt Fund-Parks Accts		0		0		0
0	13,176		0		0		* from Risk Management Fund		0		0		0
$57,529,446	**$127,588,538**		**$99,487,445**		**$99,487,445**	**TOTAL RESOURCES**			**$66,263,355**		**$66,263,355**		**$66,263,355**
						<u>Personnel Services</u>							
						SALWGE	*Salaries & Wages*						
767,280	893,542					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Associate Management Analyst	0.10	6,241	0.10	6,241	0.10	6,241
0	0	1.00	67,047	1.00	67,047		Associate Regional Planner	-	0	-	0	-	0
0	0	-	0	-	0		Assistant Regional Planner	1.00	77,613	1.00	77,613	1.00	77,613
0	0	0.30	26,825	0.30	26,825		Manager I	0.30	28,144	0.30	28,144	0.30	28,144
0	0	0.30	29,301	0.30	29,301		Manager II	0.30	30,741	0.30	30,741	0.30	30,741
0	0	1.00	111,889	1.00	111,889		Program Director	1.00	117,378	1.00	117,378	1.00	117,378
0	0	0.20	14,778	0.20	14,778		Property Management Specialist	1.20	77,932	1.20	77,932	1.20	77,932
0	0	4.00	314,676	4.00	314,676		Real Estate Negotiator	3.00	268,435	3.00	268,435	3.00	268,435
0	0	0.30	18,034	0.30	18,034		Program Supervisor II	0.30	28,279	0.30	28,279	0.30	28,279
0	0	1.00	85,488	1.00	85,488		Senior GIS Specialist	1.00	89,844	1.00	89,844	1.00	89,844
0	0	1.00	73,893	1.00	73,893		Senior Management Analsyt	1.00	77,612	1.00	77,612	1.00	77,612

Natural Areas Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
0	0	0.80	56,320	0.80	56,320		Senior Public Affairs Specialist	0.80	64,208	0.80	64,208	0.80	64,208
0	0	1.00	77,586	1.00	77,586		Senior Natural Resource Scientist	1.00	87,710	1.00	87,710	1.00	87,710
130,295	137,831					501500	Reg Empl-Full Time-Non-Exempt						
0	0	2.00	97,656	2.00	97,656		Natural Resource Technician	2.00	103,757	2.00	103,757	2.00	103,757
0	0	1.00	47,524	1.00	47,524		Property Management Technician	0.50	27,067	0.50	27,067	0.50	27,067
80,222	83,318					502000	Reg Employees-Part Time-Exempt						
0	0	0.80	68,391	0.80	68,391		Senior Regional Planner	0.80	71,875	0.80	71,875	0.80	71,875
52,369	39,604		0		0	503000	Temporary Employees		0		0		0
3,490	1,991		0		0	508000	Overtime		0		0		0
1,580	1,955		0		0	508600	Mobile Communications Allowance		0		0		0
							Salary Adjustment						
0	0		4,837		4,837	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		6,153		6,153	508911	Step Increases (LIUNA)		0		0		0
0	0		12,890		12,890	508911	Step Increases (AFSCME)		0		0		0
0	0		20,948		20,948	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
333,276	0					510000	Fringe Benefits						
0	94,881		95,246		95,246	511000	Fringe Benefits - Payroll Taxes		97,259		97,259		97,259
0	152,838		153,252		153,252	512000	Fringe Benefits - Retirement PERS		205,201		205,201		205,201
0	193,462		199,106		197,724	513000	Fringe Benefits - Health & Welfare		194,196		194,196		194,196
0	0		3,416		3,416	514000	Fringe Benefits - Unemployment		2,058		2,058		2,058
0	4,951		6,064		6,064	515000	Fringe Benefits - Other Benefits		4,605		4,605		4,605
30,465	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,398,977	**$1,606,173**	**14.70**	**$1,591,320**	**14.70**	**$1,589,938**	**Total Personnel Services**		**14.30**	**$1,660,155**	**14.30**	**$1,660,155**	**14.30**	**$1,660,155**
							Materials & Services						
						GOODS	*Goods*						
12,456	13,099		0		0	520100	Office Supplies		0		0		0
25,836	11,692		0		0	520500	Operating Supplies		0		0		0
1,065	800		0		0	521000	Subscriptions and Dues		0		0		0
7,552	8,598		0		0	521400	Fuels & Lubricants		0		0		0
17,356	17,018		0		0	521500	Maintenance & Repairs Supplies		0		0		0
						SVCS	*Services*						
168,090	148,125		0		0	524000	Contracted Professional Svcs		0		0		0
0	2,146		0		0	524600	Sponsorship Expenditures		0		0		0
44,782	822		0		0	525000	Contracted Property Services		0		0		0
5,360	1,391		0		0	525100	Utility Services		0		0		0
154,744	56,938		0		0	526000	Maintenance & Repair Services		0		0		0
6,585	2,134		0		0	526500	Rentals		0		0		0
92,785	413,227		0		0	528000	Other Purchased Services		0		0		0
29	0		0		0	529000	Operations Contracts		0		0		0

Natural Areas Fund

FY 2010-11	FY 2011-12		FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						IGEXP	*Intergov't Expenditures*						
6,379,412	8,539,491		10,000,000		10,000,000	530000	Payments to Other Agencies		10,000,000		10,000,000		10,000,000
0	11,509		0		0	531000	Taxes (non-payroll)		0		0		0
13,000	33,400		0		0	531500	Grants to Other Governments		0		0		0
0	495		0		0	531800	Contributions to other Govt's		0		0		0
						OTHEXP	*Other Expenditures*						
1,211,418	150,901		2,150,000		2,150,000	544500	Grants & Loans		2,150,000		2,150,000		2,150,000
3,532	3,386		0		0	545000	Travel		0		0		0
3,990	5,096		0		0	545500	Staff Development		0		0		0
150,000	0		0		0	549000	Miscellaneous Expenditures		0		0		0
$8,297,992	**$9,420,268**		**$12,150,000**		**$12,150,000**	**Total Materials & Services**			**$12,150,000**		**$12,150,000**		**$12,150,000**
						Capital Outlay							
7,423,019	13,019,355		30,000,000		30,000,000	570000	Land		20,000,000		20,000,000		20,000,000
1,040,511	163,804		1,087,760		1,087,760	571000	Improve-Oth thn Bldg		1,087,760		1,087,760		1,087,760
709,808	2,338,152		0		0	571500	Intangibles-Non-Depreciable		0		0		0
709,034	408,708		0		0	572000	Buildings & Related		0		0		0
24,323	0		0		0	574500	Vehicles		0		0		0
0	0		350,000		350,000	575000	Office Furniture & Equipment		350,000		350,000		350,000
1,289	0		0		0	578800	Art & Collections		0		0		0
0	331,967		0		0	579000	IntangibleAssets		0		0		0
$9,907,984	**$16,261,986**		**$31,437,760**		**$31,437,760**	**Total Capital Outlay**			**$21,437,760**		**$21,437,760**		**$21,437,760**
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
40,790	76,761		73,095		73,095		* to General Fund-Bldg		90,268		90,268		90,268
803,867	900,000		1,207,140		1,207,140		* to General Fund-Support Services		1,229,558		1,229,558		1,229,558
33,194	35,000		0		0		* to General Fund		0		0		0
2,986	7,285		4,889		4,889		* to Risk Mgmt-Liability		2,954		2,954		2,954
2,809	0		5,157		5,157		* to Risk Mgmt-Worker Comp		3,460		3,460		3,460
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
223,218	56,861		72,405		72,405		* to General Fund-Planning		82,638		82,638		82,638
323,595	349,105		364,498		364,498		* to General Fund-Regional Parks		315,571		315,571		315,571
0	0		17,928		17,928		* to General Fund-General Gov't		0		0		0
24,810	38,314		38,114		38,114		* to General Fund-Support Services		41,360		41,360		41,360
0	0		0		0		* to General Asset Mgmt Fund-Parks Capital		120,000		120,000		120,000
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	53,783		0		0		* to General Fund (Pension Obligation)		0		0		0
$1,455,269	**$1,517,109**		**$1,783,226**		**$1,783,226**	**Total Interfund Transfers**			**$1,885,809**		**$1,885,809**		**$1,885,809**

Natural Areas Fund

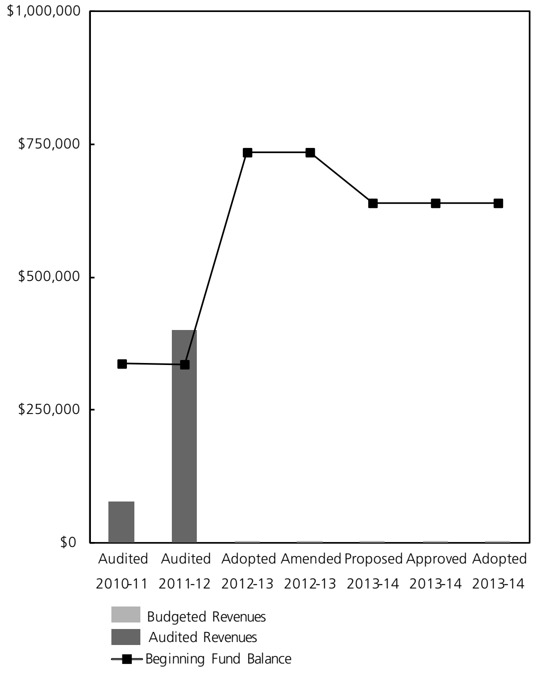
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Contingency and Ending Balance							
						CONT	*Contingency*						
							Contingency						
0	0		25,000,000		25,000,000	700000	* General contingency		20,000,000		20,000,000		20,000,000
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
36,415,441	98,783,002		27,525,139		27,526,521	801000	* Unappropriated Balance		9,129,631		9,129,631		9,129,631
53,783	0		0		0	805450	* PERS Reserve		0		0		0
$36,469,224	**$98,783,002**		**$52,525,139**		**$52,526,521**	**Total Contingency and Ending Balance**			**$29,129,631**		**$29,129,631**		**$29,129,631**
$57,529,446	**$127,588,538**	**14.70**	**$99,487,445**	**14.70**	**$99,487,445**	**TOTAL REQUIREMENTS**		**14.30**	**$66,263,355**	**14.30**	**$66,263,355**	**14.30**	**$66,263,355**

Open Spaces Fund

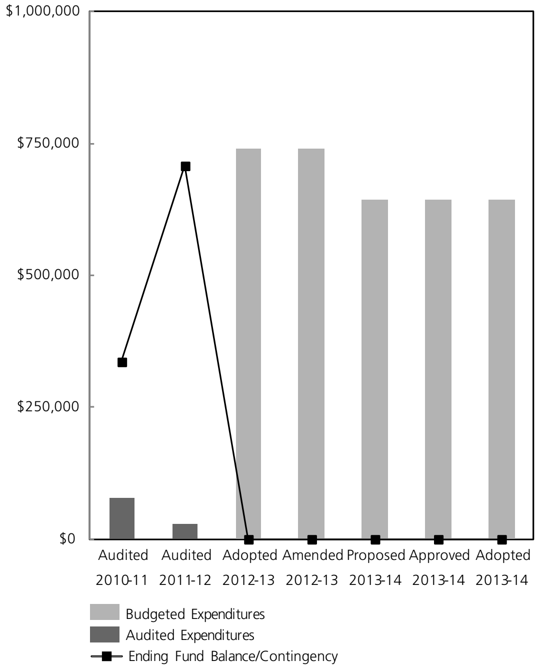
Open Spaces Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$337,506	$336,148	$735,258	$735,258	$639,864	$639,864	$639,864	(12.97%)
Current Revenues								
Interest Earnings	2,461	3,206	3,676	3,676	3,200	3,200	3,200	(12.95%)
Other Misc. Revenue	75,000	397,434	0	0	0	0	0	0.00%
Subtotal Current Revenues	**77,461**	**400,640**	**3,676**	**3,676**	**3,200**	**3,200**	**3,200**	**(12.95%)**
TOTAL RESOURCES	**$414,967**	**$736,788**	**$738,934**	**$738,934**	**$643,064**	**$643,064**	**$643,064**	**(12.97%)**
REQUIREMENTS								
Current Expenditures								
Materials and Services	6,019	222	0	0	0	0	0	0.00%
Capital Outlay	72,800	28,934	738,934	738,934	643,064	643,064	643,064	(12.97%)
Subtotal Current Expenditures	**78,819**	**29,156**	**738,934**	**738,934**	**643,064**	**643,064**	**643,064**	**(12.97%)**
Ending Fund Balance	*$336,148*	*$707,632*	*$0*	*$0*	*$0*	*$0*	*$0*	*0.00%*
TOTAL REQUIREMENTS	**$414,967**	**$736,788**	**$738,934**	**$738,934**	**$643,064**	**$643,064**	**$643,064**	**(12.97%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures



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

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

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Capital outlay

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

ENDING FUND BALANCE

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

Open Spaces Fund

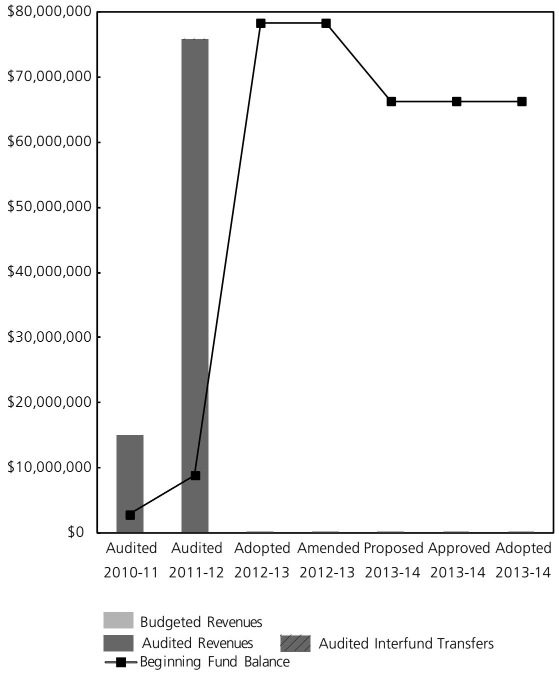
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Resources							
						BEGBAL	*Beginning Fund Balance*						
337,506	336,148		735,258		735,258	324000	* Restricted for Bond Capital		639,864		639,864		639,864
						INTRST	*Interest Earnings*						
2,461	3,206		3,676		3,676	470000	Interest on Investments		3,200		3,200		3,200
						INFREQ	*Infrequent Items*						
75,000	397,434		0		0	481000	Sale of Fixed Assets		0		0		0
$414,967	**$736,788**		**738,934**		**738,934**	**TOTAL RESOURCES**			**643,064**		**643,064**		**643,064**
						Materials & Services							
						GOODS	*Goods*						
1,625	0		0		0	520500	Operating Supplies		0		0		0
						SVCS	*Services*						
3,645	0		0		0	524000	Contracted Professional Svcs		0		0		0
749	222		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
$6,019	**$222**		**0**		**0**	**Total Materials & Services**			**0**		**0**		**0**
						Capital Outlay							
72,800	28,934		738,934		738,934	570000	Land		643,064		643,064		643,064
$72,800	**$28,934**		**738,934**		**738,934**	**Total Capital Outlay**			**643,064**		**643,064**		**643,064**
						Contingency and Ending Balance							
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
336,148	707,632		0		0	801000	* Unappropriated Balance		0		0		0
$336,148	**$707,632**		**0**		**0**	**Total Contingency and Ending Balance**			**0**		**0**		**0**
$414,967	**$736,788**		**$738,934**		**$738,934**	**TOTAL REQUIREMENTS**			**$643,064**		**$643,064**		**$643,064**

Oregon Zoo Infrastructure and Animal Welfare Fund

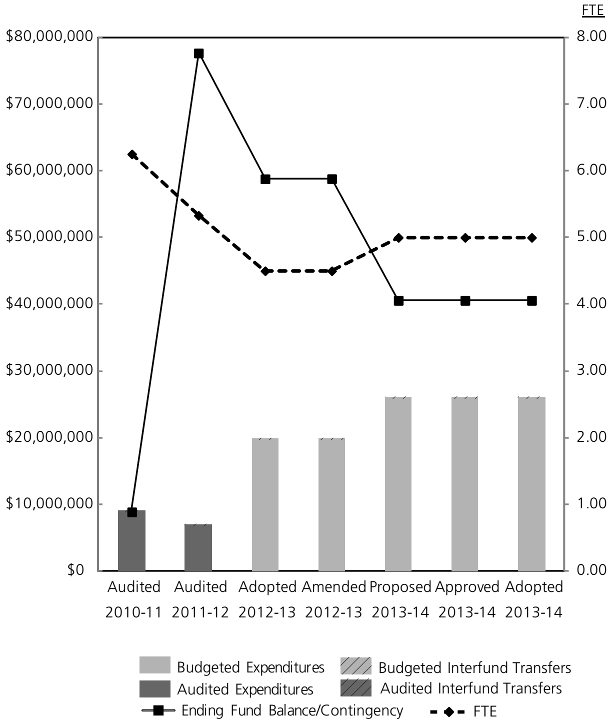
Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$2,806,954	$8,876,891	$78,374,866	$78,374,866	$66,353,439	$66,353,439	$66,353,439	(15.34%)
Current Revenues								
Interest Earnings	56,583	32,363	225,000	225,000	225,000	225,000	225,000	0.00%
Other Misc. Revenue	0	66	0	0	0	0	0	0.00%
Bond and Loan Proceeds	15,000,000	75,705,459	0	0	0	0	0	0.00%
Subtotal Current Revenues	**15,056,583**	**75,737,888**	**225,000**	**225,000**	**225,000**	**225,000**	**225,000**	**0.00%**
Interfund Transfers:								
Fund Equity Transfers	0	3,735	0	0	0	0	0	0.00%
Subtotal Interfund Transfers	**0**	**3,735**	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL RESOURCES	**$17,863,537**	**$84,618,514**	**$78,599,866**	**$78,599,866**	**$66,578,439**	**$66,578,439**	**$66,578,439**	**(15.29%)**
REQUIREMENTS								
Current Expenditures								
Personnel Services	729,509	590,514	548,087	533,850	641,498	641,498	641,498	20.16%
Materials and Services	36,692	294,749	14,753	14,753	14,753	14,753	14,753	0.00%
Capital Outlay	7,952,549	5,804,546	18,963,162	18,963,162	25,108,917	25,108,917	25,108,917	32.41%
Subtotal Current Expenditures	**8,718,750**	**6,689,809**	**19,526,002**	**19,511,765**	**25,765,168**	**25,765,168**	**25,765,168**	**32.05%**
Interfund Transfers:								
Interfund Reimbursements	190,278	150,973	291,039	291,039	242,153	242,153	242,153	(16.80%)
Internal Service Transfers	77,618	120,800	1,638	1,638	0	0	0	(100.00%)
Fund Equity Transfers	0	26,205	0	0	0	0	0	0.00%
Subtotal Interfund Transfers	**267,896**	**297,978**	**292,677**	**292,677**	**242,153**	**242,153**	**242,153**	**(17.26%)**
Contingency	0	0	3,963,195	3,963,195	5,200,000	5,200,000	5,200,000	31.21%
Ending Fund Balance	*$8,876,891*	*$77,630,727*	*$54,817,992*	*$54,832,229*	*$35,371,118*	*$35,371,118*	*$35,371,118*	*(35.49%)*
TOTAL REQUIREMENTS	**$17,863,537**	**$84,618,514**	**$78,599,866**	**$78,599,866**	**$66,578,439**	**$66,578,439**	**$66,578,439**	**(15.29%)**
FULL-TIME EQUIVALENTS	6.25	5.33	4.50	4.50	5.00	5.00	5.00	11.11%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.50

Current revenues and fund balance



Current expenditures and full-time equivalents



Oregon Zoo Infrastructure and Animal Welfare Bond Fund

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Interest earnings

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

CURRENT EXPENDITURES

Personnel services

This category includes salaries and benefits for 5.00 FTE to continue the implementation of the Oregon Zoo bond program. The FY 2013-14 budget shifts a 0.5 FTE Program Supervisor II position previously shared with zoo operations to a 1.0 FTE Construction Coordinator position, for a net increase of 0.5 FTE to the bond program.

Capital outlay

Major capital projects during FY 2013-14 include the on-site elephant habitat, the condor exhibit, the education center and the remote elephant center. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretives for the bond projects.

Interfund Transfers

This category includes charges from the General or Risk Management funds for services received such as legal, payroll, accounting, insurance, 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 ordinance.

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 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						Resources							
						BEGBAL	*Beginning Fund Balance*						
2,797,085	8,850,686		78,374,866		78,374,866	324000	* Restricted for Bond Capital		66,353,439		66,353,439		66,353,439
9,869	26,205		0		0	341500	* Designated PERS Reserve		0		0		0
						INTRST	*Interest Earnings*						
56,583	32,363		225,000		225,000	470000	Interest on Investments		225,000		225,000		225,000
						MISCRV	*Miscellaneous Revenue*						
0	66		0		0	489100	Reimbursements		0		0		0
						DBTREV	*Bond and Loan Proceeds*						
15,000,000	65,000,000		0		0	490000	General Obligation Bond Proceeds		0		0		0
0	10,705,459		0		0	475000	Premium on Bonds Sold		0		0		0
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
0	3,735		0		0		* from Risk Management Fund		0		0		0
$17,863,537	**$84,618,514**		**$78,599,866**		**$78,599,866**	**TOTAL RESOURCES**			**$66,578,439**		**$66,578,439**		**$66,578,439**
						Personnel Services							
						SALWGE	*Salaries & Wages*						
537,738	431,225					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	60,837	1.00	60,837		Assistant Management Analyst	1.00	63,895	1.00	63,895	1.00	63,895
0	0	1.00	95,680	1.00	95,680		Manager II	1.00	100,385	1.00	100,385	1.00	100,385
0	0	1.00	111,029	1.00	111,029		Program Director	1.00	128,128	1.00	128,128	1.00	128,128
0	0	0.50	43,734	0.50	43,734		Program Supervisor II	-	0	-	0	-	0
0	0	1.00	74,845	1.00	74,845		Construction Coordinator	2.00	153,846	2.00	153,846	2.00	153,846
3,725	3,394		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
1,192	3,752		0		0	503000	Temporary Employees - Hourly		0		0		0
1,169	0		0		0	503100	Temporary Employees - Salary		0		0		0
8	8		0		0	508000	Overtime		0		0		0
0	610		0		0	508600	Mobile Communication Allowance		0		0		0
							Salary Adjustment						
0	0		8,457		8,457	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		973		973	508911	Step Increases (AFSCME)		0		0		0
0	0		1,582		1,582	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
169,341	0		0		0	510000	Fringe Benefits		0		0		0
0	35,840		33,331		33,331	511000	Fringe Benefits - Payroll Taxes		37,503		37,503		37,503
0	63,513		55,316		55,316	512000	Fringe Benefits - Retirement PERS		75,316		75,316		75,316
0	50,728		60,250		46,013	513000	Fringe Benefits - Health & Welfare		67,500		67,500		67,500
0	0		0		0	514000	Fringe Benefits - Unemployment		13,182		13,182		13,182
0	1,444		2,053		2,053	515000	Fringe Benefits - Other Benefits		1,743		1,743		1,743
16,336	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
$729,509	**$590,514**	**4.50**	**$548,087**	**4.50**	**$533,850**		**Total Personnel Services**	**5.00**	**$641,498**	**5.00**	**$641,498**	**5.00**	**$641,498**

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Materials & Services							
						GOODS	*Goods*						
4,411	3,007		4,753		4,753	520100	Office Supplies		4,753		4,753		4,753
4,157	0		10,000		10,000	520500	Operating Supplies		10,000		10,000		10,000
644	95		0		0	521000	Subscriptions and Dues		0		0		0
0	486		0		0	521900	Purchasing Card Expenditures		0		0		0
						SVCS	*Services*						
14,356	7,440		0		0	524000	Contracted Professional Svcs		0		0		0
238	0		0		0	525100	Utility Services		0		0		0
3,121	282,677		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
0	160		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
4,957	289		0		0	545000	Travel		0		0		0
4,808	595		0		0	545500	Staff Development		0		0		0
$36,692	**$294,749**		**$14,753**		**$14,753**	**Total Materials & Services**			**$14,753**		**$14,753**		**$14,753**
						Capital Outlay							
						CAPCIP	*Capital Outlay (CIP Projects)*						
0	0		1,000,000		1,000,000	570000	Land (CIP)		0		0		0
270,970	3,265		0		0	571000	Improve-Oth thn Bldg		0		0		0
4,962,472	2,723,363		775,000		775,000	572000	Buildings & Related		644,725		644,725		644,725
2,650,707	3,074,318		17,188,162		17,188,162	573000	Exhibits and Related		24,464,192		24,464,192		24,464,192
68,400	3,600		0		0	576000	Railroad Equip & Facil		0		0		0
$7,952,549	**$5,804,546**		**$18,963,162**		**$18,963,162**	**Total Capital Outlay**			**$25,108,917**		**$25,108,917**		**$25,108,917**
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
183,329	144,627		288,252		288,252		* to General Fund-Support Services		240,441		240,441		240,441
4,755	4,313		0		0		* to General Fund		0		0		0
1,017	2,033		869		869		* to Risk Mgmt-Liability		610		610		610
1,177	0		1,918		1,918		* to Risk Mgmt-Worker Comp		1,102		1,102		1,102
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
77,618	120,800		1,638		1,638		* to General Fund		0		0		0
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	26,205		0		0		* to General Fund (Pension Obligation)		0		0		0
$267,896	**$297,978**		**$292,677**		**$292,677**	**Total Interfund Transfers**			**$242,153**		**$242,153**		**$242,153**

Oregon Zoo Infrastructure and Animal Welfare Fund

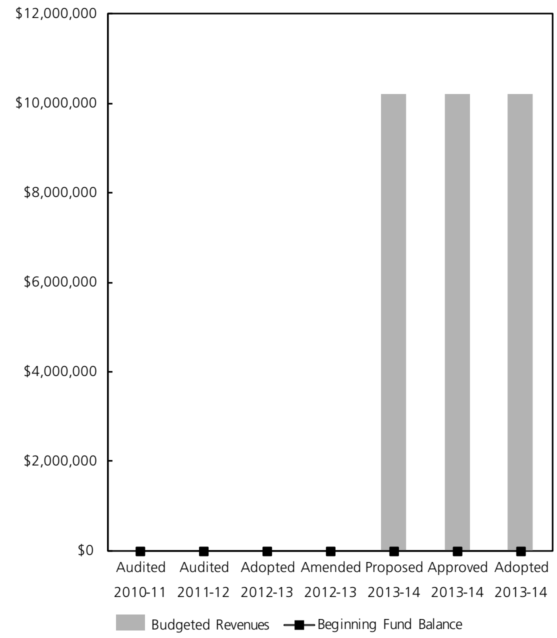
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
							Contingency and Ending Balance						
						CONT	*Contingency*						
							Contingency						
0	0		3,963,195		3,963,195	700000 *	General contingency		5,200,000		5,200,000		5,200,000
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
26,205	0		0		0	805450 *	PERS Reserve		0		0		0
8,850,686	77,630,727		54,817,992		54,832,229	801000 *	Unappropriated Balance		35,371,118		35,371,118		35,371,118
$8,876,891	**$77,630,727**		**$58,781,187**		**$58,795,424**	**Total Contingency and Ending Balance**			**$40,571,118**		**$40,571,118**		**$40,571,118**
$17,863,537	**$84,618,514**	**4.50**	**$78,599,866**	**4.50**	**$78,599,866**	**TOTAL REQUIREMENTS**		**5.00**	**$66,578,439**	**5.00**	**$66,578,439**	**5.00**	**$66,578,439**

Parks and Natural Areas Local Option Levy Fund

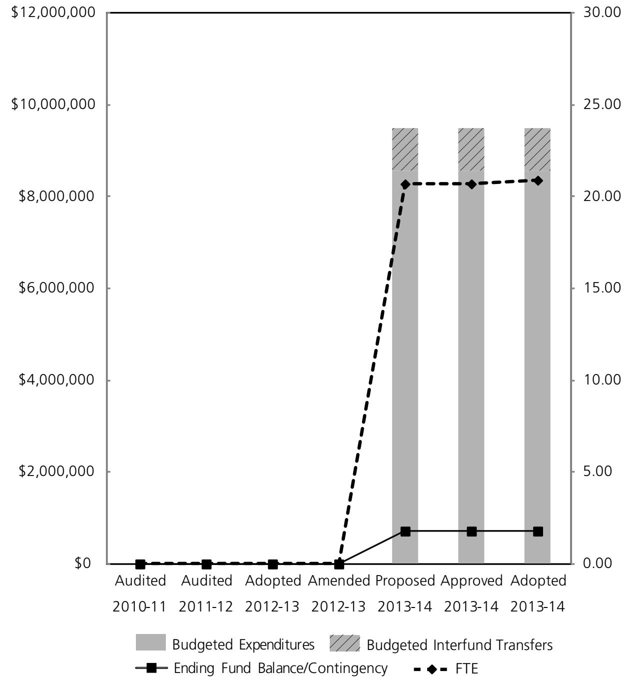
Parks and Natural Areas Local Option Levy Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$0	$0	$0	$0	$0	$0	$0	0.00%
Current Revenues								
Real Property Taxes	0	0	0	0	10,216,770	10,216,770	10,216,770	0.00%
Subtotal Current Revenues	**0**	**0**	**0**	**0**	**10,216,770**	**10,216,770**	**10,216,770**	**0.00%**
TOTAL RESOURCES	**$0**	**$0**	**$0**	**$0**	**$10,216,770**	**$10,216,770**	**$10,216,770**	**0.00%**
REQUIREMENTS								
Current Expenditures								
Personnel Services	0	0	0	0	1,736,767	1,736,767	1,762,382	0.00%
Materials and Services	0	0	0	0	5,084,290	5,084,290	5,058,675	0.00%
Capital Outlay	0	0	0	0	1,750,000	1,750,000	1,750,000	0.00%
Subtotal Current Expenditures	**0**	**0**	**0**	**0**	**8,571,057**	**8,571,057**	**8,571,057**	**0.00%**
Interfund Transfers:								
Internal Service Transfers	0	0	0	0	929,953	929,953	929,953	0.00%
Subtotal Interfund Transfers	**0**	**0**	**0**	**0**	**929,953**	**929,953**	**929,953**	**0.00%**
Contingency	0	0	0	0	715,760	715,760	715,760	0.00%
TOTAL REQUIREMENTS	**$0**	**$0**	**$0**	**$0**	**$10,216,770**	**$10,216,770**	**$10,216,770**	**0.00%**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	20.70	20.70	20.90	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								20.90

Current revenues and fund balance



Current expenditures and full-time equivalents



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 $0 for FY 2013-14, as no funds exist to bring forward from FY 2012-13.

CURRENT REVENUES

Property taxes

Property tax revenues from the tax levy will stay in effect for five years, and will be assessed at a rate of $0.096 per $1,000 of assessed value for each of those years. After losses from property tax compression, Metro expects to receive 94.5 percent of the property tax levied. Assessed values are assumed to increase by 2.25 percent from FY 2012-13 to FY 2013-14.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 20.90 FTE are included for the operations and maintenance of Metro's parks and natural areas. This sum is 17.2 percent of the budgeted expenditures, and comprises 15.90 new FTE, in the Office of the Metro Attorney, Parks and Environmental Services, the Sustainability Center and the Oregon Zoo. It also maintains 2.00 FTE in the Parks and Environmental Services department and 3.00 FTE in the Sustainability Center.

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for approximately half (49.50 percent) of the proposed expenditures for FY 2013-14. 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 $1.75 million in spending, and will be used to restore and replace aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

$930,000 will be spent on transfers to the General Fund to support and maintain existing parks and natural area programs.

Contingency

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

ENDING FUND BALANCE

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

Parks and Natural Areas Local Option Levy Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Parks and Natural Areas Local Option Levy Fund													
						General Revenues							
						RPTAX	*Real Property Taxes*						
0	0		0		0	401000	Real Property Taxes-Current Yr		10,216,770		10,216,770		10,216,770
0	*0*		*0*		*0*		*Subtotal General Revenues*		*10,216,770*		*10,216,770*		*10,216,770*
$0	**$0**		**$0**		**$0**	**TOTAL RESOURCES**			**$10,216,770**		**$10,216,770**		**$10,216,770**
						Personnel Services							
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Assistant Management Analyst	1.00	48,957	1.00	48,957	1.00	48,957
0	0	-	0	-	0		Assistant Regional Planner	1.00	56,654	1.00	56,654	1.00	56,654
0	0	-	0	-	0		Associate Natural Resource Scientist	2.00	107,830	2.00	107,830	2.00	107,830
0	0	-	0	-	0		Field Assistant	1.00	46,472	1.00	46,472	1.00	46,472
0	0	-	0	-	0		Construction Coordinator	1.00	65,530	1.00	65,530	1.00	65,530
0	0	-	0	-	0		Education Specialist II	1.50	73,164	1.50	73,164	1.50	73,164
0	0	-	0	-	0		Policy Advisor II	1.00	133,741	1.00	133,741	1.00	133,741
0	0	-	0	-	0		Senior Management Analyst	1.00	59,500	1.00	59,500	1.00	59,500
0	0	-	0	-	0		Senior Regional Planner	1.00	89,844	1.00	89,844	1.20	107,813
0	0	-	0	-	0		Service Supervisor II	2.00	123,377	2.00	123,377	2.00	123,377
0	0	-	0	-	0		Volunteer Coordinator I	2.00	97,552	2.00	97,552	2.00	97,552
0	0					501500	Reg Empl-Full Time-Non-Exempt						
0	0	-	0	-	0		Administrative Specialist II	1.00	47,566	1.00	47,566	1.00	47,566
0	0	-	0	-	0		Natural Resource Technician	3.00	130,962	3.00	130,962	3.00	130,962
0	0	-	0	-	0		Park Ranger	2.00	87,308	2.00	87,308	2.00	87,308
0	0					502500	Reg Employees-Part Time-Non-Exempt						
0	0	-	0	-	0		Volunteer Coordinator I	0.20	12,741	0.20	12,741	0.20	12,741
						FRINGE	*Fringe Benefits*						
0	0		0		0	511000	Fringe Benefits - Payroll Taxes		99,484		99,484		100,994
0	0		0		0	512000	Fringe Benefits - Retirement PERS		169,968		169,968		173,310
0	0		0		0	513000	Fringe Benefits - Health & Welfare		281,034		281,034		283,758
0	0		0		0	515000	Fringe Benefits - Other Benefits		5,083		5,083		5,153
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**	**Total Personnel Services**		**20.70**	**$1,736,767**	**20.70**	**$1,736,767**	**20.90**	**$1,762,382**
						Materials & Services							
						SVCS	*Services*						
0	0		0		0	524000	Contracted Professional Svcs		1,024,449		1,024,449		1,024,449
0	0		0		0	525000	Contracted Property Services		3,309,841		3,309,841		3,284,226
						OTHEXP	*Other Expenditures*						
0	0		0		0	544500	Grants		750,000		750,000		750,000
$0	**$0**		**$0**		**$0**	**Total Materials & Services**			**$5,084,290**		**$5,084,290**		**$5,058,675**

Parks and Natural Areas Local Option Levy Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Parks and Natural Areas Local Option Levy Fund													
						Capital Outlay							
0	0		0		0	571000	Improve-Oth thn Bldg		750,000		750,000		750,000
0	0		0		0	572000	Buildings & Related		1,000,000		1,000,000		1,000,000
$0	**$0**		**$0**		**$0**	**Total Capital Outlay**			**$1,750,000**		**$1,750,000**		**$1,750,000**
						Interfund Transfers							
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		0		0		* to General Fund		929,953		929,953		929,953
$0	**$0**		**$0**		**$0**	**Total Interfund Transfers**			**$929,953**		**$929,953**		**$929,953**
						Contingency & Unappropriated Balance							
						CONT	*Contingency*						
							Contingency						
0	0		0		0	701002	* Contingency		715,760		715,760		715,760
$0	**$0**		**$0**		**$0**	**Total Contingency & Unappropriated Balance**			**$715,760**		**$715,760**		**$715,760**
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**	**TOTAL REQUIREMENTS**		**20.70**	**$10,216,770**	**20.70**	**$10,216,770**	**20.90**	**$10,216,770**

Parks and Natural Areas Local Option Levy Fund

Parks and Natural Areas Local Option Levy Fund (Parks & Environmental Services)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Assistant Management Analyst	1.00	48,957	1.00	48,957	1.00	48,957
0	0	-	0	-	0		Construction Coordinator	1.00	65,530	1.00	65,530	1.00	65,530
0	0	-	0	-	0		Senior Management Analyst	1.00	59,500	1.00	59,500	1.00	59,500
0	0					501500	Reg Empl-Full Time-Non-Exempt						
0	0	-	0	-	0		Administrative Specialist II	1.00	47,566	1.00	47,566	1.00	47,566
0	0	-	0	-	0		Park Ranger	2.00	87,308	2.00	87,308	2.00	87,308
						FRINGE	*Fringe Benefits*						
0	0		0		0	511000	Fringe Benefits - Payroll Taxes		31,783		31,783		31,783
0	0		0		0	512000	Fringe Benefits - Retirement PERS		54,489		54,489		54,489
0	0		0		0	513000	Fringe Benefits - Health & Welfare		95,040		95,040		95,040
0	0		0		0	515000	Fringe Benefits - Other Benefits		1,648		1,648		1,648
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**		**Total Personnel Services**	**7.00**	**$560,198**	**7.00**	**$560,198**	**7.00**	**$560,198**
							Materials & Services						
						SVCS	*Services*						
0	0		0		0	524000	Contracted Professional Svcs		536,346		536,346		536,346
0	0		0		0	525000	Contracted Property Services		200,000		200,000		200,000
$0	**$0**		**$0**		**$0**		**Total Materials & Services**		**$736,346**		**$736,346**		**$736,346**
							Capital Outlay						
0	0		0		0	572000	Buildings & Related		1,000,000		1,000,000		1,000,000
$0	**$0**		**$0**		**$0**		**Total Capital Outlay**		**$1,000,000**		**$1,000,000**		**$1,000,000**
							Interfund Transfers						
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		0		0		* to General Fund		929,953		929,953		929,953
$0	**$0**		**$0**		**$0**		**Total Interfund Transfers**		**$929,953**		**$929,953**		**$929,953**
							Contingency & Unappropriated Balance						
						CONT	*Contingency*						
							Contingency						
0	0		0		0	701002	* Contingency		715,760		715,760		715,760
$0	**$0**		**$0**		**$0**		**Total Contingency & Unappropriated Balance**		**$715,760**		**$715,760**		**$715,760**
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**		**TOTAL REQUIREMENTS**	**7.00**	**$3,942,257**	**7.00**	**$3,942,257**	**7.00**	**$3,942,257**

Parks and Natural Areas Local Option Levy Fund

Parks and Natural Areas Local Option Levy Fund (Sustainability Center)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Assistant Regional Planner	1.00	56,654	1.00	56,654	1.00	56,654
0	0	-	0	-	0		Associate Natural Resource Scientist	2.00	107,830	2.00	107,830	2.00	107,830
0	0	-	0	-	0		Field Assistant	1.00	46,472	1.00	46,472	1.00	46,472
0	0	-	0	-	0		Policy Advisor II	1.00	133,741	1.00	133,741	1.00	133,741
0	0	-	0	-	0		Senior Regional Planner	1.00	89,844	1.00	89,844	1.20	107,813
0	0	-	0	-	0		Service Supervisor II	1.00	55,000	1.00	55,000	1.00	55,000
0	0	-	0	-	0		Volunteer Coordinator I	2.00	97,552	2.00	97,552	2.00	97,552
0	0					501500	Reg Empl-Full Time-Non-Exempt						
0	0	-	0	-	0		Natural Resource Technician	3.00	130,962	3.00	130,962	3.00	130,962
0	0					502500	Reg Employees-Part Time-Non-Exempt						
0	0	-	0	-	0		Volunteer Coordinator I	0.20	12,741	0.20	12,741	0.20	12,741
						FRINGE	*Fringe Benefits*						
0	0		0		0	511000	Fringe Benefits - Payroll Taxes		61,533		61,533		63,043
0	0		0		0	512000	Fringe Benefits - Retirement PERS		106,260		106,260		109,602
0	0		0		0	513000	Fringe Benefits - Health & Welfare		165,564		165,564		168,288
0	0		0		0	515000	Fringe Benefits - Other Benefits		3,106		3,106		3,176
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**	**Total Personnel Services**		**12.20**	**$1,067,259**	**12.20**	**$1,067,259**	**12.40**	**$1,092,874**
						Materials & Services							
						SVCS	*Services*						
0	0		0		0	524000	Contracted Professional Svcs		300,000		300,000		300,000
0	0		0		0	525000	Contracted Property Services		3,109,841		3,109,841		3,084,226
$0	**$0**		**$0**		**$0**	**Total Materials & Services**			**$3,409,841**		**$3,409,841**		**$3,384,226**
						Capital Outlay							
0	0		0		0	571000	Improve-Oth thn Bldg		750,000		750,000		750,000
$0	**$0**		**$0**		**$0**	**Total Capital Outlay**			**$750,000**		**$750,000**		**$750,000**
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**	**TOTAL REQUIREMENTS**		**12.20**	**$5,227,100**	**12.20**	**$5,227,100**	**12.40**	**$5,227,100**

Parks and Natural Areas Local Option Levy Fund

Parks and Natural Areas Local Option Levy Fund (Oregon Zoo - Education)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
0	0					501000	Reg Employees-Full Time-Exempt						
0	0	-	0	-	0		Education Specialist II	1.50	73,164	1.50	73,164	1.50	73,164
						FRINGE	*Fringe Benefits*						
0	0		0		0	511000	Fringe Benefits - Payroll Taxes		6,168		6,168		6,168
0	0		0		0	512000	Fringe Benefits - Retirement PERS		9,219		9,219		9,219
0	0		0		0	513000	Fringe Benefits - Health & Welfare		20,430		20,430		20,430
0	0		0		0	515000	Fringe Benefits - Other Benefits		329		329		329
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**		**Total Personnel Services**	**1.50**	**$109,310**	**1.50**	**$109,310**	**1.50**	**$109,310**
							Materials & Services						
						SVCS	*Services*						
0	0		0		0	524000	Contracted Professional Svcs		188,103		188,103		188,103
$0	**$0**		**$0**		**$0**		**Total Materials & Services**		**$188,103**		**$188,103**		**$188,103**
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**		**TOTAL REQUIREMENTS**	**1.50**	**$297,413**	**1.50**	**$297,413**	**1.50**	**$297,413**

Parks and Natural Areas Local Option Levy Fund

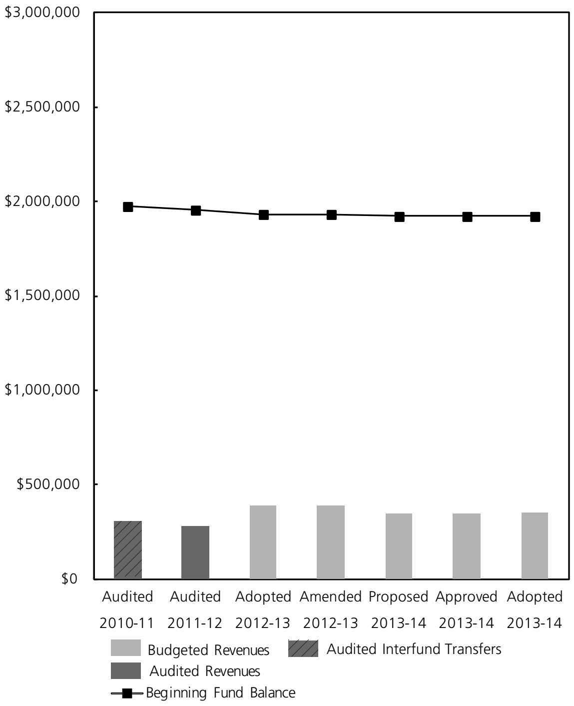
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Parks and Natural Areas Local Option Levy Fund (Non-Departmental)													
							Materials & Services						
						OTHEXP	*Other Expenditures*						
0	0		0		0	544500	Grants		750,000		750,000		750,000
$0	**$0**		**$0**		**$0**		**Total Materials & Services**		**$750,000**		**$750,000**		**$750,000**
$0	**$0**	**0.00**	**$0**	**0.00**	**$0**		**TOTAL REQUIREMENTS**	**0.00**	**$750,000**	**0.00**	**$750,000**	**0.00**	**$750,000**

Rehabilitation and Enhancement Fund

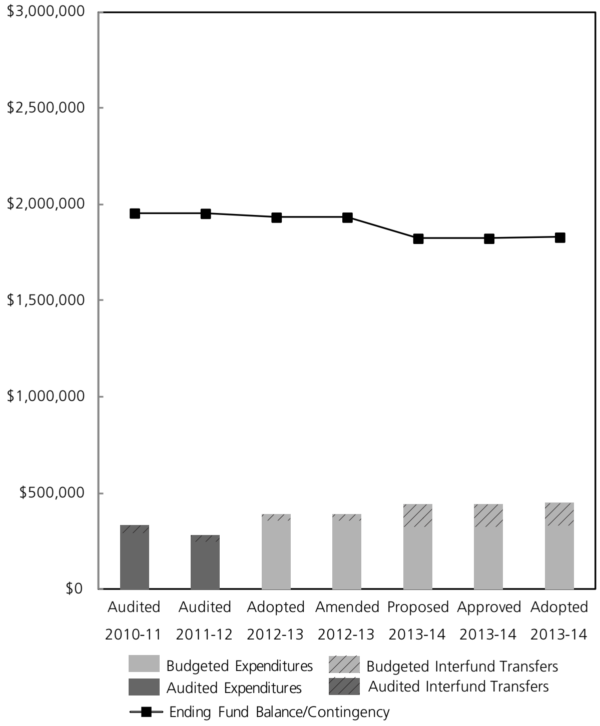
Rehabilitation and Enhancement Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$1,974,186	$1,954,721	$1,932,141	$1,932,141	$1,921,523	$1,921,523	$1,921,523	(0.55%)
Current Revenues								
Enterprise Revenue	0	270,856	383,597	383,597	339,852	339,852	348,600	(9.12%)
Interest Earnings	14,647	11,602	9,661	9,661	4,804	4,804	4,804	(50.27%)
Subtotal Current Revenues	**14,647**	**282,458**	**393,258**	**393,258**	**344,656**	**344,656**	**353,404**	**(10.13%)**
Interfund Transfers:								
Fund Equity Transfers	295,487	0	0	0	0	0	0	0.00%
Subtotal Interfund Transfers	**295,487**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL RESOURCES	**$2,284,320**	**$2,237,179**	**$2,325,399**	**$2,325,399**	**$2,266,179**	**$2,266,179**	**$2,274,927**	**(2.17%)**
REQUIREMENTS								
Current Expenditures								
Materials and Services	296,637	250,770	358,641	358,641	327,996	327,996	330,990	(7.71%)
Subtotal Current Expenditures	**296,637**	**250,770**	**358,641**	**358,641**	**327,996**	**327,996**	**330,990**	**(7.71%)**
Interfund Transfers:								
Internal Service Transfers	32,962	33,287	33,465	33,465	114,602	114,602	114,602	242.45%
Subtotal Interfund Transfers	**32,962**	**33,287**	**33,465**	**33,465**	**114,602**	**114,602**	**114,602**	**242.45%**
Contingency	0	0	280,000	280,000	280,000	280,000	280,000	0.00%
Ending Fund Balance	*$1,954,721*	*$1,953,122*	*$1,653,293*	*$1,653,293*	*$1,543,581*	*$1,543,581*	*$1,549,335*	*(6.29%)*
TOTAL REQUIREMENTS	**$2,284,320**	**$2,237,179**	**$2,325,399**	**$2,325,399**	**$2,266,179**	**$2,266,179**	**$2,274,927**	**(2.17%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures



Rehabilitation and Enhancement Fund

The Rehabilitation and Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The fund accounts for rehabilitation and enhancement fees (currently $0.50 per ton of solid waste material processed) collected at the Metro Central, Metro South and Forest Grove transfer stations. Funds are used for community enhancement projects in the vicinity of each of these solid waste facilities:

North Portland Community Enhancement Program: The North Portland Community Enhancement Committee solicits and recommends projects to rehabilitate and enhance North Portland areas surrounding the St. Johns Natural Area. Because this former landfill no longer generates fees, revenue for this program comes from interest earnings on the fund balance. In the past earnings more than the budgeted amount were maintained to enable the committee to fund more grants during periods of lower interest yields. FY 2013-14 is anticipated to have a lower interest yield; the recommended expected spending of $11,450 is about $7,450 more than anticipated interest earnings.

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.

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.

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.

BEGINNING FUND BALANCE

The beginning fund balance represents the amounts remaining in the North Portland and Metro Central enhancement accounts. Current policy is to retain the principal of the reserves as much as possible. As a result, the balances in each of the accounts have been and are expected to remain stable over the foreseeable future.

CURRENT REVENUES

Enterprise Revenues

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

Interfund transfers

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

CURRENT EXPENDITURES

Materials and services

About 42 percent of the materials and services expenditures in this fund represents grants and contractual services. The North Portland and Metro Central Community Enhancement Committees administer programs through grants and contracts with community organizations and others. Most of the remaining expenditures are direct payments to Oregon City and Forest Grove.

Interfund transfers

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

Contingency

Of the $280,000 budgeted in FY 2013-14, $200,000 is allocated for the North Portland Community Enhancement program, which has consistently maintained a higher contingency to provide greater flexibility to finance projects during the fiscal year. The Metro Council, through ordinance, must authorize any use of contingency funds.

Rehabilitation and Enhancement Fund

FY 2010-11	FY 2011-12	FY 2012-13 <u>Adopted</u>		FY 2012-13 <u>Amended</u>				FY 2013-14 <u>Proposed</u>		FY 2013-14 <u>Approved</u>		FY 2013-14 <u>Adopted</u>	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						<u>Resources</u>							
						NORTH PORTLAND ENHANCEMENT ACCOUNT							
						BEGBAL	*Beginning Fund Balance*						
1,685,600	1,654,869		1,642,632		1,642,632	325100	* Prior year ending balance		1,609,827		1,609,827		1,609,827
						INTRST	*Interest Earnings*						
12,450	9,861		8,213		8,213	470000	Interest on Investments		4,025		4,025		4,025
						METRO CENTRAL ENHANCEMENT ACCOUNT							
						BEGBAL	*Beginning Fund Balance*						
288,586	299,852		289,509		289,509	325200	* Prior year ending balance		311,696		311,696		311,696
						CHGSVC	*Charges for Service*						
0	102,907		145,606		145,606	432500	Rehabilitation & Enhancement Fees		125,492		125,492		131,246
						INTRST	*Interest Earnings*						
2,197	1,741		1,448		1,448	470000	Interest on Investments		779		779		779
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
119,923	0		0		0		* from SW Revenue Fund		0		0		0
						FOREST GROVE ACCOUNT							
						CHGSVC	*Charges for Service*						
0	54,287		79,112		79,112	433500	Host Fees		75,832		75,832		77,564
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
57,021	0		0		0		* from SW Revenue Fund		0		0		0
						OREGON CITY ACCOUNT							
						CHGSVC	*Charges for Service*						
0	113,662		158,879		158,879	433500	Host Fees		138,528		138,528		139,790
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
118,543	0		0		0		* from SW Revenue Fund		0		0		0
$2,284,320	**$2,237,179**		**$2,325,399**		**$2,325,399**	**TOTAL RESOURCES**			**$2,266,179**		**$2,266,179**		**$2,274,927**
						<u>Materials & Services</u>							
						NORTH PORTLAND ENHANCEMENT ACCOUNT							
						GOODS	*Goods*						
237	134		450		450	520100	Office Supplies		450		450		450
						SVCS	*Services*						
35,878	410		0		0	524000	Contracted Professional Svcs		0		0		0
605	648		1,000		1,000	528000	Other Purchased Services		1,000		1,000		1,000
						OTHEXP	*Other Expenditures*						
0	37,250		15,000		15,000	544500	Grants and Loans		10,000		10,000		10,000
66	0		0		0	545000	Travel		0		0		0

Rehabilitation and Enhancement Fund

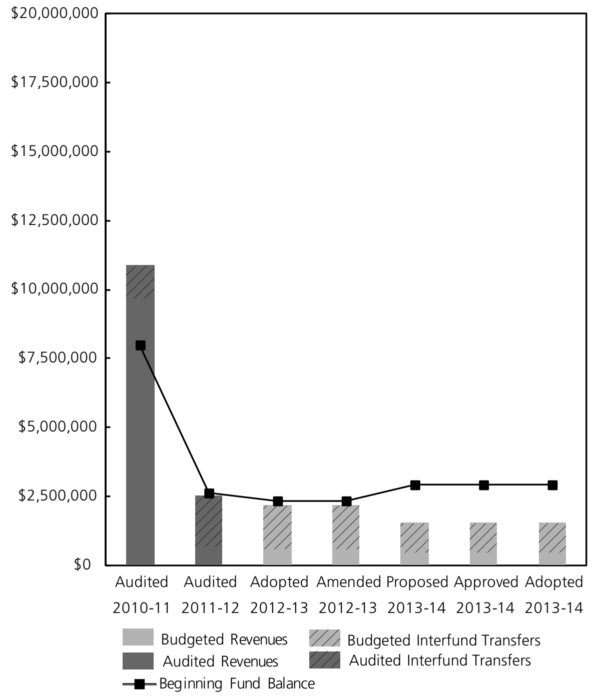
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						METRO CENTRAL ENHANCEMENT ACCOUNT							
						GOODS	*Goods*						
337	162		450		450	520100	Office Supplies		450		450		450
						SVCS	*Services*						
83,474	0		0		0	524000	Contracted Professional Svcs		0		0		0
410	0		2,000		2,000	528000	Other Purchased Services		2,000		2,000		2,000
						OTHEXP	*Other Expenditures*						
0	44,217		131,000		131,000	544500	Grants and Loans		128,986		128,986		128,986
66	0		250		250	545000	Travel		250		250		250
0	0		500		500	545500	Staff Development		500		500		500
						FOREST GROVE ACCOUNT							
						IGEXP	*Intergov't Expenditures*						
57,021	54,287		64,112		64,112	530000	Payments to Other Agencies		60,832		60,832		62,564
						OREGON CITY ACCOUNT							
						IGEXP	*Intergov't Expenditures*						
118,543	113,662		143,879		143,879	530000	Payments to Other Agencies		123,528		123,528		124,790
$296,637	**$250,770**		**$358,641**		**$358,641**	**Total Materials & Services**			**$327,996**		**$327,996**		**$330,990**
						Interfund Transfers							
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		0		0		* to General Fund (North Ptld)		12,859		12,859		12,859
0	0		0		0		* to General Fund (Central)		12,859		12,859		12,859
6,395	4,062		4,083		4,083		* to SW Revenue Fund (North Ptld)		44,442		44,442		44,442
26,567	29,225		29,382		29,382		* to SW Revenue Fund (Central)		44,442		44,442		44,442
$32,962	**$33,287**		**$33,465**		**$33,465**	**Total Interfund Transfers**			**$114,602**		**$114,602**		**$114,602**
						Contingency and Ending Balance							
						CONT	*Contingency*						
							Contingency						
0	0		200,000		200,000	700000	* North Portland		200,000		200,000		200,000
0	0		15,000		15,000	700000	* Metro South		15,000		15,000		15,000
0	0		50,000		50,000	700000	* Metro Central		50,000		50,000		50,000
0	0		15,000		15,000	700000	* Forest Grove		15,000		15,000		15,000
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
1,654,869	1,622,226		1,429,710		1,429,710	805000	* North Portland		1,345,101		1,345,101		1,345,101
299,852	330,896		223,583		223,583	805000	* Metro Central		198,480		198,480		204,234
$1,954,721	**$1,953,122**		**$1,933,293**		**$1,933,293**	**Total Contingency and Ending Balance**			**$1,823,581**		**$1,823,581**		**$1,829,335**
$2,284,320	**$2,237,179**		**$2,325,399**		**$2,325,399**	**TOTAL REQUIREMENTS**			**$2,266,179**		**$2,266,179**		**$2,274,927**

Risk Management Fund

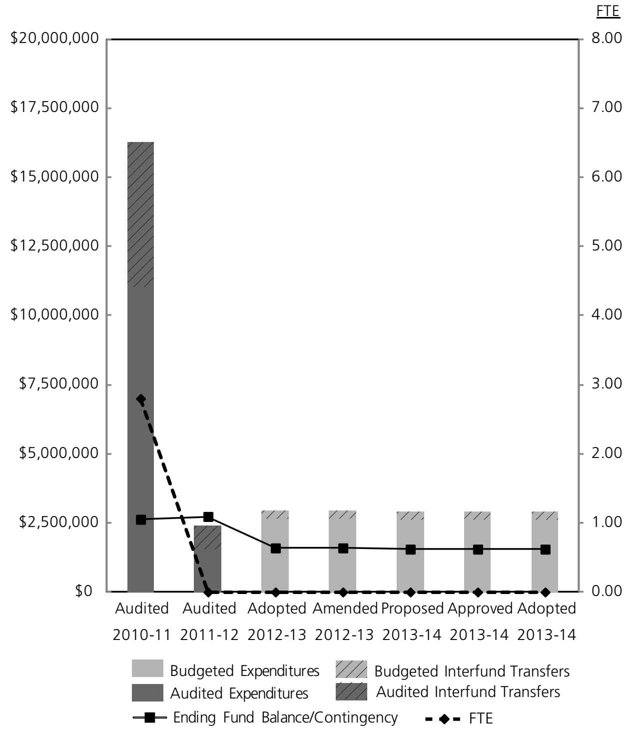
Risk Management Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$7,998,239	$2,629,579	$2,344,251	$2,344,251	$2,926,851	$2,926,851	$2,926,851	24.85%
Current Revenues								
Grants	56,998	80,004	50,000	50,000	50,000	50,000	50,000	0.00%
Enterprise Revenue	9,103,733	587,875	530,292	530,292	419,535	419,535	419,535	(20.89%)
Interest Earnings	32,239	18,187	10,000	10,000	10,000	10,000	10,000	0.00%
Other Misc. Revenue	511,280	1,193	5,000	5,000	5,000	5,000	5,000	0.00%
Subtotal Current Revenues	**9,704,250**	**687,259**	**595,292**	**595,292**	**484,535**	**484,535**	**484,535**	**(18.61%)**
Interfund Transfers:								
Interfund Reimbursements	1,125,423	1,756,498	1,526,970	1,526,970	993,610	993,610	993,610	(34.93%)
Internal Service Transfers	57,595	61,813	64,622	64,622	64,242	64,242	64,242	(0.59%)
Subtotal Interfund Transfers	**1,183,018**	**1,818,311**	**1,591,592**	**1,591,592**	**1,057,852**	**1,057,852**	**1,057,852**	**(33.53%)**
TOTAL RESOURCES	**$18,885,507**	**$5,135,149**	**$4,531,135**	**$4,531,135**	**$4,469,238**	**$4,469,238**	**$4,469,238**	**(1.37%)**
REQUIREMENTS								
Current Expenditures								
Personnel Services	264,575	0	0	0	0	0	0	0.00%
Materials and Services	10,766,353	1,531,054	2,641,276	2,641,276	2,616,951	2,616,951	2,616,951	(0.92%)
Subtotal Current Expenditures	**11,030,928**	**1,531,054**	**2,641,276**	**2,641,276**	**2,616,951**	**2,616,951**	**2,616,951**	**(0.92%)**
Interfund Transfers:								
Fund Equity Transfers	5,225,000	871,750	295,207	295,207	301,961	301,961	301,961	2.29%
Subtotal Interfund Transfers	**5,225,000**	**871,750**	**295,207**	**295,207**	**301,961**	**301,961**	**301,961**	**2.29%**
Contingency	0	0	500,000	500,000	500,000	500,000	500,000	0.00%
Ending Fund Balance	*$2,629,579*	*$2,732,345*	*$1,094,652*	*$1,094,652*	*$1,050,326*	*$1,050,326*	*$1,050,326*	*(4.05%)*
TOTAL REQUIREMENTS	**$18,885,507**	**$5,135,149**	**$4,531,135**	**$4,531,135**	**$4,469,238**	**$4,469,238**	**$4,469,238**	**(1.37%)**
FULL-TIME EQUIVALENTS	2.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures and full-time equivalents



Risk Management Fund

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

In FY 2011-12 Metro changed the way it accounts for the costs of employee health insurance. Previously, departments were charged a flat cost per covered employee each month. That revenue was then transferred to the Risk Management Fund, with insurance premiums paid out of the Risk Management Fund. Actual insurance costs are now paid directly out of employees' home departments. This results in a substantial decrease in both enterprise revenues and expenditures in the Risk Management Fund compared to the prior system.

BEGINNING FUND BALANCE

The beginning fund balance in the Risk Management Fund represents primarily reserves set aside for the liability, property and worker 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 for service to organizational units for insurance premiums related to unemployment.

Interfund transfers

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

CURRENT EXPENDITURES

Personnel services

Personnel services costs associated with 2.8 FTE moved to the General Fund in FY 2011-12. These costs will continue to be funded through the agency-wide cost allocation plan.

Materials and services

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

Interfund transfers

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

ENDING FUND BALANCE

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

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

Risk Management Fund

Resources

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Resources						
						BEGBAL	*Beginning Fund Balance*						
7,973,819	2,599,329		2,149,400		2,149,400	340000	* Risk reserves		1,868,645		1,868,645		1,868,645
0	0		0		0	340000	* Reserved for CAP Adjustments		863,355		863,355		863,355
0	0		62,170		62,170	344000	* Health & Welfare (Non-represented)		62,170		62,170		62,170
0	0		114,334		114,334	344100	* Health & Welfare (AFSCME)		114,334		114,334		114,334
0	0		18,347		18,347	344200	* Health & Welfare (Other-represented)		18,347		18,347		18,347
24,420	30,250		0		0	341500	* PERS Reserve		0		0		0
						GRANTS	*Grants*						
0	80,004		0		0	411400	State Grants - Indirect		0		0		0
56,998	0		50,000		50,000	411500	State Grants - Indirect		50,000		50,000		50,000
						INCGRV	*Internal Charges for Service*						
193,883	10,071		0		0	445000	Insurance Recovery Revenue		0		0		0
311,918	577,804		530,292		530,292	445500	Insurance Premiums-Unemployment		419,535		419,535		419,535
8,597,932	0		0		0	446000	Insurance Premiums - H & W		0		0		0
						INTRST	*Interest Earnings*						
32,239	18,187		10,000		10,000	470000	Interest on Investments		10,000		10,000		10,000
						MISCRV	*Miscellaneous Revenue*						
33,564	0		5,000		5,000	489000	Miscellaneous Revenue		5,000		5,000		5,000
477,716	1,193		0		0	489100	Refunds/Reimbursements		0		0		0
						INDTRV	*Interfund Reimbursements*						
						497500	Transfer for Indirect Costs-Liability						
12,120	14,196		11,250		11,250		* from General Fund		6,110		6,110		6,110
119,454	164,884		190,943		190,943		* from General Fund-Zoo		117,409		117,409		117,409
22,255	24,510		23,219		23,219		* from General Fund-Planning		14,926		14,926		14,926
57,950	122,539		157,637		157,637		* from Solid Waste Revenue Fund		3,710		3,710		3,710
386,429	461,938		491,296		491,296		* from MERC Operating Fund		321,083		321,083		321,083
23,813	37,660		34,764		34,764		* from General Fund-Support Services		45,563		45,563		45,563
49,552	103,666		76,001		76,001		* from General Fund-Regional Parks		(8,227)		(8,227)		(8,227)
1,017	960		869		869		* from Zoo Bond Fund		610		610		610
2,986	3,678		4,889		4,889		* from Natural Areas Fund		2,954		2,954		2,954
						497500	Transfer for Indirect Costs-Workers' Comp						
7,646	6,915		10,142		10,142		* from General Fund		5,972		5,972		5,972
145,669	283,538		143,709		143,709		* from General Fund-Zoo		162,763		162,763		162,763
19,649	15,476		22,987		22,987		* from General Fund-Planning		17,910		17,910		17,910
83,953	155,616		71,925		71,925		* from Solid Waste Revenue Fund		12,601		12,601		12,601
112,883	279,827		238,005		238,005		* from MERC Operating Fund		227,386		227,386		227,386
22,638	28,407		32,387		32,387		* from General Fund-Support Services		39,385		39,385		39,385
53,423	48,008		9,872		9,872		* from General Fund-Regional Parks		18,893		18,893		18,893
1,177	1,073		1,918		1,918		* from Zoo Bond Fund		1,102		1,102		1,102
2,809	3,607		5,157		5,157		* from Natural Areas Fund		3,460		3,460		3,460

Risk Management Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Resources													
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
57,595	61,813		64,622		64,622		* from Solid Waste Fund		64,242		64,242		64,242
$18,885,507	**$5,135,149**		**$4,531,135**		**$4,531,135**	**TOTAL RESOURCES**			**$4,469,238**		**$4,469,238**		**$4,469,238**

Risk Management Fund

Expenditures (staff moved to General Fund Finance & Regulatory Services)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
146,895	0		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
4,853	0		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
42,586	0		0		0	502000	Reg Employees-Part Time-Exempt		0		0		0
7	0		0		0	508000	Overtime		0		0		0
						FRINGE	*Fringe Benefits*						
64,404	0		0		0	510000	Fringe Benefits		0		0		0
5,830	0		0		0	519000	PERS Bond Recovery		0		0		0
264,575	**0**	**0.00**	**0**	**0.00**	**0**		**Total Personnel Services**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**
							Materials & Services						
						GOODS	*Goods*						
780	148		0		0	520100	Office Supplies		0		0		0
750	1,076		2,010		2,010	520500	Operating Supplies		2,010		2,010		2,010
1,020	1,094		0		0	521000	Subscriptions and Dues		0		0		0
0	0					*SVCS*	*Services*						
33,633	29,372		53,500		53,500	524000	Contracted Professional Svcs		53,500		53,500		53,500
0	0		0		0	525000	Contracted Property Svcs		0		0		0
0	0		0		0	525100	Utility Services		0		0		0
629,026	713,558		783,136		783,136	527000	Insurance		825,330		825,330		825,330
8,730,340	0		0		0	527100	Medical Insurance		0		0		0
2	737		4,998		4,998	528000	Other Purchased Services		4,919		4,919		4,919
						OTHEXP	*Other Expenditures*						
764	426		0		0	545000	Travel		0		0		0
4,972	1,469		0		0	545500	Staff Development		0		0		0
0	1,491		0		0	547000	Council Costs		0		0		0
1,520,426	808,056		1,397,132		1,397,132	547500	Claims Paid		1,330,692		1,330,692		1,330,692
(155,360)	(28,170)		400,000		400,000	547600	Actuarial Claims Expense		400,000		400,000		400,000
0	1,797		500		500	549000	Miscellaneous Expenditures		500		500		500
$10,766,353	**$1,531,054**		**$2,641,276**		**$2,641,276**		**Total Materials & Services**		**$2,616,951**		**$2,616,951**		**$2,616,951**
							Interfund Transfers						
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
0	114,822		0		0		* to MERC Fund		0		0		0
0	13,176		0		0		* to Natural Areas Fund		0		0		0
0	3,735		0		0		* to Oregon Zoo Bond Fund		0		0		0
5,225,000	85,880		0		0		* to Solid Waste Revenue Fund		0		0		0
0	654,137		295,207		295,207		* to General Fund		301,961		301,961		301,961
$5,225,000	**$871,750**		**$295,207**		**$295,207**		**Total Interfund Transfers**		**$301,961**		**$301,961**		**$301,961**

Risk Management Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Expenditures **(staff moved to General Fund Finance & Regulatory Services)**													
							Contingency and Ending Balance						
						CONT	*Contingency*						
							Contingency						
0	0		500,000		500,000	700000	* General contingency		500,000		500,000		500,000
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
2,599,329	2,732,345		899,801		899,801	805000	* Undesignated		775,475		775,475		775,475
0	0		194,851		194,851	805900	* Health & Welfare		194,851		194,851		194,851
0	0		0		0	805900	* Reserved for future CAP adjustments		80,000		80,000		80,000
30,250	0		0		0	805450	* PERS Reserve		0		0		0
$2,629,579	**$2,732,345**		**$1,594,652**		**$1,594,652**	**Total Contingency and Ending Balance**			**$1,550,326**		**$1,550,326**		**$1,550,326**
$18,885,507	**$5,135,149**	**0.00**	**$4,531,135**	**0.00**	**$4,531,135**	**TOTAL REQUIREMENTS**		**0.00**	**$4,469,238**	**0.00**	**$4,469,238**	**0.00**	**$4,469,238**

Risk Management Fund

Health & Welfare Program (beginning July 1, 2011 budgeted directly in department fringe benefits only)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Materials & Services						
						SVCS	*Services*						
12,500	0		0		0	524000	Contracted Professional Svcs		0		0		0
16,811	0		0		0	527000	Insurance		0		0		0
8,730,340	0		0		0	527100	Medical Insurance		0		0		0
$8,759,651	**$0**		**$0**		**$0**		**Total Materials & Services**		**$0**		**$0**		**$0**
$8,759,651	**$0**	**0.00**	**$0**	**0.00**	**$0**		**TOTAL REQUIREMENTS**	**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**

Risk Management Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Liability/Property Program **(staff moved to General Fund Finance & Regulatory Services)**													
							Personnel Services						
						SALWGE	*Salaries & Wages*						
38,305	0		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
4,628	0		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
7	0		0		0	508000	Overtime		0		0		0
						FRINGE	*Fringe Benefits*						
14,439	0		0		0	510000	Fringe Benefits		0		0		0
1,288	0		0		0	519000	PERS Bond Recovery		0		0		0
$58,667	**$0**	**0.00**	**$0**	**0.00**	**$0**	**Total Personnel Services**		**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**
							Materials & Services						
						GOODS	*Goods*						
58	135		0		0	520100	Office Supplies		0		0		0
0	0		1,000		1,000	520500	Operating Supplies		1,000		1,000		1,000
670	489		0		0	521000	Subscriptions and Dues		0		0		0
						SVCS	*Services*						
21,133	24,372		32,500		32,500	524000	Contracted Professional Svcs		32,500		32,500		32,500
479,923	571,806		649,806		649,806	527000	Insurance		692,000		692,000		692,000
2	537		500		500	528000	Other Purchased Services		500		500		500
						OTHEXP	*Other Expenditures*						
51	207		0		0	545000	Travel		0		0		0
2,162	1,469		0		0	545500	Staff Development		0		0		0
395,698	44,137		230,305		230,305	547500	Claims Paid		165,396		165,396		165,396
(104,737)	0		400,000		400,000	547600	Actuarial Claims Expense		400,000		400,000		400,000
0	1,408		500		500	549000	Miscellaneous Expenditures		500		500		500
$794,960	**$644,560**		**$1,314,611**		**$1,314,611**	**Total Materials & Services**			**$1,291,896**		**$1,291,896**		**$1,291,896**
$853,627	**$644,560**	**0.00**	**$1,314,611**	**0.00**	**$1,314,611**	**TOTAL REQUIREMENTS**		**0.00**	**$1,291,896**	**0.00**	**$1,291,896**	**0.00**	**$1,291,896**

Risk Management Fund

		FY 2012-13		FY 2012-13			For Information Only	FY 2013-14		FY 2013-14		FY 2013-14	
FY 2010-11	FY 2011-12	Adopted		Amended				Proposed		Approved		Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
Unemployment Program													
						Materials & Services							
						OTHEXP	*Other Expenditures*						
532,572	418,178		500,000		500,000	547500	Claims Paid		500,000		500,000		500,000
$532,572	**$418,178**		**$500,000**		**$500,000**	**Total Materials & Services**			**$500,000**		**$500,000**		**$500,000**
$532,572	**$418,178**	**0.00**	**$500,000**	**0.00**	**$500,000**	**TOTAL REQUIREMENTS**		**0.00**	**$500,000**	**0.00**	**$500,000**	**0.00**	**$500,000**

Risk Management Fund

Workers' Compensation Program (staff moved to General Fund Finance & Regulatory Services)

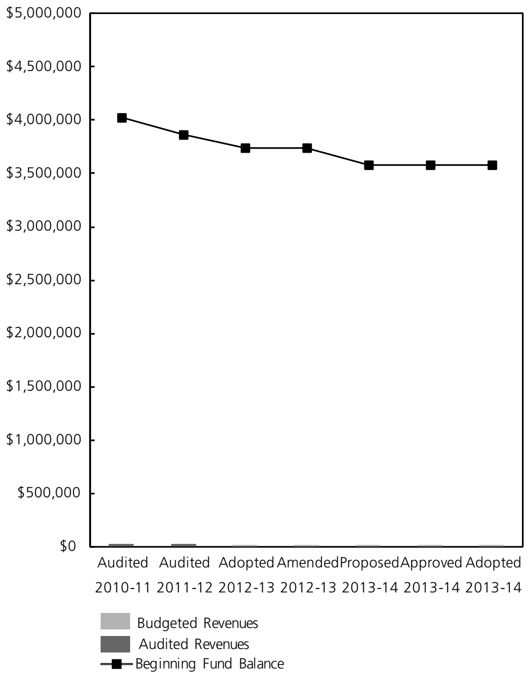
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended		For Information Only		FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
108,590	0		0		0	501000	Reg Employees-Full Time-Exempt		0		0		0
225	0		0		0	501500	Reg Empl-Full Time-Non-Exempt		0		0		0
42,586	0		0		0	502000	Reg Employees-Part Time-Exempt		0		0		0
						FRINGE	*Fringe Benefits*						
49,965	0		0		0	510000	Fringe Benefits		0		0		0
4,542	0		0		0	519000	PERS Bond Recovery		0		0		0
$205,908	**$0**	**0.00**	**$0**	**0.00**	**$0**	**Total Personnel Services**		**0.00**	**$0**	**0.00**	**$0**	**0.00**	**$0**
							Materials & Services						
						GOODS	*Goods*						
722	13		0		0	520100	Office Supplies		0		0		0
750	1,076		1,010		1,010	520500	Operating Supplies		1,010		1,010		1,010
350	605		0		0	521000	Subscriptions and Dues		0		0		0
						SVCS	*Services*						
0	5,000		21,000		21,000	524000	Contracted Professional Svcs		21,000		21,000		21,000
132,292	141,752		133,330		133,330	527000	Insurance		133,330		133,330		133,330
0	200		4,498		4,498	528000	Other Purchased Services		4,419		4,419		4,419
						OTHEXP	*Other Expenditures*						
713	219		0		0	545000	Travel		0		0		0
2,810	0		0		0	545500	Staff Development		0		0		0
0	1,491		0		0	547000	Council Costs		0		0		0
592,156	345,741		666,827		666,827	547500	Claims Paid		665,296		665,296		665,296
(50,623)	0		0		0	547600	Actuarial Claims Expense		0		0		0
0	389		0		0	549000	Miscellaneous Expenditures		0		0		0
$679,170	**$496,486**		**$826,665**		**$826,665**	**Total Materials & Services**			**$825,055**		**$825,055**		**$825,055**
$885,078	**$496,486**	**0.00**	**$826,665**	**0.00**	**$826,665**	**TOTAL REQUIREMENTS**		**0.00**	**$825,055**	**0.00**	**$825,055**	**0.00**	**$825,055**

Smith and Bybee Wetlands Fund

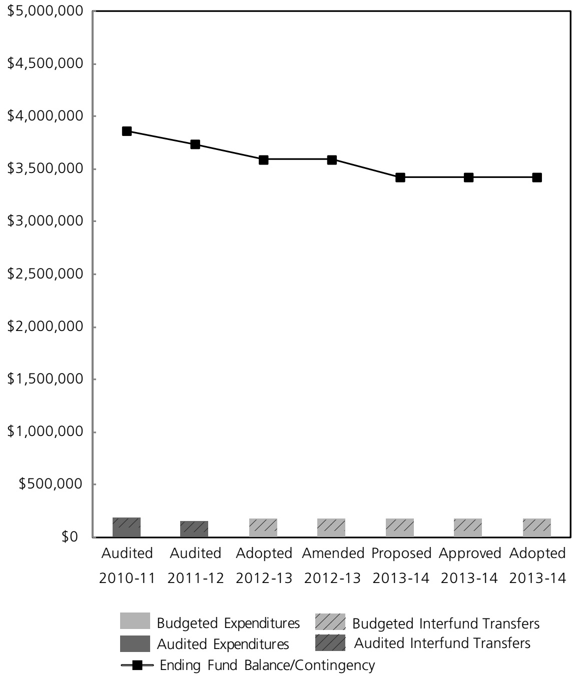
Smith and Bybee Wetlands Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$4,026,425	$3,865,963	$3,743,012	$3,743,012	$3,582,655	$3,582,655	$3,582,655	(4.28%)
Current Revenues								
Interest Earnings	29,390	22,756	18,715	18,715	17,914	17,914	17,914	(4.28%)
Donations	43	0	0	0	0	0	0	0.00%
Subtotal Current Revenues	**29,433**	**22,756**	**18,715**	**18,715**	**17,914**	**17,914**	**17,914**	**(4.28%)**
TOTAL RESOURCES	**$4,055,858**	**$3,888,719**	**$3,761,727**	**$3,761,727**	**$3,600,569**	**$3,600,569**	**$3,600,569**	**(4.28%)**
REQUIREMENTS								
Current Expenditures								
Materials and Services	101,043	51,970	65,000	65,000	65,000	65,000	65,000	0.00%
Subtotal Current Expenditures	**101,043**	**51,970**	**65,000**	**65,000**	**65,000**	**65,000**	**65,000**	**0.00%**
Interfund Transfers:								
Internal Service Transfers	88,852	96,287	104,841	104,841	110,102	110,102	110,102	5.02%
Subtotal Interfund Transfers	**88,852**	**96,287**	**104,841**	**104,841**	**110,102**	**110,102**	**110,102**	**5.02%**
Contingency	0	0	200,000	200,000	200,000	200,000	200,000	0.00%
Ending Fund Balance	*$3,865,963*	*$3,740,462*	*$3,391,886*	*$3,391,886*	*$3,225,467*	*$3,225,467*	*$3,225,467*	*(4.91%)*
TOTAL REQUIREMENTS	**$4,055,858**	**$3,888,719**	**$3,761,727**	**$3,761,727**	**$3,600,569**	**$3,600,569**	**$3,600,569**	**(4.28%)**
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								0.00

Current revenues and fund balance



Current expenditures



Smith and Bybee Wetlands Fund

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

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

The fund is managed by Parks and Environmental Services.

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Materials and services

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

Interfund Transfers

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

ENDING FUND BALANCE

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

Smith and Bybee Wetlands Fund

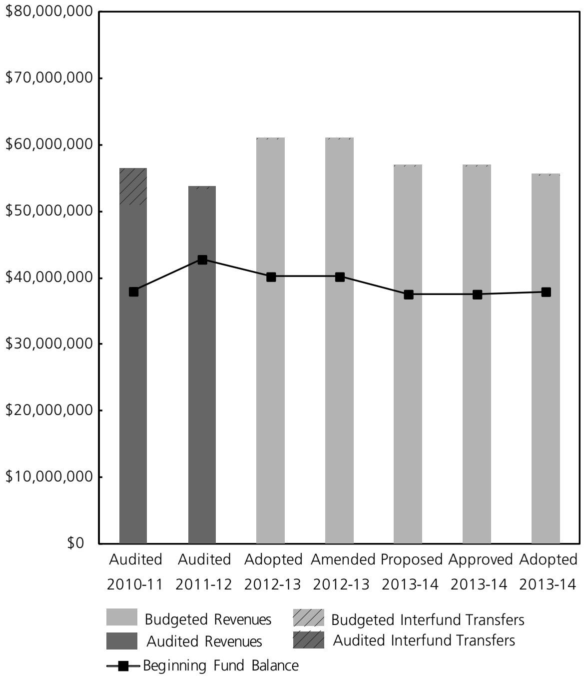
FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Resources							
						BEGBAL	*Beginning Fund Balance*						
4,026,425	3,865,963		3,743,012		3,743,012	326100	* Restricted by IGA		3,582,655		3,582,655		3,582,655
						INTRST	*Interest Earnings*						
29,390	22,756		18,715		18,715	470000	Interest on Investments		17,914		17,914		17,914
						DONAT	*Contributions from Private Sources*						
43	0		0		0	475000	Donations and Bequests		0		0		0
$4,055,858	**$3,888,719**		**$3,761,727**		**$3,761,727**	**TOTAL RESOURCES**			**$3,600,569**		**$3,600,569**		**$3,600,569**
						Materials & Services							
						GOODS	*Goods*						
284	391		0		0	520100	Office Supplies		0		0		0
1,837	969		0		0	520500	Operating Supplies		0		0		0
1,449	9		0		0	521500	Maintenance & Repari Supplies		0		0		0
						SVCS	*Services*						
83,545	41,996		0		0	524000	Contracted Professional Svcs		0		0		0
5,000	998		0		0	524600	Sponsorship Expenditures		0		0		0
7,336	0		65,000		65,000	525000	Contracted Property Svcs		65,000		65,000		65,000
15	0		0		0	525100	Utility Services		0		0		0
0	3,886		0		0	526000	Maintenance & Repair Services		0		0		0
543	0		0		0	526500	Rentals		0		0		0
1,034	14		0		0	528000	Other Purchased Services		0		0		0
						IGEXP	*Intergov't Expenditures*						
0	3,707		0		0	530000	Payments to Other Agencies		0		0		0
$101,043	**$51,970**		**$65,000**		**$65,000**	**Total Materials & Services**			**$65,000**		**$65,000**		**$65,000**
						Interfund Transfers							
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
0	0		45,823		45,823		* to General Fund - Zoo Education		47,427		47,427		47,427
88,852	96,287		59,018		59,018		* to General Fund-Regional Parks		62,675		62,675		62,675
$88,852	**$96,287**		**$104,841**		**$104,841**	**Total Interfund Transfers**			**$110,102**		**$110,102**		**$110,102**
						Contingency and Ending Balance							
						CONT	*Contingency*						
0	0		200,000		200,000	700000	Contingency		200,000		200,000		200,000
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
3,865,963	3,740,462		3,391,886		3,391,886	805000	* Ending Balance		3,225,467		3,225,467		3,225,467
$3,865,963	**$3,740,462**		**$3,591,886**		**$3,591,886**	**Total Contingency and Ending Balance**			**$3,425,467**		**$3,425,467**		**$3,425,467**
$4,055,858	**$3,888,719**		**$3,761,727**		**$3,761,727**	**TOTAL REQUIREMENTS**			**$3,600,569**		**$3,600,569**		**$3,600,569**

Solid Waste Revenue Fund

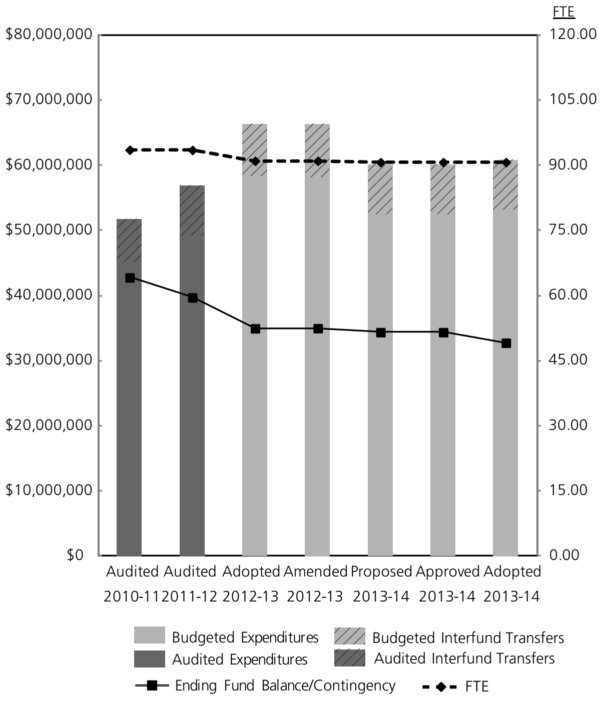
Solid Waste Revenue Fund

	Audited FY 2010-11	Audited FY 2011-12	Adopted FY 2012-13	Amended FY 2012-13	Proposed FY 2013-14	Approved FY 2013-14	Adopted FY 2013-14	Change from FY 2012-13 Amended
RESOURCES								
Beginning Fund Balance	$37,982,914	$42,792,555	$40,199,273	$40,199,273	$37,556,996	$37,556,996	$37,939,125	(5.62%)
Current Revenues								
Grants	3,134	304,314	231,200	231,200	0	0	0	(100.00%)
Enterprise Revenue	50,687,036	52,919,021	60,479,558	60,479,558	56,644,873	56,644,873	55,363,750	(8.46%)
Interest Earnings	301,014	235,712	197,749	197,749	93,323	93,323	93,323	(52.81%)
Other Misc. Revenue	102,318	53,894	33,000	33,000	27,000	27,000	27,000	(18.18%)
Subtotal Current Revenues	**51,093,502**	**53,512,941**	**60,941,507**	**60,941,507**	**56,765,196**	**56,765,196**	**55,484,073**	**(8.96%)**
Interfund Transfers:								
Internal Service Transfers	32,962	33,287	33,465	33,465	88,884	88,884	88,884	165.60%
Fund Equity Transfers	5,413,487	224,457	175,313	175,313	153,401	153,401	153,401	(12.50%)
Subtotal Interfund Transfers	**5,446,449**	**257,744**	**208,778**	**208,778**	**242,285**	**242,285**	**242,285**	**16.05%**
TOTAL RESOURCES	**$94,522,865**	**$96,563,240**	**$101,349,558**	**$101,349,558**	**$94,564,477**	**$94,564,477**	**$93,665,483**	**(7.58%)**
REQUIREMENTS								
Current Expenditures								
Personnel Services	8,854,425	9,262,025	9,618,935	9,567,174	9,992,345	9,992,345	9,992,345	4.44%
Materials and Services	35,581,343	38,260,199	43,229,693	43,229,693	38,906,429	38,906,429	39,453,973	(8.73%)
Capital Outlay	497,338	1,588,720	5,361,781	5,361,781	3,503,595	3,503,595	3,683,595	(31.30%)
Subtotal Current Expenditures	**44,933,106**	**49,110,944**	**58,210,409**	**58,158,648**	**52,402,369**	**52,402,369**	**53,129,913**	**(8.65%)**
Interfund Transfers:								
Interfund Reimbursements	4,353,932	4,363,236	4,754,458	4,754,458	4,580,513	4,580,513	4,580,513	(3.66%)
Internal Service Transfers	2,116,816	2,045,886	3,349,245	3,349,245	3,129,793	3,129,793	3,129,793	(6.55%)
Fund Equity Transfers	326,456	1,311,241	54,200	84,200	56,097	56,097	56,097	(33.38%)
Subtotal Interfund Transfers	**6,797,204**	**7,720,363**	**8,157,903**	**8,187,903**	**7,766,403**	**7,766,403**	**7,766,403**	**(5.15%)**
Contingency	0	0	15,105,279	15,075,279	15,988,214	15,988,214	15,293,514	1.45%
Ending Fund Balance	*$42,792,555*	*$39,731,933*	*$19,875,967*	*$19,927,728*	*$18,407,491*	*$18,407,491*	*$17,475,653*	*(12.30%)*
TOTAL REQUIREMENTS	**$94,522,865**	**$96,563,240**	**$101,349,558**	**$101,349,558**	**$94,564,477**	**$94,564,477**	**$93,665,483**	**(7.58%)**
FULL-TIME EQUIVALENTS	93.60	93.55	91.05	91.05	90.75	90.75	90.75	(0.33%)
FTE CHANGE FROM FY 2012-13 AMENDED BUDGET								(0.30)

Current revenues and fund balance



Current expenditures and full-time equivalents



Solid Waste Revenue Fund

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

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

BEGINNING FUND BALANCE

The Solid Waste Revenue Fund's beginning fund balance of $37.9 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 $6.7 million in reserves for landfill closure; $8.9 million in the Renewal and Replacement Account; $6.0 million for capital reserves; $3.3 million for rate stabilization, $5.2 million for environmental impairment; and $7.8 million in a general working capital reserve. The general working capital reserve is designed to hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise revenues

Metro's solid waste system is funded largely through three types of user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. The Regional System Fee is imposed on all waste generated in the Metro region and ultimately disposed of for a fee. The Metro Tip Fee is a user charge collected only at Metro transfer stations and includes the Regional System Fee. The Transaction Fee is a flat fee charged for each transaction at Metro transfer stations. The transaction fee at the staffed scales (scalehouses) and at the automated scales will remain unchanged in FY 2013-14 at $12.00 and $3.00 per transaction, respectively. The adopted rates for FY 2013-14 include an unchanged Regional System Fee at $18.56 per ton and a $0.49 increase in the Metro Tip Fee to $94.33 per ton, the smallest increase in seven years. The relatively flat tonnage at the regional level, and continuing decline of tonnage at Metro's transfer station put upward pressure on the rates. However, the Metro Council adopted several options to mitigate rate increases including foregoing a deposit into the Renewal and Replacement Reserve and use of uncommitted fund balance.

CURRENT EXPENDITURES

Personnel services

The 90.75 FTE budgeted total represents a 0.3 FTE decrease from the prior fiscal year. This small change is the net impact of a reorganization of functions within two divisions of Parks and Environmental Services.

Materials and services

Materials and services are budgeted to decrease by approximately 9 percent ($3.8 million) from the FY 2012-13 budget. This decrease is due primarily to lower ($3.0 million) operating costs, driven by tonnage declines at Metro transfer stations. In addition, the FY 2013-14 budget includes reductions of several one-time projects from FY 2012-13, including the Clean Refuse Fleet project ($400,000).

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 $3.7 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 ($400,000) and the St. Johns Landfill Remediation project ($1.0 million), a project that has been postponed several times due to permitting issues.

Transfers

Transfers to other funds include internal service charges for central services and for Geographic Information System services provided by the Research Center. Since FY 2009-10 this category includes direct cost transfers for solid waste activities provided by other Metro programs. The budget also includes a direct transfer to the Oregon Zoo ($1.5 million) to implement the FY 2012-13 consolidation of Metro's education programs in the zoo budget.

Contingency

The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2013-14 the operating contingency, which represents 13.1 percent of total contingency, is budgeted at $2.0 million. The remaining contingency consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

ENDING FUND BALANCE

The unappropriated ending fund balance of $17.5 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 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount

Resources

						Resources							
						BEGBAL	*Beginning Fund Balance*						
6,934,309	6,934,376		6,294,548		6,294,548	340600	* St. Johns Landfill Closure Account		6,746,737		6,746,737		6,746,737
8,676,449	9,024,736		9,501,560		9,501,560	340000	* Renewal and Replacement		8,814,768		8,814,768		8,949,768
7,334,135	8,859,536		5,699,716		5,699,716	340000	* Rate Stabilization Reserve Account		3,045,823		3,045,823		3,292,952
7,759,668	5,759,668		7,759,668		7,759,668	340000	* General Account - Working Capital		7,759,668		7,759,668		7,759,668
6,344,500	5,866,000		5,718,781		5,718,781	340000	* General Account - Capital Reserve		5,965,000		5,965,000		5,965,000
0	5,225,000		5,225,000		5,225,000	340000	* General Account (EIL Reserve - GASB 49)		5,225,000		5,225,000		5,225,000
933,853	1,123,239		0		0	341500	* Prior year PERS Reserve		0		0		0
						GRANTS	*Grants*						
0	303,522		231,200		231,200	410500	Federal Grants - Indirect		0		0		0
3,134	792		0		0	412000	Local Grants - Direct		0		0		0
						CHGSVC	*Charges for Service*						
0	0		10,000		10,000	418000	Contract & Professional Service		0		0		0
390	1,036		950		950	421000	Documents and Publications		950		950		950
871,105	971,677		989,750		989,750	423000	Product Sales		989,750		989,750		989,750
25,607,980	24,775,794		27,606,894		27,606,894	430000	Disposal Fees		25,054,088		25,054,088		24,205,097
18,436,870	18,260,555		20,711,855		20,711,855	430500	Regional System Fee		19,986,509		19,986,509		19,219,704
109,765	0		0		0	432500	Rehabilitation & Enhance Fee		0		0		0
2,252,724	2,405,092		0		0	433000	Transaction Fee - Manual		0		0		0
251,978	238,056		2,862,318		2,862,318	433100	Transaction Fee - Automated		2,745,579		2,745,579		2,733,719
18,460	15,932		0		0	433300	Uncovered Surcharge		0		0		0
174,952	0		0		0	433500	Host Fees		0		0		0
2,925	2,663		4,000		4,000	434000	Tire Disposal Fee		4,000		4,000		4,000
675,935	828,041		996,269		996,269	434200	Organics Fee Commercial		952,693		952,693		1,073,032
0	2,884,627		5,042,911		5,042,911	434300	Organics Fee Residential		4,629,254		4,629,254		4,859,114
354,072	392,267		230,088		230,088	434500	Yard Debris Disposal Fee		235,876		235,876		219,582
58,877	56,908		58,762		58,762	435000	Orphan Site Account Fee		49,700		49,700		51,024
506,126	472,133		501,741		501,741	435500	DEQ Promotion Fee		424,361		424,361		435,665
19,575	13,710		31,020		31,020	436000	Refrigeration Unit Disposal Fee		31,913		31,913		31,913
8,825	124,893		180,000		180,000	436500	H2W Disposal Fee		120,000		120,000		120,000
77,230	0		0		0	436800	Paint Recycing Fees		0		0		0
1,099,527	1,279,166		1,110,000		1,110,000	436900	Paintcare Revenue		1,300,000		1,300,000		1,300,000
90,617	77,969		100,000		100,000	437000	Conditionally Exempt Gen. Fees		80,000		80,000		80,000
24,300	15,600		15,000		15,000	441000	Franchise Fees		15,000		15,000		15,000
28,332	26,564		28,000		28,000	442000	Natural Gas Recovery Revenue		25,200		25,200		25,200
8,688	0		0		0	445000	Insurance Recovery Revenue		0		0		0
3,868	73,418		0		0	464500	Reimbursed Services		0		0		0
3,915	2,920		0		0	465000	Miscellaneous Charges for Svc		0		0		0

Solid Waste Revenue Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Resources													
						INTRST	*Interest Earnings*						
301,014	235,712		197,749		197,749	470000	Interest on Investments		93,323		93,323		93,323
						MISCRV	*Miscellaneous Revenue*						
38,013	13,607		5,000		5,000	417000	Fines and Forfeits		5,000		5,000		5,000
(1,051)	1,056		0		0	480000	Cash Over and Short		0		0		0
33,961	22,750		0		0	481000	Sale of Fixed Assets		0		0		0
31,395	16,481		28,000		28,000	489000	Miscellaneous Revenue		22,000		22,000		22,000
						EQTREV	*Fund Equity Transfers*						
						497000	Transfer of Resources						
188,487	138,577		175,313		175,313		* from General Fund		153,401		153,401		153,401
5,225,000	85,880		0		0		* from Risk Management Fund (EIL)		0		0		0
						INTSRV	*Internal Service Transfers*						
						498000	Transfer for Direct Costs						
32,962	33,287		33,465		33,465		* from Rehab. & Enhancement Fund		88,884		88,884		88,884
$94,522,865	**$96,563,240**		**$101,349,558**		**$101,349,558**	**TOTAL RESOURCES**			**$94,564,477**		**$94,564,477**		**$93,665,483**

Solid Waste Revenue Fund

Operating Account - Parks & Environmental Services

FY 2010-11	FY 2011-12	FY 2012-13		FY 2012-13				FY 2013-14		FY 2013-14		FY 2013-14	
		Adopted		Amended				Proposed		Approved		Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						Personnel Services							
						SALWGE	*Salaries & Wages*						
1,153,918	1,299,675					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	112,000	1.00	112,000		Program Director	1.00	117,498	1.00	117,498	1.00	117,498
0	0	2.00	180,110	2.00	180,110		Manager I	2.00	188,957	2.00	188,957	2.00	188,957
0	0	0.10	9,776	0.10	9,776		Manager II	0.30	31,769	0.30	31,769	0.30	31,769
0	0	1.00	77,585	1.00	77,585		Program Supervisor I	1.00	81,393	1.00	81,393	1.00	81,393
0	0	3.00	229,068	3.00	229,068		Program Supervisor II	3.00	234,359	3.00	234,359	3.00	234,359
0	0	1.00	63,906	1.00	63,906		Service Supervisor III	1.00	67,037	1.00	67,037	1.00	67,037
0	0	-	0	-	0		Assoc. Management Analyst	0.50	31,204	0.50	31,204	0.50	31,204
0	0	1.00	81,425	1.00	81,425		Construction Coordinator	1.00	85,576	1.00	85,576	1.00	85,576
0	0	4.00	358,980	4.00	358,980		Principal Solid Waste Planner	4.00	377,384	4.00	377,384	4.00	377,384
0	0	2.00	170,976	2.00	170,976		Sr. Engineer	2.00	179,688	2.00	179,688	2.00	179,688
1,812,449	0					501500	Reg Empl-Full Time-Non-Exempt						
0	1,794,300	-	0	-	0		Administrative Assistant III	-	0	-	0	-	0
0	0	5.00	333,945	5.00	333,945		Hazardous Waste Specialist	5.00	351,010	5.00	351,010	5.00	351,010
0	0	17.00	946,709	17.00	946,709		Hazardous Waste Technician	17.00	1,010,063	17.00	1,010,063	17.00	1,010,063
0	0	3.00	188,172	3.00	188,172		Landfill & Environmental Specialist	2.00	140,404	2.00	140,404	2.00	140,404
0	0	1.00	55,058	1.00	55,058		Landfill & Environmental Technician	1.00	57,865	1.00	57,865	1.00	57,865
0	0	1.00	63,648	1.00	63,648		Latex Operations Specialist	1.00	66,889	1.00	66,889	1.00	66,889
0	0	2.00	86,293	2.00	86,293		Latex Operations Technician	2.00	97,956	2.00	97,956	2.00	97,956
0	0	1.00	35,555	1.00	35,555		Latex Retail Technician	1.00	39,704	1.00	39,704	1.00	39,704
0	0	1.00	55,058	1.00	55,058		SW Facilities Maintenance Technician	1.00	57,865	1.00	57,865	1.00	57,865
0	0	4.00	190,280	4.00	190,280		Lead Scalehouse Technician	4.00	199,947	4.00	199,947	4.00	199,947
0	0	3.00	123,177	3.00	123,177		Scalehouse Technician	3.00	128,431	3.00	128,431	3.00	128,431
7,099	533		0		0	502000	Reg Employees-Part Time-Exempt		0		0		0
461,607	492,418					502500	Reg Empl-Part Time-Non-Exempt						
0	0	3.65	237,190	3.65	237,190		Scalehouse Technician	3.65	269,278	3.65	269,278	3.65	269,278
0	0	2.30	117,723	2.30	117,723		Hazardous Waste Technician	2.30	131,473	2.30	131,473	2.30	131,473
171,362	209,138		197,448		197,448	503000	Temporary Employees - Hourly		257,496		257,496		257,496
999	0		0		0	503100	Temporary Employees - Salaried		0		0		0
111,003	115,670		143,042		143,042	508000	Overtime		159,434		159,434		159,434
2,460	2,635		0		0	508600	Mobile Communications Allowance		0		0		0
							Salary Adjustment						
0	0		17,482		17,482	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		48,709		48,709	508911	Step Increases (AFSCME)		0		0		0
0	0		79,151		79,151	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
1,323,157	0					510000	Fringe Benefits						
0	331,767		354,025		354,025	511000	Fringe Benefits - Payroll Taxes		322,079		322,079		322,079
0	549,302		570,325		570,325	512000	Fringe Benefits - Retirement PERS		711,818		711,818		711,818
0	713,848		802,341		786,027	513000	Fringe Benefits - Health & Welfare		797,685		797,685		797,685
0	57,864		20,803		20,803	514000	Fringe Benefits - Unemployment		14,968		14,968		14,968

Solid Waste Revenue Fund

Operating Account - Parks & Environmental Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
0	30,280		21,675		21,675	515000	Fringe Benefits - Other Benefits		15,947		15,947		15,947
109,479	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	7,425		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$5,153,533	**$5,604,855**	**59.05**	**$5,971,635**	**59.05**	**$5,955,321**	**Total Personnel Services**		**58.75**	**$6,225,177**	**58.75**	**$6,225,177**	**58.75**	**$6,225,177**
							Materials & Services						
						GOODS	*Goods*						
28,699	78,637		23,107		23,107	520100	Office Supplies		24,357		24,357		24,357
535,840	636,435		627,251		627,251	520500	Operating Supplies		613,951		613,951		613,951
7,522	6,269		5,072		5,072	521000	Subscriptions and Dues		5,072		5,072		5,072
37,974	36,205		23,355		23,355	521400	Fuels and Lubricants		24,555		24,555		24,555
2,369,840	2,554,722		2,886,781		2,886,781	521300	Fuels - Waste Transport		2,565,056		2,565,056		2,239,532
150,616	162,674		346,406		346,406	521500	Maintenance & Repairs Supplies		293,793		293,793		293,793
164	0		0		0	521900	Purchasing Card Expenditures		0		0		0
10,405	(158,967)		115,000		115,000	522500	Retail		115,000		115,000		115,000
						SVCS	*Services*						
906,544	962,174		1,175,798		1,175,798	524000	Contracted Professional Svcs		1,181,298		1,181,298		1,181,298
0	2,525		0		0	524600	Sponsorship Expenditures		0		0		0
0	5,573		0		0	525000	Contracted Property Services		0		0		0
192,217	184,786		205,201		205,201	525100	Utility Services		204,901		204,901		204,901
0	0		21,150		21,150	525500	Cleaning Services		22,000		22,000		22,000
344,625	285,322		332,103		332,103	526000	Maintenance & Repair Services		332,103		332,103		332,103
127,401	118,358		143,021		143,021	526500	Rentals		143,021		143,021		143,021
5,319	0		0		0	527000	Insurance		0		0		0
245,536	198,305		311,237		311,237	528000	Other Purchased Services		310,337		310,337		310,337
338	147		0		0	529000	Operations Contracts		0		0		0
9,894,241	8,870,358		9,150,050		9,150,050	529300	Disposal - Landfill		8,238,973		8,238,973		8,366,100
806,848	834,382		1,137,533		1,137,533	529400	Special Waste Disposal		1,082,569		1,082,569		1,082,569
7,442,133	7,081,348		7,776,122		7,776,122	529500	Waste Transport		6,677,164		6,677,164		6,824,140
7,239,241	7,121,196		7,674,685		7,674,685	529600	Transfer Station Operations		7,223,220		7,223,220		7,313,359
0	3,616,502		5,686,514		5,686,514	529700	Organics Processing		5,224,670		5,224,670		5,478,006
						IGEXP	*Intergov't Expenditures*						
420,329	391,704		429,481		429,481	530000	Payments to Other Agencies		367,702		367,702		376,063
419	442		500		500	531000	Taxes (Non-Payroll)		500		500		500
0	0		0		0	531500	Grants to Other Governments		0		0		0
						OTHEXP	*Other Expenditures*						
0	432		0		0	544500	Grants & Loans		0		0		0
0	0		0		0	544600	Intra-Metro Grants		0		0		0
8,963	6,674		18,000		18,000	545000	Travel		18,200		18,200		18,200
28,109	26,629		41,762		41,762	545500	Staff Development		30,962		30,962		30,962
59	183		0		0	549000	Miscellaneous Expenditures		0		0		0
$30,803,382	**$33,023,015**		**$38,130,129**		**$38,130,129**	**Total Materials & Services**			**$34,699,404**		**$34,699,404**		**$34,999,819**
$35,956,915	**$38,627,870**	**59.05**	**$44,101,764**	**59.05**	**$44,085,450**	**TOTAL REQUIREMENTS**		**58.75**	**$40,924,581**	**58.75**	**$40,924,581**	**58.75**	**$41,224,996**

Solid Waste Revenue Fund

Operating Account - Finance & Regulatory Services

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
993,106	912,868					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	104,471	1.00	104,471		Manager I	1.00	109,594	1.00	109,594	1.00	109,594
0	0	1.00	105,074	1.00	105,074		Manager II	1.00	110,232	1.00	110,232	1.00	110,232
0	0	1.00	84,862	1.00	84,862		Program Supervisor II	1.00	89,028	1.00	89,028	1.00	89,028
0	0	1.00	73,892	1.00	73,892		Assoc. Solid Waste Planner	1.00	77,613	1.00	77,613	1.00	77,613
0	0	1.00	67,048	1.00	67,048		Asst. Solid Waste Planner	1.00	70,478	1.00	70,478	1.00	70,478
0	0	1.00	89,745	1.00	89,745		Principal Solid Waste Planner	1.00	70,760	1.00	70,760	1.00	70,760
0	0	3.00	221,675	3.00	221,675		Sr. Management Analyst	3.00	228,955	3.00	228,955	3.00	228,955
0	0	2.00	166,915	2.00	166,915		Sr. Solid Waste Planner	2.00	179,688	2.00	179,688	2.00	179,688
57,921	58,955					501500	Reg Empl-Full Time-Non-Exempt						
0	0	1.00	57,741	1.00	57,741		Program Assistant 3	1.00	60,688	1.00	60,688	1.00	60,688
0	5,609					502000	Reg Employees-Part Time-Exempt		0		0		0
312	62		0		0	508000	Overtime		0		0		0
0	0						Salary Adjustment						
0	0		7,654		7,654	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		10,832		10,832	508911	Step Increases (AFSCME)		0		0		0
0	0		17,603		17,603	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
327,854	0					510000	Fringe Benefits						
0	80,147		84,576		84,576	511000	Fringe Benefits - Payroll Taxes		83,815		83,815		83,815
0	144,668		141,315		141,315	512000	Fringe Benefits - Retirement PERS		181,024		181,024		181,024
0	150,102		162,630		177,438	513000	Fringe Benefits - Health & Welfare		162,540		162,540		162,540
0	3,124		5,273		5,273	515000	Fringe Benefits - Other Benefits		3,948		3,948		3,948
31,539	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	1,800		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$1,410,732	**$1,357,335**	**12.00**	**$1,401,306**	**12.00**	**$1,416,114**	**Total Personnel Services**		**12.00**	**$1,428,363**	**12.00**	**$1,428,363**	**12.00**	**$1,428,363**
							Materials & Services						
						GOODS	*Goods*						
17,566	12,565		23,919		23,919	520100	Office Supplies		23,919		23,919		23,919
4,662	1,363		1,000		1,000	520500	Operating Supplies		1,000		1,000		1,000
5,747	4,489		5,166		5,166	521000	Subscriptions and Dues		5,174		5,174		5,174
20,139	22,949		24,000		24,000	521400	Fuels and Lubricants		24,000		24,000		24,000
72	238		539		539	521500	Maintenance & Repairs Supplies		539		539		539
						SVCS	*Services*						
550,689	579,592		601,181		601,181	524000	Contracted Professional Svcs		617,606		617,606		617,606
5,523	3,741		7,706		7,706	525100	Utility Services		7,704		7,704		7,704
14,018	9,119		13,000		13,000	526000	Maintenance & Repair Services		13,000		13,000		13,000
3,106	3,870		9,975		9,975	528000	Other Purchased Services		9,975		9,975		9,975
23,466	20,831		24,000		24,000	529300	Disposal - Landfill		24,000		24,000		24,000

Solid Waste Revenue Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Operating Account - Finance & Regulatory Services													
						IGEXP	*Intergov't Expenditures*						
401	0		0		0	530000	Payments to Other Agencies		0		0		0
						OTHEXP	*Other Expenditures*						
1,986	3,007		14,842		14,842	545000	Travel		9,840		9,840		9,840
4,256	5,309		18,936		18,936	545500	Staff Development		14,818		14,818		14,818
72	0		0		0	549000	Miscellaneous Expenditures		0		0		0
0	0					*GAAP*	*GAAP Accounts*						
$651,703	**$667,073**		**$744,264**		**$744,264**	**Total Materials & Services**			**$751,575**		**$751,575**		**$751,575**
$2,062,435	**$2,024,408**	**12.00**	**$2,145,570**	**12.00**	**$2,160,378**	**TOTAL REQUIREMENTS**		**12.00**	**$2,179,938**	**12.00**	**$2,179,938**	**12.00**	**$2,179,938**

Solid Waste Revenue Fund

Operating Account - Sustainability Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
							Personnel Services						
						SALWGE	*Salaries & Wages*						
1,189,209	1,212,237					501000	Reg Employees-Full Time-Exempt						
0	0	1.00	105,363	1.00	105,363		Program Director	1.00	110,534	1.00	110,534	1.00	110,534
0	0	3.00	260,654	3.00	260,654		Manager I	1.00	94,050	1.00	94,050	1.00	94,050
0	0	-	0	-	0		Manager II	2.00	179,399	2.00	179,399	2.00	179,399
0	0	1.00	73,892	1.00	73,892		Assoc. Solid Waste Planner	1.00	77,613	1.00	77,613	1.00	77,613
0	0	1.00	89,763	1.00	89,763		Principal Solid Waste Planner	1.00	94,346	1.00	94,346	1.00	94,346
0	0	1.00	77,586	1.00	77,586		Sr. Regional Planner	2.00	164,256	2.00	164,256	2.00	164,256
0	0	6.00	489,740	6.00	489,740		Sr. Solid Waste Planner	5.00	433,400	5.00	433,400	5.00	433,400
211,046	211,358					501500	Reg Empl-Full Time-Non-Exempt						
0	0	5.00	218,882	5.00	218,882		Program Assistant 2	5.00	236,779	5.00	236,779	5.00	236,779
104,075	78,724					502000	Reg Employees-Part Time-Exempt						
0	0	1.00	77,679	1.00	77,679		Senior Solid Waste Planner	1.00	80,162	1.00	80,162	1.00	80,162
49,182	57,634					502500	Reg Empl-Part Time-Non-Exempt						
0	0	1.00	47,570	1.00	47,570		Program Assistant 2	1.00	49,987	1.00	49,987	1.00	49,987
113,434	95,793		95,138		95,138	503000	Temporary Employees - Hourly	-	124,071	-	124,071	-	124,071
5,242	14,604		0		0	503100	Temporary Employees - Salaried		0		0		0
7,054	4,403		5,061		5,061	508000	Overtime		5,641		5,641		5,641
							Salary Adjustment						
0	0		9,517		9,517	508900	Merit/COLA Adjustment (non-rep)		0		0		0
0	0		17,203		17,203	508911	Step Increases (AFSCME)		0		0		0
0	0		27,953		27,953	508910	COLA (represented employees)		0		0		0
						FRINGE	*Fringe Benefits*						
562,562	0					510000	Fringe Benefits						
0	139,534		134,412		134,412	511000	Fringe Benefits - Payroll Taxes		127,871		127,871		127,871
0	233,844		223,329		223,329	512000	Fringe Benefits - Retirement PERS		276,262		276,262		276,262
0	238,864		271,360		221,105	513000	Fringe Benefits - Health & Welfare		271,200		271,200		271,200
0	0		12,818		12,818	514000	Fringe Benefits - Unemployment		7,108		7,108		7,108
0	6,878		8,074		8,074	515000	Fringe Benefits - Other Benefits		6,126		6,126		6,126
48,356	0		0		0	519000	Fringe Benefits - PERS Bond Recovery		0		0		0
0	5,962		0		0	519500	Fringe Benefits - Insurance Opt Out		0		0		0
$2,290,160	**$2,299,835**	**20.00**	**$2,245,994**	**20.00**	**$2,195,739**	**Total Personnel Services**		**20.00**	**$2,338,805**	**20.00**	**$2,338,805**	**20.00**	**$2,338,805**
							Materials & Services						
						GOODS	*Goods*						
25,026	35,440		10,700		10,700	520100	Office Supplies		7,850		7,850		7,850
31,724	36,601		13,500		13,500	520500	Operating Supplies		15,300		15,300		15,300
18,428	17,326		37,600		37,600	521000	Subscriptions and Dues		13,700		13,700		13,700
1,459	1,296		0		0	521400	Fuels and Lubricants		0		0		0
1,664	6,686		0		0	521500	Maintenance & Repairs Supplies		0		0		0
0	20		0		0	521900	Purchasing Card Expenditures		0		0		0

Solid Waste Revenue Fund

Operating Account - Sustainability Center

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
						SVCS	*Services*						
1,426,374	1,620,479		1,739,500		1,739,500	524000	Contracted Professional Svcs		954,500		954,500		1,201,629
66,060	77,111		74,000		74,000	524600	Sponsorship Expenditures		61,000		61,000		61,000
1,950	766		1,000		1,000	525100	Utility Services		1,000		1,000		1,000
4,972	18,154		5,500		5,500	526000	Maintenance & Repair Services		3,000		3,000		3,000
7,978	8,631		7,000		7,000	526500	Rentals		4,100		4,100		4,100
165,323	220,035		219,500		219,500	528000	Other Purchased Services		244,500		244,500		244,500
						IGEXP	*Intergov't Expenditures*						
82,141	425		30,000		30,000	530000	Payments to Other Agencies		20,000		20,000		20,000
1,993,660	2,138,950		1,891,000		1,891,000	531500	Grants to Other Governments		1,745,000		1,745,000		1,745,000
						OTHEXP	*Other Expenditures*						
90,392	149,114		100,000		100,000	544500	Grants & Loans		145,000		145,000		145,000
67,450	48,817		0		0	544600	Intra-Metro Grants		0		0		0
6,365	9,068		10,000		10,000	545000	Travel		10,000		10,000		10,000
18,012	10,016		17,500		17,500	545500	Staff Development		32,000		32,000		32,000
0	10		0		0	549000	Miscellaneous Expenditures		0		0		0
						GAAP	*GAAP Accounts*						
$4,008,978	**$4,398,945**		**$4,156,800**		**$4,156,800**		**Total Materials & Services**		**$3,256,950**		**$3,256,950**		**$3,504,079**
$6,299,138	**$6,698,780**	**20.00**	**$6,402,794**	**20.00**	**$6,352,539**		**TOTAL REQUIREMENTS**	**20.00**	**$5,595,755**	**20.00**	**$5,595,755**	**20.00**	**$5,842,884**

Solid Waste Revenue Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
Landfill Closure Account													
							Materials & Services						
						SVCS	*Services*						
54,882	101,507		168,500		168,500	524000	Contracted Professional Svcs		168,500		168,500		168,500
0	14,030		30,000		30,000	530000	Payment to Other Agencies		30,000		30,000		30,000
$54,882	**$115,537**		**$198,500**		**$198,500**		**Total Materials & Services**		**$198,500**		**$198,500**		**$198,500**
							Capital Outlay						
16,424	0		1,003,000		1,003,000	571000	Improve-Oth thn Bldg		1,053,000		1,053,000		1,053,000
8,300	0		0		0	574000	Equipment & Vehicles		0		0		0
$24,724	**$0**		**$1,003,000**		**$1,003,000**		**Total Capital Outlay**		**$1,053,000**		**$1,053,000**		**$1,053,000**
$79,606	**$115,537**		**$1,201,500**		**$1,201,500**		**TOTAL REQUIREMENTS**		**$1,251,500**		**$1,251,500**		**$1,251,500**
Renewal & Replacement Account													
							Materials & Services						
0	140		0		0	524000	Contracted Professional Services		0		0		0
62,398	15,258		0		0	526100	Capital Maintenance-CIP		0		0		0
0	1,290		0		0	528000	Other purchased services		0		0		0
0	250		0		0	530000	Payments to Other Agencies		0		0		0
$62,398	**$16,938**		**$0**		**$0**		**Total Materials & Services**		**$0**		**$0**		**$0**
							Capital Outlay						
0	0		225,000		225,000	571000	Improve-Oth thn Bldg		25,000		25,000		25,000
95,542	90,917		870,000		870,000	572000	Buildings & Related		0		0		0
259,292	211,101		1,037,000		1,037,000	574000	Equipment & Vehicles		670,000		670,000		670,000
39,975	74,437		58,000		58,000	574500	Vehicles		85,595		85,595		115,595
0	27,886		100,000		100,000	579000	Intangible Assets		300,000		300,000		300,000
$394,809	**$404,341**		**$2,290,000**		**$2,290,000**		**Total Capital Outlay**		**$1,080,595**		**$1,080,595**		**$1,110,595**
$457,207	**$421,279**		**$2,290,000**		**$2,290,000**		**TOTAL REQUIREMENTS**		**$1,080,595**		**$1,080,595**		**$1,110,595**

Solid Waste Revenue Fund

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	Actual	FTE	Amount	FTE	Amount	ACCT	DESCRIPTION	FTE	Amount	FTE	Amount	FTE	Amount
General Account													
						Materials & Services							
0	33,675		0		0	524000	Contracted Professional Services		0		0		0
0	4,102		0		0	526000	Maintenance & Repairs Services		0		0		0
0	914		0		0	530000	Payments to Other Agencies		0		0		0
$0	**$38,691**		**$0**		**$0**	**Total Materials & Services**			**$0**		**$0**		**$0**
						Capital Outlay							
						Parks and Environmental Services							
18,555	35,913		1,735,000		1,735,000	571000	Improve-Oth thn Bldg		1,125,000		1,125,000		1,125,000
44,708	22,429		220,000		220,000	572000	Buildings & Related		65,000		65,000		65,000
14,542	410,423		0		0	574000	Equipment & Vehicles		0		0		0
0	81,232		0		0	575000	Office Furniture & Equipment		0		0		0
0	634,382		113,781		113,781	579000	Intangible Assets		180,000		180,000		330,000
$77,805	**$1,184,379**		**$2,068,781**		**$2,068,781**	**Total Capital Outlay**			**$1,370,000**		**$1,370,000**		**$1,520,000**
$77,805	**$1,223,070**		**$2,068,781**		**$2,068,781**	**TOTAL REQUIREMENTS**			**$1,370,000**		**$1,370,000**		**$1,520,000**
General Expenses													
						Interfund Transfers							
						INDTEX	*Interfund Reimbursements*						
						580000	Transfer for Indirect Costs						
364,451	231,822		220,750		220,750		* to General Fund-Bldg		373,858		373,858		373,858
3,356,758	3,424,840		4,304,146		4,304,146		* to General Fund-Support Services		4,190,344		4,190,344		4,190,344
490,820	428,419		0		0		* to General Fund		0		0		0
57,950	278,155		157,637		157,637		* to Risk Mgmt Fund-Liability		3,710		3,710		3,710
83,953	0		71,925		71,925		* to Risk Mgmt Fund-Worker Comp		12,601		12,601		12,601
						INTCHG	*Internal Service Transfers*						
						582000	Transfer for Direct Costs						
405,654	416,530		437,711		437,711		* to General Fund-Planning		409,711		409,711		409,711
0	0		3,738		3,738		* to General Fund-Regional Parks		3,869		3,869		3,869
386,704	1,490,915		359,867		359,867		* to General Fund-General Gov't		0		0		0
54,353	76,628		76,228		76,228		* to General Fund-Support Services		82,721		82,721		82,721
0	0		1,376,246		1,376,246		* to General Fund-Zoo Education		1,513,833		1,513,833		1,513,833
69,131	0		72,182		72,182		* to General Fund-SUS Policy Advisory/Grants Ad		67,366		67,366		67,366
383,473	0		313,970		313,970		* to General Fund-PES Finance		316,689		316,689		316,689
522,165	0		361,915		361,915		* to General Fund-PES Administration		341,290		341,290		341,290
237,741	0		282,766		282,766		* to General Fund-SUS Administration		330,072		330,072		330,072
57,595	61,813		64,622		64,622		* to Risk Management Fund		64,242		64,242		64,242

Solid Waste Revenue Fund

General Expenses (continued)

FY 2010-11	FY 2011-12	FY 2012-13 Adopted		FY 2012-13 Amended				FY 2013-14 Proposed		FY 2013-14 Approved		FY 2013-14 Adopted	
Actual	**Actual**	**FTE**	**Amount**	**FTE**	**Amount**	**ACCT**	**DESCRIPTION**	**FTE**	**Amount**	**FTE**	**Amount**	**FTE**	**Amount**
						EQTCHG	*Fund Equity Transfers*						
						581000	Transfer of Resources						
4,621	173,163		54,200		84,200		* to General Asset Management Fund		56,097		56,097		56,097
26,347	1,138,078		0		0		* to General Fund (General)		0		0		0
295,488	0		0		0		* to Rehab. & Enhancement Fund		0		0		0
$6,797,204	**$7,720,363**		**$8,157,903**		**$8,187,903**	**Total Interfund Transfers**			**$7,766,403**		**$7,766,403**		**$7,766,403**
						Contingency and Ending Balance							
						CONT	*Contingency*						
							Contingency						
0	0		2,000,000		1,970,000	701002	* Operating Account (Operating Contingency)		2,000,000		2,000,000		2,000,000
0	0		5,152,521		5,152,521	705000	* Landfill Closure Account		5,537,304		5,537,304		5,537,304
0	0		7,952,758		7,952,758	706000	* Renewal & Replacement Account		8,450,910		8,450,910		7,756,210
						UNAPP	*Unappropriated Fund Balance*						
							Unappropriated Fund Balance						
6,934,376	6,885,808		0		0	805539	* Landfill Closure Account		0		0		0
9,024,736	9,373,202		0		0	805200	* Renewal & Replacement Account		0		0		0
5,759,668	7,759,668		5,759,668		5,759,668	805900	* General Account (Working Capital)		5,759,668		5,759,668		5,795,653
5,225,000	5,225,000		5,225,000		5,225,000	805900	* General Account (EIL Reserve - GASB 49)		5,225,000		5,225,000		5,225,000
8,859,536	4,769,474		3,511,299		3,563,060	805900	* General Account (Rate Stabilization)		2,817,823		2,817,823		2,000,000
5,866,000	5,718,781		5,380,000		5,380,000	805900	* General Account (Capital Reserve)		4,605,000		4,605,000		4,455,000
1,123,239	0		0		0	805450	* PERS Reserve		0		0		0
$42,792,555	**$39,731,933**		**$34,981,246**		**$35,003,007**	**Total Contingency and Ending Balance**			**$34,395,705**		**$34,395,705**		**$32,769,167**
$94,522,865	**$96,563,240**	**91.05**	**$101,349,558**	**91.05**	**$101,349,558**	**TOTAL REQUIREMENTS**		**90.75**	**$94,564,477**	**90.75**	**$94,564,477**	**90.75**	**$93,665,483**

Capital Improvement Plan Detail

Organizational unit summaries and analysis

A capital project is defined in Metro's capital improvement plan (CIP) as any physical asset acquired or constructed by Metro with a total capital cost of $100,000 or more and a useful life of at least five years. The CIP for the next five years, FY 2013-14 through FY 2017-18, includes 163 projects with anticipated new spending of $189.5 million.

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

Total projects summary by year

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

Overview of projects

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

Project funding

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

Finance and Regulatory Services

Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
SOLID WASTE GENERAL ACCOUNT								
Solid Waste Information System (SWIS)	65720	825,000	180,000	0	0	0	0	1,005,000
TOTAL SOLID WASTE GENERAL ACCOUNT		**825,000**	**180,000**	**0**	**0**	**0**	**0**	**1,005,000**
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
Enforcement Vehicle Replacement	76856	60,000	60,000	30,000	30,000	30,000	30,000	240,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		**60,000**	**60,000**	**30,000**	**30,000**	**30,000**	**30,000**	**240,000**
TOTAL FINANCE AND REGULATORY SERVICES		**885,000**	**240,000**	**30,000**	**30,000**	**30,000**	**30,000**	**1,245,000**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**360,000**		**Total Number of Projects 2**					

Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fund Balance- Capital Reserve	825,000	180,000	0	0	0	0
Fund Balance- Renewal and Replacement	60,000	60,000	30,000	30,000	30,000	30,000
Total- Finance and Regulatory Services	**885,000**	**240,000**	**30,000**	**30,000**	**30,000**	**30,000**

Finance and Regulatory Services

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

OVERVIEW OF PROJECTS

The Solid Waste Information System (SWIS) project to streamline the data gathering function of the solid waste disposal system was implemented on July 1, 2012. Phase II of the project, to be implemented in FY 2013-14, will improve management reporting and create additional program efficiencies. The enforcement division of Finance and Regulatory Services maintains a replacement schedule for vehicles and typically replaces one vehicle each year; in FY 2013-14, two vehicles will be replaced.

PROJECT FUNDING

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

OPERATIONAL IMPACTS

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

Information Services

Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
GENERAL FUND								
Metro Web	65663	160,175	431,930	0	0	0	0	592,105
TOTAL GENERAL FUND		**160,175**	**431,930**	**0**	**0**	**0**	**0**	**592,105**
GENERAL FUND RENEWAL AND REPLACEMENT								
Information Technology R&R Projects < $100,000			176,003	269,722	285,913	195,704	432,301	1,359,643
Data Center	01514	206,200	80,300	0	0	0	0	286,500
Peoplesoft Upgrades (Regularly Scheduled)	65612	248,170	209,660	138,753	0	144,359	0	740,942
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		**454,370**	**465,963**	**408,475**	**285,913**	**340,063**	**432,301**	**2,387,085**
TOTAL INFORMATION SERVICES		**614,545**	**897,893**	**408,475**	**285,913**	**340,063**	**432,301**	**2,979,190**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**2,364,645**		**Total Number of Projects 4**					

Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fund Balance	160,175	431,930	0	0	0	0
Fund Balance- Renewal and Replacement	454,370	465,963	408,475	285,913	340,063	432,301
Total- Information Services	**614,545**	**897,893**	**408,475**	**285,913**	**340,063**	**432,301**

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

OVERVIEW OF PROJECTS

The FY 2013-14 though FY 2017-18 Information Services capital budget contains four projects; three are scheduled renewal and replacement projects, including the completion of the relocation of Metro's Data Center to the Oregon Convention Center. Also included is the second and final year of the conversion of the Metro website to the Drupal platform. This project, budgeted as a general expense in the General Fund, has been co-managed by Communications and Information Services.

Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by cost allocation transfers from the participating funds into the General Asset Management Fund. The two-year web project is an exception and is located in the General Fund to capture both capital and non-capital costs in a single location.

OPERATIONAL IMPACTS

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

Parks and Environmental Services

Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
MRC GENERAL FUND RENEWAL AND REPLACEMENT								
Property Services R&R Projects < $100,000			177,916	134,137	0	123,100	77,600	512,753
PES Fleet	70001		105,037	144,268	26,994	79,255	336,752	692,306
Metro Regional Center Roof Replacement	01320	0	512,404	0	0	0	0	512,404
Central Environmental System	TBD	0	0	126,800	0	0	0	126,800
MRC Daycare Carpets	TBD	0	0	0	156,000	0	0	156,000
Rooftop Air Handler RAC 1	TBD	0	0	0	250,000	0	0	250,000
Rooftop Air Handler RAC 2	TBD	0	0	0	175,000	0	0	175,000
Rooftop Air Handler RAC 3	TBD	0	0	0	0	0	125,000	125,000
TOTAL MRC GENERAL FUND RENEWAL AND REPLACEMENT		**0**	**795,357**	**405,205**	**607,994**	**202,355**	**539,352**	**2,550,263**
REGIONAL PARKS SPECIAL ACCOUNTS FUND								
Oxbow Park Improvements	70207	0	364,778	0	0	0	0	364,778
TOTAL REGIONAL PARKS SPECIAL ACCOUNTS FUND		**0**	**364,778**	**0**	**0**	**0**	**0**	**364,778**
REGIONAL PARKS CAPITAL FUND								
Glendoveer Golf Course Improvements	GF104	70,000	261,000	0	0	0	0	331,000
Oxbow Erosion Reconstruction	70213	0	148,250	0	0	0	0	148,250
TOTAL REGIONAL PARKS CAPITAL FUND		**70,000**	**409,250**	**0**	**0**	**0**	**0**	**479,250**
PARKS GENERAL FUND RENEWAL AND REPLACEMENT								
Parks R&R Projects < $100,000			538,984	992,202	183,893	81,580	173,491	1,970,150
Blue Lake Trail	70234	0	195,595	0	0	0	0	195,595
Oxbow Park Gravel Roads	TBD	0	0	303,250	0	0	0	303,250
Glendoveer Golf Cart Path	TBD	0	0	160,000	0	0	0	160,000
Wrought Iron Fencing at Lone Fir	TBD	0	0	102,000	0	0	0	102,000
Paving at Blue Lake Park	TBD	0	0	206,500	0	0	0	206,500
Chinook Landing Boarding Dock and Steel Pilings	TBD	0	0	0	140,599	0	0	140,599
Chinook Landing Asphalt Pavement (5.2 acres)	TBD	0	0	0	0	270,700	0	270,700
TOTAL PARKS GENERAL FUND RENEWAL AND REPLACEMENT		**0**	**734,579**	**1,763,952**	**324,492**	**352,280**	**173,491**	**3,348,794**
SOLID WASTE GENERAL ACCOUNT								
Solid Waste General Account Non CIP Projects			280,000	175,000	10,000	10,000	10,000	485,000
Metro Central Organics/Food Handling Area Improvements	76872	230,000	150,000	0	0	0	0	380,000
Metro Central Storm Water Improvements	76873	25,000	400,000	0	0	0	0	425,000
Improvements to Metro South truck entrance/exit	76840	0	100,000	0	0	0	0	100,000
Metro South Camera Expansion	77102	0	100,000	0	0	0	0	100,000
Metro South Rainwater Harvesting	77101	0	10,000	90,000	0	0	0	100,000
Metro South Storm Water Treatment	77104	0	50,000	250,000	0	0	0	300,000
Metro Central Camera Expansion	77106	0	100,000	0	0	0	0	100,000
Disposal System (Road Map) Software	65770		150,000	0	0	0	0	150,000
Reader Board at Metro South Entrance	76833	0	0	200,000	0	0	0	200,000
Future Master Facility Plan Improvements	TBD	0	0	400,000	1,000,000	1,000,000	1,000,000	3,400,000
TOTAL SOLID WASTE GENERAL ACCOUNT		**255,000**	**1,340,000**	**1,115,000**	**1,010,000**	**1,010,000**	**1,010,000**	**5,740,000**
SOLID WASTE LANDFILL CLOSURE ACCOUNT								
St. Johns - Perimeter Dike Stabilization and Seepage Control	76986	763,283	3,000	3,000	0	0	0	769,283
St. Johns - Landfill Remediation	76995	0	1,000,000	1,000,000	0	0	0	2,000,000
SJLF- adapting flares to lower gas flow rates	77001	0	5,000	100,000	0	0	0	105,000
SJLF- Replace PLC and data device	77002	0	45,000	0	0	0	0	45,000
TOTAL SOLID WASTE LANDFILL CLOSURE ACCOUNT		**763,283**	**1,053,000**	**1,103,000**	**0**	**0**	**0**	**2,919,283**
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
SW Renewal and Replacement Acct Non CIP			675,595	300,000	380,000	300,000	300,000	1,955,595
Metro Central - Replace Slow Speed Shredder	76889	0	50,000	550,000	0	0	0	600,000
Metro South - Modify Entry Way to Ops Bldg.	76842	0	175,000	0	0	0	0	175,000
Metro Central- Floor Repairs	76898	0	150,000	0	0	0	0	150,000
Metro South HHW Roof	76876	0	0	175,000	0	0	0	175,000
Metro South Bays -1 & 2 Ventilation System	76836	0	0	0	105,000	0	0	105,000
Metro Central - Compactor #3	TBD	0	0	0	0	1,400,000	0	1,400,000
Metro South - Compactor #2	TBD	0	0	0	0	1,000,000	0	1,000,000
Metro Central - Compactor #1	TBD	0	0	0	0	0	1,400,000	1,400,000
Metro Central- Conveyor #1	TBD	0	0	0	0	0	400,000	400,000
Metro South - Compactor #1	TBD	0	0	0	0	0	1,000,000	1,000,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		**0**	**1,050,595**	**1,025,000**	**485,000**	**2,700,000**	**3,100,000**	**8,360,595**
TOTAL PARKS AND ENVIRONMENTAL SERVICES		**1,088,283**	**5,747,559**	**5,412,157**	**2,427,486**	**4,264,635**	**4,822,843**	**23,762,963**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**22,674,680**		**Total Number of Projects 45**					

Parks and Environmental Services

OVERVIEW OF PROJECTS

General Renewal and Replacement

Of the 19 projects for Parks and Property Management and Property Services, all but three are scheduled renewal and replacement projects. The largest projects are fleet purchases and the replacement of the roof at the Metro Regional Center. Projects are funded primarily by the renewal and replacement reserve. The General Fund will also fund a review of Oxbow Park to determine how to respond to the continuing erosion at the park and to update the 1997 master plan and plan for the park's future. This project is carried forward from FY 2012-13. The Council must approve the master plan and any projects prior to expenditure of these funds.

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: Metro Central and Metro South. The majority of these projects are outlined in detail in a Master Facility Plan for the transfer stations, last updated in FY 2008-09. The Master Facility Plan and this capital budget are based on the following goals:

- Improve waste recovery and recycling.
- Reduce traffic congestion and improve site safety.
- Maximize station efficiencies.
- Improve facilities for Metro and station operator personnel.

The current five-year plan includes 11 General Account projects. The largest project planned for FY 2013-14 is the Metro Central Storm Water Improvements 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 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. Every three years the program contracts with an engineering firm to assess the condition of equipment and facilities and calculate annual contribution amounts to the Renewal and Replacement Account. The latest study was performed in FY 2011-12 in conjunction with a Metro-wide renewal and replacement study. The largest projects in the current five-year plan are multiple compactor replacements scheduled for the last two years of the plan.

Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fund Balance- Renewal and Replacement	0	2,580,531	3,194,157	1,417,486	3,254,635	3,812,843
Grants	0	73,250	0	0	0	0
Fund Balance- Capital Reserve	325,000	2,040,778	1,115,000	1,010,000	1,010,000	1,010,000
Fund Balance- Landfill Closure	763,283	1,053,000	1,103,000	0	0	0
Total- Parks and Environmental Services	**1,088,283**	**5,747,559**	**5,412,157**	**2,427,486**	**4,264,635**	**4,822,843**

MAJOR FUNDING SOURCES

Most capital projects associated with Parks and Property Management have been funded with renewal and replacement reserves, grants funds matched with General Fund dollars or special one-time appropriations such as the FY 2012-13 appropriations for Oxbow Park. Primary financing for Solid Waste Operations projects is derived from reserves established for that purpose.

Parks and Natural Areas Local Option Levy

Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
PARKS LEVY FUND								
Parks Levy R&R < $100,000			315,000	560,000	555,000	90,000		1,520,000
Blue Lake Entry Drive/Booth Renovation	LI200	0	200,000	0	0	0	0	200,000
Blue Lake Native Landscaping Upgrades	LI201	0	100,000					100,000
Blue Lake Sports Feature Renovations	TBD	0		200,000				200,000
Blue Lake Traffic/Parking Improvements	TBD	0		200,000				200,000
Blue Lake Playground/Restroom Renovations	TBD	0		850,000				850,000
Blue Lake Office/Maintenance Bldg. Renovations	TBD	0		500,000				500,000
Blue Lake Boat Concession Renovation	TBD	0			125,000			125,000
Blue Lake Pathway Renovations	TBD	0			150,000			150,000
Blue Lake Solar Power Installation	TBD	0			100,000			100,000
Blue Lake Utility Replacements	TBD	0			350,000			350,000
Blue Lake Swim Beach/Restroom Renovation	TBD	0			350,000			350,000
Blue Lake Additional Permanent Shelters	TBD	0			250,000			250,000
Blue Lake Drainage Improvements	TBD	0				100,000		100,000
Oxbow Play Area Renovations	LI003	0	200,000					200,000
Oxbow Maintenance Area Reconfiguration	TBD	0		250,000				250,000
Oxbow Office/Residence Renovation	TBD	0		200,000				200,000
Oxbow Restroom Construction	TBD	0		125,000				125,000
Oxbow Fire Road Repairs	TBD	0			100,000			100,000
Oxbow Cabins	TBD	0			200,000			200,000
Oxbow Additional Group Camp	TBD	0				125,000		125,000
Howell Shelter	TBD	0			120,000			120,000
Gleason- Broughton Beach Improvements	TBD	0			100,000			100,000
Gleason Entrance Booth/Gate	TBD	0			100,000			100,000
Sauvie Island Boat Ramp Dock Replacement	TBD	0		125,000				125,000
Smith and Bybee Ramp and Pathway Renovations	TBD	0		100,000				100,000
Sustainability Center Projects, TBD	TBD	0	750,000	750,000	750,000	750,000	750,000	3,750,000
TOTAL PARKS LEVY		0	1,565,000	3,860,000	3,250,000	1,065,000	750,000	10,490,000
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**10,490,000**		**Total Number of Projects 27**					

Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Local Options Levy	0	1,565,000	3,860,000	3,250,000	1,065,000	750,000
Total- Parks and Natural Areas Levy	**0**	**1,565,000**	**3,860,000**	**3,250,000**	**1,065,000**	**750,000**

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy provides funding to complete capital and renewal and replacement projects at Metro's parks and natural areas.

OVERVIEW OF PROJECTS

The FY 2013-14 through FY 2017-18 Parks and Natural Areas Levy capital budget contains 27 projects. The largest project over the five-year plan is the renovation of the playground and restroom at Blue Lake Park. The largest projects in FY 2013-14 are the renovation of the Blue Lake entry drive and renovations to the play area at Oxbow Park.

PROJECT FUNDING

All funding in the five-year plan is from the proceeds of the Parks and Natural Areas Local Option Levy.

Sustainability Center

Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
NATURAL AREAS FUND								
Natural Areas Acquisition		82,830,000	20,000,000	5,000,000	5,000,000	4,000,000	0	116,830,000
40 Mile Loop Trail Construction	71730	0	1,087,760	0	0	0	0	1,087,760
Natural Areas Information System (Terramet) Phase III	52004	650,000	350,000	0	0	0	0	1,000,000
TOTAL NATURAL AREAS FUND		**83,480,000**	**21,437,760**	**5,000,000**	**5,000,000**	**4,000,000**	**0**	**118,917,760**
REGIONAL PARKS CAPITAL FUND								
Canemah Bluff Phase I (Carryforward)	70494	44,000	75,000	0	0	0	0	**119,000**
Canemah Bluff Phase II	70495	0	139,681	0	0	0	0	**139,681**
TOTAL REGIONAL PARKS CAPITAL FUND		**44,000**	**214,681**	**0**	**0**	**0**	**0**	**258,681**
TOTAL SUSTAINABILITY CENTER		**83,524,000**	**21,652,441**	**5,000,000**	**5,000,000**	**4,000,000**	**0**	**119,176,441**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**35,652,441**			**Total Number of Projects 5**				

Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
G.O. Bonds- Natural Areas	83,480,000	20,602,050	5,000,000	5,000,000	4,000,000	0
Fund Balance- Capital Reserve	44,000	214,681	0	0	0	0
Grants	0	835,710	0	0	0	0
Total- Sustainability Center	**83,524,000**	**21,652,441**	**5,000,000**	**5,000,000**	**4,000,000**	**0**

Sustainability Center

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

OVERVIEW OF PROJECTS

This capital plan includes the acquisition of natural areas, planning and supervision of the construction of a segment of the 40-mile Loop Trail at Blue Lake Park and the next phase of Terramet, the database that manages acquired property information.

PROJECTS FUNDING

The land purchases and information system are funded by the Natural Areas Bond Fund. The 40-mile Loop Trail Project, if it is able to proceed, will be funded by the Oregon Department of Transportation (77 percent) and Metro match (23 percent). Metro will supervise this project with expenditures being paid directly by ODOT. At the project's conclusion, the value will be booked as a Metro asset. The Canemah Bluff projects are funded by capital fund balance.

OPERATIONAL IMPACTS

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

Visitor Venues

Visitor Venues

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

OCC Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
MERC FUND								
OCC - Original Roof Replacement	8R031	100,000	1,180,000	1,500,000	0	0	0	2,780,000
OCC - Replacement Dance Floors	8R051	0	126,000	0	0	0	0	126,000
OCC - Audio/Visual Equipment	8N022	0	100,000	0	0	0	0	100,000
OCC - Portland Ballroom Can Lighting Replacement	8R053	0	112,000	0	0	0	0	112,000
OCC - Process Loop Piping Replacement	8R054	0	185,000	0	0	0	0	185,000
OCC - Replace Chrome Entry Doors- Original Side	8R033	0	225,000	0	0	0	0	225,000
OCC - CCTV Replacement (Carryforward)	8R032	0	248,005					
OCC - Carpet Replacement	TBD	0	0	85,000	2,100,000	0	0	2,185,000
OCC - Upgrade Two-Way Radio System	TBD	0	0	275,000	0	0	0	275,000
OCC - Telecommunications VOIP Upgrade	TBD	0	0	185,000	0	0	0	185,000
OCC - Meeting Room Chair Replacement	TBD	0	0	0	960,000	0	0	960,000
OCC - HVAC Replacement Design and Engineering	TBD	0	0	0	200,000	0	0	200,000
OCC - Chiller Units Replacement	TBD	0	0	0	0	1,500,000	0	1,500,000
OCC - Cooling Tower (4) Replacement	TBD	0	0	0	0	725,000	0	725,000
OCC - Boiler Replacement (2)	TBD	0	0	0	0	500,000	0	500,000
OCC - Lobby Areas Furniture Replacement	TBD	0	0	0	0	400,000	0	400,000
OCC - Exhibit Hall Folding Chair Replacement	TBD	0	0	0	0	0	1,000,000	1,000,000
OCC - Table Replacement (Expansion Side)	TBD	0	0	0	0	0	475,000	475,000
OCC - Roof Replacement (Expansion Side)	TBD	0	0	0	0	0	1,800,000	1,800,000
TOTAL OREGON CONVENTION CENTER		**100,000**	**2,176,005**	**2,045,000**	**3,260,000**	**3,125,000**	**3,275,000**	**13,733,000**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**13,633,000**		**Total Number of Projects 19**					

OCC Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fund Balance- Renewal and Replacement	100,000	1,741,005	2,045,000	3,260,000	3,125,000	3,275,000
TLT Capital Reserves		435,000	0	0	0	0
Total- Oregon Convention Center	100,000	2,176,005	2,045,000	3,260,000	3,125,000	3,275,000

Oregon Convention Center

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

OVERVIEW OF PROJECTS

The FY 2013-14 through FY 2017-18 OCC capital budget contains 19 projects; one is new capital, and the remainder are renewal and replacement. Replacement projects costing in excess of $1,000,000 are the roof over the original portion of the convention center, the facility's carpet, chiller units, exhibit hall folding chairs and the roof on the expansion side of the building. The new capital project includes audiovisual 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. The new capital project as well as several renewal and replacement projects that support sustainability will utilize a reserve developed in years in which transient lodging tax collections exceed 7 percent growth.

PCPA Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
MERC FUND								
PCPA - AHH HVAC & Lighting Controls Updates	8N062	0	250,000	250,000	0	0	0	500,000
PCPA - AHH EIFS Replacement Phase II	8N063	0	175,000	0	0	0	0	175,000
PCPA - Keller Cooling Tower & Associated Piping	8R069	0	10,000	250,000	0	0	0	260,000
PCPA - Newmark Lighting Overhaul	8R072	0	56,000	42,000	130,000	0	0	228,000
PCPA - AHH Boilers	TBD	0	0	150,000	0	0	0	150,000
PCPA - ASCH Chiller and Associated Piping	TBD	0	0	10,000	350,000	0	0	360,000
PCPA - Keller Roof and Drains Replacement	TBD	0	0	250,000	300,000	300,000	0	850,000
PCPA - Keller Fore Stage (Pit) Elevator Lift	TBD	0	0	250,000	250,000	0	0	500,000
PCPA - Keller Front of House and Backstage Elevators	TBD	0	0	100,000	0	0	0	100,000
PCPA - AHH Elevators- Controllers and Interiors	TBD	0	0	0	150,000	150,000	0	300,000
PCPA - ASCH HVAC Controls Updates	TBD	0	0	0	262,000	0	0	262,000
PCPA - ASCH Portland Sign Renewal	TBD	0	0	0	100,000	100,000	0	200,000
PCPA - Keller Main Speakers	TBD	0	0	0	125,000	0	0	125,000
PCPA - Newmark Stage Floor	TBD	0	0	0	100,000	0	0	100,000
PCPA - AHH Roof	TBD	0	0	0	0	200,000	0	200,000
PCPA - ASCH Elevators Overhaul and Interiors	TBD	0	0	0	0	300,000	0	300,000
PCPA - AHH EIFS Replacement Phase III	TBD	0	0	0	0	0	350,000	350,000
PCPA - Keller HVAC Control Upgrades	TBD	0	0	0	0	0	350,000	350,000
PCPA - Keller Carpet Front of House	TBD	0	0	0	0	0	150,000	150,000
TOTAL PCPA		**0**	**491,000**	**1,302,000**	**1,767,000**	**1,050,000**	**850,000**	**5,460,000**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**5,460,000**		**Total Number of Projects 19**					

PCPA Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fund Balance- Renewal and Replacement	0	491,000	1,302,000	1,767,000	1,050,000	850,000
Total- PCPA	**0**	**491,000**	**1,302,000**	**1,767,000**	**1,050,000**	**850,000**

Portland Center for the Performing Arts

Portland Center for the Performing Arts (PCPA) 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. PCPA provides world class entertainment spaces for residents and visitors in three buildings:

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

OVERVIEW OF PROJECTS

The FY 2013-14 through FY 2017-18 PCPA capital budget contains 19 projects that are all renewal and replacement in nature. The largest project in the five year plan is the $850,000 replacement of the roof and drains at the Keller Auditorium. The largest project in year one of the plan is the HVAC and lighting controls updates project at Antoinette Hatfield Hall.

PROJECT FUNDING

All projects in this five-year plan are funded by renewal and replacement reserves.

Expo Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
MERC FUND								
Expo - Portable Bleacher Replacement	8R007	130,000	50,000	0	0	0	0	180,000
Expo - Parking Lot Asphalt Maintenance/Replacement	8R040	100,000	50,000	50,000	50,000	60,000	60,000	370,000
Expo - Roof Repair - Hall D , Hall C	8R039/043	0	265,000	0	0	0	0	265,000
Expo - Hall D Lobby and Meeting Room Upgrades	8R042	0	100,000	0	0	0	0	100,000
Expo - Lighting Efficiency Improvements	8R044	0	384,003	0	0	0	0	384,003
Expo - Roof Repair - Hall E Lobby/Mtg Rooms	TBD	0	0	100,000	0	0	0	100,000
Expo - Electrical Upgrade - Halls A/B	TBD	0	0	140,000	0	0	0	140,000
Expo - Roof Repair - Hall D (Barrel)	TBD	0	0	0	200,000	0	0	200,000
Expo - Update Phone System	TBD	0	0	0	100,000	0	0	100,000
Expo - Roof Repair - Hall E Loading Dock/Storage	TBD	0	0	0	0	200,000	0	200,000
Expo - Roof Repair - Hall E (Barrel)	TBD	0	0	0	0	0	350,000	350,000
TOTAL EXPO CENTER		**230,000**	**849,003**	**290,000**	**350,000**	**260,000**	**410,000**	**2,389,003**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**2,159,003**		**Total Number of Projects 11**					

Expo Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fund Balance- Renewal and Replacement	230,000	465,000	290,000	350,000	260,000	410,000
Grants	0	284,003	0	0	0	0
TLT Capital Reserves	0	100,000	0	0	0	0
Total- Expo Center	230,000	849,003	290,000	350,000	260,000	410,000

Portland Expo Center

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

OVERVIEW OF PROJECTS

The FY 2013-14 through FY 2017-18 Expo capital budget contains 11 projects; all are renewal and replacement. The largest project is a sustainable initiative that will retrofit lighting fixtures in Halls A, B, C and D, significantly lowering energy usage and operating costs.

PROJECT FUNDING

The majority of the funding in this five-year plan comes from renewal and replacement reserves. The lighting improvements project is funded by a combination of Energy Trust of Oregon and Metro Sustainability program grants and funding from the MERC pooled capital account funded by transient lodging tax capital reserves.

Oregon Zoo Total projects summary by year

	ID	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND								
Elephant Habitat and Related Infrastructure	ZIP002	17,000,000	23,710,221	16,013,285	0	0	0	56,723,506
Remote Elephant Center	ZIP003	40,000	500,000	1,000,000	2,500,000	1,386,194	0	5,426,194
Condor Habitat	ZIP007	2,169,000	545,171	0	0	0	0	2,714,171
Education Center (CDZ)	ZIP006	860,000	144,725	1,479,310	10,665,513	517,233	0	13,666,781
Campus and Habitat Interpretive Design	ZIP013	426,000	101,225	1,231,489	710,912	313,683	510,530	3,293,839
One-percent for Art Design and Installation	ZIP012	97,795	107,575	107,575	107,575	107,575	107,575	635,668
Polar Bear Habitat	ZIP004	0	0	0	1,776,274	9,417,825	8,364,467	19,558,566
Primate and Rhino Habitats	ZIP005	0	0	0	0	670,558	2,753,931	3,424,489
TOTAL ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND		**20,592,795**	**25,108,917**	**19,831,659**	**15,760,274**	**12,413,068**	**11,736,503**	**105,443,215**
ZOO CAPITAL FUND								
Bearwalk Remodel	ZBW06		45,000	0	0	0	0	45,000
Bond Commitment Elephant Lands	ZIP002	0	1,965,000	0	0	0	0	1,965,000
OZF Bond Commitment Remote Elephant Center	Zoo39	0	1,400,000	0	0	0	0	1,400,000
Stage Phase 1 Improvements	ZVS10	40,000	310,000	0	0	0	0	350,000
Cascade Grill Improvements	ZVS06	0	150,000	0	0	0	0	150,000
Commissary Modifications	ZVS08	200,000	100,000	0	0	0	0	300,000
Guest Amenities TBD	TBD	0	100,000	0	0	0	0	100,000
TOTAL ZOO CAPITAL FUND		**240,000**	**4,070,000**	**0**	**0**	**0**	**0**	**4,310,000**
GENERAL FUND RENEWAL AND REPLACEMENT								
Zoo R&R Projects < $100,000			1,222,068	775,899	929,450	554,928	840,318	4,322,663
1500 kw Generator	ZRW052	0	1,000,000	0	0	0	0	1,000,000
Africa Interpretive Graphics	ZR37	0	108,856	0	0	0	0	108,856
Africafe Roof	ZRW001	8,000	203,000	0	0	0	0	211,000
Steller Cove Ozone System	ZRW047	0	100,000	0	0	0	0	100,000
Zoo Parking Lot Renewal	ZR17	21,224	21,648	22,081	22,523	22,974	23,433	133,883
Zoo Railroad Track Replacement	ZR19	23,080	47,555	24,493	24,983	25,483	25,992	171,586
Perimeter USDA Fence 5 Replacement	Zoo24	59,620	60,813	62,029	63,270	64,535	65,826	376,093
Telephone System	TBD	0	0	259,543	0	0	0	259,543
Africafe Kitchen Elevator	TBD	0	0	120,000	0	0	0	120,000
Flooded Forest Interpretives	TBD	0	0	160,500	0	0	0	160,500
Swamp Building and Aviary Roof Replacement	TBD	0	0	102,600	0	0	0	102,600
Railroad Roundhouse Roof	TBD	0	0	0	128,883	0	0	128,883
Pig Holding and Exhibit Roof	TBD	0	0	0	0	0	131,286	131,286
Stellar Cove Digital Control System	TBD	0	0	0	0	0	121,899	121,899
Vet Medical Center X-Ray Machine	TBD	0	0	0	0	0	211,482	211,482
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		**111,924**	**2,763,940**	**1,527,145**	**1,169,109**	**667,920**	**1,420,236**	**7,660,274**
TOTAL OREGON ZOO		**20,944,719**	**31,942,857**	**21,358,804**	**16,929,383**	**13,080,988**	**13,156,739**	**117,413,488**
FIVE YEAR TOTAL, FY 2013-14 THROUGH FY 2017-18	**96,468,769**		**Total Number of Projects 31**					

Oregon Zoo Major funding sources

	Prior Years	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
G.O. Bonds- Zoo	20,592,795	25,108,917	19,831,659	15,760,274	12,413,068	11,736,503
Donations	240,000	3,525,000	0	0	0	0
Fund Balance- Capital Reserve	0	545,000	0	0	0	0
Fund Balance- Renewal and Replacement	111,924	2,763,940	1,527,145	1,169,109	667,920	1,420,236
Total- Oregon Zoo	**20,944,719**	**31,942,857**	**21,358,804**	**16,929,383**	**13,080,988**	**13,156,739**

The FY 2013-14 through FY 2017-18 Oregon Zoo capital budget includes 31 projects. Eight projects are related to the Oregon Zoo Infrastructure and Animal Welfare bond measure.

OVERVIEW OF PROJECTS

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

Elephants Habitat and Related Infrastructure (Elephant Lands): The project will provide a new elephant habitat allowing for an evolution in the way the elephants use their space, which supports the zoo's vision for elephants to live in family herds. Sub-projects include, 1) relocating the train, 2) a new perimeter service road, 3) relocating the Wild Life Live program and 4) water and energy sustainability measures, including LEED Silver Certification and a new campus geothermal loop, to reduce the use of fossil fuels for heating and cooling.

Remote Elephant Center (offsite facility): The 2008 bond called for assessment of the feasibility of an offsite facility. Staff is developing the capital and operating costs for a facility, assessing properties and reviewing ideas for funding sources.

Condor Habitat: The new exhibit will highlight the zoo's successful breeding program. The new habitat will inspire visitors to learn more about these iconic birds that once flew in Oregon.

Education Center (Conservation Discovery Zone): This project will provide dedicated space to increase the quality of conservation education opportunities at the zoo. It will provide spaces for classes, camps, exhibits, presentations and hands-on learning for children, families and adults. There will be space for traveling and temporary exhibits, and an insect zoo and Butterfly Lab will provide hands-on learning.

Campus and Habitat Interpretive Design: Interpretive elements are the printed, graphical and electronic activities, experiences and signage in and around exhibits that provide communication to connect guests with the zoo's animals, mission and values.

One-percent for Art Design and Installation: Metro Council Resolution 11-4282 approved the recommendation to use the Percent-for-Art funds for the zoo bond program programmatically rather than on a project-by-project basis. This enables a more strategic approach to the selection and installation of public art at the zoo and leverages the monies to greater effect for the public and the campus.

Polar Bear Habitat: The world's largest land predators, polar bears need space, and this proposed rebuild will offer them not only more room, but also a safer and more natural habitat to explore. Natural substrate, interesting views, scratching logs, enrichment infrastructure and adding complexity to the pools and exhibits can encourage more natural behavior. The remodel is needed to increase access to natural substrate, renovate and increase the efficiency of the water-filtration system, reduce temperatures, chill the pool water and increase both land and pool space.

Primate and Rhino Habitats: The primate exhibit will provide expanded homes. Enlarged indoor and outdoor areas will give chimpanzees and mandrills a sustainable and enriching environment. The new exhibit will be able to add new, younger chimps to its group. Larger, more natural habitats for the chimpanzees make it possible to support baby chimpanzees. Zookeepers will be able to separate the animals as necessary in the reworked exhibit without denying them an enriching environment. New holding spaces would allow keepers to address needs on a daily basis, provide better health care and generally improve conditions for the animals. Improvements to the rhino habitat will provide an expanded home for the rhinos, which is a highly endangered species.

Five new capital projects not related to bond projects are planned for FY 2013-14. An upgrade to the Cascade Grill is carried forward from FY 2012-13, as are modifications to the Commissary. Other projects include phase one of improvements to the zoo's concert stage. Five years of renewal and replacement projects include 15 projects greater than $100,000. The largest project is the installation of a 1500 kw generator that will be installed in partnership with Portland General Electric.

PROJECT FUNDING

Of the $96.5 million in zoo projects in the FY 2013-14 through FY 2017-18 CIP, $84.8 million (88 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The General Renewal and Replacement Account provides $7.5 million (8 percent). Capital projects are funded by a mix of zoo capital reserves and donations from the Oregon Zoo Foundation.

Debt Schedules

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

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

Amount issued	$18,085,000
Issue date	May 12, 2005
Original issue True Interest Rate (TIC)	3.689%
Ratings as of date of issuance	
Moody's	Aa1
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2013	$8,190,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
7-15-13		0.00	193,700.00	193,700.00	
1-15-14	5.000%	1,890,000.00	193,700.00	2,083,700.00	2,277,400.00
7-15-14		0.00	146,450.00	146,450.00	
1-15-15	5.000%	1,995,000.00	146,450.00	2,141,450.00	2,287,900.00
7-15-15		0.00	96,575.00	96,575.00	
1-15-16	5.000%	2,095,000.00	96,575.00	2,191,575.00	2,288,150.00
7-15-16		0.00	44,200.00	44,200.00	
1-15-17	4.000%	2,210,000.00	44,200.00	2,254,200.00	2,298,400.00
Total		$8,190,000.00	$961,850.00	$9,151,850.00	$9,151,850.00

General Obligation Bonds, Natural Areas, 2007 Series

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

Amount issued	$124,295,000
Issue date	April 3, 2007
Original issue True Interest Rate (TIC)	4.0759%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2013	$77,715,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2013	-	-	1,869,875.00	1,869,875.00	
6/1/2014	5.00%	4,400,000	1,869,875.00	6,269,875.00	8,139,750.00
12/1/2014	-	-	1,759,875.00	1,759,875.00	
6/1/2015	5.00%	4,620,000	1,759,875.00	6,379,875.00	8,139,750.00
12/1/2015	-	-	1,644,375.00	1,644,375.00	
6/1/2016	5.00%	4,850,000	1,644,375.00	6,494,375.00	8,138,750.00
12/1/2016	-	-	1,523,125.00	1,523,125.00	
6/1/2017	5.00%	5,095,000	1,523,125.00	6,618,125.00	8,141,250.00
12/1/2017	-	-	1,395,750.00	1,395,750.00	
6/1/2018	5.00%	5,350,000	1,395,750.00	6,745,750.00	8,141,500.00
12/1/2018	-	-	1,262,000.00	1,262,000.00	
6/1/2019	5.00%	5,615,000	1,262,000.00	6,877,000.00	8,139,000.00
12/1/2019	-	-	1,121,625.00	1,121,625.00	
6/1/2020	5.00%	5,895,000	1,121,625.00	7,016,625.00	8,138,250.00
12/1/2020	-	-	974,250.00	974,250.00	
6/1/2021	5.00%	6,190,000	974,250.00	7,164,250.00	8,138,500.00
12/1/2021	-	-	819,500.00	819,500.00	
6/1/2022	5.00%	6,500,000	819,500.00	7,319,500.00	8,139,000.00
12/1/2022	-	-	657,000.00	657,000.00	
6/1/2023	4.50%	6,825,000	657,000.00	7,482,000.00	8,139,000.00
12/1/2023	-	-	503,437.50	503,437.50	
6/1/2024	4.50%	7,130,000	503,437.50	7,633,437.50	8,136,875.00
12/1/2024	-	-	343,012.50	343,012.50	
6/1/2025	4.50%	7,455,000	343,012.50	7,798,012.50	8,141,025.00
12/1/2025	-	-	175,275.00	175,275.00	
6/1/2026	4.50%	7,790,000	175,275.00	7,965,275.00	8,140,550.00
Total		**$77,715,000**	**$28,098,200**	**$105,813,200**	**$105,813,200**

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 2015.

Amount issued	$75,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.2256%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2013	$70,920,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2013			1,702,175	1,702,175	
6/1/2014	4.00%	4,610,000	1,702,175	6,312,175	8,014,350
12/1/2014			1,609,975	1,609,975	
6/1/2015	5.00%	5,350,000	1,609,975	6,959,975	8,569,950
12/1/2015			1,476,225	1,476,225	
6/1/2016	5.00%	2,230,000	1,476,225	3,706,225	5,182,450
12/1/2016			1,420,475	1,420,475	
6/1/2017	5.00%	2,790,000	1,420,475	4,210,475	5,630,950
12/1/2017			1,350,725	1,350,725	
6/1/2018	5.00%	3,350,000	1,350,725	4,700,725	6,051,450
12/1/2018			1,266,975	1,266,975	
6/1/2019	5.00%	3,960,000	1,266,975	5,226,975	6,493,950
12/1/2019			1,167,975	1,167,975	
6/1/2020	5.00%	4,610,000	1,167,975	5,777,975	6,945,950
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
Total		**$70,920,000**	**$27,863,250**	**$98,783,250**	**$98,783,250**

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 2015.

Amount issued	$65,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.3822%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2013	$60,165,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2013			1,379,212.50	1,379,212.50	
6/1/2014	4.00%	5,165,000.00	1,379,212.50	6,544,212.50	7,923,425.00
12/1/2014			1,275,912.50	1,275,912.50	
6/1/2015	5.00%	5,670,000.00	1,275,912.50	6,945,912.50	8,221,825.00
12/1/2015			1,134,162.50	1,134,162.50	
6/1/2016	5.00%	2,000,000.00	1,134,162.50	3,134,162.50	4,268,325.00
12/1/2016			1,084,162.50	1,084,162.50	
6/1/2017	5.00%	2,260,000.00	1,084,162.50	3,344,162.50	4,428,325.00
12/1/2017			1,027,662.50	1,027,662.50	
6/1/2018	5.00%	2,510,000.00	1,027,662.50	3,537,662.50	4,565,325.00
12/1/2018			964,912.50	964,912.50	
6/1/2019	5.00%	2,770,000.00	964,912.50	3,734,912.50	4,699,825.00
12/1/2019			895,662.50	895,662.50	
6/1/2020	5.00%	3,050,000.00	895,662.50	3,945,662.50	4,841,325.00
12/1/2020			819,412.50	819,412.50	
6/1/2021	5.00%	3,350,000.00	819,412.50	4,169,412.50	4,988,825.00
12/1/2021			735,662.50	735,662.50	
6/1/2022	5.00%	3,665,000.00	735,662.50	4,400,662.50	5,136,325.00
12/1/2022			644,037.50	644,037.50	
6/1/2023	5.00%	4,000,000.00	644,037.50	4,644,037.50	5,288,075.00
12/1/2023			544,037.50	544,037.50	
6/1/2024	5.00%	4,360,000.00	544,037.50	4,904,037.50	5,448,075.00
12/1/2024			435,037.50	435,037.50	
6/1/2025	5.00%	4,740,000.00	435,037.50	5,175,037.50	5,610,075.00
12/1/2025			316,537.50	316,537.50	
6/1/2026	4.00%	5,145,000.00	316,537.50	5,461,537.50	5,778,075.00
12/1/2026			213,637.50	213,637.50	
6/1/2027	4.50%	5,525,000.00	213,637.50	5,738,637.50	5,952,275.00
12/1/2027			89,325.00	89,325.00	
6/1/2028	3.00%	5,955,000.00	89,325.00	6,044,325.00	6,133,650.00
Total		**$60,165,000**	**$23,118,750**	**$83,283,750**	**$83,283,750**

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

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

Amount issued	$27,575,000
Issue date	June 6, 2012
Original Issue True Interest Rate (TIC)	0.449%
Ratings as of date of issuance	
Moody's	A2
Standard & Poor's	Aaa
Principal Outstanding Balance as of July 1, 2013	$18,685,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
12/1/2013			421,375.00	421,375.00	
6/1/2014	4.000%	9,150,000.00	421,375.00	9,571,375.00	9,992,750.00
12/1/2014			238,375.00	238,375.00	
6/1/2015	5.000%	9,535,000.00	238,375.00	9,773,375.00	10,011,750.00
Total		$18,685,000.00	$1,319,500.00	$20,004,500.00	$20,004,500.00

Full Faith and Credit Refunding Bonds, 2003 Series

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

Amount issued	$24,435,000
Issue date	Oct. 16, 2003
Original issue True Interest Rate (TIC)	3.793%
Ratings as of date of issuance	
Moody's	Aa2
Standard & Poor's	AA+
Principal outstanding balance as of July 1, 2013	$1,385,000

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
8-1-13	3.300%	1,025,000	17,937.50	360,000	6,300.00	1,385,000	24,237.50	1,409,237.50	
Total		**$1,025,000**	**$17,937.50**	**$360,000**	**$6,300.00**	**$1,385,000**	**$24,237.50**	**$1,409,237.50**	**$0.00**

Full Faith and Credit Refunding Bonds, 2006 Series

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

Amount issued	$14,700,000
Issue date	April 20, 2006
Original Issue True Interest Rate (TIC)	4.3278%
Ratings as of date of issuance	
Moody's	A2
Insured to:	Aaa
Principal Outstanding Balance as of July 1, 2013	$10,885,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-13	4.25%	705,000.00	249,315.63	954,315.63	
6-1-14			234,334.38	234,334.38	1,188,650.01
12-1-14	4.25%	735,000.00	234,334.38	969,334.38	
6-1-15			218,715.63	218,715.63	1,188,050.01
12-1-15	4.25%	765,000.00	218,715.63	983,715.63	
6-1-16			202,459.38	202,459.38	1,186,175.01
12-1-16	4.38%	795,000.00	202,459.38	997,459.38	
6-1-17			185,068.75	185,068.75	1,182,528.13
12-1-17	5.00%	830,000.00	185,068.75	1,015,068.75	
6-1-18			164,318.75	164,318.75	1,179,387.50
12-1-18	5.00%	870,000.00	164,318.75	1,034,318.75	
6-1-19			142,568.75	142,568.75	1,176,887.50
12-1-19	5.00%	915,000.00	142,568.75	1,057,568.75	
6-1-20			119,693.75	119,693.75	1,177,262.50
12-1-20	5.00%	960,000.00	119,693.75	1,079,693.75	
6-1-21			95,693.75	95,693.75	1,175,387.50
12-1-21	4.25%	1,010,000.00	95,693.75	1,105,693.75	
6-1-22			74,231.25	74,231.25	1,179,925.00
12-1-22	4.25%	1,055,000.00	74,231.25	1,129,231.25	
6-1-23			51,812.50	51,812.50	1,181,043.75
12-1-23	5.00%	1,095,000.00	51,812.50	1,146,812.50	
6-1-24			24,437.50	24,437.50	1,171,250.00
12-1-24	4.25%	1,150,000.00	24,437.50	1,174,437.50	1,174,437.50
Total		**$10,885,000.00**	**$3,275,984.41**	**$14,160,984.41**	**$14,160,984.41**

Full Faith and Credit Refunding Bonds, 2013 Series

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

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

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
8-1-13	1.000%	95,000	73,094.34	10,000	4,154.86	105,000	77,249.20	182,249.20	
2-1-14			84,408.75		4,775.00	0	89,183.75	89,183.75	271,432.95
8-1-14	1.000%	1,205,000	84,408.75	390,000	4,775.00	1,595,000	89,183.75	1,684,183.75	
2-1-15			78,383.75		2,825.00	0	81,208.75	81,208.75	1,765,392.50
8-1-15	1.000%	1,210,000	78,383.75	400,000	2,825.00	1,610,000	81,208.75	1,691,208.75	
2-1-16			72,333.75		825.00	0	73,158.75	73,158.75	1,764,367.50
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
Total		**$11,635,000**	**$1,069,289.34**	**$965,000**	**$21,004.86**	**$12,600,000**	**$1,090,294.20**	**$13,690,294.20**	**$13,690,294.20**

Limited Tax Pension Obligation Bonds, 2005 Series

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

Amount Issued	$24,290,000
Issue date	Sept. 13, 2005
Original issue True Interest Rate (TIC)	5.0420%
Ratings as of date of issuance	
Moody's	A3
Insured to	Aaa
Principal outstanding balance as of July 1, 2013	$22,300,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-13		0	552,535.45	552,535.45	
6-1-14	4.665%	615,000	552,535.45	1,167,535.45	1,720,070.90
12-1-14		0	538,190.58	538,190.58	
6-1-15	4.859%	710,000	538,190.58	1,248,190.58	1,786,381.16
12-1-15		0	520,941.13	520,941.13	
6-1-16	4.859%	820,000	520,941.13	1,340,941.13	1,861,882.26
12-1-16		0	501,019.23	501,019.23	
6-1-17	4.859%	930,000	501,019.23	1,431,019.23	1,932,038.46
12-1-17		0	478,424.88	478,424.88	
6-1-18	4.859%	1,055,000	478,424.88	1,533,424.88	2,011,849.76
12-1-18		0	452,793.65	452,793.65	
6-1-19	4.859%	1,185,000	452,793.65	1,637,793.65	2,090,587.30
12-1-19		0	424,004.08	424,004.08	
6-1-20	4.859%	1,325,000	424,004.08	1,749,004.08	2,173,008.16
12-1-20		0	391,813.20	391,813.20	
6-1-21	5.004%	1,480,000	391,813.20	1,871,813.20	2,263,626.40
12-1-21		0	354,783.60	354,783.60	
6-1-22	5.004%	1,645,000	354,783.60	1,999,783.60	2,354,567.20
12-1-22		0	313,625.70	313,625.70	
6-1-23	5.004%	1,820,000	313,625.70	2,133,625.70	2,447,251.40
12-1-23		0	268,089.30	268,089.30	
6-1-24	5.004%	2,010,000	268,089.30	2,278,089.30	2,546,178.60
12-1-24		0	217,799.10	217,799.10	
6-1-25	5.004%	2,210,000	217,799.10	2,427,799.10	2,645,598.20
12-1-25		0	162,504.90	162,504.90	
6-1-26	5.004%	2,430,000	162,504.90	2,592,504.90	2,755,009.80
12-1-26		0	101,706.30	101,706.30	
6-1-27	5.004%	2,660,000	101,706.30	2,761,706.30	2,863,412.60
12-1-27		0	35,153.10	35,153.10	
6-1-28	5.004%	1,405,000	35,153.10	1,440,153.10	1,475,306.20
Total		**$22,300,000.00**	**$10,626,768.40**	**$32,926,768.40**	**$32,926,768.40**

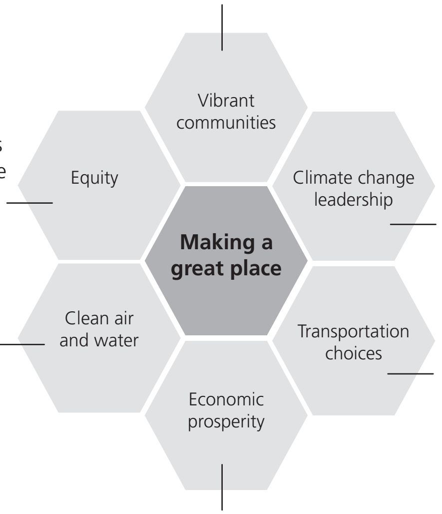
Budget and financial structure

Budget process

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

THE STRATEGIC BUDGET PROCESS

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



People live, work and play in vibrant communities where their everyday needs are easily accessible.

The benefits and burdens of growth and change are distributed equitably.

The region is a leader in minimizing contributions to global warming.

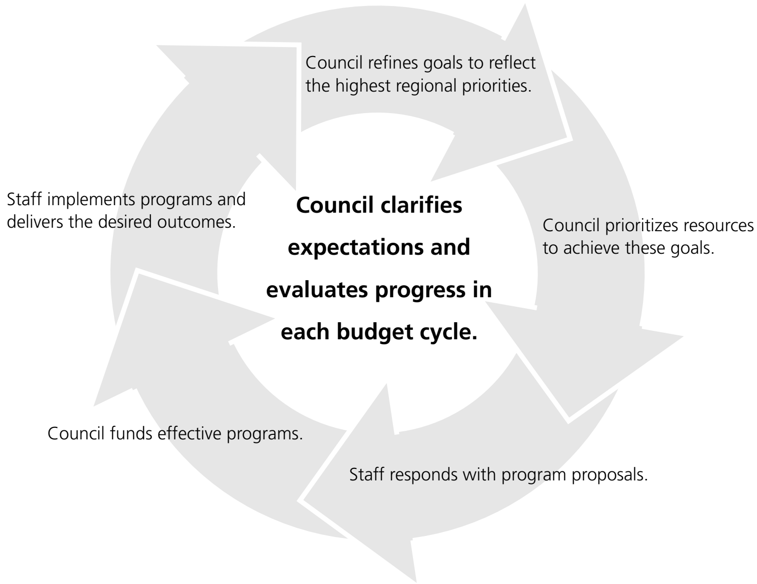
Current and future generations enjoy clean air, clean water and healthy ecosystems.

People have safe and reliable transportation choices that enhance their quality of life.

Current and future residents benefit from the region's sustained economic competitiveness and prosperity.

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

Annual strategic budget process



THE BUDGET CYCLE

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

Review of prior year

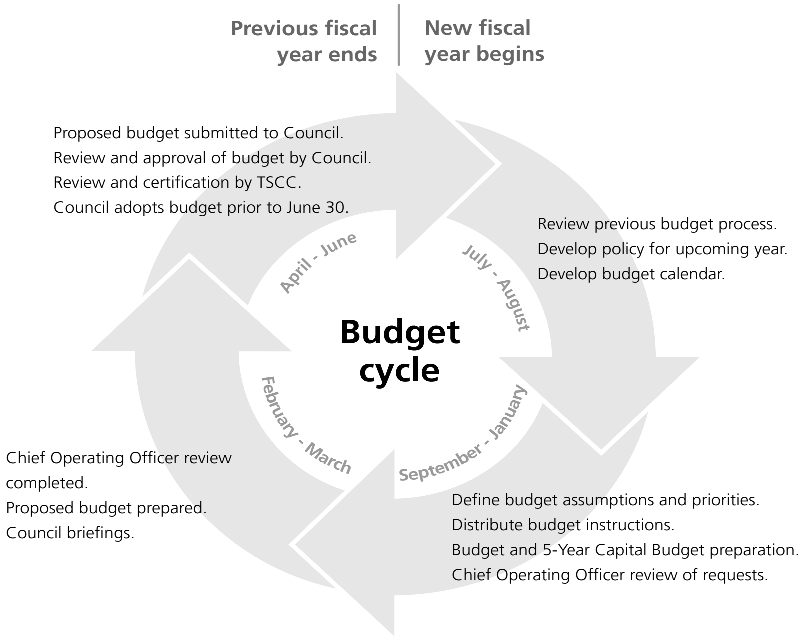
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation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

Budget instructions

The Financial Planning division of Finance and Regulatory Services provides detailed instructions for the preparation of the requested operating and capital budgets. The instructions provide the universal assumptions for increasing or decreasing staff, calculating changes in personnel costs and costing out commonly purchased items such as office furniture and computer software. The instructions also give operating units detailed information for budgeting capital projects already approved in the five-year Capital Improvement Plan, for proposing new capital projects for future years and for undertaking scheduled renewal and replacement projects to safe guard Metro's public assets.

Budget requests

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



Review and analysis resulting in proposed budget

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

Review and analysis by the Metro Council resulting in approved budget

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

Tax Supervising and Conservation Commission review and certification

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

Metro Council adoption and submission to County Tax Assessors

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

Changes to the budget after adoption

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

The five-year capital improvement plan

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

Budget calendar

Council holds strategic planning work sessions to provide direction on programs and upcoming budget	November 28, 2012 February 12, 2013 February 26, 2013
Preparation, review, analysis and discussion of 5-year Forecasts for all major operating areas	September – November, 2012
Financial Planning issues budget instructions and assumptions	Mid December 2012
Budget requests, modification packages, and status quo CIP, submitted ot Financial Planning	January 18, 2013
Financial Planner review, analysis and consolidation of budget requests, modification packages and CIP	January 22 – February 1, 2013
COO Analysis, review and discussion of department budget requests and add, cut, change proposals	February 4 – March 15, 2013
COO and Sr. Management Team discussion of budget proposals, balancing options	March 6, 2013
COO provides final direction on program proposals and makes final budget balancing decisions for Proposed Budget	By March 15, 2013
Final budgets due from operating units	March 22, 2013
Financial Planning produces Proposed Budget documents (summary budget, program budget, line item detail, five-year capital budget, update 5-year operating forecasts)	March 25 - April 10, 2013
Prepare Chief Operating Officer Budget Message and presentation	Late March – early April, 2013
Proposed Budget released to Council for individual review	April 11, 2013
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 25, 2013
Council work session on proposed budget	April 30, 2013
Council public hearing; budget approval and tax levy (Resolution No. 13-4419)	May 2, 2013
Metro submits approved budget to Tax Supervising and Conservation Commission	May 3, 2013
Tax Supervising and Conservation Commission public comment period	May 4–June 5, 2013
Tax Supervising and Conservation Commission public hearing on approved budget	June 6, 2013
Council work session on approved budget	June 11, 2013
Council considers and approves final amendments to budget; public hearing	June 13, 2013
Council budget public hearing; adoption (Ordinance No. 13-1300A)	June 20, 2013

Budget development guidelines

The following financial assumptions were used in the development of the FY 2013-14 budget. When changes to the assumptions evolved during the budget deliberation, they are noted.

MAJOR REVENUE ASSUMPTIONS

Excise tax rate on eligible revenues

7.5 percent rate for all non-solid waste revenues subject to the Metro excise tax. For the FY 2013-14 budget, the CPI factor on base solid waste excise tax revenue is 2.5 percent. The base solid waste excise tax amount for FY 2013-14 is $12,147,381.

General Fund allocations

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

Interest

Interest rate for resource calculations – 0.25 percent.

MAJOR EXPENDITURE ASSUMPTIONS

Gross available hours per year per FTE

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

Salary and wage adjustments

The following assumptions should be used when estimating personal services costs for FY 2013-14. Organizational units will need to forecast salaries and wages for the remainder of FY 2012-13 using the existing approved pay plans. Estimated step increases occurring prior to the end of FY 2012-13 should be folded into the forecast. All assumptions listed below should be applied to the employees' salaries or wages as they will be on June 30, 2013. Human Resources will provide on request a list of all existing employees, their current hourly rate or annual salary and next anniversary date.

Elected Officials

Provide for 3 percent salary adjustment pool pending legislative action (effective July 1, 2013).

Metro Non-Represented Employees

Assume 2.25 percent on existing salaries and wages for COLA/merit pool (effective July 1, 2013).

Note: The pool will be awarded as a 2.25 percent cost of living adjustment FY 2013-14.

MERC Non-Represented Employees

Assume 2.25 percent on existing salaries and wages for COLA/merit pool (effective July 1, 2013).

Note: The pool will be awarded as a 2.25 percent cost of living adjustment FY 2013-14.

Metro AFSCME 3580

Assume 2.09 percent cost of living adjustment to wages effective July 1, 2013.

Assume 1.10 percent on existing salaries and wages for step adjustment pool.

Note: AFSCME 3580 collective bargaining agreement calls for a cost of living adjustment of no less than 1.25 percent and no greater than 2.95 percent. The CPI indicator for this unit for July 1, 2013 was 2.09 percent.

LIU Local 483

Assume 2.31 percent cost of living adjustment to wages effective July 1, 2013.

Fold in step increases as needed for the few employees not currently at the top step of range.

Note: LIU 483 collective bargaining agreement calls for a cost of living adjustment of no less than 1.5 percent and no greater than 3.25 percent. The CPI indicator for this unit for July 1, 2013 was 2.31 percent.

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

IUOE 701-1 - Assume 2.25 percent cost of living adjustment to wages effective July 1, 2013

IUOE 701 – Assume 2.25 percent cost of living adjustment to wages effective July 1, 2013

AFSCME 3580-1 – Assume 2.5 percent cost of living adjustment to wages effective July 1, 2013

IATSE B-20 – Assume 2.5 percent cost of living adjustment to wages effective July 1, 2013

IATSE B28 – Assume 2.5 percent cost of living adjustment to wages effective July 1, 2013

ILWU 28 – Assume 2.5 percent cost of living adjustment to wages effective July 1, 2013

Zoo Visitor Services Seasonal

Assume appropriate increases per the Visitor Services pay range effective Jan. 1, 2013. Minimum wage effective Jan. 1, 2013 = $8.95.

Assume a 2.25 percent cost of living adjustment to the pay plan effective Jan. 1, 2014.

All Other Temporary or MERC Part-Time employees

Assume appropriate increases per existing pay plans.

Fringe rates

Base Fringe rates are split into two components – a fixed rate per FTE and a variable rate to be applied to estimated salaries and wages. The variable rate includes all portions of the fringe benefits that are calculated on a straight percentage of salaries/wages – PERS, FICA, TriMet payroll tax, and long-term disability. Some departments have temporary or seasonal employees that, while not eligible for full benefits, receive PERS benefits. For those employees, departments should use the PERS eligible temporary variable rates.

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

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

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

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

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

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

514000 – Unemployment Expense

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

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

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

Note: The PERS Bond Recovery will be funded from the accumulated PERS Reserve for FY 2013-14. Historically, this charge has varied between 3.0 to 3.2 percent of eligible salaries.

Fringe Rates for FY 2013-14

	Taxes	**Retirement – PERS**	**Health & Welfare**	**Other Benefits**	**PERS Bond Recovery**
	511000	**512000**	**513000**	**515000**	**519000**
Elected Officials					
Variable (% of salary/wage)	8.37%	18.60%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$13,795	$63	------
Non-Represented/Unclassified (if benefit eligible)					
Variable (% of salary/wage)	8.37%	17.82%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$13,795	$63	------
AFSCME 3580 (if benefit eligible					
Variable (% of salary/wage)	8.37%	18.30%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------
LIUNA 483 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	12.60%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------
IUOE 701 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	18.48%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$13,795	$63	------
IUOE 701-1 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	18.48%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------

	Taxes	Retirement – PERS	Health & Welfare	Other Benefits	PERS Bond Recovery
	511000	512000	513000	515000	519000
AFSCME 3580-1 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	18.60%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------
ILWU 28 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	18.60%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------
IATSE 28 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	18.60%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------
B-20 (if benefit eligible)					
Variable (% of salary/wage)	8.37%	12.60%	------	0.32%	0.00%
Fixed (per FTE)	$29	------	$14,095	$63	------
Temporary/Seasonal					
Variable (% of salary/wage)	8.37%	------	------	------	------
Fixed (per FTE)	$29	Varies	Varies	------	------

New positions

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

Vacant positions

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

Reclasses

Base budget requests should include reclasses already approved in the current fiscal year. Any reclass proposed for the coming fiscal year, including career ladder changes, will be allowed in the base budget request for FY 2013-14, if the department chooses the additional cost as a priority for the department. No additional funding will be provided to a department as a result of reclass. The reclass(s) must be disclosed in the budget transmittal.

Materials and services

Inflation factor = 0.0 percent. There will be no automatic escalator in materials & services in aggregate. You can move and adjust M&S line items as you need, but the M&S expenses category should not increase above the current budget. If you have contract escalators in multi-year contracts, you'll have to manage that line item up by adjusting others down

Contingency

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

Contingency equivalent to 4 percent of total operating expenses.

Stabilization Account equivalent to 3 percent of total operating expenses.

Opportunity Account - $500,000

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

Unemployment

Unemployment costs are budgeted in the Risk Management Fund on a retrospective basis. For FY 2013-14 costs reflect actual expenditure incurred in FY 2011-12.

Unemployment expense

Communications	$23,895
Finance and Regulatory Services	10,676
Human Resources	13,772
Information Services	10,270
Planning and Development	19,662
Research Center	10,461
Parks and Environmental Services	36,894
Sustainability Center	22,858
Oregon Zoo	161,455
MERC	109,592
TOTAL UNEMPLOYMENT CHARGES	**$419,535**

FUND-BASED BUDGET

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

BASIS OF ACCOUNTING USED BY METRO FOR BUDGETING

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

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

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

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

Fund structure

GENERAL FUND

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

ENTERPRISE FUNDS

Solid Waste Revenue Fund

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

Metropolitan Exposition Recreation Commission Fund

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

SPECIAL REVENUE FUNDS

Smith and Bybee Wetlands Fund

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

General Asset Management Fund

This fund accounts for major non-bond funded capital acquisition and construction projects undertaken by General Fund assets of Metro as well as provides for the ongoing and future renewal and replacement needs of Metro's assets acquired by the General Fund. Included are projects for regional parks and facilities and the Oregon Zoo as well as significant capital expenditures for other non-enterprise related Metro activities. In addition, this fund accounts for designated funds transferred from Multnomah County as of January 1, 1994. The funds are restricted for use at Oxbow Regional Park. Major capital project revenue sources include, but are not limited to, grants, donations, contributions from the General Fund and other revenues and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annual scheduled contributions from the General Fund and interest earnings. Expenditures are made in accordance with a 25-year renewal and replacement schedule reviewed and updated on a regular basis, with physical inventory and evaluation at least once every five years. In the CAFR, this fund is consolidated as part of the General Fund to be in compliance with GAAP.

General Revenue Bond Fund

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

Rehabilitation and Enhancement Fund

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

Parks and Natural Areas Local Option Levy Fund

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

CAPITAL PROJECTS FUNDS

Open Spaces Fund

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

Natural Areas Fund

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

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

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

INTERNAL SERVICE FUNDS

Risk Management Fund

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

DEBT SERVICE FUND

General Obligation Bond Debt Service Fund

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

PERMANENT FUND

Cemetery Perpetual Care Fund

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

Appendices

Charter limitation on expenditures

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

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

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

The Consumer Price Index for All Urban Consumers, Portland-Salem Consolidated Metropolitan Statistical Area now stands at 230.8 on the 1982–84=100 reference base.

For FY 2013-14 the adopted budget authorizes 93 percent of the limit.

Fiscal Year	CPI Prior Year End	% Change	Limit
1993–94	140.90	---	$12,500,000
1994–95	145.80	3.50%	12,938,000
1995–96	150.10	2.90	13,313,000
1996–97	153.90	2.50	13,646,000
1997–98	160.00	4.00	14,192,000
1998–99	165.50	3.40	14,675,000
1999–00	168.10	1.60	14,910,000
2000–01	174.40	3.70	15,462,000
2001–02	179.50	2.90	15,910,000
2002–03	183.60	2.30	16,276,000
2003–04	184.00	0.20	16,309,000
2004–05	186.50	1.40	16,537,000
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008-09	210.50	4.00	18,666,000
2009-10	216.20	2.70	19,170,000
2010-11	217.20	0.50	19,266,000
2011-12	219.20	0.90	19,439,000
2012-13	226.10	3.20	20,061,000
2013-14	230.81	2.10	20,482,000

Cost allocation plan for federal grant purposes

Metro's cost allocation plan serves two purposes:

- It allocates the costs of Metro's central services to the departments that use or benefit from them.
- In accordance with federal guidelines and regulations, it determines the overhead rates that may be charged to federal grants.

Services allocated under the plan include Communication Planning and Design (Creative Services), Human Resources, Information Services, the Office of the Auditor, the Office of Metro Attorney, the Office of the Chief Operating Officer, Metro Regional Center Property Services, Metro's internal sustainability program, and the General and Risk fund divisions of Finance and Regulatory Services.

Cost allocation plan for federal grant purposes

DESCRIPTION	**Planning Communications Regional Parks**	**Solid Waste**	**Zoo Operations**	**MERC**	**Non-Allocated Council Office**
General Fund- Allocation of Specific Costs					
Communications	$0	$0	$0	$0	$0
Support Services Fund - Allocation of Specific Costs					
Finance & Regulatory Services					
Accounting	234,130	$470,995	$263,872	$382,511	$22,888
Financial Planning	39,245	82,163	46,965	67,961	3,866
Director's Office	56,211	117,681	67,267	97,341	5,538
Contract Services	127,813	138,077	128,907	61,521	1,893
Building Management	239,841	90,724	807	16,382	52,312
Office and Property Services	411,006	155,470	1,382	28,074	89,645
Sustainability	0	0	0	0	0
Information Services					
Information Technology	782,367	739,683	666,707	626,074	83,718
Records Information Management	34,401	164,250	38,771	56,203	3,363
Human Resources	462,665	291,707	466,073	487,791	53,325
Office of Metro Attorney	554,341	382,304	114,691	172,037	133,806
Auditor's Office	98,882	198,918	111,443	161,548	9,666
Office of the COO	117,504	246,003	140,617	203,483	11,576
Creative Services	216,851	162,638	6,024	12,047	78,307
Non-Dept Special Appropriations	70,019	61,945	68,037	29,939	8,691
General Expenses	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	**$3,445,277**	**$3,302,558**	**$2,121,563**	**$2,402,912**	**$558,594**
Allocation of Pooled Costs					
Support Services	487,867	$488,841	$322,779	$363,229	$77,056
Risk Mgmt - Liability/Property	6,723	6,736	4,448	5,005	1,062
Risk Mgmt - Workers' Comp	8,136	8,152	5,383	6,057	1,285
Subtotal Pooled Costs - Supp. Svcs. Fund	**$502,726**	**$503,729**	**$332,610**	**$374,292**	**$79,403**
CURRENT SUPPORT SERVICES FUND TRANSFER	**$3,948,003**	**$3,806,287**	**$2,454,173**	**$2,777,205**	**$637,997**
RISK MGMT TRANSFER - Liability/Property	**59,476**	**54,099**	**121,068**	**428,213**	**5,548**
RISK MGMT TRANSFER - Workers' Comp	**63,358**	**89,222**	**315,142**	**381,482**	**3,736**
TOTAL CURRENT YEAR TRANSFERS	**$4,070,837**	**$3,949,607**	**$2,890,383**	**$3,586,900**	**$647,282**
Year-end Carryforward Adjustment from FY 11-12 CAP	25,368	(278,960)	(310,296)	(489,362)	N/A
TOTAL ADJUSTED TRANSFERS	**4,096,205**	**3,670,647**	**$2,580,087**	**$3,097,538**	**$647,282**
TOTAL DEPARTMENT DIRECT COSTS ***(Total Direct Personal Services)***	**$13,354,244**	**$10,602,883**	**$18,601,590**	**$17,165,681**	**$1,893,850**
CENTRAL SERVICE COST RATE, with Carryforward Adj.	**30.7%**	**34.6%**	**13.9%**	**18.0%**	**34.2%**
DISALLOWED (not included in above)	**$1,639,984**	**$1,023,444**	**$310,628**	**$255,925**	**$139,024**

DESCRIPTION	**Zoo Bond**	**Natural Areas Bond**	**TOTAL ALLOCATED COSTS**	**Direct Costs**	**Disallowed Costs**	**TOTAL COSTS**
General Fund- Allocation of Specific Costs						
Communications	$0	$0	$0	573,469	$1,406,637	$1,980,106
Support Services Fund - Allocation of Specific Costs						
Finance & Regulatory Services						
Accounting	$8,580	$110,312	$1,493,287	$205,000	$134,624	$1,832,911
Financial Planning	10,952	45,225	296,377	416,894	11,187	724,458
Director's Office	15,687	64,775	424,500	0	13,758	438,258
Contract Services	36,858	62,375	557,444	0	17,590	575,034
Building Management	0	$21,905	$421,971	$0	$555,268	$977,239
Office and Property Services	0	37,538	723,116	0	77,582	800,698
Sustainability	0	0	0	80,781	129,413	210,194
Information Services						
Information Technology	14,788	114,861	3,028,198	58,000	326,327	3,412,526
Records Information Management	1,261	16,208	314,457	42,077	9,504	366,039
Human Resources	16,744	54,544	1,832,849	0	45,125	1,877,974
Office of Metro Attorney	76,461	382,304	1,815,945	88,411	58,471	1,962,827
Auditor's Office	3,624	46,589	630,669	0	17,888	648,557
Office of the COO	32,792	$135,407	$887,382	$599,082	$21,351	$1,507,816
Creative Services	0	54,213	530,080	0	104,877	634,957
Non-Dept Special Appropriations	672	13,355	252,657	0	0	252,657
General Expenses	0	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	**$218,418**	**$1,159,611**	**$13,208,934**	**$1,490,245**	**$1,522,965**	**$16,222,144**
Allocation of Pooled Costs						
Support Services	$33,243	$173,159	$1,946,174	$0	$392,364	$2,338,537
Risk Mgmt - Liability/Property	458	2,386	26,819	0	19,401	46,220
Risk Mgmt - Workers' Comp	554	2,888	32,455	0	7,670	40,126
Subtotal Pooled Costs - Supp. Svcs. Fund	**$34,256**	**$178,433**	**$2,005,448**	**$0**	**$419,435**	**$2,424,883**
CURRENT SUPPORT SERVICES FUND TRANSFER	**$252,674**	**$1,338,044**	**$15,214,382**	**$1,490,245**	**$1,942,400**	**$18,647,027**
RISK MGMT TRANSFER - Liability/Property	**849**	**3,988**	**673,241**	**0**	**147,745**	**820,986**
RISK MGMT TRANSFER - Workers' Comp	**1,173**	**3,822**	**857,935**	**64,362**	**42,198**	**964,494**
TOTAL CURRENT YEAR TRANSFERS	**$254,696**	**$1,345,853**	**$16,745,558**	**$2,128,076**	**$3,538,980**	**$22,412,614**
Year-end Carryforward Adjustment from FY 11-12 CAP	(6,217)	(101,341)				
TOTAL ADJUSTED TRANSFERS	**$248,479**	**$1,244,512**				
TOTAL DEPARTMENT DIRECT COSTS ***(Total Direct Personal Services)***	**$622,669**	**$1,908,758**	**$64,149,675**			
CENTRAL SERVICE COST RATE, with Carryforward Adj.	**39.9%**	**65.2%**				
DISALLOWED (not included in above)	**$14,109**	**$155,865**	**$3,538,980**			

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 Center for the Performing 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. The excise tax rate for FY 2013-14 will be 7.5 percent for all facilities subject to the excise tax with the exception of solid waste facilities. The excise tax rate on solid waste will be $12.29 per ton.

Almost 87 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, the Council changed the method by which the solid waste excise tax is calculated from a percentage of the tipping fee to a per-ton fee in 2000. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise $15.3 million in FY 2013-14. 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 2013-14 will be $12.29 per ton, an increase of 10 cents, effective September 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

EXCISE TAX RATE: 7.50%*	**Actual FY 2006-07**	**Actual FY 2007-08**	**Actual FY 2008-09**	**Actual FY 2009-10**	**Actual FY 2010-11**	**Actual FY 2011-12**	**Budgeted FY 2012-13**	**Budgeted FY 2013-14**
Oregon Zoo**	$1,168,953	$1,131,278	$468,626	$0	$0	$0	$0	$0
Planning	15,909	16,800	13,051	15,190	10,525	7,374	14,675	8,785
Parks and Enviro Svc - Gen Fund****	248,628	228,419	247,286	230,182	216,964	232,462	284,701	451,495
Portland Expo Center	413,543	437,126	421,091	386,499	350,500	453,167	460,226	478,400
Oregon Convention Center	1,183,805	1,084,166	1,174,776	1,221,797	1,396,147	1,351,302	1,295,334	1,297,400
Solid Waste	-	-	-	-	-	-	-	13,108,036
Solid Waste - Metro Facilities	5,072,874	4,624,732	4,573,655	4,755,699	5,113,487	5,168,875	5,665,218	-
Solid Waste - Non-Metro Facilities	6,731,009	7,154,676	6,072,442	6,354,996	6,980,372	7,199,734	7,919,817	-
TOTAL EXCISE TAX EARNED	**$14,834,721**	**$14,677,197**	**$12,970,927**	**$12,964,363**	**$14,067,995**	**$14,412,914**	**$15,639,971**	**$15,344,116**

* 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 2013-14 budget excise tax rate is $12.29 per ton.

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

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

FY 2013-14 budget transfers

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

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

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
General Fund	Risk Management Fund	Indirect	$420,704	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,680,671	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due. Also includes transfer from the Oregon Zoo to repay debt issued to reconfigure parking lot and contribute to light rail station.
	MERC Fund	Resource	$418,633	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist the Oregon Convention Center's competitiveness in attracting conventions from outside the region.
	General Asset Management Fund	Resource	$1,823,000	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Oregon Zoo, Parks and Environmental Services, and Information Services.
	General Asset Management Fund	Resource	$450,000	Transfer to the zoo, parks and general Capital Accounts to support new capital projects.
	Solid Waste Revenue Fund	Resource	$153,401	Transfer to support agency Sustainability program.
	MERC Fund	Interfund Loan	$2,200,000	An interfund loan, to be paid back over 10 years, from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.
MERC Fund	General Fund	Indirect	$2,767,462	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	$548,469	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	$156,423	Charges for services provided by the Office of COO not included in the indirect pool.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,188,650	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.
	General Fund	Interfund Loan	$470,800	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.

FY 2013-14 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	$1,319,826	Charges for services provided, including but not limited to, accounting, human resources, 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	$6,414	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	$41,360	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund (Data Resource Center)	Direct	$82,638	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
	General Fund (Parks and Environmental Services)	Direct	$315,571	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	Capital Fund (Parks Capital Account)	Direct	$120,000	Transfer to Parks Capital account from sale of property; funds support Sustainability Center capital project.
Natural Areas Local Option Levy Fund	General Fund	Direct	$929,953	Charges for services provided by General Fund staff in support of the Levy program.
Rehabilitation and Enhancement Fund	Solid Waste Revenue Fund	Direct	$114,602	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	General Fund	Resource	$301,961	Charges for services provided by Finance and Regulatory Services staff to manage Risk Program.
Smith and Bybee Wetlands Fund	General Fund	Direct	$110,102	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	$4,564,202	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	$16,311	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property and workers' compensation programs.
	Risk Management Fund	Direct	$64,242	Charges for safety staff housed in Risk Management.
	General Fund (Planning and Data Resource Center)	Direct	$409,711	Charges for services provided by the Data Resource Center and travel forecasting section of Planning. Includes a fee for maintaining databases.
	General Fund (Parks and Environmental Services)	Direct	$3,869	Charges for service incurred on behalf of and directly related to solid waste issues.
	General Fund	Direct	$82,721	Charges for services provided by Finance, Information Services, and Communications not included in the indirect pool.
	General Fund	Direct	$988,051	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	General Fund	Direct	$67,366	Charges for services provided by the Sustainability Center for policy and grant-related activity.
	General Fund	Direct	$1,513,833	Charges for solid waste education services now in zoo budget as a result of consolidation of agency-wide education programs.
	General Asset Management Fund	Resource	$56,097	Annual renewal and replacement contribution to provide for copy machines housed in the Solid Waste area.
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	$240,441	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	$1,712	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	Total Transfers		**$23,629,196**	

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, 2013, fund balance designations are:

		FY 2013-14 DESIGNATIONS				
Fund	**FY 2013-14 Beginning Fund Balance**	**Non-spendable**	**Restricted**	**Committed**	**Assigned**	**Unassigned**
General Fund	31,083,766	$0	$7,115,391	$3,865,918	$0	$20,102,457
General Obligation Bond Debt Service Fund	177,000	0	177,000	0	0	0
General Revenue Bond Fund	5,367	0	0	0	0	5,367
General Asset Management Fund	8,693,992	0	2,303,312	0	0	6,390,680
Natural Areas Fund	65,234,269	0	65,234,269	0	0	0
Open Spaces Fund	639,864	0	639,864	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	66,353,439	0	66,353,439	0	0	0
Pioneer Cemetery Perpetual Care Fund	413,002	385,440	0	0	27,562	0
Rehab. And Enhancement Fund	1,921,523	0	1,921,523	0	0	0
Smith and Bybee Wetlands Fund	3,582,655	0	3,582,655	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	**$178,104,877**	**$385,440**	**$147,327,453**	**$3,865,918**	**$27,562**	**$26,498,504**

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. For the last two years 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 has been used to offset all or a portion of the costs of the PERS Bond Recovery rate; this offset is expected to continue for three to five years. In FY 2013-14, the offset is the full cost of the PERS bond recovery rate.

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 0.7218 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 0.32 percent of eligible salaries and wages.

Pension: Metro's pension is provided through PERS. PERS contribution rates are divided into two components: employee contribution and employer contribution. For most pension eligible employees, Metro pays the employee contribution on behalf of the employee in lieu of a salary increase. One collective bargaining group opted to receive the salary increase and forgo the 6 percent employee pick-up. The employee contribution rate, known as the employee pick-up, is set at 6 percent and does not vary from year to year. The employer rate is subject to actuarial evaluation every two years and will vary based on the results. 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 2013-14 Metro's average composite employer rate is estimated at 12.6 percent. As of July 1, 2012, all newly hired non-represented and AFSCME-3580 employees pay the 6 percent employee PERS contribution.

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, thus the rate charged to departments for FY 2013-14 will be 0 percent. This offset is expected to last for a period of three to five years.

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

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at $0.08 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 $0.24 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 a cost sharing for health and welfare premiums. Non-represented employees moved to a 92 percent employer/8 percent employee sharing plan, expected to increase to 90/10 within several years. All represented groups will implement a 94 percent/6 percent cost sharing plan during FY 2013-14. The FY 2013-14 budget assumes that Metro's total health and welfare contribution will average $1,125 per month per FTE. This is flat compared to the the current year budgeted monthly average. This is due mostly to the fact that the FY 2012-13 budget for health and welfare insurance costs was higher than the actual costs, as the budget assumptions are calculated each year before final rates are established. The actual rate increase between FY 2012-13 and FY 2013-14 is expected to average around 5 percent.

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	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
Long Term Disability	0.32%	0.32%	0.32%	0.32%	0.32%	0.00%	0.00%
Pension (PERS) Employee Pick-up*	6.00%	5.22%	5.70%	6.00%	0.00%	0.00%	0.00%
Pension (PERS)- Employer Rate	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	0.00%
TOTAL VARIABLE RATE COMPONENT	**27.29%**	**26.51%**	**26.99%**	**27.29%**	**21.29%**	**20.97%**	**8.37%**
PERS BOND RECOVERY RATE							
PERS Bond recovery rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%
PERS Reserve offset	(3.00%)	(3.00%)	(3.00%)	(3.00%)	(3.00%)	(3.00%)	0.00%
TOTAL PERS BOND RECOVERY RATE	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

* The variation in the employee pick up is based on projections of numbers of new employees in FY 2013-14, who will pay the 6 percent employee share.

Fixed rate components (annual cost)

	Elected and non-represented benefit eligible employees	Represented benefit eligible employees	Temporary/ seasonal employees
Worker Comp Tax	$29	$29	$29
Life Insurance	$48	$48	$0
Accidental Death Insurance	$12	$12	$0
Dependent Life Insurance	$3	$3	$0
Health and Welfare	$13,320	$13,620	$0
TOTAL FIXED RATE COMPONENT	**$13,412**	**$13,712**	**$29**

Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2013-14:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Position Eliminated					
Associate GIS Specialist	1140	Research Center	6/30/2013	(0.50)	Community Investment Initiative
Program Assistant I	1098	Oregon Zoo	6/30/2013	(0.80)	Fish & Wildlife grant projects
Senior Transportation Planner	1156	Planning & Development	6/30/2013	(1.00)	Regional Active Transportation Program
Senior GIS Specialist	1157	Research Center	6/30/2013	(1.00)	Data Resource Center
Policy Advisor II	n/a	Council Office	11/16/2012	(0.38)	Office of COO
GIS Specialist	1162	Research Center	6/30/2013	(0.50)	Multimodal development
Associate Public Affairs Specialist	1163	Communications	9/30/2013	(0.75)	Leave Backfill/RTO
Associate GIS Specialist	1164	Research Center	9/30/2013	(1.00)	Title VI
Duration Extended					
Policy Advisor I	1134	Council Office - COO	6/30/2014	1.00	Special projects
Program Analyst III	1117	Council Office	6/30/2014	1.00	Community Investment Initiative
Associate Public Affairs Specialist	1165	Council/Communications	6/30/2014	1.00	Equity / Title VI
Program Analyst V	1166	Council/Planning & Devel.	6/30/2014	1.00	Equity
Program Analyst II	1148	Human Resources	6/30/2014	0.75	Procedure/policy development
Program Analyst III	1158	Council Office	9/30/2013	0.75	Community Investment Initiative
Continued without Change					
Associate Public Affairs Specialist	1124	Planning & Development	6/30/2016	1.00	Regional Transportation Options
Associate Public Affairs Specialist	1159	Communications	6/30/2014	1.00	Web Project/Social Media
Converted to Regular Status					
Records and Information Analyst	1138	Information Services		0.50	Focus on planning records
New Positions					
Senior Regional Planner	New	Planning & Development	6/30/2014	1.00	Development Center
Senior Transportation Planner	New	Planning & Development	6/30/2015	1.00	Active Transportation
Park Ranger	New	Parks & Environmental Services	6/30/2018	2.00	Local Option Levy
Senior Management Analyst	New	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Construction Coordinator	New	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	New	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	New	Sustainability Center	6/30/2018	3.00	Local Option Levy
Service Supervisor	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator	New	Sustainability Center	6/30/2018	2.00	Local Option Levy
Associate Regional Scientist	New	Sustainability Center	6/30/2018	2.00	Local Option Levy
Field Assistant	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Parks & Natural Areas Educator	New	Oregon Zoo	6/30/2018	1.50	Local Option Levy
Attorney	New	Metro Attorney	6/30/2018	0.50	Local Option Levy
Program Analyst III	New	Council	6/30/2014	0.50	Equity 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:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Program Analyst III	1127	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Assistant Management Analyst	1137	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Program Director	1125	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
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

Personnel Services changes detail

The following FTE changes are made in the FY 2013-14 Adopted Budget:

Action - Eliminated Positions (during FY 2013-14)	**FTE Change**
Limited duration Sr. Transportation Planning	(1.00)
Limited duration Associate GIS Specialist	(0.50)
Limited duration Sr. GIS Specialist	(0.50)
Limited duration GIS Specialist	(1.00)
Limited duration Assistant GIS Specialist, effective 9/30/13	(0.50)
Limited duration Program Assistant I	(0.80)
Limited duration Associate PA Specialist (authorized through 9/30/13)	(0.50)
Limited duration Program Analyst III (CII, reduced to 0.75 FTE; extended through 9/30/13)	(0.81)
Manager 1	(1.00)
Sr. Transportation Planner	(1.00)
Deputy Director	(1.00)
Capital Budget Coordinator	(1.00)
Executive Assistant	(1.00)
Chief Engineer	(1.00)
Painters	(1.00)
Painters	(1.00)
Lead Stage Door position	(1.00)
TOTAL	**(14.61)**

Action - New Positions (in FY 2013-14)	**FTE Change**
Telecom & Info Systems Technician	1.00
Sales Manager	1.00
Operations-Maintenance position	1.00
Animal Keeper	1.00
Education Specialist II	0.50
Limited duration Park Ranger (local option levy, authorized through 6/30/2018)	2.00
Limited duration Senior Management Analyst (local option levy, authorized through 6/30/2018)	1.00
Limited duration Construction Coordinator (local option levy, authorized through 6/30/2018)	1.00
Limited duration Assistant Management Analyst (local option levy, authorized through 6/30/2018)	1.00
Limited duration Natural Resource Technician (local option levy, authorized through 6/30/2018)	3.00
Limited duration Service Supervisor (local option levy, authorized through 6/30/2018)	1.00
Limited duration Volunteer Coordinator (local option levy, authorized through 6/30/2018)	2.00
Limited duration Associate Regional Scientist (local option levy, authorized through 6/30/2018)	2.00
Limited duration Field Assistant (local option levy, authorized through 6/30/2018)	1.00
Limited duration Parks & Natural Areas Educator (local option levy, authorized through 6/30/2018)	1.50
Limited duration Attorney (local option levy, authorized through 6/30/2018)	0.50
Limited duration Program Analyst III - Equity Program, authorized through 6/30/14	0.50
Limited duration position for Development Center; authorized through 6/30/14	1.00
Limited duration position for Active Transportation; authorized through 6/30/15	1.00
TOTAL	**23.00**

Action - Misc. action	FTE Change
Eliminate limited duration Policy Analyst II (eliminated 11/16/12)	(0.38)
Eliminate Accounting Technician (retired in FY 2012-13)	(0.50)
Eliminate Program Assistant III (retired in FY 2012-13	(0.67)
Reduce Sr. Management Analyst	(0.40)
Reduce Investment Coordinator	(0.20)
Increase Ed Specialist I to authorized FTE (added mid-year in FY 2012-13)	0.25
Increase Program Supervisor II to full time	0.20
Increase Volunteer Coordinator I to full time, (local option levy)	0.20
Continue LD Associate Public Affairs Specialist, Equity/Title VI, through 6/30/14	0.28
Continue LD Program Analyst V (Equity, through 6/30/14)	0.33
Increase Sr. Regional Planner to full time for duration of Parks Levy; authorized through 6/30/18	0.20
Increase Ed Specialist III to 0.75 FTE	0.25
TOTAL	**(0.44)**

TOTAL	**7.95**

The preceding actions can also be summarized by organizational unit:

		FTE
Communications (includes non-departmental position to be managed by Communications)		
Eliminate LD Associate PA Specialist (authorized through 9/30/13)		(0.50)
	Subtotal	(0.50)
Council		
Add LD Program Analyst III - Equity Program, authorized through 6/30/14		0.50
Eliminate LD Program Analyst III (CII, authorized through 9/30/13)		(0.81)
Eliminate LD Policy Advisor II (eliminated 11/16/12)		(0.38)
Continue LD Associate Public Affairs Specialist, Equity/Title VI, through 6/30/14		0.28
Continue LD Program Analyst V (Equity, through 6/30/14)		0.33
Extend LD Program Analyst III through 6/30/14		-
Extend LD Policy Advisor I through 6/30/14		-
	Subtotal	(0.08)
Finance and Regulatory Services		
Eliminate Capital Budget Coordinator		(1.00)
Eliminate Accounting Technician (retired in FY 2012-13)		(0.50)
Eliminate Program Assistant III (retired in FY 2012-13		(0.67)
Reduce Investment Coordinator		(0.20)
Transfer Senior Management Analyst from Oregon Zoo		1.00
Transfer Accountant I from MERC		1.00
Transfer Accountant II from MERC		1.00
Transfer Accounting Technician from MERC		1.00
Transfer Accounting Technician from MERC		1.00
	Subtotal	2.63
Human Resources		
Extend LD Program Analyst III through 6/30/14		-
	Subtotal	0.00
Information Services		
Transfer Systems Analyst II from MERC		1.00
Transfer Systems Analyst I from MERC		1.00
Convert to Regular Status - Records and Information Analyst		-
	Subtotal	2.00
Visitor Venues - MERC		
Add Telecom & Info Systems Technician		1.00
Add Sales Manager		1.00
Add Operations-Maintenance position		1.00
Eliminate Executive Assistant		(1.00)
Eliminate Chief Engineer		(1.00)
Eliminate Painters		(1.00)
Eliminate Painters		(1.00)
Eliminate Lead Stage Door position		(1.00)
Transfer Accountant I to FRS		(1.00)
Transfer Accountant II to FRS		(1.00)
Transfer Accounting Technician to FRS		(1.00)
Transfer Accounting Technician to FRS		(1.00)
Transfer Systems Analyst II to IS		(1.00)
Transfer Systems Analyst I to IS		(1.00)
	Subtotal	(8.00)
Office of Metro Attorney		
Add LD Attorney (local option levy, authorized through 6/30/2018)		0.50
	Subtotal	0.50

		FTE
Visitor Venues - Oregon Zoo		
Add Animal Keeper		1.00
Add Education Specialist II		0.50
Add LD Parks & Natural Areas Educator (local option levy, authorized through 6/30/2018)		1.50
Eliminate LD Program Assistant I		(0.80)
Eliminate Deputy Director		(1.00)
Increase Ed Specialist I to authorized FTE (added mid-year in FY 2012-13)		0.25
Increase Ed Specialist III from 0.50 FTE to 0.75 FTE		0.25
Transfer Assistant Management Analyst from PES		1.00
Transfer Senior Management Analyst to FRS		(1.00)
	Subtotal	1.70
Parks and Environmental Services		
Add LD Park Ranger (local option levy, authorized through 6/30/2018)		2.00
Add LD Senior Management Analyst (local option levy, authorized through 6/30/2018)		1.00
Add LD Construction Coordinator (local option levy, authorized through 6/30/2018)		1.00
Add LD Assistant Management Analyst (local option levy, authorized through 6/30/2018)		1.00
Transfer Assistant Management Analyst to Oregon Zoo		(1.00)
Transfer Property Mgmt Technician from Sustainability		0.50
	Subtotal	4.50
Planning and Development		
Eliminate LD Sr. Transportation Planning		(1.00)
Eliminate Manager 1		(1.00)
Eliminate Sr. Transportation Planner		(1.00)
Reduce Sr. Management Analyst		(0.40)
Limited duration position for Development Center; authorized through 6/30/14		1.00
Limited duration position for Active Transportation; authorized through 6/30/15		1.00
	Subtotal	(1.40)
Research Center		
Eliminate LD Associate GIS Specialist		(0.50)
Eliminate LD Sr. GIS Specialist		(0.50)
Eliminate LD GIS Specialist		(1.00)
Eliminate LD Assistant GIS Specialist, effective 9/30/13		(0.50)
	Subtotal	(2.50)
Sustainability Center		
Add LD Natural Resource Technician (local option levy, authorized through 6/30/2018)		3.00
Add LD Service Supervisor (local option levy, authorized through 6/30/2018)		1.00
Add LD Volunteer Coordinator (local option levy, authorized through 6/30/2018)		2.00
Add LD Associate Regional Scientist (local option levy, authorized through 6/30/2018)		2.00
Add LD Field Assistant (local option levy, authorized through 6/30/2018)		1.00
Increase Program Supervisor II to full time		0.20
Increase Volunteer Coordinator I to full time, (local option levy) authorized through 6/30/18		0.20
Increase Sr. Regional Planner to full time (local option levy) authorized through 6/30/18		0.20
Transfer Property Mgmt Technician to PES		(0.50)
	Subtotal	9.10
Total FTE Changes		**7.95**

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

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

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

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

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

ACCOUNT CHARTFIELD

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

RESOURCES

GENERAL REVENUES

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

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

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

401500 Real Property Taxes–Prior Year: Revenues received from *ad valorem* taxes assessed on real property within the Metro area, which is collected by the counties and remitted to Metro. This account reflects the collections on prior year assessments.

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

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

Excise Taxes

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

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

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

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

Other Derived Tax Revenues

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

Local Government Shared Revenues

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

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

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

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

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

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

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

PROGRAM REVENUES

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

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

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

Grants

410000 Federal Grants–Direct

410500 Federal Grants–Indirect

411000 State Grants–Direct

411500 State Grants–Indirect

412000 Local Grants–Direct

412500 Local Grants–Indirect

412900 Intra-Metro Grants

Contributions From Other Governments

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

Contributions and Donations/Private Sources

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

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

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

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

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

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

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

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

Governmental Fees

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

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

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

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

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

Solid Waste Fees and Charges

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Culture and Recreation Fees

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

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

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

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

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

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

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

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

> 451010 Rentals: Audio Visual Equipment Fees
>
> 451015 Rentals: Presentation Equipment Fees
>
> 451020 Rentals: Bleacher Fees
>
> 451030 Rentals: Dance Floor Fees
>
> 451040 Rentals: Equipment Fees
>
> 451041 Rentals: ATM
>
> 451050 Rentals: Tables and Chairs Fees
>
> 451090 Rentals: Liquidated Damages
>
> 451100 Rental Refunds: A contra revenue account to reflect refunds made to customers of rental fees resulting in a net rental revenues when summarized in combination with accounts 451000 - 451050.
>
> 451120 Rentals – Less Paid by Visitor Development Fund/Travel Portland: A revenue contra account recording the amount of rentals paid from grants received from Visitor Development Fund/Travel Portland, therefore reducing the amount billed to the client.
>
>> 451130 Rental Refunds – Promoter Expense Reimbursements: Amounts refunded to promoter to offset expenses and reducing revenue.
>>
>> 451140 Rental Refunds – Off-Site Parking Incentive: A contra revenue account, reflecting the reduction in the amount of revenue billed to a client when offsite parking is required for an event.
>
> 451110 Rentals – Less Comp Services: A contra revenue account for discounted or complimentary services provided to a client, resulting in a net rental revenue when summed with other rental revenue accounts.

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

> 452100 Rentals – Building
>
> 452101 Rentals – Exhibit Hall
>
> 452102 Rentals – Lobby
>
> 452103 Rentals – Meeting Room
>
> 452104 Rentals – Ballroom
>
> 452105 Rentals – Theater
>
> 452109 Rentals – Other Space
>
> 452110 Rentals – Outdoor Space
>
> 452190 Rentals – Paid by Visitor Development Fund/Travel Portland: Rentals paid by Travel Portland on behalf of the client.

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

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

- 455100 Beverage Service Revenue – Alcohol
- 455110 Beverage Service Revenue – Liquor
- 455120 Beverage Service Revenue – Beer
- 455130 Beverage Service Revenue – Wine
- 455200 Beverage Service Revenue – Other Beverage: Items sold at concessions and events.
  - 455210 Beverage Service Revenue – Water
  - 455220 Beverage Service Revenue – Coffee
- 455300 Beverage Service Revenue – Specialty: Beverages sold in Metro owned restaurants and coffee shops.
  - 455310 Beverage Service Revenue – Specialty Coffee – Regular
  - 455320 Beverage Service Revenue – Specialty Coffee – Espresso
  - 455330 Beverage Service Revenue – Specialty Coffee – Other
  - 455340 Beverage Service Revenue – Specialty Coffee – Bottled Beverage
  - 455350 Beverage Service Revenue – Specialty Coffee – Other Beverage
  - 455360 Beverage Service Revenue – Specialty Coffee – Baked Goods
  - 455370 Beverage Service Revenue – Specialty Coffee – Food
  - 455380 Beverage Service Revenue – Smoothies
  - 455390 Beverage Service Revenue – Specialty Coffee – Retail Food

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

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

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

- 455910 Outside Catering Buyout: A fee charged to a client which allows client to hire an outside caterer.
- 455920 Recovery – Billed Gratuity: The percentage charged as a service fee for catered events.
- 455930 Recovery – Billed Labor: Revenues earned for specific Metro supplied labor for events at Metro facilities and not accounted for in the Reimbursed Labor accounts found later in this Chart of Accounts.
- 455940 Food Service Revenue – Rental
  - 455941 Food Service Revenue – Rental Linens
  - 455942 Food Service Revenue – Rental Equipment
- 455950 Subcontractor Revenue: Amounts earned by venues for subcontracting food kiosks at events and paid by those subcontractors.
  - 455951 Subcontractor Revenue Reimbursement –Cash Over/Short

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

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

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

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

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

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

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

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

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

457590 Advertising – Comp Services (Inactive)

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

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

458200 Utility Services Revenue – Compress Air

458300 Utility Services Revenue – Electricity and Hookup

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

458400 Utility Services – HVAC

458500 Utility Services – Natural Gas

458600 Utility Services – Refuse Removal

458700 Utility Services – Telephone and Hookup

458800 Utility Services – WiFi – Internet Network

458900 Utility Services – Other

458910 Utility Services – Freight

458920 Utility Services – Water and Sewer

458930 Utility Services – Keys

458940 Utility Services – Storage

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

458960 Utility Services – Rent Portable Sink

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

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

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

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

459900 Commissions – Other

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

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

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

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

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

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

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

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

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

464511 Reimbursed Services – Production

464512 Reimbursed Services – Security

464513 Reimbursed Services – Insurance Billed

464514 Reimbursed Services – License and Permits Billed

464515 Reimbursed Services – Stagehand

464521 Reimbursed Services – City Police

464522 Reimbursed Services – Piano Tuning

464523 Reimbursed Services – Traffic Control

464591 Reimbursed Services – Ticket Printing Fee

464592 Reimbursed Services – ATM Rental Set-Up Fee

464593 Reimbursed Services – Coat Check Revenue (non labor)

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

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

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

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

464901 Reimbursed Labor – Admissions

464902 Reimbursed Labor – Admissions Lead

464903 Reimbursed Labor – Aisle Cleaning

464904 Reimbursed Labor – Audio Visual

464905 Reimbursed Labor – Booth Cleaning

464906 Reimbursed Labor – Coat Check

464907 Reimbursed Labor – Elevator Operator

464908 Reimbursed Labor – EMT and Medical

464909 Reimbursed Labor – Event Services

464910 Reimbursed Labor – Gate

464911 Reimbursed Labor – House Manager

464912 Reimbursed Labor – Operations and Set

464913 Reimbursed Labor – Porter

464914 Reimbursed Labor – Security

464915 Reimbursed Labor – Stagedoor

464916 Reimbursed Labor – Technical

464917 Reimbursed Labor – Ticket Sellers

464918 Reimbursed Labor – Ticket Supervisor

464919 Reimbursed Labor – Ushers

464920 Reimbursed Labor – Utility

464921 Reimbursed Labor – Staging Fees

464922 Reimbursed Labor - Stagehand

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

Other Fees and Charges

415000 Contractors' Business License: Revenues from businesses that must be licensed before doing business within Metro's jurisdiction according to the requirements of the "passport" contractor licensing program.

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

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

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

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

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

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

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

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

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

462120 Parking Fees – Employee: Revenues from parking fees charged to employees of Metro.

462130 Parking Fees – Exhibitor: Revenues generated from parking fees charged to event exhibitors.

462140 Parking Fees – Special Pass: Revenues from parking associated with sales of special pass programs established by management.

462150 Parking Fees – SmartPark Sales: Revenues from fees collected from the city's SmartPark program.

462190 Parking Fees – Lot Buy Out: Amounts received when a client purchases an entire parking lot in order to provide free parking to attendees of an event.

462191 Parking Fees – TriMet Lease: An allocation of annual revenue from the lease of Expo parking lot to TriMet.

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

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

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

Internal Charge for Services

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

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

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

Miscellaneous Other Revenues

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interest and Other Earnings on Investments

Interest on Investments

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

Change in Investment Value

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

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

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

OTHER FINANCING SOURCES–BOND AND LOAN PROCEEDS

Bond and Loan Proceeds

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

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

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

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

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

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

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

INTERFUND TRANSFERS

Interfund Loans

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

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

Internal Service Transfers

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

Interfund Reimbursements

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

Fund Equity Transfers

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

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

Intrafund Clearing Accounts

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

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

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

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

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

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

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

USES

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

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

Personal Services

Salaries and Wages

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

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

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

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

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

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

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

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

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

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

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

508000 Overtime: Wages paid for overtime work performed.

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

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

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

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

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

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

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

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

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

Fringe Benefits

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

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

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

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

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

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

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

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

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

Supplies

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

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

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

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

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

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

520510 Operating Supplies-Small Tools, Equipment

520520 Operating Supplies-Audio Visual

520530 Operating Supplies-Coat Check

520540 Operating Supplies-Medical and Veterinary

520550 Operating Supplies-Telecommunications

520560 Operating Supplies-Tickets

520570 Operating Supplies-Production

520571 Operating Supplies-Show and Stage

520580 Operating Supplies-Uniforms

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

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

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

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

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

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

521510 Maintenance and Repair Supplies-Technology

521520 Maintenance and Repair Supplies-Building

521521 Maintenance and Repair Supplies-HVAC

521522 Maintenance and Repair Supplies-Lightbulbs and Ballasts

521530 Maintenance and Repair Supplies-Custodial

521540 Maintenance and Repair Supplies-Electrical

521550 Maintenance and Repair Supplies-Grounds and Landscaping

521560 Maintenance and Repair Supplies-Equipment

521570 Maintenance and Repair Supplies-Vehicles

521580 Maintenance and Repair Supplies-Security

521590 Maintenance and Repair Supplies-Disposable Protective Gear

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

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

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

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

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

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

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

524010 Contracted Professional Services-Accounting and Auditing

524020 Contracted Professional Services-Attorney and Legal

524030 Contracted Professional Services-Architect

524040 Contracted Professional Services-Promotion and Public Relations

524050 Contracted Professional Services-Advertising

524060 Contracted Professional Services-Information Technology Services

524070 Contracted Professional Services-Management, Consulting and Communication

524075 Contracted Professional Services-Recruiting Services

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

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

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

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

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

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

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

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

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

525110 Utility Services-Internet

525120 Utility Services-Telecommunications

525130 Utility Services-Electricity

525140 Utility Services-Natural Gas

525150 Utility Services-Sanitation and Refuse Removal

525160 Utility Services-Water and Sewer

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

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

526010 Maintenance and Repair Services-Building

526011 Maintenance and Repair Services-Painting

526012 Maintenance and Repair Services-Electricity

526013 Maintenance and Repair Services-Elevator and Escalator

526014 Maintenance and Repair Services-HVAC

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

526020 Maintenance and Repair Services-Equipment

526030 Maintenance and Repair Services-Grounds

526040 Maintenance and Repair Services-Technology

526050 Maintenance and Repair Services-Vehicles

526060 Maintenance and Repair Services-Safety

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

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

526510 Rentals-Building

526520 Rentals-Equipment

526530 Rentals -Office Equipment

526540 Rentals-Vehicle

526550 Rentals-Production

526555 Rentals-Air Space

526560 Rentals-Parking Space

526580 Rentals-Audio Visual

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

527100 Insurance–Benefit Plans

527200 Kaiser HMO

527300 Other medical providers

527400 Dental insurance

527500 Long-term disability insurance

527600 Group term life insurance

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

528010 Other Purchased Services-Commissions

528020 Other Purchased Services-Audio Visual

528030 Other Purchased Services-Delivery, Shipping and Courier

528040 Other Purchased Services-Meeting Planner

528050 Other Purchased Services-Decorator

528060 Other Purchased Services-EMT and Medical

528070 Other Purchased Services-Trade Shows

528080 Other Purchased Services-Agency Fees

528090 Other Purchased Services-Event

528091 Other Purchased Services-City Police

528092 Other Purchased Services-Traffic Control

528093 Other Purchased Services-Piano Tuning

528094 Other Purchased Services-Linens

528095 Other Purchased Services-Physical Capacity Testing

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

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

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

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

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

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

528110 Other Purchased Services–Reimbursed-Show Services

528120 Other Purchased Services–Reimbursed-Security

528130 Other Purchased Services–Reimbursed-Stagehand

528140 Other Purchased Services–Reimbursed-Stagehand Health and Welfare

528150 Other Purchased Services–Reimbursed-Audio Visual

528160 Other Purchased Services–Reimbursed-Stage Equipment

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

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

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

- 529101 Food and Beverage Services-Advertising and Promotion
- 529102 Food and Beverage Services-Banking Fees
- 529103 Food and Beverage Services-Credit Card Fees
- 529104 Food and Beverage Services-Postage
- 529105 Food and Beverage Services-Commissions
- 529106 Food and Beverage Services-General Insurance
- 529107 Food and Beverage Services-Cash Over/Short
- 529108 Food and Beverage Services-Rental Expense-Vehicles
- 529109 Food and Beverage Services-Services-Vehicles
- 529110 Food and Beverage Services-Freight Chargeouts
- 529111 Food and Beverage Services-Recruiting
- 529112 Food and Beverage Services-Other
- 529F00 Food and Beverage Services-Food and Drink (a roll-up account for the following categories):
  - 529120 Food and Beverage Services-Food Cost
  - 529121 Food and Beverage Services-Beverage Cost
  - 529122 Food and Beverage Services-Liquor Cost
  - 529123 Food and Beverage Services-Wine Cost
  - 529124 Food and Beverage Services-Beer Cost
  - 529125 Food and Beverage Services-Specialty Coffee
  - 529127 Food and Beverage Services-National Vendor Rebate (contra): Vendor rebates earned through food and beverage contractor.
  - 529128 Food and Beverage Services-Promoter Revenue Share: amounts paid by promoter to Metro for a share of the revenue collected on such sales.
  - 529129 Food and Beverage Services-Other
- 529L00 Food and Beverage Services-Labor and Related (a roll-up account for the following categories):
  - 529130 Food and Beverage Services-Direct Salary and Wage - Management
  - 529131 Food and Beverage Services-Direct Salary and Wage - Hourly
  - 529132 Food and Beverage Services-Payroll Laundry
  - 529133 Food and Beverage Services-Subcontractor Payout: Amount paid by the food and beverage contractor to a subcontractor for food kiosks at events.
  - 529134 Food and Beverage Services-Rental Expense-Equipment
  - 529135 Food and Beverage Services-Replacements: Expenditures to replace missing or damaged food and beverage supply items.

- 529136 Food and Beverage Services-Travel-Meals and Entertainment
- 529137 Food and Beverage Services-Travel-Lodging
- 529139 Food and Beverage Services-Other Labor and Related
- 529140 Food and Beverage Services-Employee Welfare
- 529141 Food and Beverage Services-Gratuity Paid to Employee

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

- 529150 Food and Beverage Services-Services-Software License Fees
- 529151 Food and Beverage Services-Services-Contract Cleaning
- 529152 Food and Beverage Services-Services-Consulting
- 529153 Food and Beverage Services-Services-Legal
- 529154 Food and Beverage Services-Services-Repair and Maintenance
- 529155 Food and Beverage Services-Services-Professional
- 529156 Food and Beverage Services-Services-Talent and Entertainment
- 529157 Food and Beverage Services-Services-Security
- 529158 Food and Beverage Services-Services-Technology Repair and Maintenance
- 529159 Food and Beverage Services-Services-Telecommunications
- 529160 Food and Beverage Services-Services-Custodial and Janitorial
- 529161 Food and Beverage Services-Services-Equipment
- 529169 Food and Beverage Services-Services-Other

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

- 529170 Food and Beverage Services-Supplies-Cafeteria
- 529171 Food and Beverage Services-Supplies-Flowers and Decorations
- 529172 Food and Beverage Services-Supplies-Linen, Uniform and Laundry
- 529173 Food and Beverage Services-Supplies-Miscellaneous
- 529174 Food and Beverage Services-Supplies-Office
- 529175 Food and Beverage Services-Supplies-Operating
- 529176 Food and Beverage Services-Supplies-Serviceware
- 529177 Food and Beverage Services-Supplies-Serviceware, Non-Disposable
- 529179 Food and Beverage Services-Supplies-Other

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

- 529190 Food and Beverage Services-Reserve Capital 2 percent
- 529191 Food and Beverage Services-Spent Capital Reserve 2 percent
- 529192 Food and Beverage Services-Reserve Maintenance 1 percent

529193 Food and Beverage Services-Spent Maintenance Reserve 1 percent

529194 Food and Beverage Services-Reserve Utilities 1 percent

529195 Food and Beverage Services-Spent Utility Reserves 1 percent

529196 Food and Beverage Services-Reserve Marketing 1 percent

529197 Food and Beverage Services-Qualitative Incentive

529198 Food and Beverage Services-Net Gross Receipts Percent

529199 Food and Beverage Services-Percent of Net Profit

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

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

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

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

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

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

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

Capital Maintenance

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

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

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

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

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

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

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

531500 Grants to Other Governments: Payments to and expenditures incurred by other governmental entities under grant agreements.

531800 Contributions to Other Governments: Expenditures made for goods, services or other items, including capital items, that are or will be fully used or owned by a government other than Metro. This includes transfers of assets to other governments.

532000 Government Assessments: Payments made to other governments based upon assessments received, (e.g., Local Improvement District).

Internal Charges for Services

540000 Charges for Services: Services performed by one Metro department for another.

540500 Payment in Lieu of Rent: Expenditures for internal Metro department use of internally managed facilities.

541000 Employer Premium Assessment: Charges for workers' compensation, health and other insurance premiums assessed to operating units of Metro and owed to the Risk Management Fund for services and coverage provided.

Other Expenditures

544000 Program Purchases: Amounts expended in accordance with a program's specific or grant guidelines for goods or property consumed or used in the program (e.g., transit oriented development redevelopment property purchases).

544500 Grants and Loans: Amounts provided to non-governmental entities for program purposes. On a GAAP full-accrual basis, amounts reflected here representing loans are subsequently reclassified as loans receivable for financial statement presentation.

544600 Intra-Metro Grants: Expenditures by one fund to another fund for grants provided for specific purposes (see account 412900 for the corresponding revenue account in the receiving fund.)

545000 Travel: Expenditures for transportation, meals, hotel and other expenses associated with staff travel for Metro. Payments for per diem in lieu of reimbursements for meals also are charged here. This is a roll-up account and can be charged to for any expenditures not reflected in the more detailed categories below:

545100 Travel and Lodging: Costs for airfare, train, lodging and other travel expenses for Metro staff in accordance with Metro travel policy.

545200 Mileage, Taxi and Parking: Costs incurred while traveling for Metro business in accordance with Metro Travel Policy.

545300 Meals and Entertainment: Costs incurred while traveling for Metro business in accordance with Metro Travel Policy which requires travel beyond 55 miles of Metro Regional Center.

545500 Staff Development: Registration fees for conferences, classes and seminars attended by Metro staff; books and other training materials provided are included here. This is a roll-up account and can be charged to for any expenditures not reflected in the more detailed categories below:

> 545510 Tuition Reimbursement: Reimbursements to Metro employees for job related courses taken at colleges and universities.
>
> 545520 Conference Fees: Amounts paid to conference providers for Metro staff to attend job related courses of study.

547000 Council Costs: Expenditures made by Councilors in the course of performing their official duties, including expenditures for attendance at Metro-related meetings as allowed per Council resolution or ordinance and annual expense accounts to cover Council business-related costs incurred by each Councilor.

547500 Claims Paid (Self Insurance): Expenditures for insurable losses incurred by Metro and paid from the Risk Management Fund.

547600 Actuarial Claims Expense: Expenses determined by actuarial estimates reflecting incurred but not reported (IBNR) claims and reserves in accordance with GASB Statement 10 requirements.

547700 Casualty and Other Loss: Expenditures made, or loss in value, from casulty losses.

547900 Claims (former ORS 197.352): Expenditures for claims under the requirements of ORS 197.352 as authorized by Metro Council action.

548000 Fee Reimbursements: Reimbursements to non-Metro disposal facilities based on the recovery rate achieved by the facility.

549000 Miscellaneous Other Charges: Expenditures that are not defined elsewhere in the chart of accounts or may include minor amounts of expenditures of those other categories if the amount is not significant enough to warrant separate classification.

> 549010 TriMet Transit Pass: Amounts paid to the Lloyd District Transportation Management Association (TMA) to purchase employee transit passes annually.

GAAP Accounts

550000 Other GAAP Accounts–Depreciation: An expense that represents the usage of Metro-owned capital assets in providing services and the allocation of the assets cost to its period of use.

551000 Other GAAP Accounts–Amortization: An expense that represents the usage of Metro-owned intangible assets in providing services and the allocation of the assets cost to its period of use or benefit.

552000 Other GAAP Accounts–Bad Debt Expense: An expense that represents the amount determined by either specific identification or a formulaic estimate based upon an analysis of accounts receivable history and written off as the amount estimated to be uncollected. Such amounts will generally have been submitted to Metro's designated collection agency for further action.

556000 Internal Service Eliminations: Account used to track amounts that are eliminated on a consolidated government-wide GAAP basis due to the reflection of these amounts in the expenses of the business-type or governmental-type activities, as appropriate.

559000 Solid Waste Transfer Station Operations: A GAAP account used to reclassify budgetary materials and services expenditures in various organizational units and accounts to this classification for GAAP based financial statement reporting. This account is not to be used for expenditures charged on a budgetary basis.

559900 Landfill Post-Closure Care Costs: Expenses for the estimated cost of solid waste landfill post-closure care at the St. Johns Landfill site and allocated over the remaining care period required under federal and state laws and regulations.

Debt Service Expenditures: Budgetary accounts which reflect interest and principal payments on long-term debt.

Capital Lease Payments

560000 Capital Lease Payments–Principal: Principal amounts paid on capital lease obligations. A capital lease is a lease the substance of which is a financing arrangement leading to ownership of the asset. (FASB 13 requirements.) If the arrangement is solely rent payments with no future ownership, the amounts should be coded to rentals or operating lease accounts.

560500 Capital Lease Payments Interest: Amounts paid for interest on leases noted above.

Loan Payments

561000 Loan Payments–Principal: Payments which reduce the outstanding principal balances of loans.

561500 Loan Payments Interest: Payments of interest on outstanding principal balances on loans.

General Obligation Bond Payments

562000 General Obligation Bond–Principal: Payments which reduce the outstanding principal balance of bonds which are backed by the full faith and credit of Metro and which have been authorized by the voters.

562500 General Obligation Bond–Interest: Payments of interest on the outstanding principal balance of bonds which are backed by the full faith and credit of Metro and which have been authorized by the voters.

Revenue Bond Payments

563000 Revenue Bond–Principal: Payments which reduce the outstanding principal balance of bonds which are backed or secured by a revenue source or sources as identified in the bond covenant.

563500 Revenue Bond–Interest: Payments of interest on the outstanding principal balance of bonds which are backed or secured by a revenue source or as identified in the bond covenant.

Other Debt Payments

565000 Defeasance Payments to Escrow Agent: Payments made to trustees and escrow agents to defease an outstanding bond issue.

Capital Outlay: Expenditures for acquiring or adding to fixed (capital) assets (cost greater than or equal to capital threshold in accordance with Capital Asset Management Policy). Acquisitions and construction are coded by the type of asset as identified below:

570000 Land

571000 Improvements Other than Buildings

571500 Intangibles – Non-depreciable

572000 Buildings and Related

573000 Exhibits and Related

574000 Equipment

574500 Vehicles

575000 Office Furniture and Equipment

576000 Railroad Equipment and Facilities

577000 Leasehold Improvements

578000 Final Cover - Landfill

578800 Art and Collections

579000 Intangible Assets

INTERFUND TRANSFERS (see GASB Codification Section 1800.102)

Reciprocal Interfund Activity: These accounts are the internal counterpart to exchange and exchange-like transactions and include:

Internal Service Transfers

582000 Transfer of Direct Costs: A payment for services provided to a funding source by another funding source, which services can be specifically identified and billed to the recipient entity.

Interfund Loans

586000 Interfund Loan–Principal: A transfer to another fund in repayment of an interfund loan's principal balance.

586005 Interfund Loan–Interest: A transfer to another fund in payment of interest on an interfund loan.

Non-Reciprocal Interfund Activity: These accounts are the internal counterpart to non-exchange transactions and include:

Interfund Reimbursements

580000: Transfer for Indirect Costs (Reimbursements): Transfers made by the benefiting funding source for services provided by the recipient funding source which are allocated based upon an approved cost allocation plan. The allocation of incidental costs, such as overhead, should be treated as a reimbursement.

Fund Equity Transfers

581000 Transfer of Resources: Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather, this transfer represents the transfer of a resource for another use.

583000 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

589100 Intrafund Clearing–Resources: Amounts transferred from one related subfund to another for internal management purposes and related to resources – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

589200 Intrafund Clearing–Indirect: Amounts transferred from one related subfund to another for internal management purposes and related to indirect costs – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

589300 Intrafund Clearing–Direct: Amounts transferred from one related subfund to another for internal management purposes and related to direct costs – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

589400 Intrafund Clearing–Loan: Amounts transferred from one related subfund to another for internal management purposes and related to a intra-subfund "loan" – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

BUDGETARY ACCOUNTS ONLY (For use in "TeamBudget" software):

Contingency

599900 Contingency: A budgetary account from which Council approved appropriation transfers may be made to any of the expenditure accounts noted above. No actual amounts are expended in this account.

700000 Contingency

701001 Contingency-Council Opportunity Account

701002 Contingency-Operating

701003 Contingency-New Capital-Business Strategy Reserve

705000 Contingency-Landfill Closure

706000 Contingency-Renewal and Replacement

709000 Contingency-All Other

Unappropriated

599000 Unappropriated Fund Balance: Funds reserved for future purposes and not available for spending in the current fiscal year. Purposes include designated capital projects, renewal and replacement and debt service.

800000 Unappropriated Fund Balance

801000 Unappropriated Fund Balance-Restricted

801001 Unappropriated Fund Balance-Restricted-Restricted by TLT Agreement

801002 Unappropriated Fund Balance-Restricted-Restricted for CET

801003 Unappropriated Fund Balance-Restricted-Restricted for TOD

805000 Unappropriated Fund Balance-Reserves

805100 Unappropriated Fund Balance-Reserves-Stabilization Reserve

805200 Unappropriated Fund Balance-Reserves-Renewal and Replacement Reserve

805300 Unappropriated Fund Balance-Reserves-Reserve for One Time Expenditures

805400 Unappropriated Fund Balance-Reserves-Reserve for Future Debt Service

805450 Unappropriated Fund Balance-Reserves-PERS Reserve

805539 Unappropriated Fund Balance-Reserves-Landfill Closure

805900 Unappropriated Fund Balance-Reserves-Other Reserves and Designations

805910 Unappropriated Fund Balance-Reserves-New Capital-Business Strategy Reserve

900000 Beginning Fund Balance

FUNDS—BUDGETARY BASIS

010 General Fund

165 Natural Areas and Parks Operating Levy Fund

251 General Obligation Bond Debt Service Fund

300 General Asset Management Fund

320 Oregon Zoo Infrastructure and Animal Welfare Fund

350 Open Spaces Fund

351 Natural Areas Fund

413 General Revenue Bond Fund

530 Solid Waste Revenue Fund

MRC MERC Fund

615 Risk Management Fund

740 Cemetery Perpetual Care Fund

761 Smith and Bybee Wetlands Fund

768 St. Johns Rehabilitation and Enhancement Fund

Contracts

The following list contains all known, existing or anticipated contracts for FY 2013-14 with a total value of $50,000 or more. This list has been prepared in accordance with Metro Code Section 2.04.028:

> 2.04.028 Council Information Reports
>
> (a) Prior to adoption of the annual budget, the Chief Operating Officer shall provide the Council with a list of proposed contracts and proposed applications of Metro for grant funding over $50,000 to be entered into or sought during the next fiscal year. Following the adoption of the annual budget, if the Chief Operating Officer proposes (1) to enter into a contract that will commit Metro to the expenditure of appropriations not provided for in the current fiscal year budget in an amount greater than $50,000 that the Council has not considered during the annual budget process; or (2) to seek any individual grant funding in an amount greater than $50,000 that the Council has not considered during the annual budget process, the Chief Operating Officer shall inform the Council President in writing of such contract or grant proposal.

The contracts are organized by organization and/or division. All contracts have been classified into one or more of the following types:

IGA: Intergovernmental agreement;	PROC: Procurement;
PS: Personal Services;	PUB: Public contract;
REV: Revenue;	G&S: Goods and Services

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
COMMUNICATIONS						
NEW	TBD various	Public engagement and strategy	PS	10/01/13 12/31/15	500,000	200,000
NEW	TBD various	Public opinion research	PS	04/01/14 06/30/16	500,000	25,000
FINANCE AND REGULATORY SERVICES - General						
New	Lloyd TMA	MRC Trimet Passes		08/01/13 - 12/31/13	120,000	120,000
New	Lloyd TMA	Non-MRC Trimet Passes		08/01/13 - 12/31/13	80,000	80,000
FINANCE AND REGULATORY SERVICES - Solid Waste Compliance and Cleanup						
932000	Multnomah County	Investigative Services	IGA	07/01/13 - 06/30/14	132,923	132,923
931999	Multnomah County	Inmate Work Crews Cleanup	IGA	07/01/13 - 06/30/14	193,777	193,777
932001	City of Tigard	Tigard Officer Illegal Dumping	IGA	07/01/13 - 06/30/14	250,107	250,107
HUMAN RESOURCES						
930850	Beecher Carlson	Broker for Health Insurance (One year contract extension)		07/01/10 06/30/14	180,000	51,500
METROPOLITAN EXPOSITION RECREATION CENTER - Expo Center						
New	TBD	Parking Lot Asphalt Maintenance and/or Removal/Replacement	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Portable Bleacher Replacement	G&S	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Lighting Halls D, E and Connector, Halls A B and East Hall	PUB	07/01/13 - 06/30/14	384,003	384,000
New	TBD	Roof and Hall D Dock & Storage Kitchen	PUB	07/01/13 - 06/30/14	250,000	250,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
METROPOLITAN EXPOSITION RECREATION CENTER - Oregon Convention Center						
New	TBD	Design and engineering	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Design and engineering - Integrated door access controls	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Audio Visual Equipment	G&S	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Rest Room Handicap Door Operators - carryover project	PUB	07/01/13 - 06/30/14	80,000	80,000
New	TBD	Dance Floor Replacement	G&S	07/01/13 - 06/30/14	126,000	126,000
New	TBD	Original Roof Replacement (add Parapet Wall Cap to Project) Part 1	PUB	07/01/13 - 06/30/14	1,180,000	1,180,000
New	TBD	CCTV Replacement - carryover project	PUB	07/01/13 - 06/30/14	248,005	248,005
New	TBD	Replacement Chrome Entry Doors on Original Side of Venue - carryover project	PUB	07/01/13 - 06/30/14	225,000	225,000
New	TBD	Tower Lighting Replacement	PUB	07/01/13 - 06/30/14	98,000	98,000
New	TBD	Portland Ballroom Canned Lighting Replacement	PUB	07/01/13 - 06/30/14	112,000	112,000
New	TBD	Dragon Café Concession Upgrades	PUB	07/01/13 - 06/30/14	78,000	78,000
New	TBD	Process Loop Piping Replacement	PUB	07/01/13 - 06/30/14	185,000	185,000
New	TBD	Room Block Project: Services - Multiple Vendors	PS	07/01/13 - 06/30/14	262,210	262,210
New	TBD	AV Rentals multiple vendors	PUB	07/01/13 - 06/30/14	190,000	190,000
New	TBD	Elevator/Escalator Service Contract	PUB	07/01/13 - 06/30/14	170,560	170,560

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
METROPOLITAN EXPOSITION RECREATION CENTER - Portland Center for Performing Arts						
New	TBD	Keller Carpet Stairwells carry over project	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	AHH - HVAC & Lighting Controls Replacement	PUB	07/01/13 - 06/30/14	250,000	250,000
New	TBD	AHH - Exterior Insulation Finish System Replacement phase III	PUB	07/01/13 - 06/30/14	175,000	175,000
New	TBD	ASCH Soft Goods Replacement Front of House	G & S	07/01/13 - 06/30/14	50,000	50,000
New	TBD	ASCH Front of House Lighting Conversion	PUB	07/01/13 - 06/30/14	90,000	90,000
New	TBD	Keller - Main Curtain Replacement	G&S	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Newark - Lighting System Overhaul Phase I	PUB	07/01/13 - 06/30/14	56,000	56,000
New	TBD	ASCH Exterior Façade Repair	PUB	07/01/13 - 06/30/14	125,000	125,000
New	TBD	Elevator Service Contract	PUB	07/01/13 - 06/30/14	70,000	70,000
METROPOLITAN EXPOSITION RECREATION CENTER - Administration						
New	TBD	Information Services Projects - Servers Storage Replacement	G&S	07/01/13 - 06/30/14	64,000	64,000
New	TBD	Information Services Projects - TBD	G&S	07/01/13 - 06/30/14	200,000	200,000
OREGON ZOO- Bond						
New	To be determined	Hazardous Material Assessment	PS	07/01/13 - 06/30/16	100,000	30,000
New	To be determined	Hazardous Material Removal	PUB	07/01/13 - 06/30/16	75,000	25,000
New	To be determined	Education Center Design	PS	03/01/14 - 09/30/16	1,250,000	150,000
New	To be determined	Education Center Construction Management/General Contractor	PUB	04/01/14 - 09/30/16	8,200,000	50,000
New	To be determined	Artist--Commissioned Public Art	PS	05/01/14 - 09/30/16	200,000	50,000
New	To be determined	Archeological Services	PS	07/01/13 - 06/30/14	50,000	25,000
New	To be determined	On-Call Utility Locating Services	PS	07/01/13 - 06/30/15	50,000	30,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
OREGON ZOO- Living Collections						
New	To be determined, multiple	Laboratory Services	PS	07/01/13 - 06/30/15	90,000	30,000
OREGON ZOO- Facilities and Horticulture						
New	To be determined	Electrical Controls Services	PUB	07/01/13 - 06/30/15	250,000	75,000
New	To be determined	Misc Pool Coatings	PUB	07/01/13 - 09/30/15	150,000	50,000
New	To be determined, multiple	Electrical Repairs as needed	PUB	07/01/13 - 06/30/15	100,000	30,000
New	To be determined - multiple	Miscellaneous painting	PUB	07/01/13 - 06/30/15	200,000	50,000
New	To be determined, multiple	Miscellaneous HVAC services	PUB	07/01/13 - 06/30/15	75,000	25,000
New	To be determined, multiple	Miscellaneous concrete repairs	PUB	07/01/13 - 06/30/15	100,000	25,000
New	To be determined	HVAC replacement	PUB	07/01/13 - 06/30/13	150,000	150,000
OREGON ZOO- Marketing						
New	To be determined	Market Research	PS	07/01/13 - 06/30/15	120,000	40,000
New	To be determined	Website Web Design	PS	07/01/13 - 07/31/13	50,000	50,000
New	To be determined	Interpretive and Exhibit Fabrication	PUB	07/01/13 - 07/31/15	200,000	50,000
New	To be determined	Entertainment Agency	PS	07/01/13 - 07/31/15	150,000	50,000
OREGON ZOO- Guest services						
New	To be determined - multiple	Specialty desserts for resale	G&S	07/01/13 - 07/31/15	75,000	25,000
New	To be determined - multiple	Equipment rental	PUB	07/01/13 - 06/30/15	90,000	30,000
New	To be determined	Restaurant Supplies	G&S	07/01/13 - 06/30/15	135,000	45,000
New	To be determined	Assorted contracts to supply merchandise for resale for food service	G&S	07/01/13 - 06/30/15	300,000	100,000
New	To be determined - multiple	Temporary Lease Exhibits	PUB	07/01/13 - 06/30/15	1,500,000	500,000
New	To be determined - multiple	Provide zoo uniforms	G&S	07/01/13 - 06/30/15	300,000	100,000
New	To be determined	Acrylic & glass polishing	PUB	07/01/13 - 06/30/15	100,000	25,000
New	To be determined - multiple	Ice Cream for resale	PUB	07/01/13 - 06/30/15	120,000	40,000
New	To be determined	Food for resale unit	G&S	07/01/13 - 07/31/13	60,000	60,000
New	To be determined	Tableware Supplies	G&S	07/01/13 - 09/30/15	150,000	50,000
New	To be determined - multiple	Seafood for resale	G&S	07/01/13 - 12/31/15	150,000	50,000
New	To be determined - multiple	Vending Concessions	G&S	07/01/13 - 03/31/16	90,000	30,000
Potential	Oregon State University	Education - Synergies SYSTEMS Project	GRANT	07/13/13 - 06/30/15	99,533	33,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
PARKS AND ENVIRONMENTAL SERVICES- Solid Waste Operations: Operating Account						
New	TBD	Misc. Tech. SVRCs	PS	07/01/13 - 06/30/14	50,000	50,000
New	Mt. Hood Community College	College internship program	IGA	07/01/13 - 06/30/14	56,076	56,076
New	DePaul Industries	Latex paint processing support	PS	07/01/13 - 06/30/14	424,750	424,750
New	TBD	Supply one gallon cans	PROC	12/15/13 12/14/14	50,000	25,000
New	TBD	Recycling of mercury-containing lamps	PUB	01/01/14 - 12/31/15	100,000	25,000
New	TBD	Supply dry film preservative	PROC	02/15/14 02/14/15	50,000	25,000
New	TBD	Supply Steel Drums	G & S	06/01/14 05/31/15	207,500	17,290
New	TBD	Hazardous Waste Disposal	PUB	12/15/13 12/14/16	2,000,000	333,500
New	TBD	MSS Reconfiguartion	PS	07/01/14 06/30/14	50,000	50,000
New	TBD	Supply 5 gallon pails	G & S	02/15/14 02/14/17	340,000	47,000
New	TBD	Disposal Option Dev.	PS	07/01/14 06/30/14	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: General account						
New	TBD	Metro South - Storm Water Treatment	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Metro Central HHW - Extend Canopy	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Metro Central Rainwater Reuse	PUB	07/01/13 - 06/30/14	65,000	65,000
New	TBD	Metro Central Organics/Food Handling Area Improvements	PUB	07/01/13 - 06/30/14	150,000	150,000
New	TBD	Metro Central Storm Water Improvements	PUB	07/01/13 - 06/30/14	400,000	400,000
New	TBD	Metro South - Truck Wash Extension	PUB	07/01/13 - 06/30/14	65,000	65,000
New	TBD	Metro South - Truck Entrance/Exit	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Latex Paint Capacity Addition	PUB	07/01/13 - 06/30/14	65,000	65,000
New	TBD	Metro South - Camera Expansion	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Metro Central - Camera Expansion	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Disposal System (Road Map) Software	PS	07/01/13 - 06/30/14	150,000	150,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Closure account						
New	TBD	Landfill Remediation	PUB	07/01/13 - 06/30/14	1,000,000	1,000,000
New	TBD	St Johns Landfill Feasibility Study	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Misc. Technical Services	PS	07/01/13 - 06/30/14	80,000	80,000
New	TBD	SJL Flare Insulation	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	SJL Max. Flare Efficiency	PS	07/01/13 06/30/14	50,000	50,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Renewal and replacement account						
New	TBD	Metro South - Modify Entry Way to Operstions	PUB	07/01/13 - 06/30/14	175,000	175,000
New	TBD	Metro South - Replace Lighting Over Pit	PUB	07/01/13 - 06/30/14	55,000	55,000
New	TBD	Metro South - Phone System Replacement	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Metro Central - Phone System Replacement	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Unanticipated extraordinary repair/replacement of capital assets	PUB	07/01/13 - 06/30/14	300,000	300,000
New	TBD	Metro Central - Gutter and Drainage System	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Metro Central - Floor Repairs	PUB	07/01/13 - 06/30/14	150,000	150,000
New	TBD	Metro Central - Replace Slow Speed Shredder	PUB	07/01/13 - 06/30/14	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Metro Regional Center - Operating Account						
New	TBD	Metro Regional Center - Fire Sprinkler	PES	07/01/13 - 06/30/14	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks & Visitors - Local Option Levy						
New	TBD	Parks Improvements	PUB	TBD - TBD	200,000	200,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Project Management Local Option levy						
New	TBD	Parks: Project Management	PS	TBD - TBD	250,000	250,000
New	TBD - Multiple	Parks: Project Management - Parks Improvement	PUB	TBD - TBD	1,000,000	1,000,000
PARKS AND ENVIRONMENTAL SERVICES - Finance - Local Option Levy Fund						
New	TBD	Misc. Consulting Services	PS	TBD - TBD	286,346	286,346
PARKS AND ENVIRONMENTAL SERVICES - Parks and Property Stewardship - Renewal & Replacement						
New	TBD	Glendoveer - East Well Pump	PUB	07/01/13 - 06/30/14	80,000	80,000
New	TBD	Blue Lake Wetland Pathway Trail	PUB	07/01/13 - 06/30/14	195,595	195,595
New	TBD	Chinook Landing - Pilings	PUB	07/01/13 - 06/30/14	84,897	84,897
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship Metro Regional Center - Renewal & Replacement						
New	TBD	Fleet PES	PUB	07/01/13 - 06/30/14	105,000	105,000
New	TBD	Metro Regional Center Roof Replacement	PUB	07/01/13 - 06/30/14	512,400	512,400
New	TBD	Fire Alarman System	PUB	07/01/13 - 06/30/14	73,140	73,140
New	TBD	Security Panel	PUB	07/01/13 - 06/30/14	68,000	68,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Pioneer Cemeteries Program - Operating Account						
New	TBD	Headstone wholesale, engraving and installation services	PUB	07/01/12 - 06/30/15	100,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Parks Capital Account						
New	TBD	Oxbow Erosion Reconstruction	PUB	07/01/13 - 06/30/14	148,250	148,250
New	TBD	Glendoveer Golf Course - Capital Improvements	PUB	07/01/13 - 06/30/14	261,000	261,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Parks Special Account						
New	TBD	Oxbow Park - Capital Improvements	PUB	07/01/13 - 06/30/14	364,778	364,778
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/Support	General Planning funds for transportation projects	IGA, REV	07/01/13 - 06/30/14	3,987,455	3,987,455
New	ODOT, Sec. 5303	General Planning funds for transportation projects	IGA, REV	07/01/13 - 06/30/14	655,301	655,301
New	TriMet	General Planning funds for transportation projects	IGA, REV	07/01/13 - 06/30/14	225,000	225,000
New	To be determined	Title VI Contracted Professional Services	PS	07/01/13 - 06/30/14	60,000	60,000
PLANNING & DEVELOPMENT - Regional Transportation Planning						
New	To be determined	Climate Smart Communities Engagement Support	PS	07/01/13 - 06/30/14	125,000	125,000
New	To be determined	RTO Contracted Professional Services	PS	07/01/13 - 06/30/14	297,000	297,000
New	ODOT	RTO TMA Activity Grant	IGA, REV	07/01/13 - 06/30/14	80,000	80,000
New	To be determined	RTO TMA Activity	IGA, EXP	07/01/13 - 06/30/14	80,000	80,000
New	To be determined	Various Contracts for Individualized Marketing Project	PS/IGA, EXP	07/01/13 - 06/30/14	104,000	104,000
New	To be determined	Transportation Database Development, Reporting and Maintenance	PS/IGA, EXP	07/01/13 - 06/30/14	60,000	60,000
New	To be determined	Grants & Loans to carry out Regional Travel Options strategic plan goals	PS/IGA, GRANT, EXP	07/01/13 - 06/30/14	803,000	803,000
PLANNING & DEVELOPMENT - Land Use Planning						
New	To be determined	Various Agreements Focused on 2040 Implementation and Technical Assistance in Local Jurisdictions	PS/IGA	07/01/13 - 06/30/14	60,000	60,000
New	To be determined	Construction Excise Tax Grant Awards (Round 3)	GRANT, EXP	07/01/13 - 06/30/14	3,700,000	1,850,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
PLANNING & DEVELOPMENT - Corridor Development						
New	To be determined	Various Consultant Contracts for Southwest Corridor Refinement Plan - Analysis & Design	PS	07/01/13 - 06/30/14	1,045,622	1,045,622
New	To be determined	Various IGAs for Regional Partners Assistance with Southwest Corridor Refinement Plan	IGA	07/01/13 - 06/30/14	200,000	200,000
New	To be determined	Various IGAs for Regional Partner Match with Southwest Corridor Refinement Plan	IGA, REV	07/01/13 - 06/30/14	100,000	100,000
New	To be determined	Various Consultant Contracts for Powell/ Division Transit Project	PS	07/01/13 - 06/30/14	75,000	75,000
New	To be determined	Various Consultant Contracts for East Metro Connections Plan Phase	PS	07/01/13 - 06/30/14	50,000	50,000
PLANNING & DEVELOPMENT - Development Center						
New	To be determined	Various TOD Program Purchases	PS/IGA	07/01/13 - 06/30/14	4,125,000	4,125,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS	07/01/13 - 06/30/14	265,000	265,000
New	To be determined	Various Contracts for Centers/Corridors Development Opportunities	PS/IGA	07/01/13 - 06/30/14	695,000	695,000
RESEARCH CENTER - Transportation Research & Modeling Services						
New	To be determined	Model Improvement/ Enhancement	PS/IGA	07/01/13 - 06/30/14	70,000	70,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/13 - 06/30/14	200,410	200,410
RESEARCH CENTER - Data Resource Center						
New	To be determined	Aerial Photo Services	PS	07/01/13 - 06/30/14	230,000	230,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/13 - 06/30/14	100,000	100,000
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Operating Account						
New	TBD	Vegetation Management	PUB	TBD - TBD	536,781	536,781
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Restoration and Maintenance	PUB	TBD - TBD	2,709,000	2,709,841
SUSTAINABILITY CENTER - Land Conservation: Natural Areas Fund						
New	TBD	Nature in Neighborhoods Capital Grants	PS/IGA	TBD - TBD	2,150,000	2,150,000
New	TBD	Local Share	IGA	TBD - TBD	10,000,000	10,000,000
New	Terramet	Terramet Phase 3	PS	07/01/13 - 06/30/14	350,000	350,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
SUSTAINABILITY CENTER - Natural Areas Management - Operating Account						
New	TBD	Vegetation	PUB	TBD - TBD	187,745	187,745
SUSTAINABILITY CENTER - Natural Areas Management: Local Option Levy Fund						
New	TBD - Multiple	Natural Area Vegetation Management	PUB	TBD - TBD	400,000	400,000
New	TBD	Parks Volunteer Management	PS	TBD - TBD	50,000	50,000
SUSTAINABILITY CENTER - Parks Planning: Operating Account						
New	TBD	Trails Planning: Tualatin River Canoe Launch	PS	07/01/13 - 06/30/14	75,000	75,000
SUSTAINABILITY CENTER - Parks Planning: Local Option Levy Fund						
New	TBD - Multiple	Natural Area Improvements for Visitors	PS	TBD - TBD	250,000	250,000
New	TBD - Multiple	Natural Area Improvements for Visitors	PUB	TBD - TBD	750,000	750,000
SUSTAINABILITY CENTER - Parks Capital Account						
New	TBD	Canemah Bluff Phase 1 - Project Improvements	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Canemah Bluff Phase 2 - Project Improvements	PUB	07/01/13 - 06/30/14	139,681	139,681
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account						
New	City of Beaverton	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	84,736	84,736
New	Clackamas County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	288,614	288,614
New	City of Gresham	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	78,491	78,491
New	City of Portland	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	573,130	573,130

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account *(continued)*						
New	Washington County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	351,597	351,597
New	Oregon State University	Natural Gardening: Web-Based Integrated Pest Management Resource for Professional and Residential Audiences	IGA	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Lifecycle and economic analyses for sustainable landscaping options	PS	07/01/13 - 06/30/14	55,000	55,000
New	TBD	Printing of Construction & Demolition Debris Recycling Toolkit	PS	07/01/13 - 06/30/14	60,000	60,000
New	TBD	Waste Composition Analysis phase 1	PS	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Media for Minority Outreach	PS	07/01/13 - 06/30/14	50,000	50,000
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Rehabilitation and Enhancement						
New	TBD-- multiple	Enhancement Grants Awarded by Metro Central Enhancement Committee	PS	01/01/14 - 12/30/14	129,000	129,000

Glossary

2040: See *Metro 2040 Growth Concept.*

Accrual Basis of Accounting: Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

Ad Valorem Tax: A tax based on the assessed value of taxable property.

AFSCME: See *American Federation of State, County, and Municipal Employees.*

American Federation of State, County, and Municipal Employees (AFSCME): An organized labor bargaining unit.

Appropriation: The legal spending authority approved by Metro Council to fund Metro activities. Can be changed only by the action of the Council and in some instances is further restricted by Oregon budget law.

Arbitrage: Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds. Arbitrage earnings must be reported to the Internal Revenue Service.

Arbitrage Rebate: Money owed to the Internal Revenue Service from interest earnings on bond proceeds that exceed the interest (bond yield) owed on the bonds.

Assessed Value: The value set by a county assessor on real and personal taxable property as a basis for levying taxes.

Ballot Measure 5: Amendment to the Oregon Constitution approved by the voters in 1990, which limits property tax rates. This is now Article XI, Section 11(b) of the Oregon Constitution.

Ballot Measure 37: Constitutional amendment approved by voters in November 2004. Measure 37 requires that governments pay owners, or waive enforcement by repealing, changing or not applying restrictions, when certain land use restrictions reduce owners' property value.

Ballot Measure 47: Constitutional amendment approved by voters in November 1996. Ballot Measure 47 rolled back property taxes on individual properties to either the FY 1994–95 tax or the FY 1995–96 tax less 10 percent, whichever was less. The measure allowed increases of no more than 3 percent per year in property tax bills in ensuing years and limited fee increases without voter approval. Ballot Measure 47 was to take effect in FY 1997–98, but was repealed in May 1997 by Ballot Measure 50.

Ballot Measure 50: A Constitutional amendment referred to the voters by the Legislature in May 1997. Ballot Measure 50 repealed and replaced Ballot Measure 47. Ballot Measure 50 rolled assessed values back to FY 1994–95 levels less 10 percent and allows them to increase no more than 3 percent per year. Existing operating tax levies (including tax bases and levies approved in November 1996) were reduced by a statewide average of 17 percent and were converted to rate-based levies. Ballot Measure 50 took effect in FY 1997–98.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

Bonds: A written promise to pay a sum of money at a future date, with interest paid at an agreed rate on a set schedule. Bonds are typically used by governments to finance long-term capital improvements.

Brownfield: Land previously used for industrial purposes or certain commercial uses. The land may be contaminated by low concentrations of hazardous waste or pollution, and has the potential to be reused once it is cleaned up.

Budget: A plan for receiving and spending money in a fiscal year. The budget is the financial plan for Metro's allocation of resources to provide services, accomplish Metro's objectives and perform activities.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: The Metro Council sits as a special committee under Oregon Budget Law to review the Chief Operating Officer's proposed budget and to adopt the budget for the following fiscal year.

Budget Phases: Metro's annual budget is developed in four phases, as follows:

> Requested: Requests from departments for the following year's budget.
>
> Proposed: The Chief Operating Officer's recommended budget, which is reviewed by the Council Budget Committee.
>
> Approved: The budget and tax levy as approved by the Council that is forwarded to the Multnomah County Tax Supervising and Conservation Commission for its certification.
>
> Adopted: The budget as adopted by the Council in the annual budget ordinance, following certification by the Tax Supervising and Conservation Commission.

Budget Program: A portfolio of products, services, funding and performance measures that links to Council goals within a performance-based program budget. A performance-based program budget links funding to agency results affecting external audiences. Metro budget programs include varying levels of programs, projects and operations.

Budget Program Performance Measures: Designed to measure the effectiveness of Metro budget programs. These outcome-based measures should specifically track Metro's efforts relative to achieving regional goals. Budget program performance measures provide feedback for strategic guidance in aligning budget programs with regional goals. Regularly provided to Council in the quarterly management report.

Capacity ordinance: Every five years Metro Council must examine the capacity of the region to accommodate the next 20 years' growth and, if found lacking, a plan for achieving it.

CAFR: See *Comprehensive Annual Financial Report.*

Capital Improvement Plan (CIP): a long-range plan prepared annually to identify capital projects to be funded over a five-year period. The five-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years. The document is included in the agency budget document. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

Capital Outlay: A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a cost of more than $5,000 and a useful life of one or more years.

Capital Project: A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of $100,000 or more and a useful life of at least five years. It can include land, facilities, trails, roads, other infrastructure, major equipment and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

Cash Basis of Accounting: Accounting method under which transactions are recognized when cash changes hands.

Centers and Services: Work units organized to serve budget programs and/or provide internal services (also referred to "as departments").

Central Services: Services provided internally to Metro departments by another Metro department or departments. These are primarily business services, such as accounting, risk management, information services, human resources and legal services.

CET: See *Construction Excise Tax*.

Chart of Accounts: A coding framework that categorizes various financial information into a logical structure which is the basis and foundation for all financial reporting within the agency.

CII: *See Community Investment Initiative.*

CIP: Capital Improvement Plan, See *Five-Year Capital Budget.*

CIS: *See Community Investment Strategy.*

COLA: Cost of Living Adjustment.

Commission: An appointed body established in the Metro Code responsible for daily operations of a Metro operation (specifically MERC).

Community Investment Initiative (CII):A component of the Community Investment Strategy, the Community Investment Initiative is led by a Leadership Council consisting of business leaders, community nonprofit representatives, educators and former elected officials. The Leadership Council's mission is to build the region's economy by investing in infrastructure to create living-wage jobs. The Leadership Council and Metro staff work together to craft an integrated federal, state, regional and local investment strategy to help close the gap between the region's needs and its financial means.

Community Investment Strategy (CIS): The Community Investment Strategy (CIS) is a coordinated set of policies and investments designed to achieve the six desired regional outcomes. The strategy calls for better leveraging of public and private resources, increasing regional collaboration and focus and spurring innovative practices to realize the goals of the 2040 Growth Concept. Community Investment Strategy work recognizes that our region is failing to maintain the public structures that support our quality of life, and that we do not have the resources to make the investments we need to protect our livability as we grow.

Compensation Plan: A listing of all Metro position classifications, their classification number and the rates of pay authorized.

Component Unit: Legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's statements to be misleading or incomplete, in accordance with GASB Statements 14 and 39.

Comprehensive Annual Financial Report (CAFR): The official public record of Metro's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

Compression: The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of

$10 tax per $1000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction's rate so the total rate does not exceed $10.

Concept Plan: See *Metro Region 2040 Growth Concept.*

Connecting Green: Connecting Green was the initial effort to create this country's best parks and trails system. Guided by a vision of making parks, trails and natural spaces as important to our core infrastructure as roads, power, sewage and schools, the effort plans to deliver a healthier, happier population, sustainable, vibrant metropolitan expansion and a cleaner, richer ecosystem. Renamed "The Intertwine" in FY 2009-10.

Construction Excise Tax (CET): Effective July 1, 2006, Metro imposed a 0.12 percent Construction Excise Tax on eligible construction throughout the region to fund concept planning for areas brought into the Urban Growth Boundary in 2002 and 2004. All jurisdictions issuing permits have signed intergovernmental agreements to collect the tax on Metro's behalf. The CET was extended for five years in 2009.

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Council must approve, by ordinance, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

COO: Chief Operating Officer.

Cost Allocation Plan: A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of interfund transfers for the central service funds.

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

Data Resource Center (DRC): The division of Metro's Research Center that supplies economic and demographic information for Metro's planning functions, and that manages the Regional Land Information System (RLIS).

DBE: See *Disadvantaged Business Enterprise.*

Debt Service: 1. Payment of principal and interest on bonds, interest-bearing warrants and short-term notes; 2. A major expenditure category that includes all categories of debt service payments.

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro.

Department of Environmental Quality–Oregon (DEQ): The Oregon Department of Environmental Quality, a state agency, which regulates Metro's solid waste disposal system and aspects of Metro planning operations such as air quality and water quality.

DEQ: See *Department of Environmental Quality.*

Direct Costs: The amount of charges to a department for specific services provided by another department.

Disadvantaged Business Enterprise (DBE): A for-profit, small business concern (a), that is at least 51 percent owned by one or more individuals who are both socially and economically disadvantaged or, in which 51 percent of the stock is owned by one or more such individual; and (b), whose management and daily business operations are controlled by one or more of the socially and economically disadvantaged individuals who own it.

DRC: See *Data Resource Center.*

Dry Waste: Non-putrescible (does not decay) waste, including demolition debris.

EBMS: See *Event Business Management System.*

EEO: Equal Employment Opportunity.

Emerging Small Business (ESB): There are two tiers for certification as an ESB in the State of Oregon: 1. Tier 1 program participation is restricted to Oregon-based firms with 20 or fewer employees whose average annual gross receipts over the last three years have not exceeded $1.5 million for construction firms and $600,000 for non-construction related firms. Tier 2 program participation is restricted to Oregon-based firms with 30 or fewer employees whose average annual gross receipts over the last three years have not exceeded $3 million for construction firms and $1 million for non-construction related firms. An ESB must be properly licensed, legally registered and an independently-owned Oregon firm.

Ending Fund Balance: Unspent and unobligated net resources at the end of a fiscal year. Usually generated by cash reserves and under-spending of appropriations.

Enhancement Grants: Grants for community projects made to local communities that contain major solid waste disposal facilities. There are four such grant programs (for Forest Grove, Metro Central, Metro South and St. Johns), funded out of the Rehabilitation and Enhancement Fund by a surcharge of $0.50 per ton on waste deposited at the facility.

Enterprise Activity: Business conducted by Metro in which a customer pays a fee or charge for a service or product.

Enterprise Revenues: Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities; solid waste fees for disposal and waste processing.

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business.*

Event Business Management System (EBMS): an integrated software for event based programs.

Excise Tax: A tax that is paid by users of Metro facilities for the privilege of the use of the facilities, equipment, systems, or services owned, licensed, franchised or operated by Metro. For additional information, see Appendices, Excise Tax.

Expenditure: The actual outlay of, or obligation to pay, cash.

Expo: *Portland Expo Center;* located at 2060 North Marine Drive in Portland, consists of 333,000 square feet of flat floor space in four adjacent buildings for public exhibits and shows.

***Ex Situ* research:** Research conducted on wildlife that is not in its native range.

FRS: Finance and Regulatory Services.

Fiscal Year: Metro's annual budget and accounting period, from July 1 through June 30.

FMLA: Family Medical Leave Act.

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts and/or Council policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday and sick leave; workers' compensation and unemployment insurance. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation and unemployment insurance.

FTA: Federal Transit Administration (formerly UMTA, Urban Mass Transit Administration).

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

Functional Plan: Urban Growth Management Functional Plan.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives. Metro maintains several types of funds, including:

General: Revenues may be spent for any legitimate Metro purpose.

Enterprise: A fiscal and budgeting entity that accounts for a specific Metro operation that earns a substantial portion of its money through enterprise activities. An example of a Metro enterprise fund is the Solid Waste Revenue Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes, generally in support of the department that manages the fund.

Capital Projects: Dedicated to acquisition, construction or improvement of the fixed assets managed by a particular department.

Internal Service: Accounts for the financing of goods or services provided by a central service department, with revenues coming from benefiting units on a cost-reimbursement basis.

Debt Service: Dedicated to paying debt service obligations.

Trust: Expenditures are dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

Fund Balance: The difference between a fund's assets and its liabilities; a fund's net resources.

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

General Obligation Bonds: Bonds that are backed by the full faith and credit of the issuing government. General obligation bonds must be approved by the voters, and are paid through property taxes.

General Renewal and Replacement Fund: The General Renewal and Replacement Fund was created as a separate fund in FY 2008-09 to provide for Metro's general assets including the Oregon Zoo, Regional Parks, Metro Regional Center and Information Services. Now a subfund of the General Asset Management Fund.

Generally Accepted Accounting Principles (GAAP): A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

Governmental Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Greater Portland Pulse: Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah

Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

Greater Portland Inc (GPI): Greater Portland Inc. is the Portland-Vancouver regional economic development partnership collaboratively driving quality economic expansion and job creation. Founded as a public/private effort, the region's private sector industry leaders, elected officials and economic development groups have joined together to represent and further the economic future of the entire region. With its state and local economic development partners, Greater Portland Inc. is advancing a coordinated regional economic development strategy, a coordinated brand to promote the region's assets, and a coordinated business retention, expansion, and targeted recruitment program to stimulate capital investment and job creation in the region.

Greenhouse gases: Gases in an atmosphere that absorb and emit radiation within the thermal infrared range.

Greenspaces: Open areas, usually in public ownership, that are available for public use. While mostly undeveloped or developed only minimally, greenspaces may also include parks, cemeteries, natural areas and golf courses.

Greenspaces Master Plan: The Council-adopted document that establishes policies and lays out long-range plans and goals for Metro's program of acquiring, preserving and developing open spaces for public use and protection of wildlife habitat.

Growth Concept: See *Metro 2040 Growth Concept.*

High Capacity Transit (HCT): High capacity transit includes any form of public transit that has an exclusive right of way, a non-exclusive right of way or a possible combination of both. High capacity transit includes options such as light rail, commuter rail and bus rapid transit; these and others will be examined as part of the High Capacity Transit System Plan.

Household Hazardous Waste: Any discarded chemical materials or products that are or may be hazardous or toxic to the public or the environment and are commonly used in or around households.

International Alliance of Theatrical State Employees (IATSE): An organized labor bargaining unit.

IGA: See *Intergovernmental Agreement.*

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

***In Situ* research:** Research conducted with wildlife in its native range.

Interfund Transfer: 1. An amount of money distributed from one fund to finance activities in another fund. The most common types of interfund transfers are for central services, payment for specific services performed or for general financial support. 2. A major expenditure category that accounts for all movement of money from one fund to another.

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Revenue: Funds received from a unit of government other than Metro in support of a Metro activity.

The Intertwine: A network of integrated parks, trails and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water and wildlife habitat.

IT: Information Technology.

IS: Information Services.

Joint Policy Advisory Committee on Transportation (JPACT): This committee consists of elected and appointed officials from jurisdictions throughout the region who are charged with developing and approving regional transportation plans.

KFD: Killingsworth Fast Disposal (landfill site).

Latex Paint Facility: Metro facility which treats, recycles and disposes of latex paint.

Leadership in Energy and Environmental Design (LEED): A Green Building Rating System; a voluntary, consensus-based national standard for developing high-performance, sustainable buildings; developed by U.S. Green Building Council, representing all segments of the building industry.

Line Item: An individual object of expenditure. See *Chart of Accounts*.

Line Item Budget: An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

Major Expenditure Category: One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers and contingency.

Master Plan: A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

Material Recovery Facility (MRF): A waste facility that receives commingled loads of waste and sorts them into recyclable and non-recyclable components.

Materials and Services (M&S): A major expenditure category that includes contractual and other services, materials, supplies and other charges.

MAX: TriMet's Light Rail system, Metropolitan Area Express, connects Portland, Gresham, Beaverton, Hillsboro, Clackamas and the Portland Airport.

MBE: See *Minority Business Enterprise*.

MCCI: Metro Committee for Citizen Involvement.

Minority Business Enterprise (MBE): A business concern 1. that is at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and 2. whose daily business operations are managed and directed by one or more of the minority owners.

Measure 5, Measure 37, Measure 47, Measure 50: See *Ballot Measures*.

MERC: See *Metropolitan Exposition Recreation Commission*.

Metropolitan Exposition Recreation Commission (MERC): An appointed seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland Center for the Performing Arts and the Portland Expo Center.

Metro 2040 Growth Concept: Defines regional growth and development in the Portland Metropolitan region. The growth concept was adopted in the Region 2040 planning and public involvement process in December 1995.

Metro Central: Metro's solid waste transfer station at 6161 NW 61st Avenue, Portland.

Metro Export Initiative (MEI): a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

MetroPaint: A high quality, affordable, 100 percent recycled latex paint produced in Portland, Oregon, since 1992. Metro produces and sells recycled latex paint in 5-gallon pails and 1-gallon cans.

Metro Regional Center: Metro's governmental headquarters, located at 600 NE Grand Avenue, Portland.

MetroScope: MetroScope is a set of decision support tools used by Metro and the City of Portland to model changes in measures of economic, demographic, land use and transportation activity. MetroScope comprises four models and a set of GIS (geographic information system) tools that keep track of the location of development activities and produce visual representations (maps) from the models' output.

Metro South: Metro's solid waste transfer station at 2001 Washington St., Oregon City.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility.*

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

MTP: Metropolitan Transportation Plan (Clark County, Washington).

Natural Areas Program (2006): Program designed to conserve a regional system that protects the very best remaining fish and wildlife habitats, lands around local rivers and streams that are important to water quality and natural areas threatened by urban development. It establishes target areas for protection by incorporating some of the target areas established in the 1995 open spaces, parks and streams bond measure and adding new areas that have been recognized as priorities during the past decade.

Natural Areas Bond Measure: A voter-approved bond measure passed in November 2006. The $227.4 million bond measure protects natural areas and lands near rivers and streams throughout the metro region, safeguarding the quality of our water while managing the impacts of growth and maintaining the area's quality of life for future generations.

Nature in Neighborhoods: A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

OCC: See *Oregon Convention Center.*

ODOT: See *Oregon Department of Transportation.*

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

OMA: Office of Metro Attorney.

One-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Open Spaces: Undeveloped land, preserved for its natural, environmental or recreational benefits.

Open Spaces Bond Measure: The Metro bond measure approved by the voters in 1995, authorizing $135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

Open Spaces Program: Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

Oregon Convention Center (OCC): The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation.

Oregon Economic and Community Development Department (OECDD): Invests lottery, federal and other funds to help communities and regions build a healthy business climate that stimulates employment, enhances quality of life and sustains Oregon's long-term prosperity.

ORS: Oregon Revised 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.

PCPA: See *Portland Center for the Performing 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 Center for the Performing Arts (PCPA): This leading cultural institution encompasses four acclaimed theaters that include Keller Auditorium, Arlene Schnitzer Concert Hall, and the Newmark Theater, Dolores Winningstad Theater and Brunish Hall, all located in the Antoinette Hatfield Hall.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

Post-closure Activities: The planning, execution and environmental monitoring of activities associated with the closure of the St. Johns Landfill.

Program: Defined as either a group of related projects managed in a coordinated way or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Drive Less/Save More program). Multiple programs can roll up to a budget program to align with Council goals. Programs are based upon outcomes of offerings, target audience and delivery method, and do not have a defined life.

Project: A temporary endeavor to create a unique work product, service or result.

Public Employees Retirement System (PERS): The retirement benefit package offered by most public jurisdictions in the state.

Putrescible waste: Solid waste containing organic matter having the tendency to decompose, form malodorous by-products and attract vectors; also referred to as "wet waste."

Rate Stabilization Reserve: A reserved fund balance established to stabilize solid waste rates from unanticipated fluctuations.

Records and Information Management (RIM): Provides for Metro's professional management of information from the time records are received or created through their processing, distribution, use and placement in a storage or retrieval system until their eventual destruction or permanent archival retention.

Recovery Rate: The percent of solid waste that is recovered from the total municipal solid waste stream.

Recycling Information Center: The clearinghouse for waste reduction, recycling and solid waste disposal information in the region.

Region: The area inside Metro's boundary.

Region 2040: Metro's growth management planning document that establishes policies to manage regional growth over a 50-year period and to guide development of the Regional Framework Plan. See *Metro 2040 Growth Concept.*

Regional Framework Plan: The growth management planning document mandated in the 1992 Metro Charter that prescribe's guidelines to be observed by local governments in establishing their local land-use plans in conformance with regional goals. The plan was adopted by the Council in 1997.

Regional Land Information System (RLIS): Metro's computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure and other information in map form.

Regional Solid Waste Management Plan (RSWMP): A policy and planning document adopted by the Metro Council in ordinance form that establishes policies for managing the disposal of solid waste from the region.

Regional System Fee (RSF): Solid waste revenue raised from all customers system wide to find regional solid waste programs. Rate is set annually and adopted by ordinance.

Regional Transportation Plan (RTP): The plan required by the federal government, in order to receive federal transportation funds, that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the Joint Policy Advisory Committee on Transportation and the Metro Council.

Regional Travel Options (RTO): Promotes and supports the transportation choices available in the region to reduce the number of drive-alone trips. Reducing the number of vehicles on the road cuts vehicle emissions, decreases congestion, extends the life cycle of existing roadways and promotes a healthier community.

Regional Urban Growth Goals and Objectives: A policy and planning document approved by the Metro Council in ordinance form that establishes policies to guide growth management planning in the region.

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

Resources: All financial assets of a fund, including anticipated revenues plus cash available at the start of the fiscal year.

Restoration/Education Grants: Grants administered by the Sustainability Center for funding projects of public education on natural resource preservation or in support of restoring land to its natural state.

Revenue: Assets earned or received by a Metro fund during a fiscal year.

RIC: See *Recycling Information Center.*

RLIS: See *Regional Land Information System*.

RSWMP: See *Regional Solid Waste Management Plan*.

RTC: Regional Transportation Council (of southwest Washington, formerly IRC).

RTO: See *Regional Travel Options*.

RTP: See *Regional Transportation Plan.*

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a 5-year period; now expired and awaiting federal reauthorization.

St. Johns Landfill: A 238-acre parcel of land in North Portland used as the region's principal general purpose landfill for more than fifty years until its closure in 1991. Metro manages activity at the facility, which primarily consists of implementing an approved closure plan.

SMI: See *Sustainable Metro Initiative*.

Smith and Bybee Wetlands Area: The area including Smith and Bybee Lakes and surrounding property in North Portland that is managed as an environmental and recreational resource for the region.

Solid Waste Information System: The data base maintained by Metro staff providing statistical analyses of the region's solid waste generation, recovery and disposal characteristics.

SOV: Single Occupancy Vehicle.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required if resources greater than those identified in the budget are to be used, or if additional expenditures greater than the amount in contingency, or greater than 15 percent of total appropriations are required. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by ordinance. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption.

Sustainability: Using, developing and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

Target Area: An area containing regionally significant open spaces that are to be preserved through public acquisition.

Tax Base: Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

Tax Supervising and Conservation Commission (TSCC): Review body composed of citizens appointed by the governor, whose charge under state law is to review the budgets of jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

TOD: See *Transit-Oriented Development.*

TPAC: Transportation Policy Alternatives Committee.

Transfer Station: A facility that receives solid waste from commercial haulers and private citizens and ships the material to an appropriate disposal facility.

Transit Oriented Development (TOD): Development of property near major transit stations that supports reduced dependence on automobile use by mixing housing, retail and commercial activity with access to transit.

TriMet: Provides public transportation in the Portland, Oregon, metropolitan area, including most of Clackamas, Multnomah and Washington counties.

Triple Bottom Line Sustainability: Triple Bottom Line Sustainability means using, developing and protecting resources in a manner that enables people to meet current needs and provides that future generations can also meet future needs, from the joint perspective of environmental, economic and community objectives.

TSCC: See *Tax Supervising and Conservation Commission.*

Unappropriated Balance: A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. Unappropriated balances may not be spent in the current fiscal year.

UGA: Urban Growth Area.

UGB: See *Urban Growth Boundary.*

UPWP: Unified Planning Work Program.

Urban Growth Boundary (UGB): A line delineating the area within the Metro region that may be developed at urban density levels.

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center, and capital improvements to the Portland Center for the Performing 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.